2023 Tax Table

CAUTION

See the instructions for line 16 to see if you must use the Tax Table below to figure your tax.

Example. A married couple are filing a joint return. Their taxable income on Form 1040, line 15, is $25,300. First, they find the $25,300–$25,350 taxable income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the taxable income line and filing status column meet is $2,599. This is the tax amount they should enter in the entry space on Form 1040, line 16.

Sample Table

At Least	But Less Than	Single	Married filing jointly*	Married filing separately	Head of a household
			Your tax is—		
25,200	25,250	2,807	2,587	2,807	2,713
25,250	25,300	2,813	2,593	2,813	2,719
25,300	25,350	2,819	(2,599)	2,819	2,725
25,350	25,400	2,825	2,605	2,825	2,731

If line 15 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
0	5	0	0	0	0
5	15	1	1	1	1
15	25	2	2	2	2
25	50	4	4	4	4
50	75	6	6	6	6
75	100	9	9	9	9
100	125	11	11	11	11
125	150	14	14	14	14
150	175	16	16	16	16
175	200	19	19	19	19
200	225	21	21	21	21
225	250	24	24	24	24
250	275	26	26	26	26
275	300	29	29	29	29
300	325	31	31	31	31
325	350	34	34	34	34
350	375	36	36	36	36
375	400	39	39	39	39
400	425	41	41	41	41
425	450	44	44	44	44
450	475	46	46	46	46
475	500	49	49	49	49
500	525	51	51	51	51
525	550	54	54	54	54
550	575	56	56	56	56
575	600	59	59	59	59
600	625	61	61	61	61
625	650	64	64	64	64
650	675	66	66	66	66
675	700	69	69	69	69
700	725	71	71	71	71
725	750	74	74	74	74
750	775	76	76	76	76
775	800	79	79	79	79
800	825	81	81	81	81
825	850	84	84	84	84
850	875	86	86	86	86
875	900	89	89	89	89
900	925	91	91	91	91
925	950	94	94	94	94
950	975	96	96	96	96
975	1,000	99	99	99	99

1,000

If line 15 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
1,000	1,025	101	101	101	101
1,025	1,050	104	104	104	104
1,050	1,075	106	106	106	106
1,075	1,100	109	109	109	109
1,100	1,125	111	111	111	111
1,125	1,150	114	114	114	114
1,150	1,175	116	116	116	116
1,175	1,200	119	119	119	119
1,200	1,225	121	121	121	121
1,225	1,250	124	124	124	124
1,250	1,275	126	126	126	126
1,275	1,300	129	129	129	129
1,300	1,325	131	131	131	131
1,325	1,350	134	134	134	134
1,350	1,375	136	136	136	136
1,375	1,400	139	139	139	139
1,400	1,425	141	141	141	141
1,425	1,450	144	144	144	144
1,450	1,475	146	146	146	146
1,475	1,500	149	149	149	149
1,500	1,525	151	151	151	151
1,525	1,550	154	154	154	154
1,550	1,575	156	156	156	156
1,575	1,600	159	159	159	159
1,600	1,625	161	161	161	161
1,625	1,650	164	164	164	164
1,650	1,675	166	166	166	166
1,675	1,700	169	169	169	169
1,700	1,725	171	171	171	171
1,725	1,750	174	174	174	174
1,750	1,775	176	176	176	176
1,775	1,800	179	179	179	179
1,800	1,825	181	181	181	181
1,825	1,850	184	184	184	184
1,850	1,875	186	186	186	186
1,875	1,900	189	189	189	189
1,900	1,925	191	191	191	191
1,925	1,950	194	194	194	194
1,950	1,975	196	196	196	196
1,975	2,000	199	199	199	199

2,000

If line 15 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
2,000	2,025	201	201	201	201
2,025	2,050	204	204	204	204
2,050	2,075	206	206	206	206
2,075	2,100	209	209	209	209
2,100	2,125	211	211	211	211
2,125	2,150	214	214	214	214
2,150	2,175	216	216	216	216
2,175	2,200	219	219	219	219
2,200	2,225	221	221	221	221
2,225	2,250	224	224	224	224
2,250	2,275	226	226	226	226
2,275	2,300	229	229	229	229
2,300	2,325	231	231	231	231
2,325	2,350	234	234	234	234
2,350	2,375	236	236	236	236
2,375	2,400	239	239	239	239
2,400	2,425	241	241	241	241
2,425	2,450	244	244	244	244
2,450	2,475	246	246	246	246
2,475	2,500	249	249	249	249
2,500	2,525	251	251	251	251
2,525	2,550	254	254	254	254
2,550	2,575	256	256	256	256
2,575	2,600	259	259	259	259
2,600	2,625	261	261	261	261
2,625	2,650	264	264	264	264
2,650	2,675	266	266	266	266
2,675	2,700	269	269	269	269
2,700	2,725	271	271	271	271
2,725	2,750	274	274	274	274
2,750	2,775	276	276	276	276
2,775	2,800	279	279	279	279
2,800	2,825	281	281	281	281
2,825	2,850	284	284	284	284
2,850	2,875	286	286	286	286
2,875	2,900	289	289	289	289
2,900	2,925	291	291	291	291
2,925	2,950	294	294	294	294
2,950	2,975	296	296	296	296
2,975	3,000	299	299	299	299

(Continued)

* This column must also be used by a qualifying surviving spouse.

If line 15 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
					Your tax is—
3,000					
3,000	3,050	303	303	303	303
3,050	3,100	308	308	308	308
3,100	3,150	313	313	313	313
3,150	3,200	318	318	318	318
3,200	3,250	323	323	323	323
3,250	3,300	328	328	328	328
3,300	3,350	333	333	333	333
3,350	3,400	338	338	338	338
3,400	3,450	343	343	343	343
3,450	3,500	348	348	348	348
3,500	3,550	353	353	353	353
3,550	3,600	358	358	358	358
3,600	3,650	363	363	363	363
3,650	3,700	368	368	368	368
3,700	3,750	373	373	373	373
3,750	3,800	378	378	378	378
3,800	3,850	383	383	383	383
3,850	3,900	388	388	388	388
3,900	3,950	393	393	393	393
3,950	4,000	398	398	398	398
4,000					
4,000	4,050	403	403	403	403
4,050	4,100	408	408	408	408
4,100	4,150	413	413	413	413
4,150	4,200	418	418	418	418
4,200	4,250	423	423	423	423
4,250	4,300	428	428	428	428
4,300	4,350	433	433	433	433
4,350	4,400	438	438	438	438
4,400	4,450	443	443	443	443
4,450	4,500	448	448	448	448
4,500	4,550	453	453	453	453
4,550	4,600	458	458	458	458
4,600	4,650	463	463	463	463
4,650	4,700	468	468	468	468
4,700	4,750	473	473	473	473
4,750	4,800	478	478	478	478
4,800	4,850	483	483	483	483
4,850	4,900	488	488	488	488
4,900	4,950	493	493	493	493
4,950	5,000	498	498	498	498
5,000					
5,000	5,050	503	503	503	503
5,050	5,100	508	508	508	508
5,100	5,150	513	513	513	513
5,150	5,200	518	518	518	518
5,200	5,250	523	523	523	523
5,250	5,300	528	528	528	528
5,300	5,350	533	533	533	533
5,350	5,400	538	538	538	538
5,400	5,450	543	543	543	543
5,450	5,500	548	548	548	548
5,500	5,550	553	553	553	553
5,550	5,600	558	558	558	558
5,600	5,650	563	563	563	563
5,650	5,700	568	568	568	568
5,700	5,750	573	573	573	573
5,750	5,800	578	578	578	578
5,800	5,850	583	583	583	583
5,850	5,900	588	588	588	588
5,900	5,950	593	593	593	593
5,950	6,000	598	598	598	598

If line 15 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
					Your tax is—
6,000					
6,000	6,050	603	603	603	603
6,050	6,100	608	608	608	608
6,100	6,150	613	613	613	613
6,150	6,200	618	618	618	618
6,200	6,250	623	623	623	623
6,250	6,300	628	628	628	628
6,300	6,350	633	633	633	633
6,350	6,400	638	638	638	638
6,400	6,450	643	643	643	643
6,450	6,500	648	648	648	648
6,500	6,550	653	653	653	653
6,550	6,600	658	658	658	658
6,600	6,650	663	663	663	663
6,650	6,700	668	668	668	668
6,700	6,750	673	673	673	673
6,750	6,800	678	678	678	678
6,800	6,850	683	683	683	683
6,850	6,900	688	688	688	688
6,900	6,950	693	693	693	693
6,950	7,000	698	698	698	698
7,000					
7,000	7,050	703	703	703	703
7,050	7,100	708	708	708	708
7,100	7,150	713	713	713	713
7,150	7,200	718	718	718	718
7,200	7,250	723	723	723	723
7,250	7,300	728	728	728	728
7,300	7,350	733	733	733	733
7,350	7,400	738	738	738	738
7,400	7,450	743	743	743	743
7,450	7,500	748	748	748	748
7,500	7,550	753	753	753	753
7,550	7,600	758	758	758	758
7,600	7,650	763	763	763	763
7,650	7,700	768	768	768	768
7,700	7,750	773	773	773	773
7,750	7,800	778	778	778	778
7,800	7,850	783	783	783	783
7,850	7,900	788	788	788	788
7,900	7,950	793	793	793	793
7,950	8,000	798	798	798	798
8,000					
8,000	8,050	803	803	803	803
8,050	8,100	808	808	808	808
8,100	8,150	813	813	813	813
8,150	8,200	818	818	818	818
8,200	8,250	823	823	823	823
8,250	8,300	828	828	828	828
8,300	8,350	833	833	833	833
8,350	8,400	838	838	838	838
8,400	8,450	843	843	843	843
8,450	8,500	848	848	848	848
8,500	8,550	853	853	853	853
8,550	8,600	858	858	858	858
8,600	8,650	863	863	863	863
8,650	8,700	868	868	868	868
8,700	8,750	873	873	873	873
8,750	8,800	878	878	878	878
8,800	8,850	883	883	883	883
8,850	8,900	888	888	888	888
8,900	8,950	893	893	893	893
8,950	9,000	898	898	898	898

If line 15 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
					Your tax is—
9,000					
9,000	9,050	903	903	903	903
9,050	9,100	908	908	908	908
9,100	9,150	913	913	913	913
9,150	9,200	918	918	918	918
9,200	9,250	923	923	923	923
9,250	9,300	928	928	928	928
9,300	9,350	933	933	933	933
9,350	9,400	938	938	938	938
9,400	9,450	943	943	943	943
9,450	9,500	948	948	948	948
9,500	9,550	953	953	953	953
9,550	9,600	958	958	958	958
9,600	9,650	963	963	963	963
9,650	9,700	968	968	968	968
9,700	9,750	973	973	973	973
9,750	9,800	978	978	978	978
9,800	9,850	983	983	983	983
9,850	9,900	988	988	988	988
9,900	9,950	993	993	993	993
9,950	10,000	998	998	998	998
10,000					
10,000	10,050	1,003	1,003	1,003	1,003
10,050	10,100	1,008	1,008	1,008	1,008
10,100	10,150	1,013	1,013	1,013	1,013
10,150	10,200	1,018	1,018	1,018	1,018
10,200	10,250	1,023	1,023	1,023	1,023
10,250	10,300	1,028	1,028	1,028	1,028
10,300	10,350	1,033	1,033	1,033	1,033
10,350	10,400	1,038	1,038	1,038	1,038
10,400	10,450	1,043	1,043	1,043	1,043
10,450	10,500	1,048	1,048	1,048	1,048
10,500	10,550	1,053	1,053	1,053	1,053
10,550	10,600	1,058	1,058	1,058	1,058
10,600	10,650	1,063	1,063	1,063	1,063
10,650	10,700	1,068	1,068	1,068	1,068
10,700	10,750	1,073	1,073	1,073	1,073
10,750	10,800	1,078	1,078	1,078	1,078
10,800	10,850	1,083	1,083	1,083	1,083
10,850	10,900	1,088	1,088	1,088	1,088
10,900	10,950	1,093	1,093	1,093	1,093
10,950	11,000	1,098	1,098	1,098	1,098
11,000					
11,000	11,050	1,103	1,103	1,103	1,103
11,050	11,100	1,109	1,108	1,109	1,108
11,100	11,150	1,115	1,113	1,115	1,113
11,150	11,200	1,121	1,118	1,121	1,118
11,200	11,250	1,127	1,123	1,127	1,123
11,250	11,300	1,133	1,128	1,133	1,128
11,300	11,350	1,139	1,133	1,139	1,133
11,350	11,400	1,145	1,138	1,145	1,138
11,400	11,450	1,151	1,143	1,151	1,143
11,450	11,500	1,157	1,148	1,157	1,148
11,500	11,550	1,163	1,153	1,163	1,153
11,550	11,600	1,169	1,158	1,169	1,158
11,600	11,650	1,175	1,163	1,175	1,163
11,650	11,700	1,181	1,168	1,181	1,168
11,700	11,750	1,187	1,173	1,187	1,173
11,750	11,800	1,193	1,178	1,193	1,178
11,800	11,850	1,199	1,183	1,199	1,183
11,850	11,900	1,205	1,188	1,205	1,188
11,900	11,950	1,211	1,193	1,211	1,193
11,950	12,000	1,217	1,198	1,217	1,198

(Continued)

* This column must also be used by a qualifying surviving spouse.

12,000

If line 15 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
12,000	12,050	1,223	1,203	1,223	1,203
12,050	12,100	1,229	1,208	1,229	1,208
12,100	12,150	1,235	1,213	1,235	1,213
12,150	12,200	1,241	1,218	1,241	1,218
12,200	12,250	1,247	1,223	1,247	1,223
12,250	12,300	1,253	1,228	1,253	1,228
12,300	12,350	1,259	1,233	1,259	1,233
12,350	12,400	1,265	1,238	1,265	1,238
12,400	12,450	1,271	1,243	1,271	1,243
12,450	12,500	1,277	1,248	1,277	1,248
12,500	12,550	1,283	1,253	1,283	1,253
12,550	12,600	1,289	1,258	1,289	1,258
12,600	12,650	1,295	1,263	1,295	1,263
12,650	12,700	1,301	1,268	1,301	1,268
12,700	12,750	1,307	1,273	1,307	1,273
12,750	12,800	1,313	1,278	1,313	1,278
12,800	12,850	1,319	1,283	1,319	1,283
12,850	12,900	1,325	1,288	1,325	1,288
12,900	12,950	1,331	1,293	1,331	1,293
12,950	13,000	1,337	1,298	1,337	1,298

13,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
13,000	13,050	1,343	1,303	1,343	1,303
13,050	13,100	1,349	1,308	1,349	1,308
13,100	13,150	1,355	1,313	1,355	1,313
13,150	13,200	1,361	1,318	1,361	1,318
13,200	13,250	1,367	1,323	1,367	1,323
13,250	13,300	1,373	1,328	1,373	1,328
13,300	13,350	1,379	1,333	1,379	1,333
13,350	13,400	1,385	1,338	1,385	1,338
13,400	13,450	1,391	1,343	1,391	1,343
13,450	13,500	1,397	1,348	1,397	1,348
13,500	13,550	1,403	1,353	1,403	1,353
13,550	13,600	1,409	1,358	1,409	1,358
13,600	13,650	1,415	1,363	1,415	1,363
13,650	13,700	1,421	1,368	1,421	1,368
13,700	13,750	1,427	1,373	1,427	1,373
13,750	13,800	1,433	1,378	1,433	1,378
13,800	13,850	1,439	1,383	1,439	1,383
13,850	13,900	1,445	1,388	1,445	1,388
13,900	13,950	1,451	1,393	1,451	1,393
13,950	14,000	1,457	1,398	1,457	1,398

14,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
14,000	14,050	1,463	1,403	1,463	1,403
14,050	14,100	1,469	1,408	1,469	1,408
14,100	14,150	1,475	1,413	1,475	1,413
14,150	14,200	1,481	1,418	1,481	1,418
14,200	14,250	1,487	1,423	1,487	1,423
14,250	14,300	1,493	1,428	1,493	1,428
14,300	14,350	1,499	1,433	1,499	1,433
14,350	14,400	1,505	1,438	1,505	1,438
14,400	14,450	1,511	1,443	1,511	1,443
14,450	14,500	1,517	1,448	1,517	1,448
14,500	14,550	1,523	1,453	1,523	1,453
14,550	14,600	1,529	1,458	1,529	1,458
14,600	14,650	1,535	1,463	1,535	1,463
14,650	14,700	1,541	1,468	1,541	1,468
14,700	14,750	1,547	1,473	1,547	1,473
14,750	14,800	1,553	1,478	1,553	1,478
14,800	14,850	1,559	1,483	1,559	1,483
14,850	14,900	1,565	1,488	1,565	1,488
14,900	14,950	1,571	1,493	1,571	1,493
14,950	15,000	1,577	1,498	1,577	1,498

