2018 Tax Table



See the instructions for line 11a in the Instructions for Form 1040 to see if you must use the Tax Table below to figure your tax.

Example. Mr. and Mrs. Brown are filing a joint return. Their taxable income on Form 1040, line 10, 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 \$2,658. This is the tax amount they should enter on Form 1040, line 11a.

Sample Table

At least	But less than	Single	Married filing jointly*	Married filing sepa- rately	Head of a house- hold
			Your ta	ax is-	
25,250 25,300	0 25,250 0 25,300 0 25,350 0 25,400	2,843 2,849	2,646 2,652 2,658 2,664	2,837 2,843 2,849 2,855	2,755 2,761 2,767 2,773

If line 10 (taxable income)			And yo	u are—		If line 10 (taxable income)			And yo	u are—		If line 10 (taxable income)			And yo	ou 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 t	ax is—					Your t	ax is—					Your t	ax is—	
0 5	5 15	0	0	0	0	1,0	000					2,0	000				
15 25 50 75 100		2 4 6 9 11	2 4 6 9 11	2 4 6 9 11	2 4 6 9	1,000 1,025 1,050 1,075	1,025 1,050 1,075 1,100	101 104 106 109	101 104 106 109	101 104 106 109	101 104 106 109	2,000 2,025 2,050 2,075	2,100	201 204 206 209	201 204 206 209	201 204 206 209	201 204 206 209
125 150 175 200	150 175 200 225	14 16 19 21	14 16 19 21	14 16 19	14 16 19 21	1,100 1,125 1,150 1,175 1,200 1,225	1,125 1,150 1,175 1,200 1,225 1,250	111 114 116 119 121 124	111 114 116 119 121 124	111 114 116 119 121 124	111 114 116 119 121 124	2,100 2,125 2,150 2,175 2,200	2,200	211 214 216 219 221 224	211 214 216 219 221 224	211 214 216 219 221 224	211 214 216 219 221 224
225 250 275 300 325	250 275 300 325 350	24 26 29 31	24 26 29 31	24 26 29 31	24 26 29 31	1,225 1,250 1,275 1,300 1,325	1,250 1,275 1,300 1,325 1,350	124 126 129 131 134	124 126 129 131 134	124 126 129 131 134	124 126 129 131 134	2,200 2,225 2,250 2,275 2,300 2,325	2,275 2,300	224 226 229 231 234	224 226 229 231 234	224 226 229 231 234	224 226 229 231 234
350 375 400 425	375 400 425 450	34 36 39 41 44	34 36 39 41 44	34 36 39 41 44	34 36 39 41 44	1,325 1,350 1,375 1,400 1,425	1,375 1,400 1,425 1,450	136 139 141 144	136 136 139 141 144	136 139 141 144	136 139 141 144	2,325 2,350 2,375 2,400 2,425	2,375	236 236 239 241 244	236 236 239 241 244	236 236 239 241 244	236 236 239 241 244
450 475 500 525 550	475 500 525 550 575	46 49 51 54 56	46 49 51 54 56	46 49 51 54 56	46 49 51 54 56	1,450 1,475 1,500 1,525	1,475 1,500 1,525 1,550	146 149 151 154	146 149 151 154	146 149 151 154	146 149 151 154	2,450 2,475 2,500 2,525	2,525 2,550	246 249 251 254	246 249 251 254	246 249 251 254	246 249 251 254
575 600 625 650	600 625 650 675	59 61 64 66	59 61 64 66	59 61 64 66	59 61 64 66	1,550 1,575 1,600 1,625	1,575 1,600 1,625 1,650	156 159 161 164	156 159 161 164	156 159 161 164	156 159 161 164	2,550 2,575 2,600 2,625	2,625	256 259 261 264	256 259 261 264	256 259 261 264	256 259 261 264
675 700 725 750	700	69 71 74 76	69 71 74 76	69 71 74 76	69 71 74 76	1,650 1,675 1,700 1,725	1,675 1,700 1,725 1,750	166 169 171 174	166 169 171 174	166 169 171 174	166 169 171 174	2,650 2,675 2,700 2,725	2,725 2,750	266 269 271 274	266 269 271 274	266 269 271 274	266 269 271 274
775 800 825 850	800 825 850 875	79 81 84 86	79 81 84 86	79 81 84 86	79 81 84 86	1,750 1,775 1,800 1,825 1,850	1,775 1,800 1,825 1,850 1,875	176 179 181 184 186	176 179 181 184 186	176 179 181 184 186	176 179 181 184 186	2,750 2,775 2,800 2,825 2,850	2,825 2,850	276 279 281 284 286	276 279 281 284 286	276 279 281 284 286	276 279 281 284 286
875 900 925	900 925 950	89 91 94	89 91 94	89 91 94	89 91 94	1,875 1,900 1,925	1,900 1,925 1,950	189 191 194	189 191 194	189 191 194	189 191 194	2,875 2,900 2,925	2,900 2,925 2,950	289 291 294	289 291 294	289 291 294	289 291 294
950 975	975 1,000	96 99	96 99	96 99	96 99	1,950 1,975	1,975 2,000	196 199	196 199	196 199	196 199	2,950 2,975	2,975 3,000	296 299	296 299	296 299	296 299

* This column must also be used by a qualifying widow(er).

If line 10 (taxable income)			And yo	ou are—	85	If line 10 (taxable income)			And yo	ou are—		If line 1 (taxabl	e		And yo	u are—	x
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 t	ax is—					Your t	ax is—					Your t	ax is—	
3,0	000					6,0	000					9,	000				
3,000 3,050 3,150 3,150 3,200 3,250 3,350 3,450 3,450 3,550 3,550 3,600 3,650 3,750 3,800 3,800 3,800 3,800	3,050 3,100 3,150 3,200 3,250 3,300 3,450 3,500 3,500 3,650 3,700 3,700 3,850 3,850 3,850 3,950	303 308 313 318 323 328 333 343 343 343 358 363 363 363 378 383 383 383 383 383	303 308 313 318 323 328 333 343 343 358 363 363 368 378 383 383 383 383 383	303 308 313 318 323 328 333 343 343 358 363 363 363 373 378 383 383 383 383 383	303 308 313 318 323 328 333 336 343 348 358 363 363 378 378 383 383 383	6,000 6,050 6,100 6,150 6,200 6,250 6,300 6,350 6,400 6,450 6,500 6,550 6,600 6,750 6,800 6,800 6,850	6,050 6,100 6,150 6,200 6,250 6,300 6,450 6,500 6,500 6,650 6,700 6,750 6,850 6,850 6,950	603 608 613 618 623 628 633 638 648 653 658 663 663 663 663 663 663 663 663 663 66	603 608 613 618 623 628 633 638 643 643 658 663 663 673 678 683 683 688 683 688	603 608 613 618 623 628 633 638 643 643 658 663 663 673 678 683 683 683 683	603 608 613 618 623 628 633 638 643 646 653 658 663 663 673 678 683 683 683	9,00 9,05 9,10 9,15 9,20 9,25 9,30 9,35 9,40 9,50 9,55 9,60 9,65 9,70 9,70 9,75 9,80 9,80	0 9,150 0 9,200 0 9,350 0 9,350 0 9,450 0 9,550 0 9,550 0 9,650 0 9,750 0 9,750 0 9,750 0 9,750 0 9,750	903 908 913 918 923 928 933 943 943 959 965 971 977 983 989 995	903 908 913 918 923 928 933 938 943 943 953 963 973 978 983 983 983	903 908 913 918 923 928 933 938 943 943 959 965 971 983 989 985	903 908 913 913 923 923 928 933 943 943 958 963 963 978 978 983 983
3,950	4,000	398	398	398	398	6,950	7,000	698	698	698	698	9,95	10,000	1,007	998	1,007	998
	000	400	400		100		000	700	700	700	700		0,000		4.000		
4,000 4,050 4,100 4,150 4,250 4,300 4,350 4,400 4,550 4,650 4,650 4,750 4,850 4,850 4,850 4,950	4,050 4,100 4,200 4,250 4,300 4,350 4,400 4,450 4,500 4,550 4,700 4,750 4,850 4,850 4,900 4,950 5,000	403 408 413 418 423 428 433 438 443 448 458 463 463 473 478 483 483 483 483 483	403 408 413 418 423 428 433 438 443 443 448 453 468 463 468 473 478 488 483 488 493 498	403 408 418 423 428 433 438 443 443 448 453 458 468 473 488 488 483 488 493	403 408 413 418 423 428 433 438 443 448 453 468 473 478 488 483 488 483 488 483 488	7,000 7,050 7,100 7,150 7,200 7,250 7,300 7,450 7,500 7,500 7,650 7,700 7,850 7,850 7,850 7,950	7,050 7,100 7,150 7,200 7,250 7,350 7,450 7,550 7,550 7,650 7,700 7,755 7,800 7,850 7,950 8,000	703 708 718 718 723 728 733 743 743 743 758 763 763 773 778 783 783 793	703 708 713 718 723 728 733 738 743 748 753 768 763 768 773 778 783 788 793	703 708 718 718 723 728 733 738 743 748 753 758 768 773 778 783 788 793	703 708 718 713 718 723 728 733 738 748 753 758 768 773 778 778 778 778 788 793 798	10,00 10,05 10,10 10,15 10,20 10,25 10,30 10,35 10,40 10,55 10,60 10,55 10,70 10,75 10,80 10,85 10,95	10,150 0 10,250 0 10,350 0 10,350 0 10,450 0 10,450 0 10,550 0 10,650 0 10,650 0 10,750 0 10,750 0 10,850 0 10,850 0 10,850 0 10,950	1,013 1,019 1,025 1,031 1,037 1,043 1,049 1,055 1,061 1,067 1,073 1,079 1,085 1,097 1,103 1,109 1,115 1,121	1,003 1,008 1,013 1,018 1,023 1,023 1,038 1,048 1,048 1,063 1,068 1,063 1,068 1,078 1,088 1,083 1,088 1,098	1,013 1,019 1,025 1,031 1,037 1,043 1,049 1,055 1,061 1,067 1,073 1,073 1,079 1,108 1,109 1,115 1,112 1,112	1,003 1,008 1,013 1,018 1,023 1,023 1,038 1,048 1,043 1,063 1,063 1,068 1,073 1,088 1,088 1,083 1,088 1,098
5,0	000					8,0	000					1	1,000				
5,000 5,1050 5,1050 5,200 5,250 5,300 5,350 5,400 5,450 5,550 5,550 5,600 5,750 5,700 5,750 5,800 5,85	5,050 5,100 5,150 5,200 5,250 5,300 5,450 5,450 5,550 5,650 5,750 5,750 5,800 5,850 5,950 6,000	503 508 518 523 528 528 538 543 548 558 563 563 573 578 583 588 593 598	503 508 513 518 523 528 533 538 543 543 558 563 563 568 573 578 588 588 593 598	503 508 513 518 523 528 533 538 543 543 558 563 563 563 573 578 583 588 593 598	503 508 518 523 528 533 538 543 543 548 553 558 563 563 573 578 588 588 593 598	8,000 8,050 8,100 8,200 8,250 8,300 8,350 8,400 8,450 8,550 8,650 8,650 8,750 8,750 8,850 8,850 8,950	8,050 8,100 8,150 8,200 8,250 8,300 8,350 8,400 8,450 8,500 8,750 8,750 8,800 8,850 8,950 9,000	803 808 813 818 823 828 833 843 843 853 858 863 863 873 878 883 883 883 893	803 808 813 818 823 828 833 838 843 853 858 863 863 873 878 883 883 888 883 893	803 808 813 823 828 833 838 843 853 858 863 863 873 878 883 883 893 898	803 808 813 818 823 828 833 838 843 843 853 858 863 863 863 868 863 863 863 863 863 86	11,00 11,05 11,10 11,15 11,20 11,25 11,30 11,35 11,40 11,55 11,60 11,55 11,60 11,65 11,60 11,65 11,60 11,65 11,60	0 11,100 0 11,250 0 11,250 0 11,250 0 11,300 0 11,450 0 11,450 0 11,500 0 11,650 0 11,650 0 11,650 0 11,700 0 11,850 0 11,850 0 11,850 0 11,850 0 11,850	1,133 1,143 1,145 1,151 1,157 1,163 1,169 1,175 1,181 1,187 1,193 1,205 1,205 1,217 1,217 1,223 1,229 1,235 1,241 1,247	1,103 1,108 1,113 1,118 1,123 1,128 1,133 1,138 1,143 1,143 1,143 1,158 1,163 1,163 1,163 1,173 1,178 1,173 1,178 1,183 1,183 1,183 1,183 1,183 1,183 1,183	1,133 1,145 1,145 1,151 1,157 1,163 1,169 1,175 1,181 1,187 1,199 1,205 1,211 1,217 1,223 1,229 1,235 1,241 1,247	1,103 1,108 1,118 1,118 1,123 1,128 1,133 1,138 1,143 1,153 1,163 1,163 1,173 1,173 1,178 1,188 1,193 1,198

^{*} This column must also be used by a qualifying widow(er).

