

TAX RATE SCHEDULE

If you do not use the Tax Table on page 10, then figure your tax on the amount on line 11d, page 1 of your return, by using the appropriate tax rate schedule on this page.

Schedule I. (A) SINGLE TAXPAYERS who do not qualify for rates in Schedules II and III, and **(B) married persons** filing separate returns.

<i>If the amount on line 11d, page 1, is:</i>				<i>If the amount on line 11d, page 1, is:</i>			
<i>Enter on line 12, page 1:</i>				<i>Enter on line 12, page 1:</i>			
Not over \$2,000..... 20% of the amount on line 11d.				Not over \$2,000..... 20% of the amount on line 11d.			
<i>Over—</i>	<i>But not over—</i>	<i>of excess over—</i>	<i>of excess over—</i>	<i>Over—</i>	<i>But not over—</i>	<i>of excess over—</i>	<i>of excess over—</i>
\$2,000	— \$4,000	.... \$400, plus 22%	— \$2,000	\$26,000	— \$32,000	.... \$10,740, plus 62%	— \$26,000
\$4,000	— \$6,000	.... \$840, plus 26%	— \$4,000	\$32,000	— \$38,000	.... \$14,460, plus 65%	— \$32,000
\$6,000	— \$8,000	.... \$1,360, plus 30%	— \$6,000	\$38,000	— \$44,000	.... \$18,360, plus 69%	— \$38,000
\$8,000	— \$10,000	.... \$1,960, plus 34%	— \$8,000	\$44,000	— \$50,000	.... \$22,500, plus 72%	— \$44,000
\$10,000	— \$12,000	.... \$2,640, plus 38%	— \$10,000	\$50,000	— \$60,000	.... \$26,820, plus 75%	— \$50,000
\$12,000	— \$14,000	.... \$3,400, plus 43%	— \$12,000	\$60,000	— \$70,000	.... \$34,320, plus 78%	— \$60,000
\$14,000	— \$16,000	.... \$4,260, plus 47%	— \$14,000	\$70,000	— \$80,000	.... \$42,120, plus 81%	— \$70,000
\$16,000	— \$18,000	.... \$5,200, plus 50%	— \$16,000	\$80,000	— \$90,000	.... \$50,220, plus 84%	— \$80,000
\$18,000	— \$20,000	.... \$6,200, plus 53%	— \$18,000	\$90,000	— \$100,000	.... \$58,620, plus 87%	— \$90,000
\$20,000	— \$22,000	.... \$7,260, plus 56%	— \$20,000	\$100,000	— \$150,000	.... \$67,320, plus 89%	— \$100,000
\$22,000	— \$26,000	.... \$8,380, plus 59%	— \$22,000	\$150,000	— \$200,000	.... \$111,820, plus 90%	— \$150,000
				\$200,000	.....	\$156,820, plus 91%	— \$200,000

Schedule II. (A) MARRIED TAXPAYERS filing joint returns, and **(B) certain widows and widowers** (See page 4 of these instructions).

