

2000 Tax Table

Use if your taxable income is less than \$100,000.
If \$100,000 or more, use the Tax Rate Schedules.

Example. Mr. and Mrs. Brown are filing a joint return. Their taxable income on line 39 of Form 1040 is \$25,300. First, they find the \$25,300–25,350 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and filing status column meet is \$3,799. This is the tax amount they should enter on line 40 of their Form 1040.

Sample Table

At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household
Your tax is—					
25,200	25,250	3,784	3,784	4,213	3,784
25,250	25,300	3,791	3,791	4,227	3,791
25,300	25,350	3,799	<u>3,799</u>	4,241	3,799
25,350	25,400	3,806	3,806	4,255	3,806

If line 39 (taxable income) is—		And you are—				If line 39 (taxable income) is—		And you are—				If line 39 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household
Your tax is—		Your tax is—				Your tax is—		Your tax is—				Your tax is—		Your tax is—			
0	5	0	0	0	0	1,300	1,325	197	197	197	197	2,700	2,725	407	407	407	407
5	15	2	2	2	2	1,325	1,350	201	201	201	201	2,725	2,750	411	411	411	411
15	25	3	3	3	3	1,350	1,375	204	204	204	204	2,750	2,775	414	414	414	414
25	50	6	6	6	6	1,375	1,400	208	208	208	208	2,775	2,800	418	418	418	418
50	75	9	9	9	9	1,400	1,425	212	212	212	212	2,800	2,825	422	422	422	422
75	100	13	13	13	13	1,425	1,450	216	216	216	216	2,825	2,850	426	426	426	426
100	125	17	17	17	17	1,450	1,475	219	219	219	219	2,850	2,875	429	429	429	429
125	150	21	21	21	21	1,475	1,500	223	223	223	223	2,875	2,900	433	433	433	433
150	175	24	24	24	24	1,500	1,525	227	227	227	227	2,900	2,925	437	437	437	437
175	200	28	28	28	28	1,525	1,550	231	231	231	231	2,925	2,950	441	441	441	441
200	225	32	32	32	32	1,550	1,575	234	234	234	234	2,950	2,975	444	444	444	444
225	250	36	36	36	36	1,575	1,600	238	238	238	238	2,975	3,000	448	448	448	448
250	275	39	39	39	39	1,600	1,625	242	242	242	242	3,000					
275	300	43	43	43	43	1,625	1,650	246	246	246	246	3,000	3,050	454	454	454	454
300	325	47	47	47	47	1,650	1,675	249	249	249	249	3,050	3,100	461	461	461	461
325	350	51	51	51	51	1,675	1,700	253	253	253	253	3,100	3,150	469	469	469	469
350	375	54	54	54	54	1,700	1,725	257	257	257	257	3,150	3,200	476	476	476	476
375	400	58	58	58	58	1,725	1,750	261	261	261	261	3,200	3,250	484	484	484	484
400	425	62	62	62	62	1,750	1,775	264	264	264	264	3,250	3,300	491	491	491	491
425	450	66	66	66	66	1,775	1,800	268	268	268	268	3,300	3,350	499	499	499	499
450	475	69	69	69	69	1,800	1,825	272	272	272	272	3,350	3,400	506	506	506	506
475	500	73	73	73	73	1,825	1,850	276	276	276	276	3,400	3,450	514	514	514	514
500	525	77	77	77	77	1,850	1,875	279	279	279	279	3,450	3,500	521	521	521	521
525	550	81	81	81	81	1,875	1,900	283	283	283	283	3,500	3,550	529	529	529	529
550	575	84	84	84	84	1,900	1,925	287	287	287	287	3,550	3,600	536	536	536	536
575	600	88	88	88	88	1,925	1,950	291	291	291	291	3,600	3,650	544	544	544	544
600	625	92	92	92	92	1,950	1,975	294	294	294	294	3,650	3,700	551	551	551	551
625	650	96	96	96	96	1,975	2,000	298	298	298	298	3,700	3,750	559	559	559	559
650	675	99	99	99	99	2,000						3,750	3,800	566	566	566	566
675	700	103	103	103	103	2,000	2,025	302	302	302	302	3,800	3,850	574	574	574	574
700	725	107	107	107	107	2,025	2,050	306	306	306	306	3,850	3,900	581	581	581	581