15,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
15,000	15,050	1,583	1,503	1,583	1,503
15,050	15,100	1,589	1,508	1,589	1,508
15,100	15,150	1,595	1,513	1,595	1,513
15,150	15,200	1,601	1,518	1,601	1,518
15,200	15,250	1,607	1,523	1,607	1,523
15,250	15,300	1,613	1,528	1,613	1,528
15,300	15,350	1,619	1,533	1,619	1,533
15,350	15,400	1,625	1,538	1,625	1,538
15,400	15,450	1,631	1,543	1,631	1,543
15,450	15,500	1,637	1,548	1,637	1,548
15,500	15,550	1,643	1,553	1,643	1,553
15,550	15,600	1,649	1,558	1,649	1,558
15,600	15,650	1,655	1,563	1,655	1,563
15,650	15,700	1,661	1,568	1,661	1,568
15,700	15,750	1,667	1,573	1,667	1,573
15,750	15,800	1,673	1,578	1,673	1,579
15,800	15,850	1,679	1,583	1,679	1,585
15,850	15,900	1,685	1,588	1,685	1,591
15,900	15,950	1,691	1,593	1,691	1,597
15,950	16,000	1,697	1,598	1,697	1,603

16,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
16,000	16,050	1,703	1,603	1,703	1,609
16,050	16,100	1,709	1,608	1,709	1,615
16,100	16,150	1,715	1,613	1,715	1,621
16,150	16,200	1,721	1,618	1,721	1,627
16,200	16,250	1,727	1,623	1,727	1,633
16,250	16,300	1,733	1,628	1,733	1,639
16,300	16,350	1,739	1,633	1,739	1,645
16,350	16,400	1,745	1,638	1,745	1,651
16,400	16,450	1,751	1,643	1,751	1,657
16,450	16,500	1,757	1,648	1,757	1,663
16,500	16,550	1,763	1,653	1,763	1,669
16,550	16,600	1,769	1,658	1,769	1,675
16,600	16,650	1,775	1,663	1,775	1,681
16,650	16,700	1,781	1,668	1,781	1,687
16,700	16,750	1,787	1,673	1,787	1,693
16,750	16,800	1,793	1,678	1,793	1,699
16,800	16,850	1,799	1,683	1,799	1,705
16,850	16,900	1,805	1,688	1,805	1,711
16,900	16,950	1,811	1,693	1,811	1,717
16,950	17,000	1,817	1,698	1,817	1,723

17,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
17,000	17,050	1,823	1,703	1,823	1,729
17,050	17,100	1,829	1,708	1,829	1,735
17,100	17,150	1,835	1,713	1,835	1,741
17,150	17,200	1,841	1,718	1,841	1,747
17,200	17,250	1,847	1,723	1,847	1,753
17,250	17,300	1,853	1,728	1,853	1,759
17,300	17,350	1,859	1,733	1,859	1,765
17,350	17,400	1,865	1,738	1,865	1,771
17,400	17,450	1,871	1,743	1,871	1,777
17,450	17,500	1,877	1,748	1,877	1,783
17,500	17,550	1,883	1,753	1,883	1,789
17,550	17,600	1,889	1,758	1,889	1,795
17,600	17,650	1,895	1,763	1,895	1,801
17,650	17,700	1,901	1,768	1,901	1,807
17,700	17,750	1,907	1,773	1,907	1,813
17,750	17,800	1,913	1,778	1,913	1,819
17,800	17,850	1,919	1,783	1,919	1,825
17,850	17,900	1,925	1,788	1,925	1,831
17,900	17,950	1,931	1,793	1,931	1,837
17,950	18,000	1,937	1,798	1,937	1,843

18,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
18,000	18,050	1,943	1,803	1,943	1,849
18,050	18,100	1,949	1,808	1,949	1,855
18,100	18,150	1,955	1,813	1,955	1,861
18,150	18,200	1,961	1,818	1,961	1,867
18,200	18,250	1,967	1,823	1,967	1,873
18,250	18,300	1,973	1,828	1,973	1,879
18,300	18,350	1,979	1,833	1,979	1,885
18,350	18,400	1,985	1,838	1,985	1,891
18,400	18,450	1,991	1,843	1,991	1,897
18,450	18,500	1,997	1,848	1,997	1,903
18,500	18,550	2,003	1,853	2,003	1,909
18,550	18,600	2,009	1,858	2,009	1,915
18,600	18,650	2,015	1,863	2,015	1,921
18,650	18,700	2,021	1,868	2,021	1,927
18,700	18,750	2,027	1,873	2,027	1,933
18,750	18,800	2,033	1,878	2,033	1,939
18,800	18,850	2,039	1,883	2,039	1,945
18,850	18,900	2,045	1,888	2,045	1,951
18,900	18,950	2,051	1,893	2,051	1,957
18,950	19,000	2,057	1,898	2,057	1,963

19,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
19,000	19,050	2,063	1,903	2,063	1,969
19,050	19,100	2,069	1,908	2,069	1,975
19,100	19,150	2,075	1,913	2,075	1,981
19,150	19,200	2,081	1,918	2,081	1,987
19,200	19,250	2,087	1,923	2,087	1,993
19,250	19,300	2,093	1,928	2,093	1,999
19,300	19,350	2,099	1,933	2,099	2,005
19,350	19,400	2,105	1,938	2,105	2,011
19,400	19,450	2,111	1,943	2,111	2,017
19,450	19,500	2,117	1,948	2,117	2,023
19,500	19,550	2,123	1,953	2,123	2,029
19,550	19,600	2,129	1,958	2,129	2,035
19,600	19,650	2,135	1,963	2,135	2,041
19,650	19,700	2,141	1,968	2,141	2,047
19,700	19,750	2,147	1,973	2,147	2,053
19,750	19,800	2,153	1,978	2,153	2,059
19,800	19,850	2,159	1,983	2,159	2,065
19,850	19,900	2,165	1,988	2,165	2,071
19,900	19,950	2,171	1,993	2,171	2,077
19,950	20,000	2,177	1,998	2,177	2,083

20,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
20,000	20,050	2,183	2,003	2,183	2,089
20,050	20,100	2,189	2,008	2,189	2,095
20,100	20,150	2,195	2,013	2,195	2,101
20,150	20,200	2,201	2,018	2,201	2,107
20,200	20,250	2,207	2,023	2,207	2,113
20,250	20,300	2,213	2,028	2,213	2,119
20,300	20,350	2,219	2,033	2,219	2,125
20,350	20,400	2,225	2,038	2,225	2,131
20,400	20,450	2,231	2,043	2,231	2,137
20,450	20,500	2,237	2,048	2,237	2,143
20,500	20,550	2,243	2,053	2,243	2,149
20,550	20,600	2,249	2,058	2,249	2,155
20,600	20,650	2,255	2,063	2,255	2,161
20,650	20,700	2,261	2,068	2,261	2,167
20,700	20,750	2,267	2,073	2,267	2,173
20,750	20,800	2,273	2,078	2,273	2,179
20,800	20,850	2,279	2,083	2,279	2,185
20,850	20,900	2,285	2,088	2,285	2,191
20,900	20,950	2,291	2,093	2,291	2,197
20,950	21,000	2,297	2,098	2,297	2,203

(Continued)

* This column must also be used by a qualifying surviving spouse.

If line 15 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
21,000					
21,000	21,050	2,303	2,103	2,303	2,209
21,050	21,100	2,309	2,108	2,309	2,215
21,100	21,150	2,315	2,113	2,315	2,221
21,150	21,200	2,321	2,118	2,321	2,227
21,200	21,250	2,327	2,123	2,327	2,233
21,250	21,300	2,333	2,128	2,333	2,239
21,300	21,350	2,339	2,133	2,339	2,245
21,350	21,400	2,345	2,138	2,345	2,251
21,400	21,450	2,351	2,143	2,351	2,257
21,450	21,500	2,357	2,148	2,357	2,263
21,500	21,550	2,363	2,153	2,363	2,269
21,550	21,600	2,369	2,158	2,369	2,275
21,600	21,650	2,375	2,163	2,375	2,281
21,650	21,700	2,381	2,168	2,381	2,287
21,700	21,750	2,387	2,173	2,387	2,293
21,750	21,800	2,393	2,178	2,393	2,299
21,800	21,850	2,399	2,183	2,399	2,305
21,850	21,900	2,405	2,188	2,405	2,311
21,900	21,950	2,411	2,193	2,411	2,317
21,950	22,000	2,417	2,198	2,417	2,323
22,000					
22,000	22,050	2,423	2,203	2,423	2,329
22,050	22,100	2,429	2,209	2,429	2,335
22,100	22,150	2,435	2,215	2,435	2,341
22,150	22,200	2,441	2,221	2,441	2,347
22,200	22,250	2,447	2,227	2,447	2,353
22,250	22,300	2,453	2,233	2,453	2,359
22,300	22,350	2,459	2,239	2,459	2,365
22,350	22,400	2,465	2,245	2,465	2,371
22,400	22,450	2,471	2,251	2,471	2,377
22,450	22,500	2,477	2,257	2,477	2,383
22,500	22,550	2,483	2,263	2,483	2,389
22,550	22,600	2,489	2,269	2,489	2,395
22,600	22,650	2,495	2,275	2,495	2,401
22,650	22,700	2,501	2,281	2,501	2,407
22,700	22,750	2,507	2,287	2,507	2,413
22,750	22,800	2,513	2,293	2,513	2,419
22,800	22,850	2,519	2,299	2,519	2,425
22,850	22,900	2,525	2,305	2,525	2,431
22,900	22,950	2,531	2,311	2,531	2,437
22,950	23,000	2,537	2,317	2,537	2,443
23,000					
23,000	23,050	2,543	2,323	2,543	2,449
23,050	23,100	2,549	2,329	2,549	2,455
23,100	23,150	2,555	2,335	2,555	2,461
23,150	23,200	2,561	2,341	2,561	2,467
23,200	23,250	2,567	2,347	2,567	2,473
23,250	23,300	2,573	2,353	2,573	2,479
23,300	23,350	2,579	2,359	2,579	2,485
23,350	23,400	2,585	2,365	2,585	2,491
23,400	23,450	2,591	2,371	2,591	2,497
23,450	23,500	2,597	2,377	2,597	2,503
23,500	23,550	2,603	2,383	2,603	2,509
23,550	23,600	2,609	2,389	2,609	2,515
23,600	23,650	2,615	2,395	2,615	2,521
23,650	23,700	2,621	2,401	2,621	2,527
23,700	23,750	2,627	2,407	2,627	2,533
23,750	23,800	2,633	2,413	2,633	2,539
23,800	23,850	2,639	2,419	2,639	2,545
23,850	23,900	2,645	2,425	2,645	2,551
23,900	23,950	2,651	2,431	2,651	2,557
23,950	24,000	2,657	2,437	2,657	2,563

If line 15 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
24,000					
24,000	24,050	2,663	2,443	2,663	2,569
24,050	24,100	2,669	2,449	2,669	2,575
24,100	24,150	2,675	2,455	2,675	2,581
24,150	24,200	2,681	2,461	2,681	2,587
24,200	24,250	2,687	2,467	2,687	2,593
24,250	24,300	2,693	2,473	2,693	2,599
24,300	24,350	2,699	2,479	2,699	2,605
24,350	24,400	2,705	2,485	2,705	2,611
24,400	24,450	2,711	2,491	2,711	2,617
24,450	24,500	2,717	2,497	2,717	2,623
24,500	24,550	2,723	2,503	2,723	2,629
24,550	24,600	2,729	2,509	2,729	2,635
24,600	24,650	2,735	2,515	2,735	2,641
24,650	24,700	2,741	2,521	2,741	2,647
24,700	24,750	2,747	2,527	2,747	2,653
24,750	24,800	2,753	2,533	2,753	2,659
24,800	24,850	2,759	2,539	2,759	2,665
24,850	24,900	2,765	2,545	2,765	2,671
24,900	24,950	2,771	2,551	2,771	2,677
24,950	25,000	2,777	2,557	2,777	2,683
25,000					
25,000	25,050	2,783	2,563	2,783	2,689
25,050	25,100	2,789	2,569	2,789	2,695
25,100	25,150	2,795	2,575	2,795	2,701
25,150	25,200	2,801	2,581	2,801	2,707
25,200	25,250	2,807	2,587	2,807	2,713
25,250	25,300	2,813	2,593	2,813	2,719
25,300	25,350	2,819	2,599	2,819	2,725
25,350	25,400	2,825	2,605	2,825	2,731
25,400	25,450	2,831	2,611	2,831	2,737
25,450	25,500	2,837	2,617	2,837	2,743
25,500	25,550	2,843	2,623	2,843	2,749
25,550	25,600	2,849	2,629	2,849	2,755
25,600	25,650	2,855	2,635	2,855	2,761
25,650	25,700	2,861	2,641	2,861	2,767
25,700	25,750	2,867	2,647	2,867	2,773
25,750	25,800	2,873	2,653	2,873	2,779
25,800	25,850	2,879	2,659	2,879	2,785
25,850	25,900	2,885	2,665	2,885	2,791
25,900	25,950	2,891	2,671	2,891	2,797
25,950	26,000	2,897	2,677	2,897	2,803
26,000					
26,000	26,050	2,903	2,683	2,903	2,809
26,050	26,100	2,909	2,689	2,909	2,815
26,100	26,150	2,915	2,695	2,915	2,821
26,150	26,200	2,921	2,701	2,921	2,827
26,200	26,250	2,927	2,707	2,927	2,833
26,250	26,300	2,933	2,713	2,933	2,839
26,300	26,350	2,939	2,719	2,939	2,845
26,350	26,400	2,945	2,725	2,945	2,851
26,400	26,450	2,951	2,731	2,951	2,857
26,450	26,500	2,957	2,737	2,957	2,863
26,500	26,550	2,963	2,743	2,963	2,869
26,550	26,600	2,969	2,749	2,969	2,875
26,600	26,650	2,975	2,755	2,975	2,881
26,650	26,700	2,981	2,761	2,981	2,887
26,700	26,750	2,987	2,767	2,987	2,893
26,750	26,800	2,993	2,773	2,993	2,899
26,800	26,850	2,999	2,779	2,999	2,905
26,850	26,900	3,005	2,785	3,005	2,911
26,900	26,950	3,011	2,791	3,011	2,917
26,950	27,000	3,017	2,797	3,017	2,923

If line 15 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
27,000					
27,000	27,050	3,023	2,803	3,023	2,929
27,050	27,100	3,029	2,809	3,029	2,935
27,100	27,150	3,035	2,815	3,035	2,941
27,150	27,200	3,041	2,821	3,041	2,947
27,200	27,250	3,047	2,827	3,047	2,953
27,250	27,300	3,053	2,833	3,053	2,959
27,300	27,350	3,059	2,839	3,059	2,965
27,350	27,400	3,065	2,845	3,065	2,971
27,400	27,450	3,071	2,851	3,071	2,977
27,450	27,500	3,077	2,857	3,077	2,983
27,500	27,550	3,083	2,863	3,083	2,989
27,550	27,600	3,089	2,869	3,089	2,995
27,600	27,650	3,095	2,875	3,095	3,001
27,650	27,700	3,101	2,881	3,101	3,007
27,700	27,750	3,107	2,887	3,107	3,013
27,750	27,800	3,113	2,893	3,113	3,019
27,800	27,850	3,119	2,899	3,119	3,025
27,850	27,900	3,125	2,905	3,125	3,031
27,900	27,950	3,131	2,911	3,131	3,037
27,950	28,000	3,137	2,917	3,137	3,043
28,000					
28,000	28,050	3,143	2,923	3,143	3,049
28,050	28,100	3,149	2,929	3,149	3,055
28,100	28,150	3,155	2,935	3,155	3,061
28,150	28,200	3,161	2,941	3,161	3,067
28,200	28,250	3,167	2,947	3,167	3,073
28,250	28,300	3,173	2,953	3,173	3,079
28,300	28,350	3,179	2,959	3,179	3,085
28,350	28,400	3,185	2,965	3,185	3,091
28,400	28,450	3,191	2,971	3,191	3,097
28,450	28,500	3,197	2,977	3,197	3,103
28,500	28,550	3,203	2,983	3,203	3,109
28,550	28,600	3,209	2,989	3,209	3,115
28,600	28,650	3,215	2,995	3,215	3,121
28,650	28,700	3,221	3,001	3,221	3,127
28,700	28,750	3,227	3,007	3,227	3,133
28,750	28,800	3,233	3,013	3,233	3,139
28,800	28,850	3,239	3,019	3,239	3,145
28,850	28,900	3,245	3,025	3,245	3,151
28,900	28,950	3,251	3,031	3,251	3,157
28,950	29,000	3,257	3,037	3,257	3,163
29,000					
29,000	29,050	3,263	3,043	3,263	3,169
29,050	29,100	3,269	3,049	3,269	3,175
29,100	29,150	3,275	3,055	3,275	3,181
29,150	29,200	3,281	3,061	3,281	3,187
29,200	29,250	3,287	3,067	3,287	3,193
29,250	29,300	3,293	3,073	3,293	3,199
29,300	29,350	3,299	3,079	3,299	3,205
29,350	29,400	3,305	3,085	3,305	3,211
29,400	29,450	3,311	3,091	3,311	3,217
29,450	29,500	3,317	3,097	3,317	3,223
29,500	29,550	3,323	3,103	3,323	3,229
29,550	29,600	3,329	3,109	3,329	3,235
29,600	29,650	3,335	3,115	3,335	3,241
29,650	29,700	3,341	3,121	3,341	3,247
29,700	29,750	3,347	3,127	3,347	3,253
29,750	29,800	3,353	3,133	3,353	3,259
29,800	29,850	3,359	3,139	3,359	3,265
29,850	29,900	3,365	3,145	3,365	3,271
29,900	29,950	3,371	3,151	3,371	3,277
29,950	30,000	3,377	3,157	3,377	3,283

(Continued)

* This column must also be used by a qualifying surviving spouse.