If line 10 (taxable income)			And yo	ou are—	075	If line 10 (taxable income)			And yo	ou are—	222	If line 1 (taxabl income	e		And yo	ou are—	3
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 t	ax is—					Your t	ax is—					Your t	ax is—	
12	,000					15	,000					18	3,000				
12,000 12,050 12,100 12,150 12,200 12,250 12,300	12,050 12,100 12,150 12,200 12,250 12,300 12,350	1,253 1,259 1,265 1,271 1,277 1,283 1,289	1,203 1,208 1,213 1,218 1,223 1,228 1,233	1,253 1,259 1,265 1,271 1,277 1,283 1,289	1,203 1,208 1,213 1,218 1,223 1,228 1,233	15,000 15,050 15,100 15,150 15,200 15,250 15,300	15,050 15,100 15,150 15,250 15,250 15,300 15,350	1,613 1,619 1,625 1,631 1,637 1,643 1,649	1,503 1,508 1,513 1,518 1,523 1,528 1,533	1,613 1,619 1,625 1,631 1,637 1,643 1,649	1,531 1,537 1,543 1,549 1,555 1,561	18,000 18,050 18,100 18,150 18,200 18,250 18,300	18,100 18,150 18,200 18,250 18,300	1,973 1,979 1,985 1,991 1,997 2,003 2,009	1,803 1,808 1,813 1,818 1,823 1,828	1,973 1,979 1,985 1,991 1,997 2,003 2,009	1,891 1,897 1,903 1,909 1,915 1,921 1,927
12,350 12,400 12,450 12,500	12,400 12,450 12,500 12,550	1,295 1,301 1,307 1,313 1,319	1,233 1,243 1,243 1,253 1,253	1,295 1,301 1,307 1,313	1,238 1,243 1,248 1,253 1,258	15,350 15,400 15,450 15,500	15,400 15,450 15,500 15,550	1,655 1,661 1,667 1,673	1,533 1,538 1,543 1,548 1,553 1,558	1,655 1,661 1,667 1,673	1,567 1,573 1,579 1,585 1,591	18,350 18,400 18,450 18,500	18,400 18,450 18,500 18,550	2,009 2,015 2,021 2,027 2,033 2,039	1,833 1,838 1,843 1,848 1,853	2,015 2,021 2,027 2,033	1,933 1,939 1,945
12,550 12,600 12,650 12,700 12,750	12,600 12,650 12,700 12,750 12,800	1,319 1,325 1,331 1,337 1,343	1,263 1,268 1,273 1,278	1,319 1,325 1,331 1,337 1,343	1,263 1,268 1,273	15,550 15,600 15,650 15,700 15,750	15,600 15,650 15,700 15,750 15,800	1,679 1,685 1,691 1,697 1,703	1,563 1,568 1,573 1,578	1,679 1,685 1,691 1,697 1,703	1,597 1,603 1,609 1,615 1,621	18,550 18,600 18,650 18,700	18,650 18,700 18,750	2,039 2,045 2,051 2,057 2,063	1,858 1,863 1,868 1,873 1,878	2,039 2,045 2,051 2,057 2,063	1,957 1,963 1,969 1,975 1,981
12,800 12,850 12,900 12,950	12,850 12,900 12,950 13,000	1,349 1,355 1,361 1,367	1,283 1,288 1,293 1,298	1,349 1,355 1,361 1,367	1,278 1,283 1,288 1,293 1,298	15,800 15,850 15,900 15,950	15,850 15,900 15,950 16,000	1,709 1,715 1,721 1,727	1,583 1,588 1,593 1,598	1,709 1,715 1,721 1,727	1,627 1,633 1,639 1,645	18,800 18,850 18,900 18,950	18,850 18,900 18,950 19,000	2,069 2,075 2,081 2,087	1,883 1,888 1,893 1,898	2,069 2,075 2,081 2,087	1,987 1,993 1,999 2,005
13	,000					16	,000					19	9,000				
13,000 13,050 13,100 13,150 13,200	13,050 13,100 13,150 13,200 13,250	1,373 1,379 1,385 1,391 1,397	1,303 1,308 1,313 1,318 1,323	1,373 1,379 1,385 1,391 1,397	1,303 1,308 1,313 1,318 1,323	16,000 16,050 16,100 16,150 16,200	16,050 16,100 16,150 16,200 16,250	1,733 1,739 1,745 1,751 1,757	1,603 1,608 1,613 1,618 1,623	1,733 1,739 1,745 1,751 1,757	1,651 1,657 1,663 1,669 1,675	19,000 19,050 19,100 19,150 19,200	19,100 19,150 19,200 19,250	2,093 2,099 2,105 2,111 2,117	1,903 1,908 1,914 1,920 1,926	2,093 2,099 2,105 2,111 2,117	2,011 2,017 2,023 2,029 2,035
13,250 13,300 13,350 13,400 13,450	13,300 13,350 13,400 13,450 13,500	1,403 1,409 1,415 1,421 1,427	1,328 1,333 1,338 1,343 1,348	1,403 1,409 1,415 1,421 1,427	1,328 1,333 1,338 1,343 1,348	16,250 16,300 16,350 16,400 16,450	16,300 16,350 16,400 16,450 16,500	1,763 1,769 1,775 1,781 1,787	1,628 1,633 1,638 1,643 1,648	1,763 1,769 1,775 1,781 1,787	1,681 1,687 1,693 1,699 1,705	19,250 19,350 19,350 19,400 19,450	19,400 19,450 19,500	2,123 2,129 2,135 2,141 2,147	1,932 1,938 1,944 1,950 1,956	2,123 2,129 2,135 2,141 2,147	2,041 2,047 2,053 2,059 2,065
13,500 13,550 13,600 13,650 13,700	13,550 13,600 13,650 13,700 13,750	1,433 1,439 1,445 1,451 1,457	1,353 1,358 1,363 1,368 1,373	1,433 1,439 1,445 1,451 1,457	1,353 1,358 1,363 1,369 1,375	16,500 16,550 16,600 16,650 16,700	16,550 16,600 16,650 16,700 16,750	1,793 1,799 1,805 1,811 1,817	1,653 1,658 1,663 1,668 1,673	1,793 1,799 1,805 1,811 1,817	1,711 1,717 1,723 1,729 1,735	19,500 19,550 19,600 19,650 19,700	19,650 19,700 19,750	2,153 2,159 2,165 2,171 2,177	1,962 1,968 1,974 1,980 1,986	2,153 2,159 2,165 2,171 2,177	2,071 2,077 2,083 2,089 2,095
13,750 13,800 13,850 13,900 13,950	13,800 13,850 13,900 13,950 14,000	1,463 1,469 1,475 1,481 1,487	1,378 1,383 1,388 1,393 1,398	1,463 1,469 1,475 1,481 1,487	1,381 1,387 1,393 1,399 1,405	16,750 16,800 16,850 16,900 16,950	16,800 16,850 16,900 16,950 17,000	1,823 1,829 1,835 1,841 1,847	1,678 1,683 1,688 1,693 1,698	1,823 1,829 1,835 1,841 1,847	1,741 1,747 1,753 1,759 1,765	19,750 19,850 19,850 19,900 19,950	19,850 19,900 19,950	2,183 2,189 2,195 2,201 2,207	1,992 1,998 2,004 2,010 2,016	2,183 2,189 2,195 2,201 2,207	2,101 2,107 2,113 2,119 2,125
14	,000					17	,000					20	0,000				
14,000 14,050 14,100 14,150 14,200 14,250 14,300 14,350	14,050 14,100 14,150 14,200 14,250 14,300 14,350 14,400	1,493 1,499 1,505 1,511 1,517 1,523 1,529 1,535	1,403 1,408 1,413 1,418 1,423 1,428 1,433 1,438	1,493 1,499 1,505 1,511 1,517 1,523 1,529 1,535	1,411 1,417 1,423 1,429 1,435 1,441 1,447 1,453	17,000 17,050 17,100 17,150 17,200 17,250 17,300 17,350	17,050 17,100 17,150 17,200 17,250 17,300 17,350 17,400	1,853 1,859 1,865 1,871 1,877 1,883 1,889 1,895	1,703 1,708 1,713 1,718 1,723 1,728 1,733 1,738 1,743	1,853 1,859 1,865 1,871 1,877 1,883 1,889 1,895	1,771 1,777 1,783 1,789 1,795 1,801 1,807 1,813	20,000 20,050 20,100 20,150 20,250 20,250 20,350 20,350	20,100 20,150 20,200 20,250 20,300 20,350	2,213 2,219 2,225 2,231 2,237 2,243 2,249 2,255 2,261	2,022 2,028 2,034 2,040 2,046 2,052 2,058 2,064	2,213 2,219 2,225 2,231 2,237 2,243 2,249 2,255	2,131 2,137 2,143 2,149 2,155 2,161 2,167 2,173
14,350 14,400 14,450 14,500 14,550 14,600 14,650 14,700	14,400 14,450 14,500 14,550 14,600 14,650 14,700	1,541 1,547 1,553 1,559 1,565 1,571	1,443 1,448 1,453 1,458 1,463 1,468	1,541 1,547 1,553 1,559 1,565 1,571	1,459 1,465 1,471 1,477 1,483 1,489	17,400 17,450 17,500 17,550 17,600 17,650	17,400 17,450 17,500 17,550 17,600 17,650 17,700	1,901 1,907 1,913 1,919 1,925 1,931	1,748 1,753 1,758 1,763 1,768	1,901 1,907 1,913 1,919 1,925 1,931	1,819 1,825 1,831 1,837 1,843 1,849	20,350 20,400 20,450 20,550 20,600 20,650	20,500 20,550 20,600 20,650 20,700	2,267 2,273 2,279 2,285 2,291	2,070 2,076 2,082 2,088 2,094 2,100	2,261 2,267 2,273 2,279 2,285 2,291	2,179 2,185 2,191 2,197 2,203 2,209
14,700 14,750 14,800 14,850 14,900 14,950	14,750 14,800 14,850 14,900 14,950 15,000	1,577 1,583 1,589 1,595 1,601 1,607	1,473 1,478 1,483 1,488 1,493 1,498	1,577 1,583 1,589 1,595 1,601 1,607	1,495 1,501 1,507 1,513 1,519 1,525	17,700 17,750 17,800 17,850 17,900 17,950	17,750 17,800 17,850 17,900 17,950 18,000	1,937 1,943 1,949 1,955 1,961 1,967	1,773 1,778 1,783 1,788 1,793 1,798	1,937 1,943 1,949 1,955 1,961 1,967	1,855 1,861 1,867 1,873 1,879 1,885	20,700 20,750 20,800 20,850 20,900 20,950	20,750 20,800 20,850 20,900 20,950	2,297 2,303 2,309 2,315 2,321 2,327	2,106 2,112 2,118 2,124 2,130 2,136	2,297 2,303 2,309 2,315 2,321 2,327	2,215 2,221 2,227 2,233 2,239 2,245

^{*} This column must also be used by a qualifying widow(er).

If line 10 (taxable income)	is—		And yo	u are—	200	If line 10 (taxable income)			And yo	u are—		If line 1 (taxable income	9		And yo	ou are—	x
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 t	ax is—					Your t	ax is—					Your t	ax is—	
21	,000					24	,000					27	,000				
21,000 21,050 21,100 21,150 21,200	21,050 21,100 21,150 21,200 21,250	2,333 2,339 2,345 2,351 2,357	2,142 2,148 2,154 2,160 2,166	2,333 2,339 2,345 2,351 2,357	2,251 2,257 2,263 2,269 2,275	24,000 24,050 24,100 24,150 24,200	24,050 24,100 24,150 24,200 24,250	2,693 2,699 2,705 2,711 2,717	2,502 2,508 2,514 2,520 2,526	2,693 2,699 2,705 2,711 2,717	2,611 2,617 2,623 2,629 2,635	27,000 27,050 27,100 27,150 27,200	27,100 27,150 27,200 27,250	3,053 3,059 3,065 3,071 3,077	2,862 2,868 2,874 2,880 2,886	3,053 3,059 3,065 3,071 3,077	2,971 2,977 2,983 2,989 2,995
21,250 21,300 21,350 21,400 21,450 21,500	21,300 21,350 21,400 21,450 21,500 21,550	2,363 2,369 2,375 2,381 2,387 2,393	2,172 2,178 2,184 2,190 2,196 2,202	2,363 2,369 2,375 2,381 2,387 2,393	2,281 2,287 2,293 2,299 2,305 2,311	24,250 24,300 24,350 24,400 24,450 24,500	24,300 24,350 24,400 24,450 24,500 24,550	2,723 2,729 2,735 2,741 2,747 2,753	2,532 2,538 2,544 2,550 2,556 2,562	2,723 2,729 2,735 2,741 2,747 2,753	2,641 2,647 2,653 2,659 2,665 2,671	27,250 27,300 27,350 27,400 27,450 27,500	27,400 27,450 27,500	3,083 3,089 3,095 3,101 3,107 3,113	2,892 2,898 2,904 2,910 2,916 2,922	3,083 3,089 3,095 3,101 3,107 3,113	3,001 3,007 3,013 3,019 3,025 3,031
21,550 21,600 21,650 21,700 21,750	21,600 21,650 21,700 21,750 21,800	2,393 2,399 2,405 2,411 2,417 2,423	2,202 2,208 2,214 2,220 2,226 2,232 2,238	2,393 2,399 2,405 2,411 2,417 2,423 2,429	2,311 2,317 2,323 2,329 2,335 2,341 2,347	24,550 24,600 24,650 24,700 24,750	24,600 24,650 24,700 24,750 24,800	2,753 2,759 2,765 2,771 2,777 2,783 2,789	2,562 2,568 2,574 2,580 2,586 2,592 2,598	2,759 2,765 2,771 2,777 2,783 2,789	2,677 2,683 2,689 2,695 2,701 2,707	27,550 27,600 27,650 27,700 27,750	27,600 27,650 27,700 27,750 27,800	3,119 3,125 3,131 3,137 3,143	2,928 2,934 2,940 2,946 2,952	3,113 3,119 3,125 3,131 3,137 3,143 3,149	3,031 3,037 3,043 3,049 3,055 3,061 3,067
21,800 21,850 21,900 21,950	21,850 21,900 21,950 22,000 ,000	2,429 2,435 2,441 2,447	2,238 2,244 2,250 2,256	2,429 2,435 2,441 2,447	2,347 2,353 2,359 2,365	24,800 24,850 24,900 24,950	24,850 24,900 24,950 25,000 ,000	2,789 2,795 2,801 2,807	2,698 2,604 2,610 2,616	2,789 2,795 2,801 2,807	2,707 2,713 2,719 2,725	27,800 27,850 27,900 27,950	27,900 27,950	3,149 3,155 3,161 3,167	2,958 2,964 2,970 2,976	3,149 3,155 3,161 3,167	3,067 3,073 3,079 3,085
				29,22													
22,000 22,050 22,100 22,150 22,200	22,050 22,100 22,150 22,200 22,250	2,453 2,459 2,465 2,471 2,477	2,262 2,268 2,274 2,280 2,286	2,453 2,459 2,465 2,471 2,477	2,371 2,377 2,383 2,389 2,395	25,000 25,050 25,100 25,150 25,200	25,050 25,100 25,150 25,200 25,250	2,813 2,819 2,825 2,831 2,837	2,622 2,628 2,634 2,640 2,646	2,813 2,819 2,825 2,831 2,837	2,731 2,737 2,743 2,749 2,755	28,000 28,050 28,100 28,150 28,200	28,100 28,150 28,200 28,250	3,173 3,179 3,185 3,191 3,197	2,982 2,988 2,994 3,000 3,006	3,173 3,179 3,185 3,191 3,197	3,091 3,097 3,103 3,109 3,115
22,250 22,300 22,350 22,400 22,450	22,300 22,350 22,400 22,450 22,500	2,483 2,489 2,495 2,501 2,507	2,292 2,298 2,304 2,310 2,316	2,483 2,489 2,495 2,501 2,507	2,401 2,407 2,413 2,419 2,425	25,250 25,300 25,350 25,400 25,450	25,300 25,350 25,400 25,450 25,500	2,843 2,849 2,855 2,861 2,867	2,652 2,658 2,664 2,670 2,676	2,843 2,849 2,855 2,861 2,867	2,761 2,767 2,773 2,779 2,785	28,250 28,300 28,350 28,400 28,450	28,350 28,400 28,450 28,500	3,203 3,209 3,215 3,221 3,227	3,012 3,018 3,024 3,030 3,036	3,203 3,209 3,215 3,221 3,227	3,121 3,127 3,133 3,139 3,145
22,500 22,550 22,600 22,650 22,700	22,550 22,600 22,650 22,700 22,750	2,513 2,519 2,525 2,531 2,537	2,322 2,328 2,334 2,340 2,346	2,513 2,519 2,525 2,531 2,537	2,431 2,437 2,443 2,449 2,455	25,500 25,550 25,600 25,650 25,700	25,550 25,600 25,650 25,700 25,750	2,873 2,879 2,885 2,891 2,897	2,682 2,688 2,694 2,700 2,706	2,873 2,879 2,885 2,891 2,897	2,791 2,797 2,803 2,809 2,815	28,500 28,550 28,600 28,650 28,700	28,600 28,650 28,700 28,750	3,233 3,239 3,245 3,251 3,257	3,042 3,048 3,054 3,060 3,066	3,233 3,239 3,245 3,251 3,257	3,151 3,157 3,163 3,169 3,175
22,750 22,800 22,850 22,900 22,950	22,800 22,850 22,900 22,950 23,000	2,543 2,549 2,555 2,561 2,567	2,352 2,358 2,364 2,370 2,376	2,543 2,549 2,555 2,561 2,567	2,461 2,467 2,473 2,479 2,485	25,750 25,800 25,850 25,900 25,950	25,800 25,850 25,900 25,950 26,000	2,903 2,909 2,915 2,921 2,927	2,712 2,718 2,724 2,730 2,736	2,903 2,909 2,915 2,921 2,927	2,821 2,827 2,833 2,839 2,845	28,750 28,800 28,850 28,900 28,950	28,850 28,900 28,950	3,263 3,269 3,275 3,281 3,287	3,072 3,078 3,084 3,090 3,096	3,263 3,269 3,275 3,281 3,287	3,181 3,187 3,193 3,199 3,205
23	,000					26	,000					29	,000				
23,000 23,050 23,100 23,150 23,200	23,050 23,100 23,150 23,200 23,250	2,573 2,579 2,585 2,591 2,597	2,382 2,388 2,394 2,400 2,406	2,573 2,579 2,585 2,591 2,597	2,491 2,497 2,503 2,509 2,515	26,000 26,050 26,100 26,150 26,200	26,050 26,100 26,150 26,200 26,250	2,933 2,939 2,945 2,951 2,957	2,742 2,748 2,754 2,760 2,766	2,933 2,939 2,945 2,951 2,957	2,851 2,857 2,863 2,869 2,875	29,000 29,050 29,100 29,150 29,200	29,100 29,150 29,200 29,250	3,293 3,299 3,305 3,311 3,317	3,102 3,108 3,114 3,120 3,126	3,293 3,299 3,305 3,311 3,317	3,211 3,217 3,223 3,229 3,235
23,250 23,300 23,350 23,400 23,450	23,300 23,350 23,400 23,450 23,500	2,603 2,609 2,615 2,621 2,627	2,412 2,418 2,424 2,430 2,436	2,603 2,609 2,615 2,621 2,627	2,521 2,527 2,533 2,539 2,545	26,250 26,300 26,350 26,400 26,450	26,300 26,350 26,400 26,450 26,500	2,963 2,969 2,975 2,981 2,987	2,772 2,778 2,784 2,790 2,796	2,963 2,969 2,975 2,981 2,987	2,881 2,887 2,893 2,899 2,905	29,250 29,300 29,350 29,400 29,450	29,450	3,323 3,329 3,335 3,341 3,347	3,132 3,138 3,144 3,150 3,156	3,323 3,329 3,335 3,341 3,347	3,241 3,247 3,253 3,259 3,265
23,500 23,550 23,600 23,650 23,700	23,550 23,600 23,650 23,700 23,750	2,633 2,639 2,645 2,651 2,657	2,442 2,448 2,454 2,460 2,466 2,472	2,633 2,639 2,645 2,651 2,657	2,551 2,557 2,563 2,569 2,575 2,581	26,500 26,550 26,600 26,650 26,700 26,750	26,550 26,600 26,650 26,700 26,750	2,993 2,999 3,005 3,011 3,017	2,802 2,808 2,814 2,820 2,826	2,993 2,999 3,005 3,011 3,017 3,023	2,911 2,917 2,923 2,929 2,935	29,500 29,550 29,600 29,650 29,700	29,550 29,600 29,650 29,700 29,750	3,353 3,359 3,365 3,371 3,377	3,162 3,168 3,174 3,180 3,186 3,192	3,353 3,359 3,365 3,371 3,377	3,271 3,277 3,283 3,289 3,295
23,750 23,800 23,850 23,900 23,950	23,800 23,850 23,900 23,950 24,000	2,663 2,669 2,675 2,681 2,687	2,472 2,478 2,484 2,490 2,496	2,663 2,669 2,675 2,681 2,687	2,581 2,587 2,593 2,599 2,605	26,800 26,850 26,900 26,950	26,800 26,850 26,900 26,950 27,000	3,023 3,029 3,035 3,041 3,047	2,832 2,838 2,844 2,850 2,856	3,023 3,029 3,035 3,041 3,047	2,941 2,947 2,953 2,959 2,965	29,750 29,800 29,850 29,900 29,950	29,950	3,383 3,389 3,395 3,401 3,407	3,192 3,198 3,204 3,210 3,216	3,383 3,389 3,395 3,401 3,407	3,301 3,307 3,313 3,319 3,325

^{*} This column must also be used by a qualifying widow(er).