725	750	111	111	111	111	2,050	2,075	309	309	309	309	3,900	3,950	589	589	589	589
750	775	114	114	114	114	2,075	2,100	313	313	313	313	3,950	4,000	596	596	596	596
775	800	118	118	118	118	2,100	2,125	317	317	317	317	4,000					
800	825	122	122	122	122	2,125	2,150	321	321	321	321	4,000	4,050	604	604	604	604
825	850	126	126	126	126	2,150	2,175	324	324	324	324	4,050	4,100	611	611	611	611
850	875	129	129	129	129	2,175	2,200	328	328	328	328	4,100	4,150	619	619	619	619
875	900	133	133	133	133	2,200	2,225	332	332	332	332	4,150	4,200	626	626	626	626
900	925	137	137	137	137	2,225	2,250	336	336	336	336	4,200	4,250	634	634	634	634
925	950	141	141	141	141	2,250	2,275	339	339	339	339	4,250	4,300	641	641	641	641
950	975	144	144	144	144	2,275	2,300	343	343	343	343	4,300	4,350	649	649	649	649
975	1,000	148	148	148	148	2,300	2,325	347	347	347	347	4,350	4,400	656	656	656	656
1,000						2,325	2,350	351	351	351	351	4,400	4,450	664	664	664	664
1,000	1,025	152	152	152	152	2,350	2,375	354	354	354	354	4,450	4,500	671	671	671	671
1,025	1,050	156	156	156	156	2,375	2,400	358	358	358	358	4,500	4,550	679	679	679	679
1,050	1,075	159	159	159	159	2,400	2,425	362	362	362	362	4,550	4,600	686	686	686	686
1,075	1,100	163	163	163	163	2,425	2,450	366	366	366	366	4,600	4,650	694	694	694	694
1,100	1,125	167	167	167	167	2,450	2,475	369	369	369	369	4,650	4,700	701	701	701	701
1,125	1,150	171	171	171	171	2,475	2,500	373	373	373	373	4,700	4,750	709	709	709	709
1,150	1,175	174	174	174	174	2,500	2,525	377	377	377	377	4,750	4,800	716	716	716	716
1,175	1,200	178	178	178	178	2,525	2,550	381	381	381	381	4,800	4,850	724	724	724	724
1,200	1,225	182	182	182	182	2,550	2,575	384	384	384	384	4,850	4,900	731	731	731	731
1,225	1,250	186	186	186	186	2,575	2,600	388	388	388	388	4,900	4,950	739	739	739	739
1,250	1,275	189	189	189	189	2,600	2,625	392	392	392	392	4,950	5,000	746	746	746	746
1,275	1,300	193	193	193	193	2,625	2,650	396	396	396	396	<i>(Continued on page 60)</i>					
		189	189	189	189	2,650	2,675	399	399	399	399						
		193	193	193	193	2,675	2,700	403	403	403	403						

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

If line 39 (taxable income) is—		And you are—				If line 39 (taxable income) is—		And you are—				If line 39 (taxable income) is—		And you are—			
		Single	Married filing jointly *	Married filing separately	Head of a house- hold			Single	Married filing jointly *	Married filing separately	Head of a house- hold			Single	Married filing jointly *	Married filing separately	Head of a house- hold
At least	But less than	Your tax is—				At least	But less than	Your tax is—				At least	But less than	Your tax is—			
68,000						71,000						74,000					
68,000	68,050	15,769	13,347	16,648	14,478	71,000	71,050	16,699	14,187	17,578	15,318	74,000	74,050	17,629	15,027	18,508	16,158
68,050	68,100	15,784	13,361	16,664	14,492	71,050	71,100	16,714	14,201	17,594	15,332	74,050	74,100	17,644	15,041	18,524	16,172
68,100	68,150	15,800	13,375	16,679	14,506	71,100	71,150	16,730	14,215	17,609	15,346	74,100	74,150	17,660	15,055	18,539	16,186
68,150	68,200	15,815	13,389	16,695	14,520	71,150	71,200	16,745	14,229	17,625	15,360	74,150	74,200	17,675	15,069	18,555	16,200
68,200	68,250	15,831	13,403	16,710	14,534	71,200	71,250	16,761	14,243	17,640	15,374	74,200	74,250	17,691	15,083	18,570	16,214