30,000

If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
30,000	30,050	3,383	3,163	3,383	3,289
30,050	30,100	3,389	3,169	3,389	3,295
30,100	30,150	3,395	3,175	3,395	3,301
30,150	30,200	3,401	3,181	3,401	3,307
30,200	30,250	3,407	3,187	3,407	3,313
30,250	30,300	3,413	3,193	3,413	3,319
30,300	30,350	3,419	3,199	3,419	3,325
30,350	30,400	3,425	3,205	3,425	3,331
30,400	30,450	3,431	3,211	3,431	3,337
30,450	30,500	3,437	3,217	3,437	3,343
30,500	30,550	3,443	3,223	3,443	3,349
30,550	30,600	3,449	3,229	3,449	3,355
30,600	30,650	3,455	3,235	3,455	3,361
30,650	30,700	3,461	3,241	3,461	3,367
30,700	30,750	3,467	3,247	3,467	3,373
30,750	30,800	3,473	3,253	3,473	3,379
30,800	30,850	3,479	3,259	3,479	3,385
30,850	30,900	3,485	3,265	3,485	3,391
30,900	30,950	3,491	3,271	3,491	3,397
30,950	31,000	3,497	3,277	3,497	3,403

31,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
31,000	31,050	3,503	3,283	3,503	3,409
31,050	31,100	3,509	3,289	3,509	3,415
31,100	31,150	3,515	3,295	3,515	3,421
31,150	31,200	3,521	3,301	3,521	3,427
31,200	31,250	3,527	3,307	3,527	3,433
31,250	31,300	3,533	3,313	3,533	3,439
31,300	31,350	3,539	3,319	3,539	3,445
31,350	31,400	3,545	3,325	3,545	3,451
31,400	31,450	3,551	3,331	3,551	3,457
31,450	31,500	3,557	3,337	3,557	3,463
31,500	31,550	3,563	3,343	3,563	3,469
31,550	31,600	3,569	3,349	3,569	3,475
31,600	31,650	3,575	3,355	3,575	3,481
31,650	31,700	3,581	3,361	3,581	3,487
31,700	31,750	3,587	3,367	3,587	3,493
31,750	31,800	3,593	3,373	3,593	3,499
31,800	31,850	3,599	3,379	3,599	3,505
31,850	31,900	3,605	3,385	3,605	3,511
31,900	31,950	3,611	3,391	3,611	3,517
31,950	32,000	3,617	3,397	3,617	3,523

32,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
32,000	32,050	3,623	3,403	3,623	3,529
32,050	32,100	3,629	3,409	3,629	3,535
32,100	32,150	3,635	3,415	3,635	3,541
32,150	32,200	3,641	3,421	3,641	3,547
32,200	32,250	3,647	3,427	3,647	3,553
32,250	32,300	3,653	3,433	3,653	3,559
32,300	32,350	3,659	3,439	3,659	3,565
32,350	32,400	3,665	3,445	3,665	3,571
32,400	32,450	3,671	3,451	3,671	3,577
32,450	32,500	3,677	3,457	3,677	3,583
32,500	32,550	3,683	3,463	3,683	3,589
32,550	32,600	3,689	3,469	3,689	3,595
32,600	32,650	3,695	3,475	3,695	3,601
32,650	32,700	3,701	3,481	3,701	3,607
32,700	32,750	3,707	3,487	3,707	3,613
32,750	32,800	3,713	3,493	3,713	3,619
32,800	32,850	3,719	3,499	3,719	3,625
32,850	32,900	3,725	3,505	3,725	3,631
32,900	32,950	3,731	3,511	3,731	3,637
32,950	33,000	3,737	3,517	3,737	3,643

33,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
33,000	33,050	3,743	3,523	3,743	3,649
33,050	33,100	3,749	3,529	3,749	3,655
33,100	33,150	3,755	3,535	3,755	3,661
33,150	33,200	3,761	3,541	3,761	3,667
33,200	33,250	3,767	3,547	3,767	3,673
33,250	33,300	3,773	3,553	3,773	3,679
33,300	33,350	3,779	3,559	3,779	3,685
33,350	33,400	3,785	3,565	3,785	3,691
33,400	33,450	3,791	3,571	3,791	3,697
33,450	33,500	3,797	3,577	3,797	3,703
33,500	33,550	3,803	3,583	3,803	3,709
33,550	33,600	3,809	3,589	3,809	3,715
33,600	33,650	3,815	3,595	3,815	3,721
33,650	33,700	3,821	3,601	3,821	3,727
33,700	33,750	3,827	3,607	3,827	3,733
33,750	33,800	3,833	3,613	3,833	3,739
33,800	33,850	3,839	3,619	3,839	3,745
33,850	33,900	3,845	3,625	3,845	3,751
33,900	33,950	3,851	3,631	3,851	3,757
33,950	34,000	3,857	3,637	3,857	3,763

34,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
34,000	34,050	3,863	3,643	3,863	3,769
34,050	34,100	3,869	3,649	3,869	3,775
34,100	34,150	3,875	3,655	3,875	3,781
34,150	34,200	3,881	3,661	3,881	3,787
34,200	34,250	3,887	3,667	3,887	3,793
34,250	34,300	3,893	3,673	3,893	3,799
34,300	34,350	3,899	3,679	3,899	3,805
34,350	34,400	3,905	3,685	3,905	3,811
34,400	34,450	3,911	3,691	3,911	3,817
34,450	34,500	3,917	3,697	3,917	3,823
34,500	34,550	3,923	3,703	3,923	3,829
34,550	34,600	3,929	3,709	3,929	3,835
34,600	34,650	3,935	3,715	3,935	3,841
34,650	34,700	3,941	3,721	3,941	3,847
34,700	34,750	3,947	3,727	3,947	3,853
34,750	34,800	3,953	3,733	3,953	3,859
34,800	34,850	3,959	3,739	3,959	3,865
34,850	34,900	3,965	3,745	3,965	3,871
34,900	34,950	3,971	3,751	3,971	3,877
34,950	35,000	3,977	3,757	3,977	3,883

35,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
35,000	35,050	3,983	3,763	3,983	3,889
35,050	35,100	3,989	3,769	3,989	3,895
35,100	35,150	3,995	3,775	3,995	3,901
35,150	35,200	4,001	3,781	4,001	3,907
35,200	35,250	4,007	3,787	4,007	3,913
35,250	35,300	4,013	3,793	4,013	3,919
35,300	35,350	4,019	3,799	4,019	3,925
35,350	35,400	4,025	3,805	4,025	3,931
35,400	35,450	4,031	3,811	4,031	3,937
35,450	35,500	4,037	3,817	4,037	3,943
35,500	35,550	4,043	3,823	4,043	3,949
35,550	35,600	4,049	3,829	4,049	3,955
35,600	35,650	4,055	3,835	4,055	3,961
35,650	35,700	4,061	3,841	4,061	3,967
35,700	35,750	4,067	3,847	4,067	3,973
35,750	35,800	4,073	3,853	4,073	3,979
35,800	35,850	4,079	3,859	4,079	3,985
35,850	35,900	4,085	3,865	4,085	3,991
35,900	35,950	4,091	3,871	4,091	3,997
35,950	36,000	4,097	3,877	4,097	4,003

36,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
36,000	36,050	4,103	3,883	4,103	4,009
36,050	36,100	4,109	3,889	4,109	4,015
36,100	36,150	4,115	3,895	4,115	4,021
36,150	36,200	4,121	3,901	4,121	4,027
36,200	36,250	4,127	3,907	4,127	4,033
36,250	36,300	4,133	3,913	4,133	4,039
36,300	36,350	4,139	3,919	4,139	4,045
36,350	36,400	4,145	3,925	4,145	4,051
36,400	36,450	4,151	3,931	4,151	4,057
36,450	36,500	4,157	3,937	4,157	4,063
36,500	36,550	4,163	3,943	4,163	4,069
36,550	36,600	4,169	3,949	4,169	4,075
36,600	36,650	4,175	3,955	4,175	4,081
36,650	36,700	4,181	3,961	4,181	4,087
36,700	36,750	4,187	3,967	4,187	4,093
36,750	36,800	4,193	3,973	4,193	4,099
36,800	36,850	4,199	3,979	4,199	4,105
36,850	36,900	4,205	3,985	4,205	4,111
36,900	36,950	4,211	3,991	4,211	4,117
36,950	37,000	4,217	3,997	4,217	4,123

37,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
37,000	37,050	4,223	4,003	4,223	4,129
37,050	37,100	4,229	4,009	4,229	4,135
37,100	37,150	4,235	4,015	4,235	4,141
37,150	37,200	4,241	4,021	4,241	4,147
37,200	37,250	4,247	4,027	4,247	4,153
37,250	37,300	4,253	4,033	4,253	4,159
37,300	37,350	4,259	4,039	4,259	4,165
37,350	37,400	4,265	4,045	4,265	4,171
37,400	37,450	4,271	4,051	4,271	4,177
37,450	37,500	4,277	4,057	4,277	4,183
37,500	37,550	4,283	4,063	4,283	4,189
37,550	37,600	4,289	4,069	4,289	4,195
37,600	37,650	4,295	4,075	4,295	4,201
37,650	37,700	4,301	4,081	4,301	4,207
37,700	37,750	4,307	4,087	4,307	4,213
37,750	37,800	4,313	4,093	4,313	4,219
37,800	37,850	4,319	4,099	4,319	4,225
37,850	37,900	4,325	4,105	4,325	4,231
37,900	37,950	4,331	4,111	4,331	4,237
37,950	38,000	4,337	4,117	4,337	4,243

38,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
38,000	38,050	4,343	4,123	4,343	4,249
38,050	38,100	4,349	4,129	4,349	4,255
38,100	38,150	4,355	4,135	4,355	4,261
38,150	38,200	4,361	4,141	4,361	4,267
38,200	38,250	4,367	4,147	4,367	4,273
38,250	38,300	4,373	4,153	4,373	4,279
38,300	38,350	4,379	4,159	4,379	4,285
38,350	38,400	4,385	4,165	4,385	4,291
38,400	38,450	4,391	4,171	4,391	4,297
38,450	38,500	4,397	4,177	4,397	4,303
38,500	38,550	4,403	4,183	4,403	4,309
38,550	38,600	4,409	4,189	4,409	4,315
38,600	38,650	4,415	4,195	4,415	4,321
38,650	38,700	4,421	4,201	4,421	4,327
38,700	38,750	4,427	4,207	4,427	4,333
38,750	38,800	4,433	4,213	4,433	4,339
38,800	38,850	4,439	4,219	4,439	4,345
38,850	38,900	4,445	4,225	4,445	4,351
38,900	38,950	4,451	4,231	4,451	4,357
38,950	39,000	4,457	4,237	4,457	4,363

(Continued)

* This column must also be used by a qualifying surviving spouse.

If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa-rately	Head of a house-hold
		Your tax is—			

39,000

At least	But less than	Single	MFJ *	MFS	HoH
39,000	39,050	4,463	4,243	4,463	4,369
39,050	39,100	4,469	4,249	4,469	4,375
39,100	39,150	4,475	4,255	4,475	4,381
39,150	39,200	4,481	4,261	4,481	4,387
39,200	39,250	4,487	4,267	4,487	4,393
39,250	39,300	4,493	4,273	4,493	4,399
39,300	39,350	4,499	4,279	4,499	4,405
39,350	39,400	4,505	4,285	4,505	4,411
39,400	39,450	4,511	4,291	4,511	4,417
39,450	39,500	4,517	4,297	4,517	4,423
39,500	39,550	4,523	4,303	4,523	4,429
39,550	39,600	4,529	4,309	4,529	4,435
39,600	39,650	4,535	4,315	4,535	4,441
39,650	39,700	4,541	4,321	4,541	4,447
39,700	39,750	4,547	4,327	4,547	4,453
39,750	39,800	4,553	4,333	4,553	4,459
39,800	39,850	4,559	4,339	4,559	4,465
39,850	39,900	4,565	4,345	4,565	4,471
39,900	39,950	4,571	4,351	4,571	4,477
39,950	40,000	4,577	4,357	4,577	4,483

40,000

At least	But less than	Single	MFJ *	MFS	HoH
40,000	40,050	4,583	4,363	4,583	4,489
40,050	40,100	4,589	4,369	4,589	4,495
40,100	40,150	4,595	4,375	4,595	4,501
40,150	40,200	4,601	4,381	4,601	4,507
40,200	40,250	4,607	4,387	4,607	4,513
40,250	40,300	4,613	4,393	4,613	4,519
40,300	40,350	4,619	4,399	4,619	4,525
40,350	40,400	4,625	4,405	4,625	4,531
40,400	40,450	4,631	4,411	4,631	4,537
40,450	40,500	4,637	4,417	4,637	4,543
40,500	40,550	4,643	4,423	4,643	4,549
40,550	40,600	4,649	4,429	4,649	4,555
40,600	40,650	4,655	4,435	4,655	4,561
40,650	40,700	4,661	4,441	4,661	4,567
40,700	40,750	4,667	4,447	4,667	4,573
40,750	40,800	4,673	4,453	4,673	4,579
40,800	40,850	4,679	4,459	4,679	4,585
40,850	40,900	4,685	4,465	4,685	4,591
40,900	40,950	4,691	4,471	4,691	4,597
40,950	41,000	4,697	4,477	4,697	4,603

41,000

At least	But less than	Single	MFJ *	MFS	HoH
41,000	41,050	4,703	4,483	4,703	4,609
41,050	41,100	4,709	4,489	4,709	4,615
41,100	41,150	4,715	4,495	4,715	4,621
41,150	41,200	4,721	4,501	4,721	4,627
41,200	41,250	4,727	4,507	4,727	4,633
41,250	41,300	4,733	4,513	4,733	4,639
41,300	41,350	4,739	4,519	4,739	4,645
41,350	41,400	4,745	4,525	4,745	4,651
41,400	41,450	4,751	4,531	4,751	4,657
41,450	41,500	4,757	4,537	4,757	4,663
41,500	41,550	4,763	4,543	4,763	4,669
41,550	41,600	4,769	4,549	4,769	4,675
41,600	41,650	4,775	4,555	4,775	4,681
41,650	41,700	4,781	4,561	4,781	4,687
41,700	41,750	4,787	4,567	4,787	4,693
41,750	41,800	4,793	4,573	4,793	4,699
41,800	41,850	4,799	4,579	4,799	4,705
41,850	41,900	4,805	4,585	4,805	4,711
41,900	41,950	4,811	4,591	4,811	4,717
41,950	42,000	4,817	4,597	4,817	4,723

42,000

At least	But less than	Single	MFJ *	MFS	HoH
42,000	42,050	4,823	4,603	4,823	4,729
42,050	42,100	4,829	4,609	4,829	4,735
42,100	42,150	4,835	4,615	4,835	4,741
42,150	42,200	4,841	4,621	4,841	4,747
42,200	42,250	4,847	4,627	4,847	4,753
42,250	42,300	4,853	4,633	4,853	4,759
42,300	42,350	4,859	4,639	4,859	4,765
42,350	42,400	4,865	4,645	4,865	4,771
42,400	42,450	4,871	4,651	4,871	4,777
42,450	42,500	4,877	4,657	4,877	4,783
42,500	42,550	4,883	4,663	4,883	4,789
42,550	42,600	4,889	4,669	4,889	4,795
42,600	42,650	4,895	4,675	4,895	4,801
42,650	42,700	4,901	4,681	4,901	4,807
42,700	42,750	4,907	4,687	4,907	4,813
42,750	42,800	4,913	4,693	4,913	4,819
42,800	42,850	4,919	4,699	4,919	4,825
42,850	42,900	4,925	4,705	4,925	4,831
42,900	42,950	4,931	4,711	4,931	4,837
42,950	43,000	4,937	4,717	4,937	4,843

43,000

At least	But less than	Single	MFJ *	MFS	HoH
43,000	43,050	4,943	4,723	4,943	4,849
43,050	43,100	4,949	4,729	4,949	4,855
43,100	43,150	4,955	4,735	4,955	4,861
43,150	43,200	4,961	4,741	4,961	4,867
43,200	43,250	4,967	4,747	4,967	4,873
43,250	43,300	4,973	4,753	4,973	4,879
43,300	43,350	4,979	4,759	4,979	4,885
43,350	43,400	4,985	4,765	4,985	4,891
43,400	43,450	4,991	4,771	4,991	4,897
43,450	43,500	4,997	4,777	4,997	4,903
43,500	43,550	5,003	4,783	5,003	4,909
43,550	43,600	5,009	4,789	5,009	4,915
43,600	43,650	5,015	4,795	5,015	4,921
43,650	43,700	5,021	4,801	5,021	4,927
43,700	43,750	5,027	4,807	5,027	4,933
43,750	43,800	5,033	4,813	5,033	4,939
43,800	43,850	5,039	4,819	5,039	4,945
43,850	43,900	5,045	4,825	5,045	4,951
43,900	43,950	5,051	4,831	5,051	4,957
43,950	44,000	5,057	4,837	5,057	4,963