If line 10 (taxable income)	is—		And yo	ou are—	273	If line 10 (taxable income)			And yo	u are—		If line 1 (taxabl income	е		And yo	ou are—	70
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 t	ax is—					Your t	ax is—					Your t	ax is—	
30	,000					33	,000					36	5,000				
30,000 30,050 30,100 30,150 30,200	30,050 30,100 30,150 30,200 30,250	3,413 3,419 3,425 3,431 3,437	3,222 3,228 3,234 3,240 3,246	3,413 3,419 3,425 3,431 3,437	3,331 3,337 3,343 3,349 3,355	33,000 33,050 33,100 33,150 33,200	33,050 33,100 33,150 33,200 33,250	3,773 3,779 3,785 3,791 3,797	3,582 3,588 3,594 3,600 3,606	3,773 3,779 3,785 3,791 3,797	3,691 3,697 3,703 3,709 3,715	36,000 36,050 36,100 36,150 36,200	36,100 36,150 36,200 36,250	4,133 4,139 4,145 4,151 4,157	3,942 3,948 3,954 3,960 3,966	4,133 4,139 4,145 4,151 4,157	4,051 4,057 4,063 4,069 4,075
30,250 30,300 30,350 30,400 30,450 30,500	30,300 30,350 30,400 30,450 30,500 30,550	3,443 3,449 3,455 3,461 3,467 3,473	3,252 3,258 3,264 3,270 3,276 3,282	3,443 3,449 3,455 3,461 3,467 3,473	3,361 3,367 3,373 3,379 3,385 3,391	33,250 33,300 33,350 33,400 33,450 33,500	33,300 33,350 33,400 33,450 33,500 33,550	3,803 3,809 3,815 3,821 3,827 3,833	3,612 3,618 3,624 3,630 3,636 3,642	3,803 3,809 3,815 3,821 3,827 3,833	3,721 3,727 3,733 3,739 3,745 3,751	36,250 36,300 36,350 36,400 36,450	36,350 36,400 36,450 36,500	4,163 4,169 4,175 4,181 4,187 4,193	3,972 3,978 3,984 3,990 3,996 4,002	4,163 4,169 4,175 4,181 4,187 4,193	4,081 4,087 4,093 4,099 4,105 4,111
30,550 30,600 30,650 30,700 30,750	30,600 30,650 30,700 30,750 30,800	3,479 3,485 3,491 3,497 3,503 3,509	3,288 3,294 3,300 3,306 3,312 3,318	3,479 3,485 3,491 3,497 3,503 3,509	3,391 3,397 3,403 3,409 3,415 3,421	33,550 33,600 33,650 33,700 33,750	33,600 33,650 33,700 33,750 33,800 33,850	3,833 3,839 3,845 3,851 3,857 3,863 3,869	3,648 3,654 3,660 3,666 3,672	3,833 3,839 3,845 3,851 3,857 3,863 3,869	3,757 3,763 3,769 3,775 3,781 3,787	36,550 36,600 36,650 36,700 36,750	36,600 36,650 36,700 36,750 36,800	4,199 4,205 4,211 4,217 4,223 4,229	4,008 4,014 4,020 4,026 4,032	4,199 4,205 4,211 4,217 4,223 4,229	4,117 4,123 4,129 4,135 4,141
30,800 30,850 30,900 30,950	30,850 30,900 30,950 31,000	3,509 3,515 3,521 3,527	3,318 3,324 3,330 3,336	3,509 3,515 3,521 3,527	3,427 3,433 3,439 3,445	33,800 33,850 33,900 33,950	33,900 33,950 34,000	3,869 3,875 3,881 3,887	3,678 3,684 3,690 3,696	3,869 3,875 3,881 3,887	3,787 3,793 3,799 3,805	36,800 36,850 36,900 36,950	36,900 36,950 37,000	4,229 4,235 4,241 4,247	4,038 4,044 4,050 4,056	4,229 4,235 4,241 4,247	4,147 4,153 4,159 4,165
25-23/201							,000				2 200	-	7,000				
31,000 31,050 31,100 31,150 31,200	31,050 31,100 31,150 31,200 31,250	3,533 3,539 3,545 3,551 3,557	3,342 3,348 3,354 3,360 3,366	3,533 3,539 3,545 3,551 3,557	3,451 3,457 3,463 3,469 3,475	34,000 34,050 34,100 34,150 34,200	34,050 34,100 34,150 34,200 34,250	3,893 3,899 3,905 3,911 3,917	3,702 3,708 3,714 3,720 3,726	3,893 3,899 3,905 3,911 3,917	3,811 3,817 3,823 3,829 3,835	37,000 37,050 37,100 37,150 37,200	37,100 37,150 37,200 37,250	4,253 4,259 4,265 4,271 4,277	4,062 4,068 4,074 4,080 4,086	4,253 4,259 4,265 4,271 4,277	4,171 4,177 4,183 4,189 4,195
31,250 31,300 31,350 31,400 31,450	31,300 31,350 31,400 31,450 31,500	3,563 3,569 3,575 3,581 3,587	3,372 3,378 3,384 3,390 3,396	3,563 3,569 3,575 3,581 3,587	3,481 3,487 3,493 3,499 3,505	34,250 34,300 34,350 34,400 34,450	34,300 34,350 34,400 34,450 34,500	3,923 3,929 3,935 3,941 3,947	3,732 3,738 3,744 3,750 3,756	3,923 3,929 3,935 3,941 3,947	3,841 3,847 3,853 3,859 3,865	37,250 37,350 37,350 37,450 37,450	37,400 37,450 37,500	4,283 4,289 4,295 4,301 4,307	4,092 4,098 4,104 4,110 4,116	4,283 4,289 4,295 4,301 4,307	4,201 4,207 4,213 4,219 4,225
31,500 31,550 31,600 31,650 31,700	31,550 31,600 31,650 31,700 31,750	3,593 3,599 3,605 3,611 3,617	3,402 3,408 3,414 3,420 3,426	3,593 3,599 3,605 3,611 3,617	3,511 3,517 3,523 3,529 3,535	34,500 34,550 34,600 34,650 34,700	34,550 34,600 34,650 34,700 34,750	3,953 3,959 3,965 3,971 3,977	3,762 3,768 3,774 3,780 3,786	3,953 3,959 3,965 3,971 3,977	3,871 3,877 3,883 3,889 3,895	37,500 37,550 37,600 37,650 37,700	37,600 37,650 37,700 37,750	4,313 4,319 4,325 4,331 4,337	4,122 4,128 4,134 4,140 4,146	4,313 4,319 4,325 4,331 4,337	4,231 4,237 4,243 4,249 4,255
31,750 31,800 31,850 31,900 31,950	31,800 31,850 31,900 31,950 32,000	3,623 3,629 3,635 3,641 3,647	3,432 3,438 3,444 3,450 3,456	3,623 3,629 3,635 3,641 3,647	3,541 3,547 3,553 3,559 3,565	34,750 34,800 34,850 34,900 34,950	34,800 34,850 34,900 34,950 35,000	3,983 3,989 3,995 4,001 4,007	3,792 3,798 3,804 3,810 3,816	3,983 3,989 3,995 4,001 4,007	3,901 3,907 3,913 3,919 3,925	37,750 37,850 37,850 37,950 37,950	37,850 37,900 37,950	4,343 4,349 4,355 4,361 4,367	4,152 4,158 4,164 4,170 4,176	4,343 4,349 4,355 4,361 4,367	4,261 4,267 4,273 4,279 4,285
32	,000					35	,000					38	3,000				
32,000 32,050 32,100 32,150 32,200	32,050 32,100 32,150 32,200 32,250	3,653 3,659 3,665 3,671 3,677	3,462 3,468 3,474 3,480 3,486	3,653 3,659 3,665 3,671 3,677	3,571 3,577 3,583 3,589 3,595	35,000 35,050 35,100 35,150 35,200	35,050 35,100 35,150 35,200 35,250	4,013 4,019 4,025 4,031 4,037	3,822 3,828 3,834 3,840 3,846	4,013 4,019 4,025 4,031 4,037	3,931 3,937 3,943 3,949 3,955	38,000 38,050 38,100 38,150 38,200	38,100 38,150 38,200 38,250	4,373 4,379 4,385 4,391 4,397	4,182 4,188 4,194 4,200 4,206	4,373 4,379 4,385 4,391 4,397	4,291 4,297 4,303 4,309 4,315
32,250 32,300 32,350 32,400 32,450	32,300 32,350 32,400 32,450 32,500	3,683 3,689 3,695 3,701 3,707	3,492 3,498 3,504 3,510 3,516	3,683 3,689 3,695 3,701 3,707	3,601 3,607 3,613 3,619 3,625	35,250 35,300 35,350 35,400 35,450	35,300 35,350 35,400 35,450 35,500	4,043 4,049 4,055 4,061 4,067	3,852 3,858 3,864 3,870 3,876	4,043 4,049 4,055 4,061 4,067	3,961 3,967 3,973 3,979 3,985	38,250 38,350 38,350 38,450 38,450	38,500	4,403 4,409 4,415 4,421 4,427	4,212 4,218 4,224 4,230 4,236	4,403 4,409 4,415 4,421 4,427	4,321 4,327 4,333 4,339 4,345
32,500 32,550 32,600 32,650 32,700	32,550 32,600 32,650 32,700 32,750	3,713 3,719 3,725 3,731 3,737	3,522 3,528 3,534 3,540 3,546	3,713 3,719 3,725 3,731 3,737	3,631 3,637 3,643 3,649 3,655	35,500 35,550 35,600 35,650 35,700	35,550 35,600 35,650 35,700 35,750	4,073 4,079 4,085 4,091 4,097	3,882 3,888 3,894 3,900 3,906	4,073 4,079 4,085 4,091 4,097	3,991 3,997 4,003 4,009 4,015	38,500 38,550 38,600 38,650 38,700	38,550 38,600 38,650 38,700 38,750	4,433 4,439 4,445 4,451 4,459	4,242 4,248 4,254 4,260 4,266	4,433 4,439 4,445 4,451 4,459	4,351 4,357 4,363 4,369 4,375
32,750 32,800 32,850 32,900 32,950	32,800 32,850 32,900 32,950 33,000	3,743 3,749 3,755 3,761 3,767	3,552 3,558 3,564 3,570 3,576	3,743 3,749 3,755 3,761 3,767	3,661 3,667 3,673 3,679 3,685	35,750 35,800 35,850 35,900 35,950	35,800 35,850 35,900 35,950 36,000	4,103 4,109 4,115 4,121 4,127	3,912 3,918 3,924 3,930 3,936	4,103 4,109 4,115 4,121 4,127	4,021 4,027 4,033 4,039 4,045	38,750 38,800 38,850 38,900 38,950	38,800 38,850 38,900 38,950 39,000	4,470 4,481 4,492 4,503 4,514	4,272 4,278 4,284 4,290 4,296	4,470 4,481 4,492 4,503 4,514	4,381 4,387 4,393 4,399 4,405

^{*} This column must also be used by a qualifying widow(er).