68,250	68,300	15,846	13,417	16,726	14,548	71,250	71,300	16,776	14,257	17,656	15,388	74,250	74,300	17,706	15,097	18,586	16,228
68,300	68,350	15,862	13,431	16,741	14,562	71,300	71,350	16,792	14,271	17,671	15,402	74,300	74,350	17,722	15,111	18,601	16,242
68,350	68,400	15,877	13,445	16,757	14,576	71,350	71,400	16,807	14,285	17,687	15,416	74,350	74,400	17,737	15,125	18,617	16,256
68,400	68,450	15,893	13,459	16,772	14,590	71,400	71,450	16,823	14,299	17,702	15,430	74,400	74,450	17,753	15,139	18,632	16,270
68,450	68,500	15,908	13,473	16,788	14,604	71,450	71,500	16,838	14,313	17,718	15,444	74,450	74,500	17,768	15,153	18,648	16,284
68,500	68,550	15,924	13,487	16,803	14,618	71,500	71,550	16,854	14,327	17,733	15,458	74,500	74,550	17,784	15,167	18,663	16,298
68,550	68,600	15,939	13,501	16,819	14,632	71,550	71,600	16,869	14,341	17,749	15,472	74,550	74,600	17,799	15,181	18,679	16,312
68,600	68,650	15,955	13,515	16,834	14,646	71,600	71,650	16,885	14,355	17,764	15,486	74,600	74,650	17,815	15,195	18,694	16,326
68,650	68,700	15,970	13,529	16,850	14,660	71,650	71,700	16,900	14,369	17,780	15,500	74,650	74,700	17,830	15,209	18,710	16,340
68,700	68,750	15,986	13,543	16,865	14,674	71,700	71,750	16,916	14,383	17,795	15,514	74,700	74,750	17,846	15,223	18,725	16,354
68,750	68,800	16,001	13,557	16,881	14,688	71,750	71,800	16,931	14,397	17,811	15,528	74,750	74,800	17,861	15,237	18,741	16,368
68,800	68,850	16,017	13,571	16,896	14,702	71,800	71,850	16,947	14,411	17,826	15,542	74,800	74,850	17,877	15,251	18,756	16,382
68,850	68,900	16,032	13,585	16,912	14,716	71,850	71,900	16,962	14,425	17,842	15,556	74,850	74,900	17,892	15,265	18,772	16,396
68,900	68,950	16,048	13,599	16,927	14,730	71,900	71,950	16,978	14,439	17,857	15,570	74,900	74,950	17,908	15,279	18,787	16,410
68,950	69,000	16,063	13,613	16,943	14,744	71,950	72,000	16,993	14,453	17,873	15,584	74,950	75,000	17,923	15,293	18,803	16,424
69,000						72,000						75,000					
69,000	69,050	16,079	13,627	16,958	14,758	72,000	72,050	17,009	14,467	17,888	15,598	75,000	75,050	17,939	15,307	18,818	16,438
69,050	69,100	16,094	13,641	16,974	14,772	72,050	72,100	17,024	14,481	17,904	15,612	75,050	75,100	17,954	15,321	18,834	16,452
69,100	69,150	16,110	13,655	16,989	14,786	72,100	72,150	17,040	14,495	17,919	15,626	75,100	75,150	17,970	15,335	18,849	16,466
69,150	69,200	16,125	13,669	17,005	14,800	72,150	72,200	17,055	14,509	17,935	15,640	75,150	75,200	17,985	15,349	18,865	16,480
69,200	69,250	16,141	13,683	17,020	14,814	72,200	72,250	17,071	14,523	17,950	15,654	75,200	75,250	18,001	15,363	18,880	16,494
69,250	69,300	16,156	13,697	17,036	14,828	72,250	72,300	17,086	14,537	17,966	15,668	75,250	75,300	18,016	15,377	18,896	16,508
69,300	69,350	16,172	13,711	17,051	14,842	72,300	72,350	17,102	14,551	17,981	15,682	75,300	75,350	18,032	15,391	18,911	16,522
69,350	69,400	16,187	13,725	17,067	14,856	72,350	72,400	17,117	14,565	17,997	15,696	75,350	75,400	18,047	15,405	18,927	16,536
69,400	69,450	16,203	13,739	17,082	14,870	72,400	72,450	17,133	14,579	18,012	15,710	75,400	75,450	18,063	15,419	18,942	16,550
69,450	69,500	16,218	13,753	17,098	14,884	72,450	72,500	17,148	14,593	18,028	15,724	75,450	75,500	18,078	15,433	18,958	16,564
69,500	69,550	16,234	13,767	17,113	14,898	72,500	72,550	17,164	14,607	18,043	15,738	75,500	75,550	18,094	15,447	18,973	16,578