44,000

At least	But less than	Single	MFJ *	MFS	HoH
44,000	44,050	5,063	4,843	5,063	4,969
44,050	44,100	5,069	4,849	5,069	4,975
44,100	44,150	5,075	4,855	5,075	4,981
44,150	44,200	5,081	4,861	5,081	4,987
44,200	44,250	5,087	4,867	5,087	4,993
44,250	44,300	5,093	4,873	5,093	4,999
44,300	44,350	5,099	4,879	5,099	5,005
44,350	44,400	5,105	4,885	5,105	5,011
44,400	44,450	5,111	4,891	5,111	5,017
44,450	44,500	5,117	4,897	5,117	5,023
44,500	44,550	5,123	4,903	5,123	5,029
44,550	44,600	5,129	4,909	5,129	5,035
44,600	44,650	5,135	4,915	5,135	5,041
44,650	44,700	5,141	4,921	5,141	5,047
44,700	44,750	5,147	4,927	5,147	5,053
44,750	44,800	5,158	4,933	5,158	5,059
44,800	44,850	5,169	4,939	5,169	5,065
44,850	44,900	5,180	4,945	5,180	5,071
44,900	44,950	5,191	4,951	5,191	5,077
44,950	45,000	5,202	4,957	5,202	5,083

45,000

At least	But less than	Single	MFJ *	MFS	HoH
45,000	45,050	5,213	4,963	5,213	5,089
45,050	45,100	5,224	4,969	5,224	5,095
45,100	45,150	5,235	4,975	5,235	5,101
45,150	45,200	5,246	4,981	5,246	5,107
45,200	45,250	5,257	4,987	5,257	5,113
45,250	45,300	5,268	4,993	5,268	5,119
45,300	45,350	5,279	4,999	5,279	5,125
45,350	45,400	5,290	5,005	5,290	5,131
45,400	45,450	5,301	5,011	5,301	5,137
45,450	45,500	5,312	5,017	5,312	5,143
45,500	45,550	5,323	5,023	5,323	5,149
45,550	45,600	5,334	5,029	5,334	5,155
45,600	45,650	5,345	5,035	5,345	5,161
45,650	45,700	5,356	5,041	5,356	5,167
45,700	45,750	5,367	5,047	5,367	5,173
45,750	45,800	5,378	5,053	5,378	5,179
45,800	45,850	5,389	5,059	5,389	5,185
45,850	45,900	5,400	5,065	5,400	5,191
45,900	45,950	5,411	5,071	5,411	5,197
45,950	46,000	5,422	5,077	5,422	5,203

46,000

At least	But less than	Single	MFJ *	MFS	HoH
46,000	46,050	5,433	5,083	5,433	5,209
46,050	46,100	5,444	5,089	5,444	5,215
46,100	46,150	5,455	5,095	5,455	5,221
46,150	46,200	5,466	5,101	5,466	5,227
46,200	46,250	5,477	5,107	5,477	5,233
46,250	46,300	5,488	5,113	5,488	5,239
46,300	46,350	5,499	5,119	5,499	5,245
46,350	46,400	5,510	5,125	5,510	5,251
46,400	46,450	5,521	5,131	5,521	5,257
46,450	46,500	5,532	5,137	5,532	5,263
46,500	46,550	5,543	5,143	5,543	5,269
46,550	46,600	5,554	5,149	5,554	5,275
46,600	46,650	5,565	5,155	5,565	5,281
46,650	46,700	5,576	5,161	5,576	5,287
46,700	46,750	5,587	5,167	5,587	5,293
46,750	46,800	5,598	5,173	5,598	5,299
46,800	46,850	5,609	5,179	5,609	5,305
46,850	46,900	5,620	5,185	5,620	5,311
46,900	46,950	5,631	5,191	5,631	5,317
46,950	47,000	5,642	5,197	5,642	5,323

47,000

At least	But less than	Single	MFJ *	MFS	HoH
47,000	47,050	5,653	5,203	5,653	5,329
47,050	47,100	5,664	5,209	5,664	5,335
47,100	47,150	5,675	5,215	5,675	5,341
47,150	47,200	5,686	5,221	5,686	5,347
47,200	47,250	5,697	5,227	5,697	5,353
47,250	47,300	5,708	5,233	5,708	5,359
47,300	47,350	5,719	5,239	5,719	5,365
47,350	47,400	5,730	5,245	5,730	5,371
47,400	47,450	5,741	5,251	5,741	5,377
47,450	47,500	5,752	5,257	5,752	5,383
47,500	47,550	5,763	5,263	5,763	5,389
47,550	47,600	5,774	5,269	5,774	5,395
47,600	47,650	5,785	5,275	5,785	5,401
47,650	47,700	5,796	5,281	5,796	5,407
47,700	47,750	5,807	5,287	5,807	5,413
47,750	47,800	5,818	5,293	5,818	5,419
47,800	47,850	5,829	5,299	5,829	5,425
47,850	47,900	5,840	5,305	5,840	5,431
47,900	47,950	5,851	5,311	5,851	5,437
47,950	48,000	5,862	5,317	5,862	5,443

(Continued)

* This column must also be used by a qualifying surviving spouse.

If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa-rately	Head of a house-hold	At least	But less than	Single	Married filing jointly *	Married filing sepa-rately	Head of a house-hold	At least	But less than	Single	Married filing jointly *	Married filing sepa-rately	Head of a house-hold
		Your tax is—						Your tax is—						Your tax is—			
48,000						**51,000**						**54,000**					
48,000	48,050	5,873	5,323	5,873	5,449	51,000	51,050	6,533	5,683	6,533	5,809	54,000	54,050	7,193	6,043	7,193	6,169
48,050	48,100	5,884	5,329	5,884	5,455	51,050	51,100	6,544	5,689	6,544	5,815	54,050	54,100	7,204	6,049	7,204	6,175
48,100	48,150	5,895	5,335	5,895	5,461	51,100	51,150	6,555	5,695	6,555	5,821	54,100	54,150	7,215	6,055	7,215	6,181
48,150	48,200	5,906	5,341	5,906	5,467	51,150	51,200	6,566	5,701	6,566	5,827	54,150	54,200	7,226	6,061	7,226	6,187
48,200	48,250	5,917	5,347	5,917	5,473	51,200	51,250	6,577	5,707	6,577	5,833	54,200	54,250	7,237	6,067	7,237	6,193
48,250	48,300	5,928	5,353	5,928	5,479	51,250	51,300	6,588	5,713	6,588	5,839	54,250	54,300	7,248	6,073	7,248	6,199
48,300	48,350	5,939	5,359	5,939	5,485	51,300	51,350	6,599	5,719	6,599	5,845	54,300	54,350	7,259	6,079	7,259	6,205
48,350	48,400	5,950	5,365	5,950	5,491	51,350	51,400	6,610	5,725	6,610	5,851	54,350	54,400	7,270	6,085	7,270	6,211
48,400	48,450	5,961	5,371	5,961	5,497	51,400	51,450	6,621	5,731	6,621	5,857	54,400	54,450	7,281	6,091	7,281	6,217
48,450	48,500	5,972	5,377	5,972	5,503	51,450	51,500	6,632	5,737	6,632	5,863	54,450	54,500	7,292	6,097	7,292	6,223
48,500	48,550	5,983	5,383	5,983	5,509	51,500	51,550	6,643	5,743	6,643	5,869	54,500	54,550	7,303	6,103	7,303	6,229
48,550	48,600	5,994	5,389	5,994	5,515	51,550	51,600	6,654	5,749	6,654	5,875	54,550	54,600	7,314	6,109	7,314	6,235
48,600	48,650	6,005	5,395	6,005	5,521	51,600	51,650	6,665	5,755	6,665	5,881	54,600	54,650	7,325	6,115	7,325	6,241
48,650	48,700	6,016	5,401	6,016	5,527	51,650	51,700	6,676	5,761	6,676	5,887	54,650	54,700	7,336	6,121	7,336	6,247
48,700	48,750	6,027	5,407	6,027	5,533	51,700	51,750	6,687	5,767	6,687	5,893	54,700	54,750	7,347	6,127	7,347	6,253
48,750	48,800	6,038	5,413	6,038	5,539	51,750	51,800	6,698	5,773	6,698	5,899	54,750	54,800	7,358	6,133	7,358	6,259
48,800	48,850	6,049	5,419	6,049	5,545	51,800	51,850	6,709	5,779	6,709	5,905	54,800	54,850	7,369	6,139	7,369	6,265
48,850	48,900	6,060	5,425	6,060	5,551	51,850	51,900	6,720	5,785	6,720	5,911	54,850	54,900	7,380	6,145	7,380	6,271
48,900	48,950	6,071	5,431	6,071	5,557	51,900	51,950	6,731	5,791	6,731	5,917	54,900	54,950	7,391	6,151	7,391	6,277
48,950	49,000	6,082	5,437	6,082	5,563	51,950	52,000	6,742	5,797	6,742	5,923	54,950	55,000	7,402	6,157	7,402	6,283
49,000						**52,000**						**55,000**					
49,000	49,050	6,093	5,443	6,093	5,569	52,000	52,050	6,753	5,803	6,753	5,929	55,000	55,050	7,413	6,163	7,413	6,289
49,050	49,100	6,104	5,449	6,104	5,575	52,050	52,100	6,764	5,809	6,764	5,935	55,050	55,100	7,424	6,169	7,424	6,295
49,100	49,150	6,115	5,455	6,115	5,581	52,100	52,150	6,775	5,815	6,775	5,941	55,100	55,150	7,435	6,175	7,435	6,301
49,150	49,200	6,126	5,461	6,126	5,587	52,150	52,200	6,786	5,821	6,786	5,947	55,150	55,200	7,446	6,181	7,446	6,307
49,200	49,250	6,137	5,467	6,137	5,593	52,200	52,250	6,797	5,827	6,797	5,953	55,200	55,250	7,457	6,187	7,457	6,313
49,250	49,300	6,148	5,473	6,148	5,599	52,250	52,300	6,808	5,833	6,808	5,959	55,250	55,300	7,468	6,193	7,468	6,319
49,300	49,350	6,159	5,479	6,159	5,605	52,300	52,350	6,819	5,839	6,819	5,965	55,300	55,350	7,479	6,199	7,479	6,325
49,350	49,400	6,170	5,485	6,170	5,611	52,350	52,400	6,830	5,845	6,830	5,971	55,350	55,400	7,490	6,205	7,490	6,331
49,400	49,450	6,181	5,491	6,181	5,617	52,400	52,450	6,841	5,851	6,841	5,977	55,400	55,450	7,501	6,211	7,501	6,337
49,450	49,500	6,192	5,497	6,192	5,623	52,450	52,500	6,852	5,857	6,852	5,983	55,450	55,500	7,512	6,217	7,512	6,343
49,500	49,550	6,203	5,503	6,203	5,629	52,500	52,550	6,863	5,863	6,863	5,989	55,500	55,550	7,523	6,223	7,523	6,349
49,550	49,600	6,214	5,509	6,214	5,635	52,550	52,600	6,874	5,869	6,874	5,995	55,550	55,600	7,534	6,229	7,534	6,355
49,600	49,650	6,225	5,515	6,225	5,641	52,600	52,650	6,885	5,875	6,885	6,001	55,600	55,650	7,545	6,235	7,545	6,361
49,650	49,700	6,236	5,521	6,236	5,647	52,650	52,700	6,896	5,881	6,896	6,007	55,650	55,700	7,556	6,241	7,556	6,367
49,700	49,750	6,247	5,527	6,247	5,653	52,700	52,750	6,907	5,887	6,907	6,013	55,700	55,750	7,567	6,247	7,567	6,373
49,750	49,800	6,258	5,533	6,258	5,659	52,750	52,800	6,918	5,893	6,918	6,019	55,750	55,800	7,578	6,253	7,578	6,379
49,800	49,850	6,269	5,539	6,269	5,665	52,800	52,850	6,929	5,899	6,929	6,025	55,800	55,850	7,589	6,259	7,589	6,385
49,850	49,900	6,280	5,545	6,280	5,671	52,850	52,900	6,940	5,905	6,940	6,031	55,850	55,900	7,600	6,265	7,600	6,391
49,900	49,950	6,291	5,551	6,291	5,677	52,900	52,950	6,951	5,911	6,951	6,037	55,900	55,950	7,611	6,271	7,611	6,397
49,950	50,000	6,302	5,557	6,302	5,683	52,950	53,000	6,962	5,917	6,962	6,043	55,950	56,000	7,622	6,277	7,622	6,403
50,000						**53,000**						**56,000**					
50,000	50,050	6,313	5,563	6,313	5,689	53,000	53,050	6,973	5,923	6,973	6,049	56,000	56,050	7,633	6,283	7,633	6,409
50,050	50,100	6,324	5,569	6,324	5,695	53,050	53,100	6,984	5,929	6,984	6,055	56,050	56,100	7,644	6,289	7,644	6,415
50,100	50,150	6,335	5,575	6,335	5,701	53,100	53,150	6,995	5,935	6,995	6,061	56,100	56,150	7,655	6,295	7,655	6,421
50,150	50,200	6,346	5,581	6,346	5,707	53,150	53,200	7,006	5,941	7,006	6,067	56,150	56,200	7,666	6,301	7,666	6,427
50,200	50,250	6,357	5,587	6,357	5,713	53,200	53,250	7,017	5,947	7,017	6,073	56,200	56,250	7,677	6,307	7,677	6,433
50,250	50,300	6,368	5,593	6,368	5,719	53,250	53,300	7,028	5,953	7,028	6,079	56,250	56,300	7,688	6,313	7,688	6,439
50,300	50,350	6,379	5,599	6,379	5,725	53,300	53,350	7,039	5,959	7,039	6,085	56,300	56,350	7,699	6,319	7,699	6,445
50,350	50,400	6,390	5,605	6,390	5,731	53,350	53,400	7,050	5,965	7,050	6,091	56,350	56,400	7,710	6,325	7,710	6,451
50,400	50,450	6,401	5,611	6,401	5,737	53,400	53,450	7,061	5,971	7,061	6,097	56,400	56,450	7,721	6,331	7,721	6,457
50,450	50,500	6,412	5,617	6,412	5,743	53,450	53,500	7,072	5,977	7,072	6,103	56,450	56,500	7,732	6,337	7,732	6,463
50,500	50,550	6,423	5,623	6,423	5,749	53,500	53,550	7,083	5,983	7,083	6,109	56,500	56,550	7,743	6,343	7,743	6,469
50,550	50,600	6,434	5,629	6,434	5,755	53,550	53,600	7,094	5,989	7,094	6,115	56,550	56,600	7,754	6,349	7,754	6,475
50,600	50,650	6,445	5,635	6,445	5,761	53,600	53,650	7,105	5,995	7,105	6,121	56,600	56,650	7,765	6,355	7,765	6,481
50,650	50,700	6,456	5,641	6,456	5,767	53,650	53,700	7,116	6,001	7,116	6,127	56,650	56,700	7,776	6,361	7,776	6,487
50,700	50,750	6,467	5,647	6,467	5,773	53,700	53,750	7,127	6,007	7,127	6,133	56,700	56,750	7,787	6,367	7,787	6,493
50,750	50,800	6,478	5,653	6,478	5,779	53,750	53,800	7,138	6,013	7,138	6,139	56,750	56,800	7,798	6,373	7,798	6,499
50,800	50,850	6,489	5,659	6,489	5,785	53,800	53,850	7,149	6,019	7,149	6,145	56,800	56,850	7,809	6,379	7,809	6,505
50,850	50,900	6,500	5,665	6,500	5,791	53,850	53,900	7,160	6,025	7,160	6,151	56,850	56,900	7,820	6,385	7,820	6,511
50,900	50,950	6,511	5,671	6,511	5,797	53,900	53,950	7,171	6,031	7,171	6,157	56,900	56,950	7,831	6,391	7,831	6,517
50,950	51,000	6,522	5,677	6,522	5,803	53,950	54,000	7,182	6,037	7,182	6,163	56,950	57,000	7,842	6,397	7,842	6,523

(Continued)

* This column must also be used by a qualifying surviving spouse.