If line 10 (taxable income)			And yo	ou are—	075	If line 10 (taxable income)			And yo	ou are—		If line 1 (taxabl	е		And yo	ou are—	x
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 t	ax is—					Your t	ax is—					Your t	ax is—	
39	,000					42	,000					45	5,000				
39,000 39,150 39,150 39,200 39,250 39,300 39,450 39,450 39,500 39,550 39,600 39,650 39,700 39,750 39,750	39,050 39,100 39,150 39,250 39,300 39,350 39,450 39,500 39,550 39,500 39,650 39,700 39,750 39,850	4,525 4,536 4,547 4,558 4,569 4,580 4,591 4,602 4,613 4,624 4,635 4,646 4,657 4,668 4,679 4,690 4,701	4,302 4,308 4,314 4,326 4,332 4,338 4,344 4,350 4,356 4,362 4,362 4,384 4,384 4,380 4,384 4,380 4,386 4,398	4,525 4,536 4,547 4,558 4,569 4,591 4,603 4,613 4,624 4,635 4,646 4,657 4,668 4,679 4,679	4,411 4,417 4,423 4,423 4,435 4,441 4,447 4,459 4,465 4,471 4,477 4,483 4,483 4,489 4,495 4,501 4,501 4,507	42,000 42,100 42,100 42,100 42,200 42,200 42,300 42,300 42,400 42,450 42,500 42,500 42,500 42,500 42,650 42,700 42,800	42,050 42,100 42,150 42,250 42,300 42,350 42,450 42,500 42,550 42,650 42,700 42,750 42,850 42,850	5,185 5,196 5,207 5,218 5,229 5,240 5,251 5,262 5,273 5,284 5,306 5,317 5,328 5,339 5,339	4,662 4,674 4,686 4,674 4,686 4,692 4,698 4,704 4,716 4,722 4,728 4,734 4,740 4,758	5,185 5,196 5,207 5,218 5,229 5,240 5,251 5,262 5,273 5,284 5,295 5,306 5,317 5,328 5,339 5,350	4,771 4,773 4,783 4,785 4,801 4,807 4,819 4,825 4,831 4,843 4,849 4,855 4,861 4,861	45,000 45,05 45,10 45,15 45,20 45,25 45,30 45,35 45,40 45,45 45,55 45,60 45,65 45,70 45,70 45,70	45,150 45,250 45,350 45,350 45,450 45,450 45,500 45,500 45,600 45,600 45,750 45,750 45,750 45,750	5,845 5,856 5,867 5,878 5,889 5,900 5,911 5,922 5,933 5,944 5,955 5,966 5,977 5,988 5,999 6,010 6,021	5,022 5,028 5,034 5,040 5,046 5,058 5,058 5,070 5,070 5,078 5,088 5,094 5,100 5,106 5,106 5,112 5,112	5,845 5,856 5,867 5,878 5,889 5,900 5,911 5,922 5,933 5,944 5,955 5,966 5,999 6,010 6,021	5,131 5,143 5,143 5,155 5,161 5,167 5,173 5,179 5,185 5,191 5,203 5,215 5,215 5,227
39,850 39,900 39,950	39,900 39,950 40,000	4,712 4,723 4,734	4,404 4,410 4,416	4,712 4,723 4,734	4,513 4,519 4,525	42,850 42,900 42,950	42,900 42,950 43,000	5,372 5,383 5,394	4,764 4,770 4,776	5,372 5,383 5,394	4,873 4,879 4,885	45,85 45,90 45,95	45,900 45,950	6,032 6,043 6,054	5,124 5,130 5,136	6,032 6,043 6,054	5,233 5,239 5,245
	,000	4,/34	4,410	4,734	4,020		,000	0,004	4,770	5,554	4,000		5,000	0,034	5,150	0,004	0,240
40,000 40,100 40,150 40,1200 40,250 40,200 40,350 40,400 40,450 40,550 40,650 40,650 40,650 40,700 40,750 40,850 40,850 40,950	40,050 40,100 40,150 40,250 40,300 40,350 40,350 40,550 40,550 40,750 40,650 40,750 40,850 40,850 40,950 40,950 40,950 40,950	4,745 4,767 4,767 4,778 4,789 4,800 4,811 4,822 4,833 4,844 4,855 4,866 4,877 4,888 4,899 4,910 4,921 4,932 4,932 4,934 4,954	4,422 4,434 4,440 4,446 4,452 4,458 4,464 4,470 4,476 4,482 4,484 4,506 4,512 4,518 4,536 4,536	4,745 4,767 4,767 4,778 4,789 4,800 4,811 4,822 4,833 4,844 4,855 4,866 4,877 4,888 4,899 4,910 4,921 4,943 4,943 4,944 4,954	4,531 4,543 4,543 4,543 4,555 4,561 4,567 4,573 4,579 4,585 4,597 4,603 4,609 4,615 4,621 4,627 4,633 4,633 4,633	43,000 43,100 43,100 43,150 43,200 43,250 43,300 43,450 43,450 43,550 43,550 43,650 43,750 43,750 43,750 43,750 43,750 43,750 43,750 43,950	43,050 43,100 43,150 43,200 43,250 43,350 43,450 43,550 43,550 43,650 43,650 43,750 43,800 43,850 43,950 43,950 44,000	5,405 5,416 5,427 5,438 5,449 5,460 5,471 5,483 5,504 5,515 5,526 5,537 5,548 5,559 5,570 5,581 5,592 5,614	4,782 4,788 4,794 4,800 4,806 4,812 4,818 4,824 4,830 4,836 4,842 4,848 4,854 4,860 4,872 4,878 4,884 4,890 4,890	5,405 5,416 5,427 5,438 5,449 5,460 5,471 5,482 5,554 5,554 5,554 5,558 5,570 5,581 5,592 5,592 5,614	4,891 4,903 4,903 4,915 4,921 4,927 4,939 4,945 4,957 4,963 4,969 4,975 4,981 4,981 4,981 4,993 4,999 5,005	46,00 46,05 46,10 46,15 46,20 46,25 46,30 46,35 46,40 46,45 46,50 46,65 46,75 46,80 46,75 46,80 46,95	46,100	6,065 6,076 6,087 6,098 6,109 6,120 6,131 6,142 6,153 6,164 6,175 6,208 6,219 6,230 6,241 6,252 6,263 6,274	5,142 5,148 5,154 5,166 5,172 5,178 5,184 5,190 5,196 5,226 5,228 5,224 5,232 5,232 5,234 5,244 5,256 5,256	6,065 6,076 6,087 6,098 6,109 6,120 6,131 6,142 6,153 6,164 6,175 6,208 6,219 6,230 6,241 6,252 6,252 6,274	5,251 5,263 5,263 5,275 5,281 5,287 5,293 5,305 5,317 5,323 5,323 5,329 5,341 5,347 5,353 5,365
41	,000					44	,000					47	7,000				
41,000 41,050 41,100 41,150 41,200 41,200 41,350 41,400 41,400 41,550 41,600 41,550 41,600 41,550 41,600 41,550 41,900 41,950	41,050 41,100 41,150 41,250 41,250 41,300 41,450 41,450 41,550 41,650 41,700 41,750 41,800 41,850 41,950 41,950 41,950	4,965 4,976 4,987 4,998 5,009 5,031 5,042 5,053 5,064 5,075 5,086 5,097 5,119 5,130 5,141 5,152 5,163 5,174	4,542 4,548 4,556 4,560 4,560 4,572 4,578 4,590 4,692 4,602 4,602 4,626 4,632 4,638 4,644 4,620 4,638 4,644 4,650 4,656	4,965 4,976 4,987 4,998 5,009 5,031 5,042 5,053 5,064 5,075 5,086 5,097 5,119 5,130 5,141 5,152 5,163 5,174	4,651 4,667 4,669 4,675 4,681 4,687 4,699 4,703 4,711 4,717 4,723 4,729 4,735 4,741 4,741 4,741 4,753 4,759 4,765	44,000 44,050 44,150 44,200 44,250 44,350 44,400 44,450 44,550 44,650 44,650 44,700 44,750 44,850 44,850 44,900 44,950	44,050 44,100 44,150 44,250 44,350 44,350 44,450 44,550 44,550 44,650 44,700 44,750 44,800 44,850 44,900 44,950 45,000	5,625 5,636 5,658 5,669 5,680 5,691 5,702 5,713 5,724 5,735 5,746 5,757 5,760 5,801 5,801 5,803 5,833	4,902 4,908 4,914 4,920 4,926 4,932 4,938 4,944 4,950 4,956 4,968 4,974 4,980 4,986 4,998 5,004 5,010 5,010	5,625 5,636 5,647 5,658 5,669 5,680 5,702 5,713 5,724 5,735 5,746 5,757 5,768 5,779 5,790 5,801 5,812 5,823 5,834	5,011 5,017 5,029 5,035 5,041 5,047 5,063 5,065 5,065 5,067 5,077 5,083 5,089 5,095 5,101 5,113 5,113 5,119 5,125	47,00 47,05 47,10 47,15 47,20 47,25 47,35 47,40 47,45 47,60 47,65 47,60 47,65 47,60 47,65 47,70 47,75 47,80 47,80 47,85 47,80 47,85	7,100 47,100 47,250 47,300 47,450 47,450 47,550 47,550 47,550 47,650 47,650 47,650 47,650 47,750 47,8	6,285 6,296 6,307 6,318 6,329 6,340 6,351 6,362 6,373 6,384 6,494 6,417 6,428 6,439 6,450 6,472 6,483 6,494	5,262 5,268 5,274 5,280 5,280 5,292 5,298 5,304 5,310 5,316 5,322 5,328 5,334 5,346 5,352 5,358 5,364 5,363 5,364 5,363 5,363 5,364	6,285 6,296 6,307 6,318 6,329 6,340 6,351 6,362 6,373 6,384 6,492 6,439 6,450 6,472 6,483 6,494	5,371 5,387 5,389 5,395 5,401 5,407 5,413 5,419 5,425 5,431 5,437 5,443 5,443 5,445 5,455 5,461 5,473 5,473 5,473 5,473

^{*} This column must also be used by a qualifying widow(er).

If line 10 (taxable income)			And yo	ou are—	075	If line 10 (taxable income)			And yo	u are—		If line 1 (taxab	e		And yo	ou are—	00
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 t	ax is—					Your t	ax is—					Your t	ax is—	
48	,000					51	,000					54	1,000				
48,000 48,050 48,100 48,150 48,200 48,250 48,300 48,350 48,450	48,050 48,100 48,150 48,250 48,250 48,350 48,450 48,450 48,450	6,505 6,516 6,527 6,538 6,549 6,560 6,571 6,582 6,593 6,604	5,382 5,388 5,394 5,400 5,406 5,412 5,418 5,418 5,430 5,436	6,505 6,516 6,527 6,538 6,549 6,560 6,571 6,582 6,593 6,604	5,491 5,497 5,503 5,509 5,515 5,521 5,527 5,533 5,539 5,545	51,000 51,050 51,100 51,150 51,200 51,250 51,300 51,350 51,400 51,450	51,050 51,100 51,150 51,200 51,250 51,300 51,350 51,400 51,450 51,500	7,165 7,176 7,187 7,198 7,209 7,220 7,231 7,242 7,253 7,264	5,742 5,748 5,754 5,760 5,766 5,772 5,778 5,784 5,790 5,796	7,165 7,176 7,187 7,198 7,209 7,220 7,231 7,242 7,253 7,264	5,851 5,857 5,863 5,869 5,875 5,881 5,893 5,899 5,905	54,00 54,05 54,10 54,15 54,20 54,25 54,30 54,35 54,40	0 54,100 0 54,150 0 54,200 0 54,250 0 54,300 0 54,350 0 54,400 0 54,450	7,825 7,836 7,847 7,858 7,869 7,880 7,891 7,902 7,913 7,924	6,102 6,108 6,114 6,120 6,126 6,132 6,138 6,144 6,150 6,156	7,825 7,836 7,847 7,858 7,869 7,880 7,891 7,902 7,913 7,924	6,434 6,445 6,456 6,467 6,478 6,489 6,500 6,511 6,522 6,533
48,500 48,550 48,600 48,650 48,700 48,750 48,800 48,850 48,900	48,550 48,600 48,650 48,700 48,750 48,850 48,850 48,950	6,615 6,626 6,637 6,648 6,659 6,670 6,681 6,692 6,703	5,442 5,448 5,454 5,460 5,466 5,472 5,478 5,484 5,490	6,615 6,626 6,637 6,648 6,659 6,670 6,681 6,692 6,703	5,551 5,557 5,563 5,569 5,575 5,581 5,587 5,593 5,599	51,500 51,550 51,600 51,650 51,700 51,750 51,800 51,850 51,900	51,550 51,600 51,650 51,700 51,750 51,800 51,850 51,900 51,950	7,275 7,286 7,297 7,308 7,319 7,330 7,341 7,352 7,363	5,802 5,808 5,814 5,820 5,826 5,832 5,838 5,844 5,850	7,275 7,286 7,297 7,308 7,319 7,330 7,341 7,352 7,363	5,911 5,917 5,923 5,929 5,935 5,941 5,950 5,961 5,972	54,50 54,55 54,60 54,65 54,70 54,75 54,80 54,85 54,90	0 54,550 0 54,600 0 54,650 0 54,700 0 54,750 0 54,800 0 54,850 0 54,950	7,935 7,946 7,957 7,968 7,979 7,990 8,001 8,012 8,023	6,162 6,168 6,174 6,180 6,186 6,192 6,198 6,204 6,210	7,935 7,946 7,957 7,968 7,979 7,990 8,001 8,012 8,023	6,544 6,555 6,566 6,577 6,588 6,599 6,610 6,621 6,632
48,950	,000	6,714	5,496	6,714	5,605	51,950	,000	7,374	5,856	7,374	5,983	54,95	5,000	8,034	6,216	8,034	6,643
49.000	49,050	6,725	5.502	6.725	5.611	52,000	52.050	7,385	5.862	7,385	5.994	55,00		8,045	6,222	8.045	6.654
49,050 49,100 49,150 49,200	49,100 49,150 49,200 49,250	6,736 6,747 6,758 6,769	5,502 5,508 5,514 5,520 5,526	6,725 6,736 6,747 6,758 6,769	5,611 5,617 5,623 5,629 5,635	52,050 52,100 52,150 52,200	52,100 52,150 52,200 52,250	7,396 7,407 7,418 7,429	5,862 5,868 5,874 5,880 5,886	7,396 7,407 7,418 7,429	5,994 6,005 6,016 6,027 6,038	55,05 55,10 55,15 55,20	0 55,100 0 55,150 0 55,200	8,056 8,067 8,078 8,089	6,228 6,234 6,240 6,246	8,045 8,056 8,067 8,078 8,089	6,654 6,665 6,676 6,687 6,698
49,250 49,300 49,350 49,400 49,450	49,300 49,350 49,400 49,450 49,500	6,780 6,791 6,802 6,813 6,824	5,532 5,538 5,544 5,550 5,556	6,780 6,791 6,802 6,813 6,824	5,641 5,647 5,653 5,659 5,665	52,250 52,300 52,350 52,400 52,450	52,300 52,350 52,400 52,450 52,500	7,440 7,451 7,462 7,473 7,484	5,892 5,898 5,904 5,910 5,916	7,440 7,451 7,462 7,473 7,484	6,049 6,060 6,071 6,082 6,093	55,25 55,30 55,35 55,40 55,45	0 55,400 0 55,450 0 55,500	8,100 8,111 8,122 8,133 8,144	6,252 6,258 6,264 6,270 6,276	8,100 8,111 8,122 8,133 8,144	6,709 6,720 6,731 6,742 6,753
49,500 49,550 49,600 49,650 49,700	49,550 49,600 49,650 49,700 49,750	6,835 6,846 6,857 6,868 6,879	5,562 5,568 5,574 5,580 5,586	6,835 6,846 6,857 6,868 6,879	5,671 5,677 5,683 5,689 5,695	52,500 52,550 52,600 52,650 52,700	52,550 52,600 52,650 52,700 52,750	7,495 7,506 7,517 7,528 7,539	5,922 5,928 5,934 5,940 5,946	7,495 7,506 7,517 7,528 7,539	6,104 6,115 6,126 6,137 6,148	55,50 55,55 55,60 55,65 55,70	0 55,650 0 55,700 0 55,750	8,155 8,166 8,177 8,188 8,199	6,282 6,288 6,294 6,300 6,306	8,155 8,166 8,177 8,188 8,199	6,764 6,775 6,786 6,797 6,808
49,750 49,800 49,850 49,900 49,950	49,800 49,850 49,900 49,950 50,000	6,890 6,901 6,912 6,923 6,934	5,592 5,598 5,604 5,610 5,616	6,890 6,901 6,912 6,923 6,934	5,701 5,707 5,713 5,719 5,725	52,750 52,800 52,850 52,900 52,950	52,800 52,850 52,900 52,950 53,000	7,550 7,561 7,572 7,583 7,594	5,952 5,958 5,964 5,970 5,976	7,550 7,561 7,572 7,583 7,594	6,159 6,170 6,181 6,192 6,203	55,75 55,80 55,85 55,90 55,95	0 55,850 0 55,900 0 55,950	8,210 8,221 8,232 8,243 8,254	6,312 6,318 6,324 6,330 6,336	8,210 8,221 8,232 8,243 8,254	6,819 6,830 6,841 6,852 6,863
50	,000					53	,000					50	6,000				
50,000 50,050 50,150 50,150 50,200 50,250 50,350 50,450 50,550 50,650 50,650 50,650 50,700 50,750 50,800 50,850	50,050 50,100 50,150 50,200 50,250 50,350 50,450 50,500 50,550 50,650 50,650 50,750 50,650 50,750 50,650 50,750	6,945 6,956 6,967 6,978 7,000 7,011 7,022 7,033 7,044 7,055 7,066 7,077 7,088 7,099 7,110 7,121 7,132	5,622 5,634 5,646 5,646 5,652 5,658 5,664 5,670 5,676 5,688 5,694 5,700 5,712 5,712 5,713 5,724	6,945 6,956 6,967 6,978 6,978 7,000 7,011 7,022 7,033 7,044 7,055 7,066 7,077 7,088 7,099 7,110 7,121	5,731 5,743 5,743 5,745 5,765 5,761 5,767 5,773 5,779 5,785 5,891 5,809 5,815 5,821 5,821 5,833	53,000 53,050 53,150 53,150 53,250 53,250 53,350 53,400 53,450 53,550 53,550 53,650 53,550 53,550 53,550 53,550 53,550 53,550	53,050 53,100 53,150 53,250 53,250 53,350 53,450 53,500 53,550 53,600 53,550 53,750 53,750 53,800 53,800 53,800 53,800	7,605 7,616 7,627 7,649 7,660 7,671 7,682 7,704 7,715 7,726 7,737 7,748 7,759 7,770	5,982 5,988 5,994 6,000 6,002 6,012 6,018 6,036 6,042 6,036 6,048 6,054 6,060 6,060 6,060 6,060 6,060 6,060 6,060 6,060	7,605 7,616 7,627 7,639 7,649 7,660 7,671 7,682 7,704 7,715 7,726 7,737 7,748 7,759 7,770 7,771	6,214 6,225 6,236 6,247 6,258 6,269 6,280 6,391 6,392 6,313 6,324 6,357 6,368 6,379 6,368	56,005 56,105 56,15 56,20 56,25 56,35 56,40 56,45 56,50 56,50 56,65 56,65 56,70 56,75 56,85	56,100 56,200 56,250 56,350 56,350 56,400 56,450 56,500	8,265 8,276 8,287 8,298 8,309 8,320 8,331 8,342 8,358 8,364 8,397 8,488 8,419 8,441 8,441	6,342 6,348 6,354 6,360 6,360 6,372 6,378 6,384 6,390 6,402 6,408 6,414 6,420 6,420 6,426 6,432 6,434 6,434	8,265 8,276 8,287 8,298 8,309 8,320 8,331 8,342 8,353 8,364 8,375 8,386 8,498 8,419 8,430 8,441 8,452	6,874 6,885 6,896 6,907 6,918 6,929 6,940 6,951 6,962 7,006 7,007 7,028 7,039 7,050 7,061

^{*} This column must also be used by a qualifying widow(er).