69,550	69,600	16,249	13,781	17,129	14,912	72,550	72,600	17,179	14,621	18,059	15,752	75,550	75,600	18,109	15,461	18,989	16,592
69,600	69,650	16,265	13,795	17,144	14,926	72,600	72,650	17,195	14,635	18,074	15,766	75,600	75,650	18,125	15,475	19,004	16,606
69,650	69,700	16,280	13,809	17,160	14,940	72,650	72,700	17,210	14,649	18,090	15,780	75,650	75,700	18,140	15,489	19,020	16,620
69,700	69,750	16,296	13,823	17,175	14,954	72,700	72,750	17,226	14,663	18,105	15,794	75,700	75,750	18,156	15,503	19,035	16,634
69,750	69,800	16,311	13,837	17,191	14,968	72,750	72,800	17,241	14,677	18,121	15,808	75,750	75,800	18,171	15,517	19,051	16,648
69,800	69,850	16,327	13,851	17,206	14,982	72,800	72,850	17,257	14,691	18,136	15,822	75,800	75,850	18,187	15,531	19,066	16,662
69,850	69,900	16,342	13,865	17,222	14,996	72,850	72,900	17,272	14,705	18,152	15,836	75,850	75,900	18,202	15,545	19,082	16,676
69,900	69,950	16,358	13,879	17,237	15,010	72,900	72,950	17,288	14,719	18,167	15,850	75,900	75,950	18,218	15,559	19,097	16,690
69,950	70,000	16,373	13,893	17,253	15,024	72,950	73,000	17,303	14,733	18,183	15,864	75,950	76,000	18,233	15,573	19,113	16,704
70,000						73,000						76,000					
70,000	70,050	16,389	13,907	17,268	15,038	73,000	73,050	17,319	14,747	18,198	15,878	76,000	76,050	18,249	15,587	19,128	16,718
70,050	70,100	16,404	13,921	17,284	15,052	73,050	73,100	17,334	14,761	18,214	15,892	76,050	76,100	18,264	15,601	19,144	16,732
70,100	70,150	16,420	13,935	17,299	15,066	73,100	73,150	17,350	14,775	18,229	15,906	76,100	76,150	18,280	15,615	19,159	16,746
70,150	70,200	16,435	13,949	17,315	15,080	73,150	73,200	17,365	14,789	18,245	15,920	76,150	76,200	18,295	15,629	19,175	16,760
70,200	70,250	16,451	13,963	17,330	15,094	73,200	73,250	17,381	14,803	18,260	15,934	76,200	76,250	18,311	15,643	19,190	16,774
70,250	70,300	16,466	13,977	17,346	15,108	73,250	73,300	17,396	14,817	18,276	15,948	76,250	76,300	18,326	15,657	19,206	16,788
70,300	70,350	16,482	13,991	17,361	15,122	73,300	73,350	17,412	14,831	18,291	15,962	76,300	76,350	18,342	15,671	19,221	16,802
70,350	70,400	16,497	14,005	17,377	15,136	73,350	73,400	17,427	14,845	18,307	15,976	76,350	76,400	18,357	15,685	19,237	16,816
70,400	70,450	16,513	14,019	17,392	15,150	73,400	73,450	17,443	14,859	18,322	15,990	76,400	76,450	18,373	15,699	19,252	16,830
70,450	70,500	16,528	14,033	17,408	15,164	73,450	73,500	17,458	14,873	18,338	16,004	76,450	76,500	18,388	15,713	19,268	16,844
70,500	70,550	16,544	14,047	17,423	15,178	73,500	73,550	17,474	14,887	18,353	16,018	76,500	76,550	18,404	15,727	19,283	16,858
70,550	70,600	16,559	14,061	17,439	15,192	73,550	73,600	17,489	14,901	18,369	16,032	76,550	76,600	18,419	15,741	19,299	16,872
70,600	70,650	16,575	14,075	17,454	15,206	73,600	73,650	17,505	14,915	18,384	16,046	76,600	76,650	18,435	15,755	19,314	16,886
70,650	70,700	16,590	14,089	17,470	15,220	73,650	73,700	17,520	14,929	18,400	16,060	76,650	76,700	18,450	15,769	19,330	16,900
70,700	70,750	16,606	14,103	17,485	15,234	73,700	73,750	17,536	14,943	18,415	16,074	76,700	76,750	18,466	15,783	19,345	16,914
70,750	70,800	16,621	14,117	17,501	15,248	73,750	73,800	17,551	14,957	18,431	16,088	76,750	7				

2000 Tax Table—Continued