57,000

If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
57,000	57,050	7,853	6,403	7,853	6,529
57,050	57,100	7,864	6,409	7,864	6,535
57,100	57,150	7,875	6,415	7,875	6,541
57,150	57,200	7,886	6,421	7,886	6,547
57,200	57,250	7,897	6,427	7,897	6,553
57,250	57,300	7,908	6,433	7,908	6,559
57,300	57,350	7,919	6,439	7,919	6,565
57,350	57,400	7,930	6,445	7,930	6,571
57,400	57,450	7,941	6,451	7,941	6,577
57,450	57,500	7,952	6,457	7,952	6,583
57,500	57,550	7,963	6,463	7,963	6,589
57,550	57,600	7,974	6,469	7,974	6,595
57,600	57,650	7,985	6,475	7,985	6,601
57,650	57,700	7,996	6,481	7,996	6,607
57,700	57,750	8,007	6,487	8,007	6,613
57,750	57,800	8,018	6,493	8,018	6,619
57,800	57,850	8,029	6,499	8,029	6,625
57,850	57,900	8,040	6,505	8,040	6,631
57,900	57,950	8,051	6,511	8,051	6,637
57,950	58,000	8,062	6,517	8,062	6,643

58,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
58,000	58,050	8,073	6,523	8,073	6,649
58,050	58,100	8,084	6,529	8,084	6,655
58,100	58,150	8,095	6,535	8,095	6,661
58,150	58,200	8,106	6,541	8,106	6,667
58,200	58,250	8,117	6,547	8,117	6,673
58,250	58,300	8,128	6,553	8,128	6,679
58,300	58,350	8,139	6,559	8,139	6,685
58,350	58,400	8,150	6,565	8,150	6,691
58,400	58,450	8,161	6,571	8,161	6,697
58,450	58,500	8,172	6,577	8,172	6,703
58,500	58,550	8,183	6,583	8,183	6,709
58,550	58,600	8,194	6,589	8,194	6,715
58,600	58,650	8,205	6,595	8,205	6,721
58,650	58,700	8,216	6,601	8,216	6,727
58,700	58,750	8,227	6,607	8,227	6,733
58,750	58,800	8,238	6,613	8,238	6,739
58,800	58,850	8,249	6,619	8,249	6,745
58,850	58,900	8,260	6,625	8,260	6,751
58,900	58,950	8,271	6,631	8,271	6,757
58,950	59,000	8,282	6,637	8,282	6,763

59,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
59,000	59,050	8,293	6,643	8,293	6,769
59,050	59,100	8,304	6,649	8,304	6,775
59,100	59,150	8,315	6,655	8,315	6,781
59,150	59,200	8,326	6,661	8,326	6,787
59,200	59,250	8,337	6,667	8,337	6,793
59,250	59,300	8,348	6,673	8,348	6,799
59,300	59,350	8,359	6,679	8,359	6,805
59,350	59,400	8,370	6,685	8,370	6,811
59,400	59,450	8,381	6,691	8,381	6,817
59,450	59,500	8,392	6,697	8,392	6,823
59,500	59,550	8,403	6,703	8,403	6,829
59,550	59,600	8,414	6,709	8,414	6,835
59,600	59,650	8,425	6,715	8,425	6,841
59,650	59,700	8,436	6,721	8,436	6,847
59,700	59,750	8,447	6,727	8,447	6,853
59,750	59,800	8,458	6,733	8,458	6,859
59,800	59,850	8,469	6,739	8,469	6,865
59,850	59,900	8,480	6,745	8,480	6,874
59,900	59,950	8,491	6,751	8,491	6,885
59,950	60,000	8,502	6,757	8,502	6,896

60,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
60,000	60,050	8,513	6,763	8,513	6,907
60,050	60,100	8,524	6,769	8,524	6,918
60,100	60,150	8,535	6,775	8,535	6,929
60,150	60,200	8,546	6,781	8,546	6,940
60,200	60,250	8,557	6,787	8,557	6,951
60,250	60,300	8,568	6,793	8,568	6,962
60,300	60,350	8,579	6,799	8,579	6,973
60,350	60,400	8,590	6,805	8,590	6,984
60,400	60,450	8,601	6,811	8,601	6,995
60,450	60,500	8,612	6,817	8,612	7,006
60,500	60,550	8,623	6,823	8,623	7,017
60,550	60,600	8,634	6,829	8,634	7,028
60,600	60,650	8,645	6,835	8,645	7,039
60,650	60,700	8,656	6,841	8,656	7,050
60,700	60,750	8,667	6,847	8,667	7,061
60,750	60,800	8,678	6,853	8,678	7,072
60,800	60,850	8,689	6,859	8,689	7,083
60,850	60,900	8,700	6,865	8,700	7,094
60,900	60,950	8,711	6,871	8,711	7,105
60,950	61,000	8,722	6,877	8,722	7,116

61,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
61,000	61,050	8,733	6,883	8,733	7,127
61,050	61,100	8,744	6,889	8,744	7,138
61,100	61,150	8,755	6,895	8,755	7,149
61,150	61,200	8,766	6,901	8,766	7,160
61,200	61,250	8,777	6,907	8,777	7,171
61,250	61,300	8,788	6,913	8,788	7,182
61,300	61,350	8,799	6,919	8,799	7,193
61,350	61,400	8,810	6,925	8,810	7,204
61,400	61,450	8,821	6,931	8,821	7,215
61,450	61,500	8,832	6,937	8,832	7,226
61,500	61,550	8,843	6,943	8,843	7,237
61,550	61,600	8,854	6,949	8,854	7,248
61,600	61,650	8,865	6,955	8,865	7,259
61,650	61,700	8,876	6,961	8,876	7,270
61,700	61,750	8,887	6,967	8,887	7,281
61,750	61,800	8,898	6,973	8,898	7,292
61,800	61,850	8,909	6,979	8,909	7,303
61,850	61,900	8,920	6,985	8,920	7,314
61,900	61,950	8,931	6,991	8,931	7,325
61,950	62,000	8,942	6,997	8,942	7,336

62,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
62,000	62,050	8,953	7,003	8,953	7,347
62,050	62,100	8,964	7,009	8,964	7,358
62,100	62,150	8,975	7,015	8,975	7,369
62,150	62,200	8,986	7,021	8,986	7,380
62,200	62,250	8,997	7,027	8,997	7,391
62,250	62,300	9,008	7,033	9,008	7,402
62,300	62,350	9,019	7,039	9,019	7,413
62,350	62,400	9,030	7,045	9,030	7,424
62,400	62,450	9,041	7,051	9,041	7,435
62,450	62,500	9,052	7,057	9,052	7,446
62,500	62,550	9,063	7,063	9,063	7,457
62,550	62,600	9,074	7,069	9,074	7,468
62,600	62,650	9,085	7,075	9,085	7,479
62,650	62,700	9,096	7,081	9,096	7,490
62,700	62,750	9,107	7,087	9,107	7,501
62,750	62,800	9,118	7,093	9,118	7,512
62,800	62,850	9,129	7,099	9,129	7,523
62,850	62,900	9,140	7,105	9,140	7,534
62,900	62,950	9,151	7,111	9,151	7,545
62,950	63,000	9,162	7,117	9,162	7,556

63,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
63,000	63,050	9,173	7,123	9,173	7,567
63,050	63,100	9,184	7,129	9,184	7,578
63,100	63,150	9,195	7,135	9,195	7,589
63,150	63,200	9,206	7,141	9,206	7,600
63,200	63,250	9,217	7,147	9,217	7,611
63,250	63,300	9,228	7,153	9,228	7,622
63,300	63,350	9,239	7,159	9,239	7,633
63,350	63,400	9,250	7,165	9,250	7,644
63,400	63,450	9,261	7,171	9,261	7,655
63,450	63,500	9,272	7,177	9,272	7,666
63,500	63,550	9,283	7,183	9,283	7,677
63,550	63,600	9,294	7,189	9,294	7,688
63,600	63,650	9,305	7,195	9,305	7,699
63,650	63,700	9,316	7,201	9,316	7,710
63,700	63,750	9,327	7,207	9,327	7,721
63,750	63,800	9,338	7,213	9,338	7,732
63,800	63,850	9,349	7,219	9,349	7,743
63,850	63,900	9,360	7,225	9,360	7,754
63,900	63,950	9,371	7,231	9,371	7,765
63,950	64,000	9,382	7,237	9,382	7,776

64,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
64,000	64,050	9,393	7,243	9,393	7,787
64,050	64,100	9,404	7,249	9,404	7,798
64,100	64,150	9,415	7,255	9,415	7,809
64,150	64,200	9,426	7,261	9,426	7,820
64,200	64,250	9,437	7,267	9,437	7,831
64,250	64,300	9,448	7,273	9,448	7,842
64,300	64,350	9,459	7,279	9,459	7,853
64,350	64,400	9,470	7,285	9,470	7,864
64,400	64,450	9,481	7,291	9,481	7,875
64,450	64,500	9,492	7,297	9,492	7,886
64,500	64,550	9,503	7,303	9,503	7,897
64,550	64,600	9,514	7,309	9,514	7,908
64,600	64,650	9,525	7,315	9,525	7,919
64,650	64,700	9,536	7,321	9,536	7,930
64,700	64,750	9,547	7,327	9,547	7,941
64,750	64,800	9,558	7,333	9,558	7,952
64,800	64,850	9,569	7,339	9,569	7,963
64,850	64,900	9,580	7,345	9,580	7,974
64,900	64,950	9,591	7,351	9,591	7,985
64,950	65,000	9,602	7,357	9,602	7,996

65,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
65,000	65,050	9,613	7,363	9,613	8,007
65,050	65,100	9,624	7,369	9,624	8,018
65,100	65,150	9,635	7,375	9,635	8,029
65,150	65,200	9,646	7,381	9,646	8,040
65,200	65,250	9,657	7,387	9,657	8,051
65,250	65,300	9,668	7,393	9,668	8,062
65,300	65,350	9,679	7,399	9,679	8,073
65,350	65,400	9,690	7,405	9,690	8,084
65,400	65,450	9,701	7,411	9,701	8,095
65,450	65,500	9,712	7,417	9,712	8,106
65,500	65,550	9,723	7,423	9,723	8,117
65,550	65,600	9,734	7,429	9,734	8,128
65,600	65,650	9,745	7,435	9,745	8,139
65,650	65,700	9,756	7,441	9,756	8,150
65,700	65,750	9,767	7,447	9,767	8,161
65,750	65,800	9,778	7,453	9,778	8,172
65,800	65,850	9,789	7,459	9,789	8,183
65,850	65,900	9,800	7,465	9,800	8,194
65,900	65,950	9,811	7,471	9,811	8,205
65,950	66,000	9,822	7,477	9,822	8,216

(Continued)

* This column must also be used by a qualifying surviving spouse.

66,000

If line 15 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
66,000	66,050	9,833	7,483	9,833	8,227
66,050	66,100	9,844	7,489	9,844	8,238
66,100	66,150	9,855	7,495	9,855	8,249
66,150	66,200	9,866	7,501	9,866	8,260
66,200	66,250	9,877	7,507	9,877	8,271
66,250	66,300	9,888	7,513	9,888	8,282
66,300	66,350	9,899	7,519	9,899	8,293
66,350	66,400	9,910	7,525	9,910	8,304
66,400	66,450	9,921	7,531	9,921	8,315
66,450	66,500	9,932	7,537	9,932	8,326
66,500	66,550	9,943	7,543	9,943	8,337
66,550	66,600	9,954	7,549	9,954	8,348
66,600	66,650	9,965	7,555	9,965	8,359
66,650	66,700	9,976	7,561	9,976	8,370
66,700	66,750	9,987	7,567	9,987	8,381
66,750	66,800	9,998	7,573	9,998	8,392
66,800	66,850	10,009	7,579	10,009	8,403
66,850	66,900	10,020	7,585	10,020	8,414
66,900	66,950	10,031	7,591	10,031	8,425
66,950	67,000	10,042	7,597	10,042	8,436

67,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
67,000	67,050	10,053	7,603	10,053	8,447
67,050	67,100	10,064	7,609	10,064	8,458
67,100	67,150	10,075	7,615	10,075	8,469
67,150	67,200	10,086	7,621	10,086	8,480
67,200	67,250	10,097	7,627	10,097	8,491
67,250	67,300	10,108	7,633	10,108	8,502
67,300	67,350	10,119	7,639	10,119	8,513
67,350	67,400	10,130	7,645	10,130	8,524
67,400	67,450	10,141	7,651	10,141	8,535
67,450	67,500	10,152	7,657	10,152	8,546
67,500	67,550	10,163	7,663	10,163	8,557
67,550	67,600	10,174	7,669	10,174	8,568
67,600	67,650	10,185	7,675	10,185	8,579
67,650	67,700	10,196	7,681	10,196	8,590
67,700	67,750	10,207	7,687	10,207	8,601
67,750	67,800	10,218	7,693	10,218	8,612
67,800	67,850	10,229	7,699	10,229	8,623
67,850	67,900	10,240	7,705	10,240	8,634
67,900	67,950	10,251	7,711	10,251	8,645
67,950	68,000	10,262	7,717	10,262	8,656

68,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
68,000	68,050	10,273	7,723	10,273	8,667
68,050	68,100	10,284	7,729	10,284	8,678
68,100	68,150	10,295	7,735	10,295	8,689
68,150	68,200	10,306	7,741	10,306	8,700
68,200	68,250	10,317	7,747	10,317	8,711
68,250	68,300	10,328	7,753	10,328	8,722
68,300	68,350	10,339	7,759	10,339	8,733
68,350	68,400	10,350	7,765	10,350	8,744
68,400	68,450	10,361	7,771	10,361	8,755
68,450	68,500	10,372	7,777	10,372	8,766
68,500	68,550	10,383	7,783	10,383	8,777
68,550	68,600	10,394	7,789	10,394	8,788
68,600	68,650	10,405	7,795	10,405	8,799
68,650	68,700	10,416	7,801	10,416	8,810
68,700	68,750	10,427	7,807	10,427	8,821
68,750	68,800	10,438	7,813	10,438	8,832
68,800	68,850	10,449	7,819	10,449	8,843
68,850	68,900	10,460	7,825	10,460	8,854
68,900	68,950	10,471	7,831	10,471	8,865
68,950	69,000	10,482	7,837	10,482	8,876

69,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
69,000	69,050	10,493	7,843	10,493	8,887
69,050	69,100	10,504	7,849	10,504	8,898
69,100	69,150	10,515	7,855	10,515	8,909
69,150	69,200	10,526	7,861	10,526	8,920
69,200	69,250	10,537	7,867	10,537	8,931
69,250	69,300	10,548	7,873	10,548	8,942
69,300	69,350	10,559	7,879	10,559	8,953
69,350	69,400	10,570	7,885	10,570	8,964
69,400	69,450	10,581	7,891	10,581	8,975
69,450	69,500	10,592	7,897	10,592	8,986
69,500	69,550	10,603	7,903	10,603	8,997
69,550	69,600	10,614	7,909	10,614	9,008
69,600	69,650	10,625	7,915	10,625	9,019
69,650	69,700	10,636	7,921	10,636	9,030
69,700	69,750	10,647	7,927	10,647	9,041
69,750	69,800	10,658	7,933	10,658	9,052
69,800	69,850	10,669	7,939	10,669	9,063
69,850	69,900	10,680	7,945	10,680	9,074
69,900	69,950	10,691	7,951	10,691	9,085
69,950	70,000	10,702	7,957	10,702	9,096

70,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
70,000	70,050	10,713	7,963	10,713	9,107
70,050	70,100	10,724	7,969	10,724	9,118
70,100	70,150	10,735	7,975	10,735	9,129
70,150	70,200	10,746	7,981	10,746	9,140
70,200	70,250	10,757	7,987	10,757	9,151
70,250	70,300	10,768	7,993	10,768	9,162
70,300	70,350	10,779	7,999	10,779	9,173
70,350	70,400	10,790	8,005	10,790	9,184
70,400	70,450	10,801	8,011	10,801	9,195
70,450	70,500	10,812	8,017	10,812	9,206
70,500	70,550	10,823	8,023	10,823	9,217
70,550	70,600	10,834	8,029	10,834	9,228
70,600	70,650	10,845	8,035	10,845	9,239
70,650	70,700	10,856	8,041	10,856	9,250
70,700	70,750	10,867	8,047	10,867	9,261
70,750	70,800	10,878	8,053	10,878	9,272
70,800	70,850	10,889	8,059	10,889	9,283
70,850	70,900	10,900	8,065	10,900	9,294
70,900	70,950	10,911	8,071	10,911	9,305
70,950	71,000	10,922	8,077	10,922	9,316

71,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
71,000	71,050	10,933	8,083	10,933	9,327
71,050	71,100	10,944	8,089	10,944	9,338
71,100	71,150	10,955	8,095	10,955	9,349
71,150	71,200	10,966	8,101	10,966	9,360
71,200	71,250	10,977	8,107	10,977	9,371
71,250	71,300	10,988	8,113	10,988	9,382
71,300	71,350	10,999	8,119	10,999	9,393
71,350	71,400	11,010	8,125	11,010	9,404
71,400	71,450	11,021	8,131	11,021	9,415
71,450	71,500	11,032	8,137	11,032	9,426
71,500	71,550	11,043	8,143	11,043	9,437
71,550	71,600	11,054	8,149	11,054	9,448
71,600	71,650	11,065	8,155	11,065	9,459
71,650	71,700	11,076	8,161	11,076	9,470
71,700	71,750	11,087	8,167	11,087	9,481
71,750	71,800	11,098	8,173	11,098	9,492
71,800	71,850	11,109	8,179	11,109	9,503
71,850	71,900	11,120	8,185	11,120	9,514
71,900	71,950	11,131	8,191	11,131	9,525
71,950	72,000	11,142	8,197	11,142	9,536