If line 10 (taxable income)			And yo	ou are—	075	If line 10 (taxable income)			And yo	ou are—	222	If line 1 (taxable income	9		And yo	ou are—	x
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 t	ax is—					Your t	ax is—					Your t	ax is—	
57	,000					60	,000					63	3,000				
57,000 57,050 57,100 57,100 57,250 57,250 57,300 57,450 57,450 57,550 57,650 57,650 57,650 57,650 57,700 57,850	57,050 57,100 57,150 57,250 57,250 57,350 57,450 57,500 57,550 57,600 57,550 57,600 57,550 57,500 57,550 57,600 57,550 57,500	8,485 8,496 8,507 8,518 8,540 8,551 8,562 8,573 8,584 8,695 8,606 8,613 8,650 8,650 8,672	6,462 6,468 6,474 6,480 6,486 6,504 6,516 6,522 6,528 6,540 6,540 6,540 6,540 6,540 6,540 6,540	8,485 8,496 8,507 8,518 8,529 8,540 8,551 8,562 8,573 8,684 8,595 8,606 8,617 8,628 8,639 8,650 8,667	7,094 7,105 7,116 7,127 7,138 7,149 7,160 7,171 7,182 7,193 7,204 7,215 7,223 7,237 7,248 7,259 7,270 7,281	60,000 60,050 60,100 60,150 60,200 60,250 60,350 60,400 60,550 60,550 60,600 60,550 60,600 60,550 60,600 60,550 60,600 60,550 60,850	60,050 60,100 60,150 60,250 60,300 60,350 60,450 60,500 60,550 60,650 60,650 60,750 60,750 60,650 60,750 60,800 60,800 60,800 60,800	9,145 9,156 9,167 9,189 9,200 9,211 9,222 9,233 9,244 9,255 9,266 9,277 9,288 9,299 9,310 9,332	6.822 6.828 6.834 6.840 6.846 6.852 6.858 6.864 6.870 6.876 6.888 6.990 6.900 6.906 6.912 6.918	9,145 9,156 9,167 9,178 9,189 9,200 9,211 9,222 9,233 9,244 9,255 9,266 9,277 9,288 9,299 9,310 9,321	7,754 7,765 7,776 7,787 7,809 7,820 7,831 7,842 7,853 7,864 7,875 7,886 7,897 7,908 7,919 7,930	63,000 63,050 63,100 63,150 63,250 63,350 63,450 63,450 63,550 63,650 63,650 63,750 63,750 63,850	63,100 63,150 63,250 63,250 63,350 63,350 63,450 63,450 63,550 63,550 63,650 63,750 63,750 63,750 63,750 63,750	9,805 9,816 9,827 9,838 9,849 9,860 9,871 9,892 9,993 9,915 9,926 9,937 9,948 9,959 9,970 9,981	7,182 7,188 7,194 7,200 7,206 7,212 7,218 7,224 7,236 7,242 7,248 7,260 7,260 7,260 7,272 7,272	9,805 9,816 9,827 9,838 9,849 9,860 9,871 9,882 9,893 9,904 9,915 9,926 9,937 9,948 9,959 9,970 9,981	8,414 8,425 8,436 8,447 8,458 8,469 8,480 8,513 8,502 8,513 8,544 8,535 8,546 8,579 8,568 8,579 8,560
57,900 57,950	57,950 58,000	8,683 8,694	6,570 6,576	8,683 8,694	7,281 7,292 7,303	60,900 60,950	60,950 61,000	9,343 9,354	6,930 6,936	9,343 9,354	7,952 7,963	63,900 63,950	63,950	10,003 10,014	7,290 7,296	10,003 10,014	8,612 8,623
58	,000					61	,000					64	,000				
58,000 58,050 58,100 58,150 58,200 58,250 58,300	58,050 58,100 58,150 58,200 58,250 58,350 58,350	8,705 8,716 8,727 8,738 8,749 8,760 8,771	6,582 6,588 6,594 6,600 6,606 6,612 6,618	8,705 8,716 8,727 8,738 8,749 8,760 8,771	7,314 7,325 7,336 7,347 7,358 7,369 7,380 7,391	61,000 61,050 61,100 61,150 61,200 61,250 61,300	61,050 61,100 61,150 61,200 61,250 61,350	9,365 9,376 9,387 9,398 9,409 9,420 9,431	6,942 6,948 6,954 6,960 6,966 6,972 6,978	9,365 9,376 9,387 9,398 9,409 9,420 9,431	7,974 7,985 7,996 8,007 8,018 8,029 8,040	64,000 64,050 64,100 64,150 64,200 64,250 64,300	64,100 64,150 64,200 64,250	10,025 10,036 10,047 10,058 10,069 10,080 10,091	7,302 7,308 7,314 7,320 7,326 7,332 7,338	10,025 10,036 10,047 10,058 10,069 10,080 10,091	8,634 8,645 8,656 8,667 8,678 8,689 8,700
58,350 58,400 58,450 58,500 58,550 58,600	58,400 58,450 58,500 58,550 58,650 58,650	8,782 8,793 8,804 8,815 8,826 8,837	6,624 6,630 6,636 6,642 6,648 6,654	8,782 8,793 8,804 8,815 8,826 8,837	7,391 7,402 7,413 7,424 7,435 7,446	61,350 61,400 61,450 61,500 61,550 61,600	61,400 61,450 61,500 61,550 61,600 61,650	9,442 9,453 9,464 9,475 9,486 9,497	6,984 6,990 6,996 7,002 7,008 7,014	9,442 9,453 9,464 9,475 9,486 9,497	8,051 8,062 8,073 8,084 8,095 8,106	64,350 64,400 64,450 64,500 64,550 64,600	64,400 64,450 64,500 64,550 64,600	10,102 10,113 10,124 10,135 10,146 10,157	7,344 7,350 7,356 7,362 7,368 7,374	10,102 10,113 10,124 10,135 10,146 10,157	8,711 8,722 8,733 8,744 8,755 8,766
58,650 58,700 58,750 58,800 58,850 58,950 58,950	58,700 58,750 58,800 58,850 58,900 58,950 59,000	8,848 8,859 8,870 8,881 8,892 8,903 8,914	6,660 6,666 6,672 6,678 6,684 6,690 6,696	8,848 8,859 8,870 8,881 8,892 8,903 8,914	7,457 7,468 7,479 7,490 7,501 7,512 7,523	61,650 61,700 61,750 61,800 61,850 61,900 61,950	61,700 61,750 61,800 61,850 61,900 61,950 62,000	9,508 9,519 9,530 9,541 9,552 9,563 9,574	7,020 7,026 7,032 7,038 7,044 7,050 7,056	9,508 9,519 9,530 9,541 9,552 9,563 9,574	8,117 8,128 8,139 8,150 8,161 8,172 8,183	64,650 64,700 64,750 64,800 64,850 64,950	64,700 64,750 64,800 64,850 64,900 64,950	10,168 10,179 10,190 10,201 10,212 10,223 10,234	7,380 7,386 7,392 7,398 7,404 7,410 7,416	10,168 10,179 10,190 10,201 10,212 10,223 10,234	8,777 8,788 8,799 8,810 8,821 8,832 8,843
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59,000 59,150 59,150 59,200 59,250 59,350 59,450 59,450 59,550 59,650 59,650 59,700 59,850 59,850 59,850 59,850 59,850	59,050 59,100 59,150 59,200 59,250 59,350 59,450 59,450 59,550 59,650 59,650 59,750 59,750 59,850 59,900 59,950	8,925 8,936 8,947 8,958 8,969 8,980 8,991 9,002 9,013 9,024 9,035 9,057 9,068 9,079 9,091 9,112 9,123 9,134	6,702 6,708 6,714 6,720 6,732 6,732 6,738 6,744 6,750 6,768 6,768 6,768 6,786 6,786 6,798 6,804 6,816	8,925 8,936 8,947 8,958 8,969 8,980 8,991 9,002 9,013 9,024 9,035 9,046 9,079 9,090 9,101 9,112 9,112 9,113	7,534 7,545 7,567 7,567 7,578 7,589 7,601 7,611 7,622 7,633 7,644 7,655 7,667 7,677 7,688 7,690 7,710 7,721 7,732	62,000 62,050 62,100 62,150 62,200 62,250 62,350 62,400 62,550 62,550 62,650 62,650 62,650 62,650 62,800 62,850 62,800 62,850 62,850 62,950	62,050 62,100 62,1200 62,250 62,300 62,450 62,450 62,550 62,600 62,750 62,750 62,850 62,900 62,850 62,900 62,900 62,900 62,900 62,900 62,900 63,900	9,585 9,596 9,607 9,618 9,629 9,640 9,651 9,667 9,673 9,717 9,728 9,739 9,750 9,761 9,772 9,783 9,772 9,783	7,062 7,068 7,074 7,080 7,086 7,092 7,092 7,110 7,110 7,112 7,122 7,128 7,134 7,140 7,146 7,152 7,152 7,153 7,164	9,585 9,596 9,607 9,618 9,629 9,640 9,651 9,662 9,673 9,682 9,706 9,717 9,728 9,739 9,750 9,761 9,772 9,773 9,774	8,194 8,205 8,216 8,238 8,249 8,260 8,271 8,282 8,293 8,304 8,315 8,337 8,348 8,359 8,370 8,381 8,381 8,381 8,381	65,000 65,105 65,150 65,150 65,250 65,350 65,350 65,450 65,505 65,650 65,650 65,650 65,650 65,850 65,850 65,850 65,850	65,100 65,250 65,250 65,350 65,350 65,450 65,500 65,650 65,650 65,650 65,650 65,650 65,850 65,850 65,850 65,850 65,850 65,850 65,850 65,850 65,850 65,850 65,850 65,850	10,245 10,256 10,267 10,278 10,389 10,300 10,311 10,322 10,333 10,344 10,355 10,366 10,369 10,410 10,421 10,432 10,432 10,434 10,454	7,422 7,434 7,440 7,446 7,452 7,458 7,464 7,476 7,476 7,482 7,484 7,500 7,516 7,518 7,524 7,536	10,245 10,256 10,267 10,278 10,289 10,300 10,311 10,325 10,368 10,367 10,368 10,491 10,412 10,432 10,443 10,443	8,854 8,865 8,876 8,878 8,909 8,920 8,931 8,942 8,953 8,964 8,975 9,008 9,019 9,030 9,041 9,030 9,041

^{*} This column must also be used by a qualifying widow(er).

If line 10 (taxable income)			And yo	u are—	on.	If line 10 (taxable income)			And yo	u are—		If line (taxal			And yo	ou are—	is .
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 t	ax is—					Your t	ax is—					Your t	ax is—	
66	,000					69	,000					7	2,000				
66,000 66,150 66,150 66,250 66,250 66,350 66,450 66,450 66,550 66,500 66,650 66,700 66,750 66,750 66,750 66,750	66,050 66,100 66,150 66,250 66,250 66,350 66,450 66,500 66,550 66,600 66,550 66,700 66,750 66,800 66,800 66,800 66,800	10,465 10,476 10,487 10,488 10,509 10,520 10,531 10,542 10,553 10,564 10,575 10,586 10,597 10,608 10,619 10,630 10,641 10,652	7,542 7,548 7,554 7,560 7,566 7,572 7,578 7,584 7,590 7,602 7,608 7,614 7,620 7,620 7,632 7,632 7,634	10,465 10,476 10,487 10,488 10,509 10,520 10,531 10,542 10,553 10,564 10,575 10,586 10,597 10,608 10,619 10,630 10,641 10,652	9,074 9,085 9,096 9,107 9,118 9,129 9,140 9,151 9,162 9,173 9,184 9,195 9,206 9,217 9,228 9,239 9,239 9,261	69,000 69,050 69,100 69,150 69,200 69,250 69,350 69,400 69,550 69,500 69,550 69,600 69,550 69,600 69,550 69,600 69,550 69,600 69,500 60,500 60,500 60,500 60,500 60,500 60,500 60,500 60,500 60,500 60,500 60,500 60,500 60	69,050 69,100 69,150 69,250 69,350 69,450 69,450 69,500 69,550 69,650 69,750 69,750 69,750 69,800 69,800 69,800 69,900	11,125 11,136 11,147 11,158 11,168 11,180 11,191 11,202 11,213 11,224 11,235 11,246 11,257 11,268 11,279 11,301	7,902 7,908 7,914 7,920 7,932 7,932 7,938 7,944 7,950 7,968 7,968 7,976 7,980 7,980 7,980 8,004	11,125 11,136 11,147 11,158 11,169 11,180 11,191 11,202 11,213 11,224 11,235 11,246 11,257 11,268 11,279 11,301	9,734 9,745 9,766 9,767 9,778 9,800 9,811 9,825 9,833 9,844 9,855 9,866 9,877 9,888 9,899 9,919	72,0 72,0 72,1 72,1 72,2 72,2 72,3 72,4 72,4 72,5 72,5 72,6 72,6 72,7 72,7 72,7 72,8	50 72,100 72,150 72,250 72,250 72,250 72,350 72,350 72,450 72,450 72,450 72,550 72,650 72,650 72,650 72,650 72,750 72,750 72,750 72,750 72,750 72,750 72,750 72,750 72,750 72,750 72,850 72,850	11,785 11,796 11,807 11,818 11,829 11,840 11,851 11,862 11,873 11,874 11,906 11,917 11,928 11,939 11,950 11,950	8,262 8,268 8,274 8,280 8,286 8,292 8,394 8,310 8,316 8,322 8,328 8,340 8,340 8,340 8,346 8,352 8,358	11,785 11,796 11,807 11,818 11,829 11,840 11,851 11,862 11,873 11,884 11,906 11,917 11,928 11,939 11,950 11,961	10,394 10,405 10,416 10,427 10,438 10,449 10,460 10,471 10,482 10,504 10,515 10,526 10,537 10,537 10,559 10,559 10,579
66,900 66,950	66,950 67,000	10,663 10,674	7,650 7,656	10,663 10,674	9,272 9,283	69,900 69,950	69,950 70,000	11,312 11,323 11,334	8,010 8,016	11,312 11,323 11,334	9,932 9,943	72,9 72,9	00 72,950 50 73,000	11,983 11,994	8,370 8,376	11,983 11,994	10,592 10,603
67	,000					70	,000					7	3,000				
67,000 67,100 67,100 67,150 67,200 67,250 67,350 67,400 67,450 67,500 67,550 67,600 67,600 67,600 67,750 67,800 67,800 67,800 67,800 67,800	67,050 67,150 67,200 67,250 67,350 67,350 67,450 67,550 67,650 67,650 67,650 67,750 67,850 67,850 67,850 67,950	10,685 10,696 10,707 10,718 10,729 10,740 10,751 10,762 10,773 10,784 10,795 10,806 10,817 10,839 10,850 10,861 10,872 10,883	7,662 7,668 7,674 7,680 7,686 7,692 7,698 7,704 7,710 7,716 7,722 7,728 7,734 7,746 7,752 7,758 7,754 7,757	10,685 10,696 10,707 10,718 10,729 10,740 10,751 10,762 10,773 10,784 10,795 10,806 10,817 10,839 10,850 10,861 10,872 10,861	9,294 9,305 9,316 9,327 9,338 9,349 9,360 9,371 9,382 9,393 9,415 9,426 9,437 9,448 9,459 9,470 9,470 9,482	70,000 70,150 70,150 70,150 70,200 70,300 70,350 70,450 70,500 70,650 70,650 70,750 70,800 70,850 70,800 70,850 70,850	70,050 70,100 70,150 70,200 70,250 70,300 70,450 70,500 70,650 70,600 70,650 70,750 70,800 70,850 70,950 70,950	11,345 11,356 11,367 11,378 11,389 11,400 11,411 11,422 11,433 11,444 11,455 11,466 11,477 11,489 11,510 11,521 11,532 11,543	8,022 8,028 8,034 8,040 8,046 8,052 8,058 8,064 8,070 8,076 8,082 8,088 8,094 8,106 8,112 8,118 8,124	11,345 11,356 11,367 11,378 11,389 11,400 11,411 11,422 11,433 11,444 11,455 11,466 11,477 11,489 11,510 11,521 11,532 11,543	9,954 9,965 9,976 9,987 9,998 10,002 10,031 10,042 10,055 10,064 10,075 10,108 10,119 10,130 10,111 10,152	73,0 73,0 73,1 73,1 73,2 73,2 73,3 73,4 73,4 73,5 73,5 73,6 73,6 73,7 73,7 73,7	50 73,100 73,150 73,250 73,250 73,350 73,350 73,450 73,450 73,550 73,550 73,560 73,600 73,750 73,750 73,750 73,750 73,750 73,750 73,750 73,750 73,750 73,750 73,750 73,750 73,750 73,750 73,750 73,750 73,850 73,850 73,850 73,850 73,750	12,005 12,016 12,027 12,038 12,049 12,060 12,071 12,082 12,093 12,104 12,115 12,126 12,137 12,148 12,159 12,170 12,181 12,192 12,203	8,382 8,384 8,490 8,406 8,412 8,418 8,424 8,430 8,436 8,448 8,454 8,466 8,472 8,478 8,484 8,484 8,484	12,005 12,016 12,027 12,038 12,049 12,060 12,071 12,082 12,104 12,115 12,126 12,137 12,148 12,159 12,170 12,181 12,192 12,170 12,181 12,192 12,203	10,614 10,625 10,636 10,647 10,658 10,669 10,691 10,702 10,713 10,724 10,735 10,746 10,757 10,768 10,779 10,790 10,801 10,812
67,950	,000	10,894	7,776	10,894	9,503	70,950	,000	11,554	8,136	11,554	10,163	73,9	4,000 4,000	12,214	8,496	12,214	10,823
68,000 68,050 68,150 68,200 68,250 68,300 68,450 68,450 68,550 68,600 68,650 68,750 68,800 68,850 68,950	68,050 68,100 68,150 68,200 68,250 68,350 68,350 68,450 68,500 68,550 68,500 68,500 68,500 68,500 68,500 68,500 68,500 68,500 68,500 68,500 68,900 68,900 68,900 68,900	10,905 10,916 10,927 10,938 10,949 10,960 10,971 10,982 11,004 11,015 11,026 11,037 11,048 11,059 11,070 11,081 11,092 11,103 11,114	7,782 7,788 7,794 7,800 7,806 7,812 7,818 7,824 7,836 7,842 7,846 7,860 7,860 7,862 7,878 7,878 7,884 7,890 7,896	10,905 10,916 10,927 10,938 10,949 10,960 10,971 10,982 11,004 11,015 11,026 11,037 11,048 11,059 11,070 11,081 11,092 11,103 11,114	9,514 9,525 9,536 9,547 9,558 9,580 9,581 9,602 9,613 9,624 9,657 9,686 9,679 9,690 9,701 9,712 9,712	71,000 71,050 71,100 71,150 71,250 71,300 71,350 71,450 71,500 71,650 71,650 71,750 71,850 71,850 71,850 71,950	71,050 71,100 71,150 71,200 71,200 71,350 71,350 71,400 71,550 71,500 71,650 71,650 71,700 71,700 71,850 71,900 71,850 71,900	11,565 11,576 11,587 11,598 11,690 11,620 11,631 11,642 11,653 11,664 11,675 11,686 11,719 11,730 11,719 11,752 11,763 11,774	8,142 8,148 8,154 8,160 8,166 8,172 8,178 8,184 8,190 8,202 8,224 8,220 8,224 8,232 8,232 8,244 8,244 8,256	11,565 11,576 11,587 11,598 11,690 11,620 11,631 11,642 11,653 11,664 11,675 11,708 11,710 11,730 11,741 11,752 11,763 11,774	10,174 10,185 10,196 10,207 10,218 10,229 10,240 10,251 10,262 10,273 10,284 10,295 10,306 10,317 10,328 10,339 10,350 10,361 10,361 10,361 10,361 10,361	74,0 74,0 74,1 74,1 74,2 74,3 74,3 74,3 74,4 74,5 74,5 74,6 74,7 74,7 74,8 74,8 74,9 74,9	74,050 74,150 74,150 74,150 74,200 74,250 74,350 74,400 74,400 74,400 74,400 74,400 74,400 74,400 74,400 74,400 74,400 74,400 74,400 74,500 74,600 74,600 74,750 74,750 74,800 74,800 74,800 74,800 74,800 74,800 74,800 74,800 74,800 74,800 74,900 74,900 74,900 74,900 74,900 74,900 74,900 74,900 74,900 74,900 74,900 74,900 74,900 74,900	12,324 12,335 12,346 12,357 12,368 12,379 12,401 12,412 12,423	8,502 8,508 8,514 8,520 8,532 8,532 8,532 8,544 8,556 8,562 8,568 8,568 8,580 8,592 8,604 8,604 8,616	12,225 12,236 12,247 12,258 12,269 12,291 12,302 12,313 12,324 12,357 12,368 12,379 12,401 12,412 12,423 12,423 12,434	10,834 10,845 10,856 10,867 10,878 10,900 10,911 10,922 10,933 10,944 10,955 10,966 10,977 10,988 11,010 11,021 11,021 11,032 11,043