If line 39 (taxable income) is—		And you are—				If line 39 (taxable income) is—		And you are—				If line 39 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
77,000						80,000						83,000					
77,000	77,050	18,559	15,867	19,438	16,998	80,000	80,050	19,489	16,707	20,368	17,838	83,000	83,050	20,419	17,547	21,413	18,678
77,050	77,100	18,574	15,881	19,454	17,012	80,050	80,100	19,504	16,721	20,384	17,852	83,050	83,100	20,434	17,561	21,431	18,692
77,100	77,150	18,590	15,895	19,469	17,026	80,100	80,150	19,520	16,735	20,399	17,866	83,100	83,150	20,450	17,575	21,449	18,706
77,150	77,200	18,605	15,909	19,485	17,040	80,150	80,200	19,535	16,749	20,415	17,880	83,150	83,200	20,465	17,589	21,467	18,720
77,200	77,250	18,621	15,923	19,500	17,054	80,200	80,250	19,551	16,763	20,430	17,894	83,200	83,250	20,481	17,603	21,485	18,734
77,250	77,300	18,636	15,937	19,516	17,068	80,250	80,300	19,566	16,777	20,446	17,908	83,250	83,300	20,496	17,617	21,503	18,748
77,300	77,350	18,652	15,951	19,531	17,082	80,300	80,350	19,582	16,791	20,461	17,922	83,300	83,350	20,512	17,631	21,521	18,762
77,350	77,400	18,667	15,965	19,547	17,096	80,350	80,400	19,597	16,805	20,477	17,936	83,350	83,400	20,527	17,645	21,539	18,776
77,400	77,450	18,683	15,979	19,562	17,110	80,400	80,450	19,613	16,819	20,492	17,950	83,400	83,450	20,543	17,659	21,557	18,790
77,450	77,500	18,698	15,993	19,578	17,124	80,450	80,500	19,628	16,833	20,508	17,964	83,450	83,500	20,558	17,673	21,575	18,804
77,500	77,550	18,714	16,007	19,593	17,138	80,500	80,550	19,644	16,847	20,523	17,978	83,500	83,550	20,574	17,687	21,593	18,818
77,550	77,600	18,729	16,021	19,609	17,152	80,550	80,600	19,659	16,861	20,539	17,992	83,550	83,600	20,589	17,701	21,611	18,832
77,600	77,650	18,745	16,035	19,624	17,166	80,600	80,650	19,675	16,875	20,554	18,006	83,600	83,650	20,605	17,715	21,629	18,846
77,650	77,700	18,760	16,049	19,640	17,180	80,650	80,700	19,690	16,889	20,570	18,020	83,650	83,700	20,620	17,729	21,647	18,860
77,700	77,750	18,776	16,063	19,655	17,194	80,700	80,750	19,706	16,903	20,585	18,034	83,700	83,750	20,636	17,743	21,665	18,874
77,750	77,800	18,791	16,077	19,671	17,208	80,750	80,800	19,721	16,917	20,603	18,048	83,750	83,800	20,651	17,757	21,683	18,888
77,800	77,850	18,807	16,091	19,686	17,222	80,800	80,850	19,737	16,931	20,621	18,062	83,800	83,850	20,667	17,771	21,701	18,902
77,850	77,900	18,822	16,105	19,702	17,236	80,850	80,900	19,752	16,945	20,639	18,076	83,850	83,900	20,682	17,785	21,719	18,916
77,900	77,950	18,838	16,119	19,717	17,250	80,900	80,950	19,768	16,959	20,657	18,090	83,900	83,950	20,698	17,799	21,737	18,930
77,950	78,000	18,853	16,133	19,733	17,264	80,950	81,000	19,783	16,973	20,675	18,104	83,950	84,000	20,713	17,813	21,755	18,944
78,000						81,000						84,000					
78,000	78,050	18,869	16,147	19,748	17,278	81,000	81,050	19,799	16,987	20,693	18,118	84,000	84,050	20,729	17,827	21,773	18,958
78,050	78,100	18,884	16,161	19,764	17,292	81,050	81,100	19,814	17,001	20,711	18,132	84,050	84,100	20,744	17,841	21,791	18,972
78,100	78,150	18,900	16,175	19,779	17,306	81,100	81,150	19,830	17,015	20,729	18,146	84,100	84,150	20,760	17,855	21,809	18,986
78,150	78,200	18,915	16,189	19,795	17,320	81,150	81,200	19,845	17,029	20,747	18,160	84,150	84,200	20,775	17,869	21,827	19,000