72,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
72,000	72,050	11,153	8,203	11,153	9,547
72,050	72,100	11,164	8,209	11,164	9,558
72,100	72,150	11,175	8,215	11,175	9,569
72,150	72,200	11,186	8,221	11,186	9,580
72,200	72,250	11,197	8,227	11,197	9,591
72,250	72,300	11,208	8,233	11,208	9,602
72,300	72,350	11,219	8,239	11,219	9,613
72,350	72,400	11,230	8,245	11,230	9,624
72,400	72,450	11,241	8,251	11,241	9,635
72,450	72,500	11,252	8,257	11,252	9,646
72,500	72,550	11,263	8,263	11,263	9,657
72,550	72,600	11,274	8,269	11,274	9,668
72,600	72,650	11,285	8,275	11,285	9,679
72,650	72,700	11,296	8,281	11,296	9,690
72,700	72,750	11,307	8,287	11,307	9,701
72,750	72,800	11,318	8,293	11,318	9,712
72,800	72,850	11,329	8,299	11,329	9,723
72,850	72,900	11,340	8,305	11,340	9,734
72,900	72,950	11,351	8,311	11,351	9,745
72,950	73,000	11,362	8,317	11,362	9,756

73,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
73,000	73,050	11,373	8,323	11,373	9,767
73,050	73,100	11,384	8,329	11,384	9,778
73,100	73,150	11,395	8,335	11,395	9,789
73,150	73,200	11,406	8,341	11,406	9,800
73,200	73,250	11,417	8,347	11,417	9,811
73,250	73,300	11,428	8,353	11,428	9,822
73,300	73,350	11,439	8,359	11,439	9,833
73,350	73,400	11,450	8,365	11,450	9,844
73,400	73,450	11,461	8,371	11,461	9,855
73,450	73,500	11,472	8,377	11,472	9,866
73,500	73,550	11,483	8,383	11,483	9,877
73,550	73,600	11,494	8,389	11,494	9,888
73,600	73,650	11,505	8,395	11,505	9,899
73,650	73,700	11,516	8,401	11,516	9,910
73,700	73,750	11,527	8,407	11,527	9,921
73,750	73,800	11,538	8,413	11,538	9,932
73,800	73,850	11,549	8,419	11,549	9,943
73,850	73,900	11,560	8,425	11,560	9,954
73,900	73,950	11,571	8,431	11,571	9,965
73,950	74,000	11,582	8,437	11,582	9,976

74,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
74,000	74,050	11,593	8,443	11,593	9,987
74,050	74,100	11,604	8,449	11,604	9,998
74,100	74,150	11,615	8,455	11,615	10,009
74,150	74,200	11,626	8,461	11,626	10,020
74,200	74,250	11,637	8,467	11,637	10,031
74,250	74,300	11,648	8,473	11,648	10,042
74,300	74,350	11,659	8,479	11,659	10,053
74,350	74,400	11,670	8,485	11,670	10,064
74,400	74,450	11,681	8,491	11,681	10,075
74,450	74,500	11,692	8,497	11,692	10,086
74,500	74,550	11,703	8,503	11,703	10,097
74,550	74,600	11,714	8,509	11,714	10,108
74,600	74,650	11,725	8,515	11,725	10,119
74,650	74,700	11,736	8,521	11,736	10,130
74,700	74,750	11,747	8,527	11,747	10,141
74,750	74,800	11,758	8,533	11,758	10,152
74,800	74,850	11,769	8,539	11,769	10,163
74,850	74,900	11,780	8,545	11,780	10,174
74,900	74,950	11,791	8,551	11,791	10,185
74,950	75,000	11,802	8,557	11,802	10,196

(Continued)

* This column must also be used by a qualifying surviving spouse.

If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			

75,000

At least	But less than	Single	MFJ *	MFS	HoH
75,000	75,050	11,813	8,563	11,813	10,207
75,050	75,100	11,824	8,569	11,824	10,218
75,100	75,150	11,835	8,575	11,835	10,229
75,150	75,200	11,846	8,581	11,846	10,240
75,200	75,250	11,857	8,587	11,857	10,251
75,250	75,300	11,868	8,593	11,868	10,262
75,300	75,350	11,879	8,599	11,879	10,273
75,350	75,400	11,890	8,605	11,890	10,284
75,400	75,450	11,901	8,611	11,901	10,295
75,450	75,500	11,912	8,617	11,912	10,306
75,500	75,550	11,923	8,623	11,923	10,317
75,550	75,600	11,934	8,629	11,934	10,328
75,600	75,650	11,945	8,635	11,945	10,339
75,650	75,700	11,956	8,641	11,956	10,350
75,700	75,750	11,967	8,647	11,967	10,361
75,750	75,800	11,978	8,653	11,978	10,372
75,800	75,850	11,989	8,659	11,989	10,383
75,850	75,900	12,000	8,665	12,000	10,394
75,900	75,950	12,011	8,671	12,011	10,405
75,950	76,000	12,022	8,677	12,022	10,416

76,000

At least	But less than	Single	MFJ *	MFS	HoH
76,000	76,050	12,033	8,683	12,033	10,427
76,050	76,100	12,044	8,689	12,044	10,438
76,100	76,150	12,055	8,695	12,055	10,449
76,150	76,200	12,066	8,701	12,066	10,460
76,200	76,250	12,077	8,707	12,077	10,471
76,250	76,300	12,088	8,713	12,088	10,482
76,300	76,350	12,099	8,719	12,099	10,493
76,350	76,400	12,110	8,725	12,110	10,504
76,400	76,450	12,121	8,731	12,121	10,515
76,450	76,500	12,132	8,737	12,132	10,526
76,500	76,550	12,143	8,743	12,143	10,537
76,550	76,600	12,154	8,749	12,154	10,548
76,600	76,650	12,165	8,755	12,165	10,559
76,650	76,700	12,176	8,761	12,176	10,570
76,700	76,750	12,187	8,767	12,187	10,581
76,750	76,800	12,198	8,773	12,198	10,592
76,800	76,850	12,209	8,779	12,209	10,603
76,850	76,900	12,220	8,785	12,220	10,614
76,900	76,950	12,231	8,791	12,231	10,625
76,950	77,000	12,242	8,797	12,242	10,636

77,000

At least	But less than	Single	MFJ *	MFS	HoH
77,000	77,050	12,253	8,803	12,253	10,647
77,050	77,100	12,264	8,809	12,264	10,658
77,100	77,150	12,275	8,815	12,275	10,669
77,150	77,200	12,286	8,821	12,286	10,680
77,200	77,250	12,297	8,827	12,297	10,691
77,250	77,300	12,308	8,833	12,308	10,702
77,300	77,350	12,319	8,839	12,319	10,713
77,350	77,400	12,330	8,845	12,330	10,724
77,400	77,450	12,341	8,851	12,341	10,735
77,450	77,500	12,352	8,857	12,352	10,746
77,500	77,550	12,363	8,863	12,363	10,757
77,550	77,600	12,374	8,869	12,374	10,768
77,600	77,650	12,385	8,875	12,385	10,779
77,650	77,700	12,396	8,881	12,396	10,790
77,700	77,750	12,407	8,887	12,407	10,801
77,750	77,800	12,418	8,893	12,418	10,812
77,800	77,850	12,429	8,899	12,429	10,823
77,850	77,900	12,440	8,905	12,440	10,834
77,900	77,950	12,451	8,911	12,451	10,845
77,950	78,000	12,462	8,917	12,462	10,856

78,000

At least	But less than	Single	MFJ *	MFS	HoH
78,000	78,050	12,473	8,923	12,473	10,867
78,050	78,100	12,484	8,929	12,484	10,878
78,100	78,150	12,495	8,935	12,495	10,889
78,150	78,200	12,506	8,941	12,506	10,900
78,200	78,250	12,517	8,947	12,517	10,911
78,250	78,300	12,528	8,953	12,528	10,922
78,300	78,350	12,539	8,959	12,539	10,933
78,350	78,400	12,550	8,965	12,550	10,944
78,400	78,450	12,561	8,971	12,561	10,955
78,450	78,500	12,572	8,977	12,572	10,966
78,500	78,550	12,583	8,983	12,583	10,977
78,550	78,600	12,594	8,989	12,594	10,988
78,600	78,650	12,605	8,995	12,605	10,999
78,650	78,700	12,616	9,001	12,616	11,010
78,700	78,750	12,627	9,007	12,627	11,021
78,750	78,800	12,638	9,013	12,638	11,032
78,800	78,850	12,649	9,019	12,649	11,043
78,850	78,900	12,660	9,025	12,660	11,054
78,900	78,950	12,671	9,031	12,671	11,065
78,950	79,000	12,682	9,037	12,682	11,076

79,000

At least	But less than	Single	MFJ *	MFS	HoH
79,000	79,050	12,693	9,043	12,693	11,087
79,050	79,100	12,704	9,049	12,704	11,098
79,100	79,150	12,715	9,055	12,715	11,109
79,150	79,200	12,726	9,061	12,726	11,120
79,200	79,250	12,737	9,067	12,737	11,131
79,250	79,300	12,748	9,073	12,748	11,142
79,300	79,350	12,759	9,079	12,759	11,153
79,350	79,400	12,770	9,085	12,770	11,164
79,400	79,450	12,781	9,091	12,781	11,175
79,450	79,500	12,792	9,097	12,792	11,186
79,500	79,550	12,803	9,103	12,803	11,197
79,550	79,600	12,814	9,109	12,814	11,208
79,600	79,650	12,825	9,115	12,825	11,219
79,650	79,700	12,836	9,121	12,836	11,230
79,700	79,750	12,847	9,127	12,847	11,241
79,750	79,800	12,858	9,133	12,858	11,252
79,800	79,850	12,869	9,139	12,869	11,263
79,850	79,900	12,880	9,145	12,880	11,274
79,900	79,950	12,891	9,151	12,891	11,285
79,950	80,000	12,902	9,157	12,902	11,296

80,000

At least	But less than	Single	MFJ *	MFS	HoH
80,000	80,050	12,913	9,163	12,913	11,307
80,050	80,100	12,924	9,169	12,924	11,318
80,100	80,150	12,935	9,175	12,935	11,329
80,150	80,200	12,946	9,181	12,946	11,340
80,200	80,250	12,957	9,187	12,957	11,351
80,250	80,300	12,968	9,193	12,968	11,362
80,300	80,350	12,979	9,199	12,979	11,373
80,350	80,400	12,990	9,205	12,990	11,384
80,400	80,450	13,001	9,211	13,001	11,395
80,450	80,500	13,012	9,217	13,012	11,406
80,500	80,550	13,023	9,223	13,023	11,417
80,550	80,600	13,034	9,229	13,034	11,428
80,600	80,650	13,045	9,235	13,045	11,439
80,650	80,700	13,056	9,241	13,056	11,450
80,700	80,750	13,067	9,247	13,067	11,461
80,750	80,800	13,078	9,253	13,078	11,472
80,800	80,850	13,089	9,259	13,089	11,483
80,850	80,900	13,100	9,265	13,100	11,494
80,900	80,950	13,111	9,271	13,111	11,505
80,950	81,000	13,122	9,277	13,122	11,516

81,000

At least	But less than	Single	MFJ *	MFS	HoH
81,000	81,050	13,133	9,283	13,133	11,527
81,050	81,100	13,144	9,289	13,144	11,538
81,100	81,150	13,155	9,295	13,155	11,549
81,150	81,200	13,166	9,301	13,166	11,560
81,200	81,250	13,177	9,307	13,177	11,571
81,250	81,300	13,188	9,313	13,188	11,582
81,300	81,350	13,199	9,319	13,199	11,593
81,350	81,400	13,210	9,325	13,210	11,604
81,400	81,450	13,221	9,331	13,221	11,615
81,450	81,500	13,232	9,337	13,232	11,626
81,500	81,550	13,243	9,343	13,243	11,637
81,550	81,600	13,254	9,349	13,254	11,648
81,600	81,650	13,265	9,355	13,265	11,659
81,650	81,700	13,276	9,361	13,276	11,670
81,700	81,750	13,287	9,367	13,287	11,681
81,750	81,800	13,298	9,373	13,298	11,692
81,800	81,850	13,309	9,379	13,309	11,703
81,850	81,900	13,320	9,385	13,320	11,714
81,900	81,950	13,331	9,391	13,331	11,725
81,950	82,000	13,342	9,397	13,342	11,736

82,000

At least	But less than	Single	MFJ *	MFS	HoH
82,000	82,050	13,353	9,403	13,353	11,747
82,050	82,100	13,364	9,409	13,364	11,758
82,100	82,150	13,375	9,415	13,375	11,769
82,150	82,200	13,386	9,421	13,386	11,780
82,200	82,250	13,397	9,427	13,397	11,791
82,250	82,300	13,408	9,433	13,408	11,802
82,300	82,350	13,419	9,439	13,419	11,813
82,350	82,400	13,430	9,445	13,430	11,824
82,400	82,450	13,441	9,451	13,441	11,835
82,450	82,500	13,452	9,457	13,452	11,846
82,500	82,550	13,463	9,463	13,463	11,857
82,550	82,600	13,474	9,469	13,474	11,868
82,600	82,650	13,485	9,475	13,485	11,879
82,650	82,700	13,496	9,481	13,496	11,890
82,700	82,750	13,507	9,487	13,507	11,901
82,750	82,800	13,518	9,493	13,518	11,912
82,800	82,850	13,529	9,499	13,529	11,923
82,850	82,900	13,540	9,505	13,540	11,934
82,900	82,950	13,551	9,511	13,551	11,945
82,950	83,000	13,562	9,517	13,562	11,956

83,000

At least	But less than	Single	MFJ *	MFS	HoH
83,000	83,050	13,573	9,523	13,573	11,967
83,050	83,100	13,584	9,529	13,584	11,978
83,100	83,150	13,595	9,535	13,595	11,989
83,150	83,200	13,606	9,541	13,606	12,000
83,200	83,250	13,617	9,547	13,617	12,011
83,250	83,300	13,628	9,553	13,628	12,022
83,300	83,350	13,639	9,559	13,639	12,033
83,350	83,400	13,650	9,565	13,650	12,044
83,400	83,450	13,661	9,571	13,661	12,055
83,450	83,500	13,672	9,577	13,672	12,066
83,500	83,550	13,683	9,583	13,683	12,077
83,550	83,600	13,694	9,589	13,694	12,088
83,600	83,650	13,705	9,595	13,705	12,099
83,650	83,700	13,716	9,601	13,716	12,110
83,700	83,750	13,727	9,607	13,727	12,121
83,750	83,800	13,738	9,613	13,738	12,132
83,800	83,850	13,749	9,619	13,749	12,143
83,850	83,900	13,760	9,625	13,760	12,154
83,900	83,950	13,771	9,631	13,771	12,165
83,950	84,000	13,782	9,637	13,782	12,176

* This column must also be used by a qualifying surviving spouse.