^{*} This column must also be used by a qualifying widow(er).

If line 10 (taxable income)			And yo	u are—	023	If line 10 (taxable income)			And yo	u are—	1.59	If line (taxab incom	e		And yo	u are—	x
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 t	ax is—					Your t	ax is—					Your t	ax is—	
75	,000					78	,000					8	1,000				
75,000 75,050 75,150 75,150 75,200 75,250 75,350 75,450 75,450 75,550 75,600 75,650	75,050 75,100 75,150 75,200 75,250 75,300 75,350 75,400 75,450 75,500 75,600 75,650 75,700	12,445 12,456 12,467 12,478 12,489 12,500 12,511 12,522 12,533 12,544 12,556 12,577 12,588	8,622 8,628 8,634 8,640 8,646 8,652 8,658 8,664 8,670 8,676 8,682 8,688 8,694 8,700	12,445 12,456 12,467 12,489 12,500 12,511 12,522 12,533 12,544 12,555 12,566 12,568	11,054 11,065 11,076 11,087 11,098 11,109 11,120 11,131 11,142 11,153 11,164 11,175 11,186 11,197	78,000 78,050 78,100 78,150 78,200 78,250 78,300 78,350 78,400 78,450 78,550 78,6600 78,650	78,050 78,100 78,150 78,200 78,250 78,300 78,350 78,450 78,550 78,600 78,650 78,700	13,105 13,116 13,127 13,138 13,149 13,160 13,171 13,182 13,193 13,204 13,215 13,226 13,237 13,248	9,045 9,056 9,067 9,078 9,089 9,100 9,111 9,122 9,133 9,144 9,155 9,166 9,166 9,177	13,105 13,116 13,127 13,138 13,149 13,160 13,171 13,182 13,193 13,204 13,226 13,226 13,237 13,248	11,714 11,725 11,736 11,747 11,758 11,769 11,780 11,791 11,802 11,813 11,824 11,835 11,846 11,857	81,00 81,05 81,10 81,15 81,20 81,25 81,30 81,35 81,40 81,45 81,50 81,65	0 81,100 81,150 0 81,250 0 81,300 0 81,350 0 81,400 0 81,450 0 81,500 0 81,600 0 81,650	13,765 13,776 13,778 13,798 13,809 13,820 13,831 13,842 13,853 13,864 13,875 13,886 13,897 13,908	9,705 9,716 9,727 9,738 9,749 9,760 9,771 9,782 9,793 9,804 9,815 9,826 9,837 9,848	13,765 13,776 13,778 13,798 13,809 13,820 13,831 13,842 13,853 13,864 13,875 13,886 13,897 13,908	12,374 12,385 12,396 12,407 12,418 12,429 12,440 12,451 12,462 12,473 12,484 12,495 12,506 12,517
75,700 75,750 75,800 75,850 75,900 75,950	75,750 75,750 75,800 75,850 75,900 75,950 76,000	12,599 12,610 12,621 12,632 12,643 12,654	8,706 8,712 8,718 8,724 8,730 8,736	12,599 12,610 12,621 12,632 12,643 12,654	11,208 11,219 11,230 11,241 11,252 11,263	78,700 78,750 78,800 78,850 78,900 78,950	78,750 78,800 78,850 78,950 78,950 79,000	13,259 13,270 13,281 13,292 13,303 13,314	9,199 9,210 9,221 9,232 9,243 9,254	13,259 13,270 13,281 13,292 13,303 13,314	11,868 11,879 11,890 11,901 11,912 11,923	81,70 81,75 81,80 81,85 81,90 81,95	0 81,750 0 81,800 0 81,850 0 81,900 0 81,950	13,919 13,930 13,941 13,952 13,963 13,974	9,859 9,870 9,881 9,892 9,903 9,914	13,919 13,930 13,941 13,952 13,963 13,974	12,528 12,539 12,550 12,561 12,572 12,583
	76,050	12 665	8 749	12 665	11 974	79,000	79,050	13,325	9 265	13 305	11,934	82,00		13 985	9 925	13,985	10 594
76,000 76,050 76,100 76,150 76,200 76,250	76,100 76,150 76,200 76,250 76,300	12,665 12,676 12,687 12,698 12,709	8,742 8,748 8,754 8,760 8,766 8,772	12,665 12,676 12,687 12,698 12,709	11,274 11,285 11,296 11,307 11,318 11,329	79,050 79,100 79,150 79,200 79,250	79,100 79,150 79,200 79,250 79,300	13,336 13,347 13,358 13,369 13,380	9,265 9,276 9,287 9,298 9,309 9,320	13,325 13,336 13,347 13,358 13,369 13,380	11,945 11,956 11,967 11,978 11,989	82,05 82,10 82,15 82,20 82,25	0 82,100 0 82,150 0 82,200 0 82,250	13,985 13,996 14,007 14,018 14,029 14,040	9,925 9,936 9,947 9,958 9,969 9,980	13,996 14,007 14,018 14,029 14,040	12,594 12,605 12,616 12,627 12,638 12,649
76,250 76,300 76,350 76,400 76,450 76,500	76,350 76,400 76,450 76,500 76,550	12,720 12,731 12,742 12,753 12,764 12,775	8,778 8,784 8,790 8,796 8,802	12,720 12,731 12,742 12,753 12,764 12,775	11,329 11,340 11,351 11,362 11,373 11,384	79,300 79,350 79,400 79,450 79,500	79,350 79,400 79,450 79,500 79,550	13,391 13,402 13,413 13,424 13,435	9,331 9,342 9,353 9,364 9,375	13,391 13,402 13,413 13,424 13,435	12,000 12,011 12,022 12,033 12,044	82,30 82,35 82,40 82,45	0 82,350 0 82,400 0 82,450 0 82,500	14,051 14,062 14,073 14,084 14,096	9,991 10,002 10,013 10,024 10,035	14,051 14,062 14,073 14,084 14,096	12,660 12,671 12,682 12,693
76,500 76,550 76,600 76,650 76,700 76,750	76,600 76,650 76,700 76,750 76,800	12,775 12,786 12,797 12,808 12,819 12,830	8,808 8,814 8,820 8,826 8,832	12,775 12,786 12,797 12,808 12,819 12,830	11,384 11,395 11,406 11,417 11,428 11,439	79,550 79,600 79,650 79,700 79,750	79,600 79,650 79,700 79,750 79,800	13,446 13,457 13,468 13,479 13,490	9,386 9,397 9,408 9,419 9,430	13,446 13,457 13,468 13,479 13,490	12,055 12,066 12,077 12,088 12,099	82,50 82,55 82,60 82,65 82,70 82,75	0 82,650 0 82,700 0 82,750 0 82,800	14,108 14,120 14,132 14,144 14,156	10,046 10,057 10,068 10,079 10,090	14,108 14,120 14,132 14,144 14,156	12,704 12,716 12,728 12,740 12,752 12,764
76,750 76,800 76,850 76,900 76,950	76,850 76,900 76,950 77,000	12,841 12,852 12,863 12,874	8,838 8,844 8,850 8,856	12,841 12,852 12,863 12,874	11,450 11,461 11,472 11,483	79,800 79,850 79,900 79,950	79,850 79,900 79,950 80,000	13,501 13,512 13,523 13,534	9,441 9,452 9,463 9,474	13,501 13,512 13,523 13,534	12,110 12,121 12,132 12,143	82,80 82,85 82,90 82,95	0 82,850 0 82,900 0 82,950 0 83,000	14,168 14,180 14,192 14,204	10,101 10,112 10,123 10,134	14,168 14,180 14,192 14,204	12,764 12,776 12,788 12,800 12,812
77	,000					80	,000					8	3,000				
77,000 77,050 77,100 77,150 77,250 77,250 77,300 77,350 77,400 77,550 77,500 77,550 77,650 77,700 77,700 77,850 77,800	77,050 77,1050 77,1050 77,200 77,250 77,350 77,400 77,450 77,550 77,600 77,650 77,750 77,850 77,850 77,850 77,850 77,850 77,950	12,885 12,896 12,907 12,918 12,929 12,940 12,951 12,962 12,973 12,984 12,995 13,006 13,017 13,028 13,039 13,050 13,061 13,073 13,083	8,862 8,868 8,874 8,880 8,886 8,992 8,998 8,904 8,913 8,924 8,935 8,946 8,957 8,968 8,979 8,990 9,001 9,012 9,023	12,885 12,896 12,907 12,918 12,929 12,940 12,951 12,962 12,973 12,984 12,995 13,006 13,017 13,039 13,050 13,061 13,072 13,083	11,494 11,505 11,516 11,527 11,538 11,549 11,571 11,582 11,593 11,604 11,615 11,626 11,637 11,648 11,670 11,681 11,689 11,670 11,681 11,682	80,000 80,050 80,100 80,150 80,200 80,250 80,300 80,350 80,400 80,550 80,600 80,650 80,750 80,700 80,750 80,800 80,800 80,800 80,800 80,800	80,050 80,100 80,150 80,200 80,250 80,350 80,350 80,450 80,550 80,500 80,650 80,750 80,650 80,750 80,850 80,850 80,950	13,545 13,556 13,567 13,578 13,589 13,600 13,611 13,622 13,633 13,644 13,655 13,666 13,677 13,688 13,699 13,710 13,721 13,732 13,743	9,485 9,496 9,507 9,518 9,529 9,540 9,551 9,562 9,573 9,684 9,639 9,630 9,630 9,650 9,661 9,661 9,661 9,661 9,662 9,663	13,545 13,556 13,567 13,578 13,589 13,600 13,611 13,622 13,633 13,644 13,655 13,666 13,677 13,688 13,699 13,710 13,721 13,732 13,733 13,743	12,154 12,165 12,176 12,187 12,198 12,290 12,231 12,242 12,253 12,264 12,275 12,286 12,297 12,308 12,319 12,330 12,341 12,352	83,00 83,05 83,10 83,15 83,20 83,25 83,30 83,45 83,55 83,60 83,65 83,65 83,70 83,75 83,80 83,80 83,83	0 83,100 0 83,200 0 83,250 0 83,250 0 83,300 0 83,400 0 83,450 0 83,500 0 83,500 0 83,700 0 83,750 0 83,750 0 83,750 0 83,800 0 83,800 0 83,800 0 83,800 0 83,800	14,216 14,228 14,240 14,252 14,264 14,276 14,380 14,312 14,324 14,348 14,360 14,372 14,384 14,360 14,373 14,384 14,396 14,408 14,408 14,408 14,408 14,408	10,145 10,156 10,167 10,178 10,189 10,200 10,211 10,222 10,233 10,244 10,255 10,266 10,277 10,288 10,299 10,310 10,321 10,332 10,343	14,216 14,228 14,240 14,252 14,264 14,276 14,288 14,300 14,312 14,324 14,360 14,372 14,384 14,396 14,408 14,408 14,408 14,408	12,824 12,836 12,848 12,860 12,872 12,884 12,908 12,920 12,932 12,944 12,956 12,968 12,988 12,980 13,004 13,004 13,040

^{*} This column must also be used by a qualifying widow(er).