78,200	78,250	18,931	16,203	19,810	17,334	81,200	81,250	19,861	17,043	20,765	18,174	84,200	84,250	20,791	17,883	21,845	19,014
78,250	78,300	18,946	16,217	19,826	17,348	81,250	81,300	19,876	17,057	20,783	18,188	84,250	84,300	20,806	17,897	21,863	19,028
78,300	78,350	18,962	16,231	19,841	17,362	81,300	81,350	19,892	17,071	20,801	18,202	84,300	84,350	20,822	17,911	21,881	19,042
78,350	78,400	18,977	16,245	19,857	17,376	81,350	81,400	19,907	17,085	20,819	18,216	84,350	84,400	20,837	17,925	21,899	19,056
78,400	78,450	18,993	16,259	19,872	17,390	81,400	81,450	19,923	17,099	20,837	18,230	84,400	84,450	20,853	17,939	21,917	19,070
78,450	78,500	19,008	16,273	19,888	17,404	81,450	81,500	19,938	17,113	20,855	18,244	84,450	84,500	20,868	17,953	21,935	19,084
78,500	78,550	19,024	16,287	19,903	17,418	81,500	81,550	19,954	17,127	20,873	18,258	84,500	84,550	20,884	17,967	21,953	19,098
78,550	78,600	19,039	16,301	19,919	17,432	81,550	81,600	19,969	17,141	20,891	18,272	84,550	84,600	20,899	17,981	21,971	19,112
78,600	78,650	19,055	16,315	19,934	17,446	81,600	81,650	19,985	17,155	20,909	18,286	84,600	84,650	20,915	17,995	21,989	19,126
78,650	78,700	19,070	16,329	19,950	17,460	81,650	81,700	20,000	17,169	20,927	18,300	84,650	84,700	20,930	18,009	22,007	19,140
78,700	78,750	19,086	16,343	19,965	17,474	81,700	81,750	20,016	17,183	20,945	18,314	84,700	84,750	20,946	18,023	22,025	19,154
78,750	78,800	19,101	16,357	19,981	17,488	81,750	81,800	20,031	17,197	20,963	18,328	84,750	84,800	20,961	18,037	22,043	19,168
78,800	78,850	19,117	16,371	19,996	17,502	81,800	81,850	20,047	17,211	20,981	18,342	84,800	84,850	20,977	18,051	22,061	19,182
78,850	78,900	19,132	16,385	20,012	17,516	81,850	81,900	20,062	17,225	20,999	18,356	84,850	84,900	20,992	18,065	22,079	19,196
78,900	78,950	19,148	16,399	20,027	17,530	81,900	81,950	20,078	17,239	21,017	18,370	84,900	84,950	21,008	18,079	22,097	19,210
78,950	79,000	19,163	16,413	20,043	17,544	81,950	82,000	20,093	17,253	21,035	18,384	84,950	85,000	21,023	18,093	22,115	19,224
79,000						82,000						85,000					
79,000	79,050	19,179	16,427	20,058	17,558	82,000	82,050	20,109	17,267	21,053	18,398	85,000	85,050	21,039	18,107	22,133	19,238
79,050	79,100	19,194	16,441	20,074	17,572	82,050	82,100	20,124	17,281	21,071	18,412	85,050	85,100	21,054	18,121	22,151	19,252
79,100	79,150	19,210	16,455	20,089	17,586	82,100	82,150	20,140	17,295	21,089	18,426	85,100	85,150	21,070	18,135	22,169	19,266
79,150	79,200	19,225	16,469	20,105	17,600	82,150	82,200	20,155	17,309	21,107	18,440	85,150	85,200	21,085	18,149	22,187	19,280
79,200	79,250	19,241	16,483	20,120	17,614	82,200	82,250	20,171	17,323	21,125	18,454	85,200	85,250	21,101	18,163	22,205	19,294
79,250	79,300	19,256	16,497	20,136	17,628	82,250	82,300	20,186	17,337	21,143	18,468	85,250	85,300	21,116	18,177	22,223	19,308
79,300	79,350	19,272	16,511	20,151	17,642	82,300	82,350	20,202	17,351	21,161	18,482	85,300	85,350	21,132	18,191	22,241	19,322
79,350	79,400	19,287	16,525	20,167	17,656	82,350	82,400	20,217	17,365	21,179	18,496	85,350	85,400	21,147	18,205	22,259	19,336
79,400	79,450	19,303	16,539	20,182	17,670	82,400	82,450	20,233	17,379	21,197	18,510	85,400	85,450	21,163	18,219	22,277	19,350
79,450	79,500	19,318	16,553	20,198	17,684	82,450	82,500	20,248	17,393	21,215	18,524	85,450	85,500	21,178	18,233	22,295	19,364