(Continued)

84,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
84,000	84,050	13,793	9,643	13,793	12,187
84,050	84,100	13,804	9,649	13,804	12,198
84,100	84,150	13,815	9,655	13,815	12,209
84,150	84,200	13,826	9,661	13,826	12,220
84,200	84,250	13,837	9,667	13,837	12,231
84,250	84,300	13,848	9,673	13,848	12,242
84,300	84,350	13,859	9,679	13,859	12,253
84,350	84,400	13,870	9,685	13,870	12,264
84,400	84,450	13,881	9,691	13,881	12,275
84,450	84,500	13,892	9,697	13,892	12,286
84,500	84,550	13,903	9,703	13,903	12,297
84,550	84,600	13,914	9,709	13,914	12,308
84,600	84,650	13,925	9,715	13,925	12,319
84,650	84,700	13,936	9,721	13,936	12,330
84,700	84,750	13,947	9,727	13,947	12,341
84,750	84,800	13,958	9,733	13,958	12,352
84,800	84,850	13,969	9,739	13,969	12,363
84,850	84,900	13,980	9,745	13,980	12,374
84,900	84,950	13,991	9,751	13,991	12,385
84,950	85,000	14,002	9,757	14,002	12,396

85,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
85,000	85,050	14,013	9,763	14,013	12,407
85,050	85,100	14,024	9,769	14,024	12,418
85,100	85,150	14,035	9,775	14,035	12,429
85,150	85,200	14,046	9,781	14,046	12,440
85,200	85,250	14,057	9,787	14,057	12,451
85,250	85,300	14,068	9,793	14,068	12,462
85,300	85,350	14,079	9,799	14,079	12,473
85,350	85,400	14,090	9,805	14,090	12,484
85,400	85,450	14,101	9,811	14,101	12,495
85,450	85,500	14,112	9,817	14,112	12,506
85,500	85,550	14,123	9,823	14,123	12,517
85,550	85,600	14,134	9,829	14,134	12,528
85,600	85,650	14,145	9,835	14,145	12,539
85,650	85,700	14,156	9,841	14,156	12,550
85,700	85,750	14,167	9,847	14,167	12,561
85,750	85,800	14,178	9,853	14,178	12,572
85,800	85,850	14,189	9,859	14,189	12,583
85,850	85,900	14,200	9,865	14,200	12,594
85,900	85,950	14,211	9,871	14,211	12,605
85,950	86,000	14,222	9,877	14,222	12,616

86,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
86,000	86,050	14,233	9,883	14,233	12,627
86,050	86,100	14,244	9,889	14,244	12,638
86,100	86,150	14,255	9,895	14,255	12,649
86,150	86,200	14,266	9,901	14,266	12,660
86,200	86,250	14,277	9,907	14,277	12,671
86,250	86,300	14,288	9,913	14,288	12,682
86,300	86,350	14,299	9,919	14,299	12,693
86,350	86,400	14,310	9,925	14,310	12,704
86,400	86,450	14,321	9,931	14,321	12,715
86,450	86,500	14,332	9,937	14,332	12,726
86,500	86,550	14,343	9,943	14,343	12,737
86,550	86,600	14,354	9,949	14,354	12,748
86,600	86,650	14,365	9,955	14,365	12,759
86,650	86,700	14,376	9,961	14,376	12,770
86,700	86,750	14,387	9,967	14,387	12,781
86,750	86,800	14,398	9,973	14,398	12,792
86,800	86,850	14,409	9,979	14,409	12,803
86,850	86,900	14,420	9,985	14,420	12,814
86,900	86,950	14,431	9,991	14,431	12,825
86,950	87,000	14,442	9,997	14,442	12,836

87,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
87,000	87,050	14,453	10,003	14,453	12,847
87,050	87,100	14,464	10,009	14,464	12,858
87,100	87,150	14,475	10,015	14,475	12,869
87,150	87,200	14,486	10,021	14,486	12,880
87,200	87,250	14,497	10,027	14,497	12,891
87,250	87,300	14,508	10,033	14,508	12,902
87,300	87,350	14,519	10,039	14,519	12,913
87,350	87,400	14,530	10,045	14,530	12,924
87,400	87,450	14,541	10,051	14,541	12,935
87,450	87,500	14,552	10,057	14,552	12,946
87,500	87,550	14,563	10,063	14,563	12,957
87,550	87,600	14,574	10,069	14,574	12,968
87,600	87,650	14,585	10,075	14,585	12,979
87,650	87,700	14,596	10,081	14,596	12,990
87,700	87,750	14,607	10,087	14,607	13,001
87,750	87,800	14,618	10,093	14,618	13,012
87,800	87,850	14,629	10,099	14,629	13,023
87,850	87,900	14,640	10,105	14,640	13,034
87,900	87,950	14,651	10,111	14,651	13,045
87,950	88,000	14,662	10,117	14,662	13,056

88,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
88,000	88,050	14,673	10,123	14,673	13,067
88,050	88,100	14,684	10,129	14,684	13,078
88,100	88,150	14,695	10,135	14,695	13,089
88,150	88,200	14,706	10,141	14,706	13,100
88,200	88,250	14,717	10,147	14,717	13,111
88,250	88,300	14,728	10,153	14,728	13,122
88,300	88,350	14,739	10,159	14,739	13,133
88,350	88,400	14,750	10,165	14,750	13,144
88,400	88,450	14,761	10,171	14,761	13,155
88,450	88,500	14,772	10,177	14,772	13,166
88,500	88,550	14,783	10,183	14,783	13,177
88,550	88,600	14,794	10,189	14,794	13,188
88,600	88,650	14,805	10,195	14,805	13,199
88,650	88,700	14,816	10,201	14,816	13,210
88,700	88,750	14,827	10,207	14,827	13,221
88,750	88,800	14,838	10,213	14,838	13,232
88,800	88,850	14,849	10,219	14,849	13,243
88,850	88,900	14,860	10,225	14,860	13,254
88,900	88,950	14,871	10,231	14,871	13,265
88,950	89,000	14,882	10,237	14,882	13,276

89,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
89,000	89,050	14,893	10,243	14,893	13,287
89,050	89,100	14,904	10,249	14,904	13,298
89,100	89,150	14,915	10,255	14,915	13,309
89,150	89,200	14,926	10,261	14,926	13,320
89,200	89,250	14,937	10,267	14,937	13,331
89,250	89,300	14,948	10,273	14,948	13,342
89,300	89,350	14,959	10,279	14,959	13,353
89,350	89,400	14,970	10,285	14,970	13,364
89,400	89,450	14,981	10,291	14,981	13,375
89,450	89,500	14,992	10,300	14,992	13,386
89,500	89,550	15,003	10,311	15,003	13,397
89,550	89,600	15,014	10,322	15,014	13,408
89,600	89,650	15,025	10,333	15,025	13,419
89,650	89,700	15,036	10,344	15,036	13,430
89,700	89,750	15,047	10,355	15,047	13,441
89,750	89,800	15,058	10,366	15,058	13,452
89,800	89,850	15,069	10,377	15,069	13,463
89,850	89,900	15,080	10,388	15,080	13,474
89,900	89,950	15,091	10,399	15,091	13,485
89,950	90,000	15,102	10,410	15,102	13,496

90,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
90,000	90,050	15,113	10,421	15,113	13,507
90,050	90,100	15,124	10,432	15,124	13,518
90,100	90,150	15,135	10,443	15,135	13,529
90,150	90,200	15,146	10,454	15,146	13,540
90,200	90,250	15,157	10,465	15,157	13,551
90,250	90,300	15,168	10,476	15,168	13,562
90,300	90,350	15,179	10,487	15,179	13,573
90,350	90,400	15,190	10,498	15,190	13,584
90,400	90,450	15,201	10,509	15,201	13,595
90,450	90,500	15,212	10,520	15,212	13,606
90,500	90,550	15,223	10,531	15,223	13,617
90,550	90,600	15,234	10,542	15,234	13,628
90,600	90,650	15,245	10,553	15,245	13,639
90,650	90,700	15,256	10,564	15,256	13,650
90,700	90,750	15,267	10,575	15,267	13,661
90,750	90,800	15,278	10,586	15,278	13,672
90,800	90,850	15,289	10,597	15,289	13,683
90,850	90,900	15,300	10,608	15,300	13,694
90,900	90,950	15,311	10,619	15,311	13,705
90,950	91,000	15,322	10,630	15,322	13,716

91,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
91,000	91,050	15,333	10,641	15,333	13,727
91,050	91,100	15,344	10,652	15,344	13,738
91,100	91,150	15,355	10,663	15,355	13,749
91,150	91,200	15,366	10,674	15,366	13,760
91,200	91,250	15,377	10,685	15,377	13,771
91,250	91,300	15,388	10,696	15,388	13,782
91,300	91,350	15,399	10,707	15,399	13,793
91,350	91,400	15,410	10,718	15,410	13,804
91,400	91,450	15,421	10,729	15,421	13,815
91,450	91,500	15,432	10,740	15,432	13,826
91,500	91,550	15,443	10,751	15,443	13,837
91,550	91,600	15,454	10,762	15,454	13,848
91,600	91,650	15,465	10,773	15,465	13,859
91,650	91,700	15,476	10,784	15,476	13,870
91,700	91,750	15,487	10,795	15,487	13,881
91,750	91,800	15,498	10,806	15,498	13,892
91,800	91,850	15,509	10,817	15,509	13,903
91,850	91,900	15,520	10,828	15,520	13,914
91,900	91,950	15,531	10,839	15,531	13,925
91,950	92,000	15,542	10,850	15,542	13,936

92,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
92,000	92,050	15,553	10,861	15,553	13,947
92,050	92,100	15,564	10,872	15,564	13,958
92,100	92,150	15,575	10,883	15,575	13,969
92,150	92,200	15,586	10,894	15,586	13,980
92,200	92,250	15,597	10,905	15,597	13,991
92,250	92,300	15,608	10,916	15,608	14,002
92,300	92,350	15,619	10,927	15,619	14,013
92,350	92,400	15,630	10,938	15,630	14,024
92,400	92,450	15,641	10,949	15,641	14,035
92,450	92,500	15,652	10,960	15,652	14,046
92,500	92,550	15,663	10,971	15,663	14,057
92,550	92,600	15,674	10,982	15,674	14,068
92,600	92,650	15,685	10,993	15,685	14,079
92,650	92,700	15,696	11,004	15,696	14,090
92,700	92,750	15,707	11,015	15,707	14,101
92,750	92,800	15,718	11,026	15,718	14,112
92,800	92,850	15,729	11,037	15,729	14,123
92,850	92,900	15,740	11,048	15,740	14,134
92,900	92,950	15,751	11,059	15,751	14,145
92,950	93,000	15,762	11,070	15,762	14,156

(Continued)

* This column must also be used by a qualifying surviving spouse.

If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—				If line 15 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
93,000						**96,000**						**99,000**					
93,000	93,050	15,773	11,081	15,773	14,167	96,000	96,050	16,446	11,741	16,446	14,840	99,000	99,050	17,166	12,401	17,166	15,560
93,050	93,100	15,784	11,092	15,784	14,178	96,050	96,100	16,458	11,752	16,458	14,852	99,050	99,100	17,178	12,412	17,178	15,572
93,100	93,150	15,795	11,103	15,795	14,189	96,100	96,150	16,470	11,763	16,470	14,864	99,100	99,150	17,190	12,423	17,190	15,584
93,150	93,200	15,806	11,114	15,806	14,200	96,150	96,200	16,482	11,774	16,482	14,876	99,150	99,200	17,202	12,434	17,202	15,596
93,200	93,250	15,817	11,125	15,817	14,211	96,200	96,250	16,494	11,785	16,494	14,888	99,200	99,250	17,214	12,445	17,214	15,608
93,250	93,300	15,828	11,136	15,828	14,222	96,250	96,300	16,506	11,796	16,506	14,900	99,250	99,300	17,226	12,456	17,226	15,620
93,300	93,350	15,839	11,147	15,839	14,233	96,300	96,350	16,518	11,807	16,518	14,912	99,300	99,350	17,238	12,467	17,238	15,632
93,350	93,400	15,850	11,158	15,850	14,244	96,350	96,400	16,530	11,818	16,530	14,924	99,350	99,400	17,250	12,478	17,250	15,644
93,400	93,450	15,861	11,169	15,861	14,255	96,400	96,450	16,542	11,829	16,542	14,936	99,400	99,450	17,262	12,489	17,262	15,656
93,450	93,500	15,872	11,180	15,872	14,266	96,450	96,500	16,554	11,840	16,554	14,948	99,450	99,500	17,274	12,500	17,274	15,668
93,500	93,550	15,883	11,191	15,883	14,277	96,500	96,550	16,566	11,851	16,566	14,960	99,500	99,550	17,286	12,511	17,286	15,680
93,550	93,600	15,894	11,202	15,894	14,288	96,550	96,600	16,578	11,862	16,578	14,972	99,550	99,600	17,298	12,522	17,298	15,692
93,600	93,650	15,905	11,213	15,905	14,299	96,600	96,650	16,590	11,873	16,590	14,984	99,600	99,650	17,310	12,533	17,310	15,704
93,650	93,700	15,916	11,224	15,916	14,310	96,650	96,700	16,602	11,884	16,602	14,996	99,650	99,700	17,322	12,544	17,322	15,716
93,700	93,750	15,927	11,235	15,927	14,321	96,700	96,750	16,614	11,895	16,614	15,008	99,700	99,750	17,334	12,555	17,334	15,728
93,750	93,800	15,938	11,246	15,938	14,332	96,750	96,800	16,626	11,906	16,626	15,020	99,750	99,800	17,346	12,566	17,346	15,740
93,800	93,850	15,949	11,257	15,949	14,343	96,800	96,850	16,638	11,917	16,638	15,032	99,800	99,850	17,358	12,577	17,358	15,752
93,850	93,900	15,960	11,268	15,960	14,354	96,850	96,900	16,650	11,928	16,650	15,044	99,850	99,900	17,370	12,588	17,370	15,764
93,900	93,950	15,971	11,279	15,971	14,365	96,900	96,950	16,662	11,939	16,662	15,056	99,900	99,950	17,382	12,599	17,382	15,776
93,950	94,000	15,982	11,290	15,982	14,376	96,950	97,000	16,674	11,950	16,674	15,068	99,950	100,000	17,394	12,610	17,394	15,788
94,000						**97,000**											
94,000	94,050	15,993	11,301	15,993	14,387	97,000	97,050	16,686	11,961	16,686	15,080						
94,050	94,100	16,004	11,312	16,004	14,398	97,050	97,100	16,698	11,972	16,698	15,092						
94,100	94,150	16,015	11,323	16,015	14,409	97,100	97,150	16,710	11,983	16,710	15,104						
94,150	94,200	16,026	11,334	16,026	14,420	97,150	97,200	16,722	11,994	16,722	15,116						
94,200	94,250	16,037	11,345	16,037	14,431	97,200	97,250	16,734	12,005	16,734	15,128						
94,250	94,300	16,048	11,356	16,048	14,442	97,250	97,300	16,746	12,016	16,746	15,140						
94,300	94,350	16,059	11,367	16,059	14,453	97,300	97,350	16,758	12,027	16,758	15,152						
94,350	94,400	16,070	11,378	16,070	14,464	97,350	97,400	16,770	12,038	16,770	15,164						
94,400	94,450	16,081	11,389	16,081	14,475	97,400	97,450	16,782	12,049	16,782	15,176						
94,450	94,500	16,092	11,400	16,092	14,486	97,450	97,500	16,794	12,060	16,794	15,188						
94,500	94,550	16,103	11,411	16,103	14,497	97,500	97,550	16,806	12,071	16,806	15,200						
94,550	94,600	16,114	11,422	16,114	14,508	97,550	97,600	16,818	12,082	16,818	15,212						
94,600	94,650	16,125	11,433	16,125	14,519	97,600	97,650	16,830	12,093	16,830	15,224						
94,650	94,700	16,136	11,444	16,136	14,530	97,650	97,700	16,842	12,104	16,842	15,236						
94,700	94,750	16,147	11,455	16,147	14,541	97,700	97,750	16,854	12,115	16,854	15,248						
94,750	94,800	16,158	11,466	16,158	14,552	97,750	97,800	16,866	12,126	16,866	15,260						
94,800	94,850	16,169	11,477	16,169	14,563	97,800	97,850	16,878	12,137	16,878	15,272						
94,850	94,900	16,180	11,488	16,180	14,574	97,850	97,900	16,890	12,148	16,890	15,284						
94,900	94,950	16,191	11,499	16,191	14,585	97,900	97,950	16,902	12,159	16,902	15,296						
94,950	95,000	16,202	11,510	16,202	14,596	97,950	98,000	16,914	12,170	16,914	15,308						
95,000						**98,000**											
95,000	95,050	16,213	11,521	16,213	14,607	98,000	98,050	16,926	12,181	16,926	15,320						
95,050	95,100	16,224	11,532	16,224	14,618	98,050	98,100	16,938	12,192	16,938	15,332						
95,100	95,150	16,235	11,543	16,235	14,629	98,100	98,150	16,950	12,203	16,950	15,344						
95,150	95,200	16,246	11,554	16,246	14,640	98,150	98,200	16,962	12,214	16,962	15,356						
95,200	95,250	16,257	11,565	16,257	14,651	98,200	98,250	16,974	12,225	16,974	15,368						
95,250	95,300	16,268	11,576	16,268	14,662	98,250	98,300	16,986	12,236	16,986	15,380						
95,300	95,350	16,279	11,587	16,279	14,673	98,300	98,350	16,998	12,247	16,998	15,392						
95,350	95,400	16,290	11,598	16,290	14,684	98,350	98,400	17,010	12,258	17,010	15,404						
95,400	95,450	16,302	11,609	16,302	14,696	98,400	98,450	17,022	12,269	17,022	15,416						
95,450	95,500	16,314	11,620	16,314	14,708	98,450	98,500	17,034	12,280	17,034	15,428						
95,500	95,550	16,326	11,631	16,326	14,720	98,500	98,550	17,046	12,291	17,046	15,440						
95,550	95,600	16,338	11,642	16,338	14,732	98,550	98,600	17,058	12,302	17,058	15,452						
95,600	95,650	16,350	11,653	16,350	14,744	98,600	98,650	17,070	12,313	17,070	15,464						
95,650	95,700	16,362	11,664	16,362	14,756	98,650	98,700	17,082	12,324	17,082	15,476						
95,700	95,750	16,374	11,675	16,374	14,768	98,700	98,750	17,094	12,335	17,094	15,488						
95,750	95,800	16,386	11,686	16,386	14,780	98,750	98,800	17,106	12,346	17,106	15,500						
95,800	95,850	16,398	11,697	16,398	14,792	98,800	98,850	17,118	12,357	17,118	15,512						
95,850	95,900	16,410	11,708	16,410	14,804	98,850	98,900	17,130	12,368	17,130	15,524						
95,900	95,950	16,422	11,719	16,422	14,816	98,900	98,950	17,142	12,379	17,142	15,536						
95,950	96,000	16,434	11,730	16,434	14,828	98,950	99,000	17,154	12,390	17,154	15,548						

$100,000 or over
use the Tax Computation Worksheet

* This column must also be used by a qualifying surviving spouse.