If line 10 (taxable income)			And yo	u are—	075	If line 10 (taxable income)			And yo	u are—		If line (taxal			And yo	ou are—	x
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 t	ax is—					Your t	ax is—					Yourt	ax is—	
84	,000					87	,000					9	0,000)			
84,000 84,150 84,150 84,250 84,250 84,350 84,450 84,450 84,550 84,550 84,650 84,700 84,750 84,850 84,850	84,050 84,100 84,150 84,250 84,250 84,350 84,450 84,500 84,550 84,600 84,750 84,750 84,700 84,750 84,800 84,800 84,800 84,800 84,800 84,900	14,456 14,468 14,480 14,492 14,504 14,516 14,528 14,540 14,552 14,564 14,576 14,588 14,600 14,612 14,624 14,636 14,648 14,648	10,365 10,376 10,387 10,387 10,499 10,420 10,431 10,442 10,453 10,464 10,475 10,486 10,497 10,508 10,519 10,530 10,541	14,456 14,468 14,480 14,492 14,504 14,516 14,528 14,540 14,556 14,564 14,576 14,588 14,600 14,612 14,624 14,636 14,648	13,064 13,076 13,088 13,102 13,112 13,124 13,136 13,148 13,160 13,172 13,184 13,196 13,220 13,232 13,244 13,268	87,000 87,050 87,100 87,100 87,200 87,250 87,350 87,400 87,550 87,550 87,600 87,550 87,750 87,600 87,750 87,850	87,050 87,100 87,150 87,250 87,300 87,350 87,400 87,550 87,600 87,550 87,600 87,750 87,700 87,750 87,800 87,800 87,800 87,900	15,176 15,188 15,200 15,212 15,224 15,236 15,248 15,260 15,308 15,302 15,320 15,332 15,344 15,356 15,368	11,025 11,036 11,047 11,058 11,068 11,091 11,102 11,113 11,124 11,135 11,146 11,179 11,190 11,201	15,176 15,188 15,200 15,212 15,224 15,236 15,248 15,260 15,320 15,320 15,332 15,332 15,344 15,356 15,380	13,784 13,796 13,808 13,832 13,844 13,856 13,868 13,892 13,904 13,916 13,928 13,940 13,952 13,964 13,978	90,0 90,0 90,1 90,1 90,2 90,2 90,3 90,3 90,4 90,5 90,6 90,7 90,7 90,7 90,8	50 90,100 90,151 50 90,201 90,251 50 90,301 90,301 90,451 50 90,401 90,451 50 90,501 90,651 90,651 90,701 90,751 90,801	15,908 15,920 15,932 15,944 15,968 15,968 15,968 15,992 16,040 16,040 16,052 16,052 16,052 16,052	11,685 11,696 11,707 11,718 11,729 11,740 11,751 11,773 11,784 11,795 11,806 11,817 11,828 11,839 11,850 11,861	15,896 15,908 15,920 15,932 15,932 15,944 15,956 15,980 15,992 16,004 16,016 16,028 16,004 16,052 16,064 16,076 16,088	14,504 14,516 14,528 14,540 14,552 14,564 14,576 14,588 14,600 14,612 14,624 14,636 14,648 14,660 14,672 14,684 14,690 14,672
84,900 84,950	84,950 85,000	14,672 14,684	10,563 10,574	14,672 14,684	13,280 13,292	87,900 87,950	87,950 88,000	15,392 15,404	11,212 11,223 11,234	15,392 15,404	14,000 14,012	90,9 90,9	00 90,95	16,112	11,883 11,894	16,112 16,124	14,720 14,732
85	,000					88	,000					9	1,000)			
85,000 85,050 85,1050 85,150 85,200 85,250 85,350 85,450 85,450 85,550 85,550 85,650 85,700 85,750	85,050 85,150 85,150 85,250 85,250 85,350 85,450 85,450 85,550 85,600 85,550 85,600 85,750 85,700 85,750	14,696 14,708 14,720 14,732 14,744 14,756 14,768 14,780 14,804 14,816 14,828 14,840 14,852 14,864 14,876	10,585 10,596 10,607 10,618 10,629 10,640 10,651 10,662 10,673 10,684 10,695 10,706 10,717 10,728 10,739 10,750 10,761	14,696 14,708 14,720 14,732 14,744 14,756 14,768 14,768 14,780 14,804 14,816 14,828 14,840 14,852 14,864 14,876	13,304 13,316 13,326 13,340 13,352 13,364 13,376 13,482 13,442 13,436 13,448 13,448 13,448	88,000 88,150 88,150 88,200 88,250 88,300 88,450 88,450 88,550 88,550 88,650 88,650 88,650	88,050 88,100 88,150 88,250 88,250 88,350 88,450 88,550 88,550 88,650 88,650 88,750 88,750	15,416 15,428 15,440 15,452 15,464 15,476 15,512 15,512 15,524 15,536 15,548 15,560 15,572 15,572 15,584	11,245 11,256 11,267 11,278 11,289 11,300 11,311 11,322 11,333 11,344 11,355 11,366 11,377 11,388 11,399	15,416 15,428 15,440 15,452 15,464 15,476 15,512 15,512 15,524 15,536 15,548 15,560 15,572 15,572 15,584 15,596	14,024 14,036 14,048 14,060 14,072 14,084 14,198 14,120 14,132 14,144 14,156 14,180 14,192 14,204	91,0 91,0 91,1 91,1 91,2 91,3 91,3 91,4 91,5 91,6 91,6	50 91,100 91,150 50 91,250 50 91,250 50 91,300 91,350 90 91,450 90 91,550 91,500 91,550 91,600 91,550 91,600 91,550 91,600 91,550 91,600 91,550 91,600 91,550 91,600 91,550 91,600 91,550 91,600 91,550 91,600 91,550 91,600 91,550 91,600 91,550 91,600 91,550 91,700 91,750 91,750	16,148 16,160 16,172 16,184 16,196 16,208 16,232 16,232 16,244 16,256 16,268 16,280 16,268 16,280 16,292 16,304	11,905 11,916 11,927 11,938 11,949 11,960 11,971 11,993 12,004 12,015 12,026 12,037 12,048 12,059 12,070	16,136 16,148 16,160 16,172 16,184 16,196 16,208 16,232 16,244 16,256 16,268 16,292 16,304 16,316	14,744 14,756 14,768 14,780 14,792 14,804 14,816 14,828 14,840 14,852 14,864 14,876 14,888 14,900 14,912 14,924
85,800 85,850 85,900	85,850 85,900 85,950	14,888 14,900 14,912	10,761 10,772 10,783	14,888 14,900 14,912	13,496 13,508 13,520	88,800 88,850 88,900	88,850 88,900 88,950	15,608 15,620 15,632	11,421 11,432 11,443	15,608 15,620 15,632	14,216 14,228 14,240	91,8 91,8 91,9	50 91,90	16,340	12,081 12,092 12,103	16,328 16,340 16,352	14,936 14,948 14,960
85,950	,000	14,924	10,794	14,924	13,532	88,950	,000	15,644	11,454	15,644	14,252	91,9 Q	2,000	16,364	12,114	16,364	14,972
86,000 86,050 86,150 86,150 86,200 86,350 86,350 86,450 86,550 86,550 86,650 86,650 86,650 86,700 86,850 86,850 86,850 86,850	86,050 86,100 86,150 86,200 86,250 86,350 86,350 86,450 86,550 86,550 86,700 86,750 86,850 86,850 86,900 86,850 86,900 86,950 86,950 86,900 86,950 86,900 86,950 86,900 86,950 86,950	14,936 14,948 14,960 14,972 14,984 15,008 15,020 15,032 15,044 15,056 15,068 15,092 15,104 15,1104 15,	10,805 10,816 10,827 10,838 10,849 10,860 10,871 10,882 10,904 10,915 10,926 10,937 10,948 10,959 10,970 10,981 10,992 11,003 11,014	14,936 14,948 14,960 14,972 14,984 15,008 15,020 15,032 15,034 15,056 15,068 15,092 15,104 15,1104 15,1154 15,152 15,164	13,544 13,558 13,588 13,580 13,592 13,692 13,616 13,628 13,640 13,675 13,676 13,768 13,700 13,712 13,724 13,748 13,748 13,748 13,760	89,000 89,050 89,150 89,150 89,250 89,300 89,350 89,450 89,500 89,650 89,650 89,750 89,850 89,850 89,850 89,850 89,850 89,850	89,050 89,100 89,150 89,200 89,250 89,350 89,400 89,550 89,500 89,550 89,700 89,750 89,850 89,850 89,900 89,850 89,900 89,950	15,656 15,668 15,680 15,692 15,704 15,716 15,752 15,752 15,764 15,780 15,884 15,800 15,812 15,824 15,860 15,860 15,878 15,860	11,465 11,476 11,487 11,498 11,590 11,531 11,542 11,553 11,564 11,575 11,586 11,597 11,608 11,619 11,630 11,641 11,652 11,663 11,674	15,656 15,680 15,692 15,704 15,716 15,752 15,752 15,752 15,764 15,788 15,800 15,812 15,824 15,848 15,860 15,875 15,848	14,264 14,276 14,288 14,300 14,312 14,324 14,336 14,348 14,360 14,372 14,384 14,490 14,432 14,442 14,456 14,468 14,468 14,468 14,468 14,468 14,492	92,0 92,0 92,1 92,1 92,2 92,2 92,3 92,4 92,5 92,6 92,7 92,7 92,8 92,9 92,9	92,0550 92,1510 92,1510 92,210 92,2550 92,300 92,300 92,300 92,401 92,401 92,401 92,401 92,401 92,401 92,401 92,401 92,501 92,501 92,501 92,651 92,000 92,750 92,750 92,250 92	16,376 16,388 16,400 16,412 16,448 16,436 16,448 16,472 16,484 16,480 16,480 16,580 16,580 16,580 16,580 16,580 16,580 16,580 16,580 16,580 16,580 16,580 16,580 16,580	12,202 12,213 12,224 12,235 12,246 12,257 12,268 12,279 12,301	16,376 16,388 16,400 16,412 16,424 16,436 16,448 16,480 16,520 16,532 16,544 16,580 16,580 16,580 16,580 16,580	14,984 14,996 15,008 15,020 15,032 15,032 15,056 15,068 15,092 15,104 15,114 15,152 15,140 15,152 15,163 15,183 15,280 15,212

^{*} This column must also be used by a qualifying widow(er).

If line 10 (taxable income)			And yo	ou are—	223	If line 10 (taxable income)			And yo	u are—		If line 10 (taxable income)			And yo	ou are—	0
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 t	ax is—					Your t	ax is—					Your t	ax is—	
93	,000					96	,000					99	,000				
93,000 93,050 93,100 93,150 93,200	93,050 93,100 93,150 93,200 93,250	16,616 16,628 16,640 16,652 16,664	12,345 12,356 12,367 12,378 12,389	16,616 16,628 16,640 16,652 16,664	15,224 15,236 15,248 15,260 15,272	96,000 96,050 96,100 96,150 96,200	96,050 96,100 96,150 96,200 96,250	17,336 17,348 17,360 17,372 17,384	13,005 13,016 13,027 13,038 13,049	17,336 17,348 17,360 17,372 17,384	15,944 15,956 15,968 15,980 15,992	99,000 99,050 99,100 99,150 99,200	99,050 99,100 99,150 99,200 99,250	18,056 18,068 18,080 18,092 18,104	13,665 13,676 13,687 13,698 13,709	18,056 18,068 18,080 18,092 18,104	16,664 16,676 16,688 16,700 16,712
93,250 93,300 93,350 93,400 93,450	93,300 93,350 93,400 93,450 93,500	16,676 16,688 16,700 16,712 16,724	12,400 12,411 12,422 12,433 12,444	16,676 16,688 16,700 16,712 16,724	15,284 15,296 15,308 15,320 15,332	96,250 96,300 96,350 96,400 96,450	96,300 96,350 96,400 96,450 96,500	17,396 17,408 17,420 17,432 17,444	13,060 13,071 13,082 13,093 13,104	17,396 17,408 17,420 17,432 17,444	16,004 16,016 16,028 16,040 16,052	99,250 99,300 99,350 99,400 99,450	99,300 99,350 99,400 99,450 99,500	18,116 18,128 18,140 18,152 18,164	13,720 13,731 13,742 13,753 13,764	18,116 18,128 18,140 18,152 18,164	16,724 16,736 16,748 16,760 16,772
93,500 93,550 93,600 93,650 93,700 93,750	93,550 93,600 93,650 93,700 93,750 93,800	16,736 16,748 16,760 16,772 16,784	12,455 12,466 12,477 12,488 12,499	16,736 16,748 16,760 16,772 16,784 16,796	15,344 15,356 15,368 15,380 15,392 15,404	96,500 96,550 96,600 96,650 96,700	96,550 96,600 96,650 96,700 96,750	17,456 17,468 17,480 17,492 17,504	13,115 13,126 13,137 13,148 13,159	17,456 17,468 17,480 17,492 17,504	16,064 16,076 16,088 16,100 16,112 16,124	99,500 99,550 99,600 99,650 99,700 99,750	99,550 99,600 99,650 99,700 99,750 99,800	18,176 18,188 18,200 18,212 18,224	13,775 13,786 13,797 13,808 13,819	18,176 18,188 18,200 18,212 18,224	16,784 16,796 16,808 16,820 16,832
93,800 93,850 93,900 93,950	93,850 93,900 93,950 94,000	16,796 16,808 16,820 16,832 16,844	12,510 12,521 12,532 12,543 12,554	16,808 16,820 16,832 16,844	15,404 15,416 15,428 15,440 15,452	96,750 96,800 96,850 96,900 96,950	96,800 96,850 96,900 96,950 97,000	17,516 17,528 17,540 17,552 17,564	13,170 13,181 13,192 13,203 13,214	17,516 17,528 17,540 17,552 17,564	16,124 16,136 16,148 16,160 16,172	99,800 99,850 99,900 99,950	99,850 99,900 99,950 100,000	18,236 18,248 18,260 18,272 18,284	13,830 13,841 13,852 13,863 13,874	18,236 18,248 18,260 18,272 18,284	16,844 16,856 16,868 16,880 16,892
94	,000					97	,000										1
94,000 94,050 94,100 94,150 94,200 94,250 94,300	94,050 94,100 94,150 94,200 94,250 94,300 94,350	16,856 16,868 16,880 16,892 16,904 16,916 16,928	12,565 12,576 12,587 12,598 12,609 12,620 12,631	16,856 16,868 16,880 16,892 16,904 16,916 16,928	15,464 15,476 15,488 15,500 15,512 15,524 15,536	97,000 97,050 97,100 97,150 97,200 97,250 97,300	97,050 97,100 97,150 97,200 97,250 97,300 97,350	17,576 17,588 17,600 17,612 17,624 17,636 17,648	13,225 13,236 13,247 13,258 13,269 13,280	17,576 17,588 17,600 17,612 17,624 17,636	16,184 16,196 16,208 16,220 16,232 16,244 16,256			use to	0,000 over ne Tax utation isheet		
94,350 94,400 94,450	94,400 94,450 94,500	16,940 16,952 16,964	12,642 12,653 12,664	16,940 16,952 16,964	15,548 15,560 15,572	97,350 97,400 97,450	97,400 97,450 97,500	17,660 17,672 17,684	13,280 13,291 13,302 13,313 13,324	17,648 17,660 17,672 17,684 17,696	16,268 16,280 16,292						
94,500 94,550 94,600 94,650 94,700	94,550 94,600 94,650 94,700 94,750	16,976 16,988 17,000 17,012 17,024	12,675 12,686 12,697 12,708 12,719	16,976 16,988 17,000 17,012 17,024	15,584 15,596 15,608 15,620 15,632	97,500 97,550 97,600 97,650 97,700	97,550 97,600 97,650 97,700 97,750	17,696 17,708 17,720 17,732 17,744	13,335 13,346 13,357 13,368 13,379	17,708 17,720 17,732 17,744	16,304 16,316 16,328 16,340 16,352						
94,750 94,800 94,850 94,900 94,950	94,800 94,850 94,900 94,950 95,000	17,036 17,048 17,060 17,072 17,084	12,730 12,741 12,752 12,763 12,774	17,036 17,048 17,060 17,072 17,084	15,644 15,656 15,668 15,680 15,692	97,750 97,800 97,850 97,900 97,950	97,800 97,850 97,900 97,950 98,000	17,756 17,768 17,780 17,792 17,804	13,390 13,401 13,412 13,423 13,434	17,756 17,768 17,780 17,792 17,804	16,364 16,376 16,388 16,400 16,412						
95	,000					98	,000										
95,000 95,050 95,100 95,150 95,200 95,250	95,050 95,100 95,150 95,200 95,250 95,300	17,096 17,108 17,120 17,132 17,144 17,156	12,785 12,796 12,807 12,818 12,829 12,840	17,096 17,108 17,120 17,132 17,144 17,156	15,704 15,716 15,728 15,740 15,752 15,764	98,000 98,050 98,100 98,150 98,200 98,250	98,050 98,100 98,150 98,200 98,250 98,300	17,816 17,828 17,840 17,852 17,864 17,876	13,445 13,456 13,467 13,478 13,489 13,500	17,816 17,828 17,840 17,852 17,864 17,876	16,424 16,436 16,448 16,460 16,472 16,484						
95,300 95,350 95,400 95,450 95,500	95,300 95,350 95,400 95,450 95,500	17,156 17,168 17,180 17,192 17,204	12,840 12,851 12,862 12,873 12,884 12,895	17,156 17,168 17,180 17,192 17,204	15,764 15,776 15,788 15,800 15,812	98,250 98,300 98,350 98,400 98,450	98,300 98,350 98,400 98,450 98,500	17,876 17,888 17,900 17,912 17,924	13,500 13,511 13,522 13,533 13,544	17,876 17,888 17,900 17,912 17,924	16,484 16,496 16,508 16,520 16,532						
95,550 95,600 95,650 95,700	95,550 95,600 95,650 95,700 95,750	17,216 17,228 17,240 17,252 17,264	12,906 12,917 12,928 12,939	17,216 17,228 17,240 17,252 17,264	15,824 15,836 15,848 15,860 15,872	98,500 98,550 98,600 98,650 98,700	98,550 98,600 98,650 98,700 98,750	17,936 17,948 17,960 17,972 17,984	13,555 13,566 13,577 13,588 13,599	17,936 17,948 17,960 17,972 17,984	16,544 16,556 16,568 16,580 16,592						
95,750 95,800 95,850 95,900 95,950	95,800 95,850 95,900 95,950 96,000	17,276 17,288 17,300 17,312 17,324	12,950 12,961 12,972 12,983 12,994	17,276 17,288 17,300 17,312 17,324	15,884 15,896 15,908 15,920 15,932	98,750 98,800 98,850 98,900 98,950	98,800 98,850 98,900 98,950 99,000	17,996 18,008 18,020 18,032 18,044	13,610 13,621 13,632 13,643 13,654	17,996 18,008 18,020 18,032 18,044	16,604 16,616 16,628 16,640 16,652						

^{*} This column must also be used by a qualifying widow(er).