79,500	79,550	19,334	16,567	20,213	17,698	82,500	82,550	20,264	17,407	21,233	18,538	85,500	85,550	21,194	18,247	22,313	19,378
79,550	79,600	19,349	16,581	20,229	17,712	82,550	82,600	20,279	17,421	21,251	18,552	85,550	85,600	21,209	18,261	22,331	19,392
79,600	79,650	19,365	16,595	20,244	17,726	82,600											

If line 39 (taxable income) is—		And you are—				If line 39 (taxable income) is—		And you are—				If line 39 (taxable income) is—		And you are—			
		Single	Married filing jointly *	Married filing separately	Head of a household			Single	Married filing jointly *	Married filing separately	Head of a household			Single	Married filing jointly *	Married filing separately	Head of a household
At least	But less than	Your tax is—				At least	But less than	Your tax is—				At least	But less than	Your tax is—			
86,000						89,000						92,000					
86,000	86,050	21,349	18,387	22,493	19,518	89,000	89,050	22,279	19,227	23,573	20,358	92,000	92,050	23,209	20,067	24,653	21,234
86,050	86,100	21,364	18,401	22,511	19,532	89,050	89,100	22,294	19,241	23,591	20,372	92,050	92,100	23,224	20,081	24,671	21,250
86,100	86,150	21,380	18,415	22,529	19,546	89,100	89,150	22,310	19,255	23,609	20,386	92,100	92,150	23,240	20,095	24,689	21,265
86,150	86,200	21,395	18,429	22,547	19,560	89,150	89,200	22,325	19,269	23,627	20,400	92,150	92,200	23,255	20,109	24,707	21,281
86,200	86,250	21,411	18,443	22,565	19,574	89,200	89,250	22,341	19,283	23,645	20,414	92,200	92,250	23,271	20,123	24,725	21,296
86,250	86,300	21,426	18,457	22,583	19,588	89,250	89,300	22,356	19,297	23,663	20,428	92,250	92,300	23,286	20,137	24,743	21,312
86,300	86,350	21,442	18,471	22,601	19,602	89,300	89,350	22,372	19,311	23,681	20,442	92,300	92,350	23,302	20,151	24,761	21,327
86,350	86,400	21,457	18,485	22,619	19,616	89,350	89,400	22,387	19,325	23,699	20,456	92,350	92,400	23,317	20,165	24,779	21,343
86,400	86,450	21,473	18,499	22,637	19,630	89,400	89,450	22,403	19,339	23,717	20,470	92,400	92,450	23,333	20,179	24,797	21,358
86,450	86,500	21,488	18,513	22,655	19,644	89,450	89,500	22,418	19,353	23,735	20,484	92,450	92,500	23,348	20,193	24,815	21,374
86,500	86,550	21,504	18,527	22,673	19,658	89,500	89,550	22,434	19,367	23,753	20,498	92,500	92,550	23,364	20,207	24,833	21,389
86,550	86,600	21,519	18,541	22,691	19,672	89,550	89,600	22,449	19,381	23,771	20,512	92,550	92,600	23,379	20,221	24,851	21,405
86,600	86,650	21,535	18,555	22,709	19,686	89,600	89,650	22,465	19,395	23,789	20,526	92,600	92,650	23,395	20,235	24,869	21,420
86,650	86,700	21,550	18,569	22,727	19,700	89,650	89,700	22,480	19,409	23,807	20,540	92,650	92,700	23,410	20,249	24,887	21,436
86,700	86,750	21,566	18,583	22,745	19,714	89,700	89,750	22,496	19,423	23,825	20,554	92,700	92,750	23,426	20,263	24,905	21,451
86,750	86,800	21,581	18,597	22,763	19,728	89,750	89,800	22,511	19,437	23,843	20,568	92,750	92,800	23,441	20,277	24,923	21,467
86,800	86,850	21,597	18,611	22,781	19,742	89,800	89,850	22,527	19,451	23,861	20,582	92,800	92,850	23,457	20,291	24,941	21,482
86,850	86,900	21,612	18,625	22,799	19,756	89,850	89,900	22,542	19,465	23,879	20,596	92,850	92,900	23,472	20,305	24,959	21,498
86,900	86,950	21,628	18,639	22,817	19,770	89,900	89,950	22,558	19,479	23,897	20,610	92,900	92,950	23,488	20,319	24,977	21,513