<i>If the amount on line 11d, page 1, is:</i>				<i>If the amount on line 11d, page 1, is:</i>			
<i>Enter on line 12, page 1:</i>				<i>Enter on line 12, page 1:</i>			
Not over \$4,000..... 20% of the amount on line 11d.				Not over \$4,000..... 20% of the amount on line 11d.			
<i>Over—</i>	<i>But not over—</i>	<i>of excess over—</i>	<i>of excess over—</i>	<i>Over—</i>	<i>But not over—</i>	<i>of excess over—</i>	<i>of excess over—</i>
\$4,000	— \$8,000	.... \$800, plus 22%	— \$4,000	\$52,000	— \$64,000	.... \$21,480, plus 62%	— \$52,000
\$8,000	— \$12,000	.... \$1,680, plus 26%	— \$8,000	\$64,000	— \$76,000	.... \$28,920, plus 65%	— \$64,000
\$12,000	— \$16,000	.... \$2,720, plus 30%	— \$12,000	\$76,000	— \$88,000	.... \$36,720, plus 69%	— \$76,000
\$16,000	— \$20,000	.... \$3,920, plus 34%	— \$16,000	\$88,000	— \$100,000	.... \$45,000, plus 72%	— \$88,000
\$20,000	— \$24,000	.... \$5,280, plus 38%	— \$20,000	\$100,000	— \$120,000	.... \$53,640, plus 75%	— \$100,000
\$24,000	— \$28,000	.... \$6,800, plus 43%	— \$24,000	\$120,000	— \$140,000	.... \$68,640, plus 78%	— \$120,000
\$28,000	— \$32,000	.... \$8,520, plus 47%	— \$28,000	\$140,000	— \$160,000	.... \$84,240, plus 81%	— \$140,000
\$32,000	— \$36,000	.... \$10,400, plus 50%	— \$32,000	\$160,000	— \$180,000	.... \$100,440, plus 84%	— \$160,000
\$36,000	— \$40,000	.... \$12,400, plus 53%	— \$36,000	\$180,000	— \$200,000	.... \$117,240, plus 87%	— \$180,000
\$40,000	— \$44,000	.... \$14,520, plus 56%	— \$40,000	\$200,000	— \$300,000	.... \$134,640, plus 89%	— \$200,000
\$44,000	— \$52,000	.... \$16,760, plus 59%	— \$44,000	\$300,000	— \$400,000	.... \$223,640, plus 90%	— \$300,000
				\$400,000	.....	\$313,640, plus 91%	— \$400,000

Schedule III. Unmarried (or legally separated) taxpayers who qualify as HEAD OF HOUSEHOLD (See page 3 of these instructions).

<i>If the amount on line 11d, page 1, is:</i>				<i>If the amount on line 11d, page 1, is:</i>			
<i>Enter on line 12, page 1:</i>				<i>Enter on line 12, page 1:</i>			
Not over \$2,000..... 20% of the amount on line 11d.				Not over \$2,000..... 20% of the amount on line 11d.			
<i>Over—</i>	<i>But not over—</i>	<i>of excess over—</i>	<i>of excess over—</i>	<i>Over—</i>	<i>But not over—</i>	<i>of excess over—</i>	<i>of excess over—</i>
\$2,000	— \$4,000	.... \$400, plus 21%	— \$2,000	\$28,000	— \$32,000	.... \$10,260, plus 54%	— \$28,000
\$4,000	— \$6,000	.... \$820, plus 24%	— \$4,000	\$32,000	— \$38,000	.... \$12,420, plus 58%	— \$32,000
\$6,000	— \$8,000	.... \$1,300, plus 26%	— \$6,000	\$38,000	— \$44,000	.... \$15,900, plus 62%	— \$38,000
\$8,000	— \$10,000	.... \$1,820, plus 30%	— \$8,000	\$44,000	— \$50,000	.... \$19,620, plus 66%	— \$44,000
\$10,000	— \$12,000	.... \$2,420, plus 32%	— \$10,000	\$50,000	— \$60,000	.... \$23,580, plus 68%	— \$50,000
\$12,000	— \$14,000	.... \$3,060, plus 36%	— \$12,000	\$60,000	— \$70,000	.... \$30,380, plus 71%	— \$60,000
\$14,000	— \$16,000	.... \$3,780, plus 39%	— \$14,000	\$70,000	— \$80,000	.... \$37,480, plus 74%	— \$70,000
\$16,000	— \$18,000	.... \$4,560, plus 42%	— \$16,000	\$80,000	— \$90,000	.... \$44,880, plus 76%	— \$80,000
\$18,000	— \$20,000	.... \$5,400, plus 43%	— \$18,000	\$90,000	— \$100,000	.... \$52,480, plus 80%	— \$90,000
\$20,000	— \$22,000	.... \$6,260, plus 47%	— \$20,000	\$100,000	— \$150,000	.... \$60,480, plus 83%	— \$100,000
\$22,000	— \$24,000	.... \$7,200, plus 49%	— \$22,000	\$150,000	— \$200,000	.... \$101,980, plus 87%	— \$150,000
\$24,000	— \$28,000	.... \$8,180, plus 52%	— \$24,000	\$200,000	— \$300,000	.... \$145,480, plus 90%	— \$200,000
				\$300,000	.....	\$235,480, plus 91%	— \$300,000