2018 Tax Computation Worksheet—Line 11a



See the instructions for line 11a 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 10 is—	(a) Enter the amount from line 10	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040, line 11a
At least \$100,000 but not over \$157,500	\$	× 24% (0.24)	\$	\$ 5,710.50	\$
Over \$157,500 but not over \$200,000	\$	× 32% (0.32)	\$	\$ 18,310.50	\$
Over \$200,000 but not over \$500,000	s	× 35% (0.35)	\$	\$ 24,310.50	\$
Over \$500,000	\$	×37% (0.37)	\$	\$34,310.50	\$

Section B—Use if your filing status is Married filing jointly or Qualifying widow(er). Complete the row below that applies to you.

Taxable income. If line 10 is—	(a) Enter the amount from line 10	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040, line 11a
At least \$100,000 but not over \$165,000	\$	× 22% (0.22)	\$	\$ 8,121.00	\$
Over \$165,000 but not over \$315,000	\$	× 24% (0.24)	\$	\$ 11,421.00	\$
Over \$315,000 but not over \$400,000	\$	× 32% (0.32)	\$	\$ 36,621.00	\$
Over \$400,000 but not over \$600,000	\$	× 35% (0.35)	\$	\$ 48,621.00	\$
Over \$600,000	\$	×37% (0.37)	\$	\$ 60,621.00	\$

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

Taxable income. If line 10 is—	(a) Enter the amount from line 10	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040, line 11a
At least \$100,000 but not over \$157,500	s	×24% (0.24)	\$	\$ 5,710.50	\$
Over \$157,500 but not over \$200,000	s	× 32% (0.32)	\$	\$ 18,310.50	s
Over \$200,000 but not over \$300,000	s	× 35% (0.35)	\$	\$ 24,310.50	s
Over \$300,000	s	×37% (0.37)	\$	\$ 30,310.50	s

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

Taxable income. If line 10 is—	(a) Enter the amount from line 10	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040, line 11a
At least \$100,000 but not over \$157,500	\$	×24% (0.24)	\$	\$ 7,102.00	\$
Over \$157,500 but not over \$200,000	\$	× 32% (0.32)	\$	\$ 19,702.00	\$
Over \$200,000 but not over \$500,000	\$	× 35% (0.35)	\$	\$ 25,702.00	\$
Over \$500,000	\$	× 37% (0.37)	\$	\$ 35,702.00	\$

2018 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 29.

Schedule X-If your filing status is Single

If your taxable		The tax is:	
income is: Over—	But not over—		of the amount over—
\$0	\$9,525	10%	\$0
9,525	38,700	\$952.50 + 12%	9,525
38,700	82,500	4,453.50 + 22%	38,700
82,500	157,500	14,089.50 + 24%	82,500
157,500	200,000	32,089.50 + 32%	157,500
200,000	500,000	45,689.50 + 35%	200,000
500,000	222222	150,689.50 + 37%	500,000

Schedule Y-1—If your filing status is Married filing jointly or Qualifying widow(er)

If your taxable		The tax is:	
income is: Over—	But not over—		of the amount over—
\$0	\$19,050	10%	\$0
19,050	77,400	\$1,905.00 + 12%	19,050
77,400	165,000	8,907.00 + 22%	77,400
165,000	315,000	28,179.00 + 24%	165,000
315,000	400,000	64,179.00 + 32%	315,000
400,000	600,000	91,379.00 + 35%	400,000
600,000		161,379.00 + 37%	600,000

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

If your taxable		The tax is:	
income is: Over—	But not over—		of the amount over—
\$0	\$9,525	10%	\$0
9,525	38,700	\$952.50 + 12%	9,525
38,700	82,500	4,453.50 + 22%	38,700
82,500	157,500	14,089.50 + 24%	82,500
157,500	200,000	32,089.50 + 32%	157,500
200,000	300,000	45,689.50 + 35%	200,000
300,000		80,689.50 + 37%	300,000

Schedule Z-If your filing status is Head of household

If your taxable		The tax is:	
income is: Over—	But not over—		of the amount over—
\$0	\$13,600	10%	\$0
13,600	51,800	\$1,360.00 + 12%	13,600
51,800	82,500	5,944.00 + 22%	51,800
82,500	157,500	12,698.00 + 24%	82,500
157,500	200,000	30,698.00 + 32%	157,500
200,000	500,000	44,298.00 + 35%	200,000
500,000		149,298.00 + 37%	500,000

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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 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.

Publication 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. Please 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, he or she 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, please 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 Appeals Office of the IRS. Most differences can be settled without expensive and time-consuming court trials. Your

appeal rights are explained in detail in both Publication 5, Your Appeal Rights and How To Prepare a Protest If You Don't Agree, and Publication 556, Examination of Returns, Appeal Rights, and Claims for Refund.

If you do not wish to use the Appeals Office 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

Publication 594, The IRS Collection Process, explains your rights and responsibilities regarding payment of federal taxes. It describes:

- 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 Publication 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 Publication 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, 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, bank, 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. Publication 556, Examination of Returns, Appeal Rights, and Claims for Refund, has more information on refunds.

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

Taxpayer Advocate Service

TAS is an *independent* organization within the IRS that can help protect your taxpayer rights. We 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 our assistance, which is always free, we will do everything possible to help you. Visit <u>TaxpayerAdvocate.irs.gov</u> or call 1-877-777-4778.

Tax Information

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

- Internet: IRS.gov.
- Tax Questions:

IRS.gov/help/tax-lawquestions 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 1-888-REG-FAIR.
- Treasury Inspector General for Tax Administration: You can confidentially report misconduct, waste, fraud, or abuse by an IRS employee by calling 1-800-366-4484. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-877-8339. You can remain anonymous.

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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 and find resources that can help you right away.

Tax reform. Major tax reform legislation impacting individuals, businesses, and tax-exempt entities was approved by Congress in the Tax Cuts and Jobs Act on December 22, 2017. Go to IRS.gov/TaxReform for information and updates on how this legislation affects your taxes.

Preparing and filing your tax return. Find free options to prepare and file your return on IRS.gov or in your local community if you qualify.

The Volunteer Income Tax Assistance (VITA) program offers free tax help to people who generally make \$55,000 or less, persons with disabilities, and limited-English-speaking taxpayers who need help preparing their own tax returns. 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.

You can go to IRS.gov to see your options for preparing and filing your return which include the following

- Free File. Go to IRS.gov/ FreeFile to see if you qualify to use brand-name software to prepare and e-file your federal tax return for free.
- VITA. Go to IRS.gov/VITA, download the free IRS2Go app, or call 800-906-9887 to find the nearest VITA location for free tax return preparation.
- TCE. Go to IRS.gov/TCE, download the free IRS2Go app, or call 888-227-7669 to find the nearest TCE location for free tax return preparation.

Getting answers to your tax questions. On IRS.gov, get answers to your tax questions anytime, anywhere

- Go to IRS.gov/Help for a variety of tools that will help you
 get answers to some of the
 most common tax questions.
- Go to IRS.gov/ITA for the Interactive Tax Assistant, a tool that will ask you questions on a number of tax law topics

- and provide answers. You can print the entire interview and the final response for your records.
- You may also be able to access tax law information in your electronic filing software.

Getting tax forms and publications. Go to IRS.gov/Forms to view, download, or print all of the forms and publications you may need. You can also download and view popular tax publications and instructions (including the 1040 instructions) on mobile devices as an eBook at no charge. Or you can go to IRS.gov/OrderForms to place an order and have forms mailed to you within 10 business days.

Access your online account (individual taxpayers only). Go to IRS.gov/Account to securely access information about your federal tax account.

- View the amount you owe, pay online, or set up an online payment agreement.
- Access your tax records online
- Review the past 24 months of your payment history.
- Go to IRS.gov/SecureAccess to review the required identity authentication process.

Using direct deposit. The fastest way to receive a tax refund is to combine direct deposit and IRS e-file. Direct deposit securely and electronically transfers your refund directly into your financial account. Eight in 10 taxpayers use direct deposit to receive their refund. The IRS issues more than 90% of refunds in less than 21 days.

Refund timing for returns claiming certain credits. The IRS can't issue refunds before mid-February 2019 for returns that claimed the earned income credit (EIC) or the additional child tax credit (ACTC). This applies to the entire refund, not just the portion associated with these credits.

Getting a transcript or copy of a return. The quickest way to get a copy of your tax transcript is to go to IRS.gov/Transcripts. Click on either "Get Transcript Online" or "Get Transcript by Mail" to order a copy of your transcript. If you prefer, you can:

 Order your transcript by calling 800-908-9946, or Mail Form 4506-T or Form 4506T-EZ (both available on IRS.gov).

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

- The <u>Earned Income Tax</u>
 <u>Credit Assistant</u> (IRS.gov/
 <u>EITCAssistant</u>) determines if
 you're eligible for the EIC.
- The Online EIN Application (IRS.gov/EIN) helps you get an employer identification number.
- The IRS Withholding Calculator (IRS.gov/W4App) estimates the amount you should have withheld from your paycheck for federal income tax purposes and can help you perform a "paycheck checkup."
- The <u>First Time Homebuyer</u> <u>Credit Account Look-up</u> (<u>IRS.gov/HomeBuyer</u>) tool provides information on your repayments and account bal-ance.
- The Sales Tax Deduction Calculator (IRS.gov/SalesTax) figures the amount you can claim if you itemize deductions on Schedule A (Form 1040), choose not to claim state and local income taxes, and you didn't save your receipts showing the sales tax you paid.

Resolving tax-related identity theft issues.

- The IRS doesn't initiate contact with taxpayers by email or telephone to request personal or financial information. This includes any type of electronic communication, such as text messages and social media channels.
- Go to <u>IRS.gov/IDProtection</u> for information.
- If your SSN has been lost or stolen or you suspect you're a victim of tax-related identity theft, visit IRS.gov/ IdentityTheft to learn what steps you should take.

Checking on the status of your refund.

- Go to <u>IRS.gov/Refunds</u>.
- The IRS can't issue refunds before mid-February 2019, for returns that claimed the EIC or the ACTC. This applies to the entire refund, not just the por-

- tion associated with these credits
- Download the official IRS2Go app to your mobile device to check your refund status.
- Call the automated refund hotline at 800-829-1954

Making a tax payment. The IRS uses the latest encryption technology to ensure your electronic payments are safe and secure. You can make electronic payments online, by phone, and from a mobile device using the IRS2Go app. Paying electronically is quick, easy, and faster than mailing in a check or money order. Go to IRS.gov. Payments to make a payment using any of the following options.

- IRS Direct Pay: Pay your individual tax bill or estimated tax payment directly from your checking or savings account at no cost to you.
- Debit or credit card: Choose an approved payment processor to pay online, by phone, and by mobile device.
- Electronic Funds Withdrawal: Offered only when filing your federal taxes using tax return preparation software or through a tax professional.
- Electronic Federal Tax Payment System: Best option for businesses. Enrollment is required.
- Check or money order: Mail your payment to the address listed on the notice or instructions.
- Cash: You may be able to pay your taxes with cash at a participating retail store.

What if I can't pay now? Go to IRS.gov/Payments for more information about your options.

- Apply for an <u>online payment</u> <u>agreement</u> (IRS.gov/OPA) to meet your tax obligation in monthly installments if you can't pay your taxes in full today. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved.
- Use the <u>Offer in Compromise</u> <u>Pre-Qualifier</u> (<u>IRS.gov/OIC</u>) to see if you can settle your tax debt for less than the full amount you owe.

Checking the status of an amended return. Go to IRS.gov/WMAR

to track the status of Form 1040X amended returns. Please note that it can take up to 3 weeks from the date you mailed your amended return for it to show up in our system and processing it can take up to 16 weeks

Understanding an IRS notice or letter. Go to <u>IRS.gov/Notices</u> to find additional information about responding to an IRS notice or letter

Contacting your local IRS office. Keep in mind, many questions can be answered on IRS.gov without visiting an IRS Tax Assistance Center (TAC). Go to IRS.gov/ LetUsHelp for the topics people ask about most. If you still need help, IRS TACs provide tax help when a tax issue can't be handled online or by phone. All TACs now provide service by appointment so you'll know in advance that you can get the service you need without long wait times. Before you visit, go to IRS.gov/TACLocator to find the nearest TAC, check hours, available services, and appointment options. Or, on the IRS2Go app, under the Stay Connected tab, choose the Contact Us option and click on "Local Offices."

Watching IRS videos. The IRS Video portal (IRS Videos.gov) contains video and audio presentations for individuals, small businesses, and tax professionals.

Getting tax information in other languages. For taxpayers whose native language isn't English, we have the following resources available. Taxpayers can find information on IRS.gov in the following lanquages.

- Spanish (IRS.gov/Spanish).
- Chinese (IRS.gov/Chinese).
- Vietnamese (IRS.gov/ Vietnamese).
- Korean (IRS.gov/Korean).
- Russian (IRS.gov/Russian).

The IRS TACs provide over-the-phone interpreter service in over 170 languages, and the service is available free to taxpayers

The Taxpayer Advocate Service (TAS) Is Here To Help You

What is TAS?

TAS is an *independent* organization within the IRS that helps tax-payers and protects taxpayer rights. Their job is to ensure that every taxpayer is treated fairly and that you know and understand your rights under the *Taxpayer Bill of Rights*

How Can You Learn About Your Taxpayer Rights?

The Taxpayer Bill of Rights describes 10 basic rights that all taxpayers have when dealing with the IRS. Go to

TaxpayerAdvocate.IRS.gov to help you understand what these rights mean to you and how they apply. These are your rights. Know them. Use them.

What Can TAS Do For You?

TAS can help you resolve problems that you can't resolve with the IRS. And their service is free. If you qualify for their assistance, you will be assigned to one advocate who will work with you throughout the process and will do everything possible to resolve your issue. TAS can help you if:

- Your problem is causing financial difficulty for you, your family, or your business;
- You face (or your business is facing) an immediate threat of adverse action; or
- You've tried repeatedly to contact the IRS but no one has responded, or the IRS hasn't responded by the date promised.

How Can You Reach TAS?

TAS has offices in every state, the District of Columbia, and Puerto Rico. Your local advocate's number is in your local directory and at TaxpayerAdvocate.IRS.gov/Contact-Us. You can also call them at 877-777-4778.

Accumulation distribution of

How Else Does TAS Help Taxpayers?

TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues, please report it to them at IRS.gov/SAMS.

TAS also has a website, <u>Tax Reform Changes</u>, which shows you how the new tax law may change your future tax filings and helps you plan for these changes. The information is categorized by tax topic in the order of the IRS Form 1040. Go to <u>TaxChanges.us</u> for more information

Low Income Taxpayer Clinics (LITCs)

LITCs are independent from the IRS. LITCs represent individuals whose income is below a certain level and need to resolve tax problems with the IRS, such as audits, appeals, and tax collection disputes. In addition, clinics can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. Services are offered for free or a small fee. To find a clinic near you, TaxpayerAdvocate.IRS.gov/ LITCmap or see IRS Pub. 4134, Low Income Taxpayer Clinic List.

Index



To help us develop a more useful index, please let us know if you have ideas for index entries. See "Comments and Suggestions" in the "Introduction" for the ways you can reach us.

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