2023 Tax Computation Worksheet—Line 16

⚠ CAUTION *See* Line 16 *in the Instructions for Form 1040 to see if you must use the worksheet below to figure your tax.*

Note. If you're required to use this worksheet to figure the tax on an amount from another form or worksheet, such as the Qualified Dividends and Capital Gain Tax Worksheet, the Schedule D Tax Worksheet, Schedule J, Form 8615, or the Foreign Earned Income Tax Worksheet, enter the amount from that form or worksheet in column (a) of the row that applies to the amount you're looking up. Enter the result on the appropriate line of the form or worksheet that you're completing.

Section A—Use if your filing status is **Single.** Complete the row below that applies to you.

Taxable income. If line 15 is—	(a) Enter the amount from line 15.	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040 or 1040-SR, line 16.
At least $100,000 but not over $182,100	$	× 24% (0.24)	$	$ 6,600.00	$
Over $182,100 but not over $231,250	$	× 32% (0.32)	$	$ 21,168.00	$
Over $231,250 but not over $578,125	$	× 35% (0.35)	$	$ 28,105.50	$
Over $578,125	$	× 37% (0.37)	$	$ 39,668.00	$

Section B—Use if your filing status is **Married filing jointly** or **Qualifying surviving spouse.** Complete the row below that applies to you.

Taxable income. If line 15 is—	(a) Enter the amount from line 15.	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040 or 1040-SR, line 16.
At least $100,000 but not over $190,750	$	× 22% (0.22)	$	$ 9,385.00	$
Over $190,750 but not over $364,200	$	× 24% (0.24)	$	$ 13,200.00	$
Over $364,200 but not over $462,500	$	× 32% (0.32)	$	$ 42,336.00	$
Over $462,500 but not over $693,750	$	× 35% (0.35)	$	$ 56,211.00	$
Over $693,750	$	× 37% (0.37)	$	$ 70,086.00	$

Section C—Use if your filing status is **Married filing separately.** Complete the row below that applies to you.

Taxable income. If line 15 is—	(a) Enter the amount from line 15.	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040 or 1040-SR, line 16.
At least $100,000 but not over $182,100	$	× 24% (0.24)	$	$ 6,600.00	$
Over $182,100 but not over $231,250	$	× 32% (0.32)	$	$ 21,168.00	$
Over $231,250 but not over $346,875	$	× 35% (0.35)	$	$ 28,105.50	$
Over $346,875	$	× 37% (0.37)	$	$ 35,043.00	$

Section D—Use if your filing status is **Head of household.** Complete the row below that applies to you.

Taxable income. If line 15 is—	(a) Enter the amount from line 15.	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040 or 1040-SR, line 16.
At least $100,000 but not over $182,100	$	× 24% (0.24)	$	$ 8,206.00	$
Over $182,100 but not over $231,250	$	× 32% (0.32)	$	$ 22,774.00	$
Over $231,250 but not over $578,100	$	× 35% (0.35)	$	$ 29,711.50	$
Over $578,100	$	× 37% (0.37)	$	$ 41,273.50	$

2023 Tax Rate Schedules

 The Tax Rate Schedules are shown so you can see the tax rate that applies to all levels of taxable income. Don't use them to figure your tax. Instead, see *chapter 13*.

Schedule X—If your filing status is **Single**

If your taxable income is:		The tax is:	of the amount over—
Over—	But not over—		
$0	$11,000	- - - - - - - 10%	$0
11,000	44,725	$1,100.00 + 12%	11,000
44,725	95,375	5,147.00 + 22%	44,725
95,375	182,100	16,290.00 + 24%	95,375
182,100	231,250	37,104.00 + 32%	182,100
231,250	578,125	52,832.00 + 35%	231,250
578,125	- - - - - - -	174,238.25 + 37%	578,125

Schedule Y-1—If your filing status is **Married filing jointly** or **Qualifying surviving spouse**

If your taxable income is:		The tax is:	of the amount over—
Over—	But not over—		
$0	$22,000	- - - - - - - 10%	$0
22,000	89,450	$2,200.00 + 12%	22,000
89,450	190,750	10,294.00 + 22%	89,450
190,750	364,200	32,580.00 + 24%	190,750
364,200	462,500	74,208.00 + 32%	364,200
462,500	693,750	105,664.00 + 35%	462,500
693,750	- - - - - - -	186,601.50 + 37%	693,750

Schedule Y-2—If your filing status is **Married filing separately**

If your taxable income is:		The tax is:	of the amount over—
Over—	But not over—		
$0	$11,000	- - - - - - - 10%	$0
11,000	44,725	$1,100.00 + 12%	11,000
44,725	95,375	5,147.00 + 22%	44,725
95,375	182,100	16,290.00 + 24%	95,375
182,100	231,250	37,104.00 + 32%	182,100
231,250	346,875	52,832.00 + 35%	231,250
346,875	- - - - - - -	93,300.75 + 37%	346,875

Schedule Z—If your filing status is **Head of household**

If your taxable income is:		The tax is:	of the amount over—
Over—	But not over—		
$0	$15,700	- - - - - - - 10%	$0
15,700	59,850	$1,570.00 + 12%	15,700
59,850	95,350	6,868.00 + 22%	59,850
95,350	182,100	14,678.00 + 24%	95,350
182,100	231,250	35,498.00 + 32%	182,100
231,250	578,100	51,226.00 + 35%	231,250
578,100	- - - - - - -	172,623.50 + 37%	578,100

Your Rights as a Taxpayer

This section explains your rights as a taxpayer and the processes for examination, appeal, collection, and refunds.

The Taxpayer Bill of Rights

1. The Right to Be Informed. Taxpayers have the right to know what they need to do to comply with the tax laws. They are entitled to clear explanations of the laws and IRS procedures in all tax forms, instructions, publications, notices, and correspondence. They have the right to be informed of IRS decisions about their tax accounts and to receive clear explanations of the outcomes.

2. The Right to Quality Service. Taxpayers have the right to receive prompt, courteous, and professional assistance in their dealings with the IRS, to be spoken to in a way they can easily understand, to receive clear and easily understandable communications from the IRS, and to speak to a supervisor about inadequate service.

3. The Right to Pay No More than the Correct Amount of Tax. Taxpayers have the right to pay only the amount of tax legally due, including interest and penalties, and to have the IRS apply all tax payments properly.

4. The Right to Challenge the IRS's Position and Be Heard. Taxpayers have the right to raise objections and provide additional documentation in response to formal IRS actions or proposed actions, to expect that the IRS will consider their timely objections and documentation promptly and fairly, and to receive a response if the IRS does not agree with their position.

5. The Right to Appeal an IRS Decision in an Independent Forum. Taxpayers are entitled to a fair and impartial administrative appeal of most IRS decisions, including many penalties, and have the right to receive a written response regarding the IRS Independent Office of Appeals' decision. Taxpayers generally have the right to take their cases to court.

6. The Right to Finality. Taxpayers have the right to know the maximum amount of time they have to challenge the IRS's position as well as the maximum amount of time the IRS has to audit a particular tax year or collect a tax debt. Taxpay-

ers have the right to know when the IRS has finished an audit.

7. The Right to Privacy. Taxpayers have the right to expect that any IRS inquiry, examination, or enforcement action will comply with the law and be no more intrusive than necessary, and will respect all due process rights, including search and seizure protections, and will provide, where applicable, a collection due process hearing.

8. The Right to Confidentiality. Taxpayers have the right to expect that any information they provide to the IRS will not be disclosed unless authorized by the taxpayer or by law. Taxpayers have the right to expect appropriate action will be taken against employees, return preparers, and others who wrongfully use or disclose taxpayer return information.

9. The Right to Retain Representation. Taxpayers have the right to retain an authorized representative of their choice to represent them in their dealings with the IRS. Taxpayers have the right to seek assistance from a Low Income Taxpayer Clinic if they cannot afford representation.

10. The Right to a Fair and Just Tax System. Taxpayers have the right to expect the tax system to consider facts and circumstances that might affect their underlying liabilities, ability to pay, or ability to provide information timely. Taxpayers have the right to receive assistance from the Taxpayer Advocate Service if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through its normal channels.

Examinations (Audits)

We accept most taxpayers' returns as filed. If we inquire about your return or select it for examination, it does not suggest that you are dishonest. The inquiry or examination may or may not result in more tax. We may close your case without change; or, you may receive a refund.

The process of selecting a return for examination usually begins in one of two ways. First, we use computer programs to identify returns that may have incorrect amounts. These programs may be based on information returns, such

as Forms 1099 and W-2, on studies of past examinations, or on certain issues identified by compliance projects. Second, we use information from outside sources that indicates that a return may have incorrect amounts. These sources may include newspapers, public records, and individuals. If we determine that the information is accurate and reliable, we may use it to select a return for examination.

Pub. 556, Examination of Returns, Appeal Rights, and Claims for Refund, explains the rules and procedures that we follow in examinations. The following sections give an overview of how we conduct examinations.

By mail. We handle many examinations and inquiries by mail. We will send you a letter with either a request for more information or a reason why we believe a change to your return may be needed. You can respond by mail or you can request a personal interview with an examiner. If you mail us the requested information or provide an explanation, we may or may not agree with you, and we will explain the reasons for any changes. Do not hesitate to write to us about anything you do not understand.

By interview. If we notify you that we will conduct your examination through a personal interview, or you request such an interview, you have the right to ask that the examination take place at a reasonable time and place that is convenient for both you and the IRS. If our examiner proposes any changes to your return, they will explain the reasons for the changes. If you do not agree with these changes, you can meet with the examiner's supervisor.

Repeat examinations. If we examined your return for the same items in either of the 2 previous years and proposed no change to your tax liability, contact us as soon as possible so we can see if we should discontinue the examination.

Appeals

If you do not agree with the examiner's proposed changes, you can appeal them to the IRS Independent Office of Appeals. Most differences can be settled without expensive and time-consuming court trials. Your appeal rights are explained in detail in both Pub. 5,

Your Appeal Rights and How to Prepare a Protest if You Don't Agree, and Pub. 556.

If you do not wish to use the IRS Independent Office of Appeals or disagree with its findings, you may be able to take your case to the U.S. Tax Court, U.S. Court of Federal Claims, or the U.S. District Court where you live. If you take your case to court, the IRS will have the burden of proving certain facts if you kept adequate records to show your tax liability, cooperated with the IRS, and meet certain other conditions. If the court agrees with you on most issues in your case and finds that our position was largely unjustified, you may be able to recover some of your administrative and litigation costs. You will not be eligible to recover these costs unless you tried to resolve your case administratively, including going through the appeals system, and you gave us the information necessary to resolve the case.

Collections

Pub. 594, The IRS Collection Process, explains your rights and responsibilities regarding payment of federal taxes. It describes the following.

- What to do when you owe taxes. It describes what to do if you get a tax bill and what to do if you think your bill is wrong. It also covers making installment payments, delaying collection action, and submitting an offer in compromise.

- IRS collection actions. It covers liens, releasing a lien, levies, releasing a levy, seizures and sales, and release of property.

- IRS certification to the State Department of a seriously delinquent tax debt, which will generally result in denial of a passport application and may lead to revocation of a passport.

Your collection appeal rights are explained in detail in Pub. 1660, Collection Appeal Rights.

Innocent spouse relief. Generally, both you and your spouse are each responsible for paying the full amount of tax, interest, and penalties due on your joint return. However, if you qualify for innocent spouse relief, you may be relieved

of part or all of the joint liability. To request relief, you must file Form 8857, Request for Innocent Spouse Relief. For more information on innocent spouse relief, see Pub. 971, Innocent Spouse Relief, and Form 8857.

Potential third-party contacts. Generally, the IRS will deal directly with you or your duly authorized representative. However, we sometimes talk with other persons if we need information that you have been unable to provide, or to verify information we have received. If we do contact other persons, such as a neighbor, a bank, an employer, or employees, we will generally need to tell them limited information, such as your name. The law prohibits us from disclosing any more information than is necessary to obtain or verify the information we are seeking. Our need to contact other persons may continue as long as there is activity in your case. If we do contact other persons, you have a right to request a list of those contacted. Your request can be made by telephone, in writing, or during a personal interview.

Refunds

You may file a claim for refund if you think you paid too much tax. You must generally file the claim within 3 years from the date you filed your original return or 2 years from the date you paid the tax, whichever is later. The law generally provides for interest on your refund if it is not paid within 45 days of the date you filed your return or claim for refund. Pub. 556, has more information on refunds.

If you were due a refund but you did not file a return, you must generally file your return within 3 years from the date the return was due (including extensions) to get that refund.

Taxpayer Advocate Service (TAS)

TAS is an *independent* organization within the IRS that can help protect your taxpayer rights. They can offer you help if your tax problem is causing a hardship, or you've tried but haven't been able to resolve your problem with the IRS. If you qualify for their assistance, which is always free, will do everything possible to help you. Go to *TaxpayerAdvocate.IRS.gov* or call 877-777-4778.

Tax Information

The IRS provides the following sources for forms, publications, and additional information.

- *Internet*: IRS.gov.

- *Tax Questions*: *IRS.gov/Help/Tax-Law-Questions* and *How To Get Tax Help*.

- *Forms and Publications*: *IRS.gov/Forms* and *IRS.gov/OrderForms*.

- *Small Business Ombudsman*: A small business entity can participate in the regulatory process and comment on enforcement actions of the IRS by calling 888-REG-FAIR.

- *Treasury Inspector General for Tax Administration*: You can confidentially report misconduct, waste, fraud, or abuse by an IRS employee by calling 800-366-4484. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 800-877-8339. You can remain anonymous.

How To Get Tax Help

If you have questions about a tax issue; need help preparing your tax return; or want to download free publications, forms, or instructions, go to *IRS.gov* to find resources that can help you right away.

Preparing and filing your tax return. After receiving all your wage and earnings statements (Forms W-2, W-2G, 1099-R, 1099-MISC, 1099-NEC, etc.); unemployment compensation statements (by mail or in a digital format) or other government payment statements (Form 1099-G); and interest, dividend, and retirement statements from banks and investment firms (Forms 1099), you have several options to choose from to prepare and file your tax return. You can prepare the tax return yourself, see if you qualify for free tax preparation, or hire a tax professional to prepare your return.

Free options for tax preparation. Your options for preparing and filing your return online or in your local community, if you qualify, include the following.

- **Free File.** This program lets you prepare and file your federal individual income tax return for free using software or Free File Fillable Forms. However, state tax preparation may not be available through Free File. Go to *IRS.gov/ FreeFile* to see if you qualify for free online federal tax preparation, e-filing, and direct deposit or payment options.

- **VITA.** The Volunteer Income Tax Assistance (VITA) program offers free tax help to people with low-to-moderate incomes, persons with disabilities, and limited-English-speaking taxpayers who need help preparing their own tax returns. Go to *IRS.gov/ VITA*, download the free IRS2Go app, or call 800-906-9887 for information on free tax return preparation.

- **TCE.** The Tax Counseling for the Elderly (TCE) program offers free tax help for all taxpayers, particularly those who are 60 years of age and older. TCE volunteers specialize in answering questions about pensions and retirement-related issues unique to seniors. Go to *IRS.gov/TCE* or download the free IRS2Go app for information on free tax return preparation.

- **MilTax.** Members of the U.S. Armed Forces and qualified veterans may use MilTax, a free tax service offered by the Department of Defense through Military OneSource. For more information, go to *MilitaryOneSource* (*MilitaryOneSource.mil/ MilTax*).

Also, the IRS offers Free Fillable Forms, which can be completed online and then e-filed regardless of income.

Using online tools to help prepare your return. Go to *IRS.gov/ Tools* for the following.

- The *Earned Income Tax Credit Assistant* (*IRS.gov/ EITCAssistant*) determines if you're eligible for the earned income credit (EIC).

- The *Online EIN Application* (*IRS.gov/EIN*) helps you get an employer identification number (EIN) at no cost.

- The *Tax Withholding Estimator* (*IRS.gov/W4App*) makes it easier for you to estimate the federal income tax you want your employer to withhold from your paycheck. This is tax withholding. See how your withholding affects your refund, take-home pay, or tax due.

- The *First-Time Homebuyer Credit Account Look-up* (*IRS.gov/HomeBuyer*) tool provides information on your repayments and account balance.

- The *Sales Tax Deduction Calculator* (*IRS.gov/SalesTax*) figures the amount you can claim if you itemize deductions on Schedule A (Form 1040).

Getting answers to your tax questions. On IRS.gov, you can get up-to-date information on current events and changes in tax law.

- *IRS.gov/Help*: A variety of tools to help you get answers to some of the most common tax questions.

- *IRS.gov/ITA*: The Interactive Tax Assistant, a tool that will ask you questions and, based on your input, provide answers on a number of tax topics.

- *IRS.gov/Forms*: Find forms, instructions, and publications. You will find details on the most recent tax changes and interactive links to help you find answers to your questions.

- You may also be able to access tax information in your e-filing software.

Need someone to prepare your tax return? There are various types of tax return preparers, including enrolled agents, certified public accountants (CPAs), accountants, and many others who don't have professional credentials. If you choose to have someone prepare your tax return, choose