86,950	87,000	21,643	18,653	22,835	19,784	89,950	90,000	22,573	19,493	23,915	20,624	92,950	93,000	23,503	20,333	24,995	21,529
87,000						90,000						93,000					
87,000	87,050	21,659	18,667	22,853	19,798	90,000	90,050	22,589	19,507	23,933	20,638	93,000	93,050	23,519	20,347	25,013	21,544
87,050	87,100	21,674	18,681	22,871	19,812	90,050	90,100	22,604	19,521	23,951	20,652	93,050	93,100	23,534	20,361	25,031	21,560
87,100	87,150	21,690	18,695	22,889	19,826	90,100	90,150	22,620	19,535	23,969	20,666	93,100	93,150	23,550	20,375	25,049	21,575
87,150	87,200	21,705	18,709	22,907	19,840	90,150	90,200	22,635	19,549	23,987	20,680	93,150	93,200	23,565	20,389	25,067	21,591
87,200	87,250	21,721	18,723	22,925	19,854	90,200	90,250	22,651	19,563	24,005	20,694	93,200	93,250	23,581	20,403	25,085	21,606
87,250	87,300	21,736	18,737	22,943	19,868	90,250	90,300	22,666	19,577	24,023	20,708	93,250	93,300	23,596	20,417	25,103	21,622
87,300	87,350	21,752	18,751	22,961	19,882	90,300	90,350	22,682	19,591	24,041	20,722	93,300	93,350	23,612	20,431	25,121	21,637
87,350	87,400	21,767	18,765	22,979	19,896	90,350	90,400	22,697	19,605	24,059	20,736	93,350	93,400	23,627	20,445	25,139	21,653
87,400	87,450	21,783	18,779	22,997	19,910	90,400	90,450	22,713	19,619	24,077	20,750	93,400	93,450	23,643	20,459	25,157	21,668
87,450	87,500	21,798	18,793	23,015	19,924	90,450	90,500	22,728	19,633	24,095	20,764	93,450	93,500	23,658	20,473	25,175	21,684
87,500	87,550	21,814	18,807	23,033	19,938	90,500	90,550	22,744	19,647	24,113	20,778	93,500	93,550	23,674	20,487	25,193	21,699
87,550	87,600	21,829	18,821	23,051	19,952	90,550	90,600	22,759	19,661	24,131	20,792	93,550	93,600	23,689	20,501	25,211	21,715
87,600	87,650	21,845	18,835	23,069	19,966	90,600	90,650	22,775	19,675	24,149	20,806	93,600	93,650	23,705	20,515	25,229	21,730
87,650	87,700	21,860	18,849	23,087	19,980	90,650	90,700	22,790	19,689	24,167	20,820	93,650	93,700	23,720	20,529	25,247	21,746
87,700	87,750	21,876	18,863	23,105	19,994	90,700	90,750	22,806	19,703	24,185	20,834	93,700	93,750	23,736	20,543	25,265	21,761
87,750	87,800	21,891	18,877	23,123	20,008	90,750	90,800	22,821	19,717	24,203	20,848	93,750	93,800	23,751	20,557	25,283	21,777
87,800	87,850	21,907	18,891	23,141	20,022	90,800	90,850	22,837	19,731	24,221	20,862	93,800	93,850	23,767	20,571	25,301	21,792
87,850	87,900	21,922	18,905	23,159	20,036	90,850	90,900	22,852	19,745	24,239	20,878	93,850	93,900	23,782	20,585	25,319	21,808
87,900	87,950	21,938	18,919	23,177	20,050	90,900	90,950	22,868	19,759	24,257	20,893	93,900	93,950	23,798	20,599	25,337	21,823
87,950	88,000	21,953	18,933	23,195	20,064	90,950	91,000	22,883	19,773	24,275	20,909	93,950	94,000	23,813	20,613	25,355	21,839
88,000						91,000						94,000					
88,000	88,050	21,969	18,947	23,213	20,078	91,000	91,050	22,899	19,787	24,293	20,924	94,000	94,050	23,829	20,627	25,373	21,854
88,050	88,100	21,984	18,961	23,231	20,092	91,050	91,100	22,914	19,801	24,311	20,940	94,050	94,100	23,844	20,641	25,391	21,870
88,100	88,150	22,000	18,975	23,249	20,106	91,100	91,150	22,930	19,815	24,329	20,955	94,100	94,150	23,860	20,655	25,409	21,885
88,150	88,200	22,015	18,989	23,267	20,120	91,150	91,200	22,945	19,829	24,347	20,971	94,150	94,200	23,875	20,669	25,427	21,901
88,200	88,250	22,031	19,003	23,285	20,134	91,200	91,250	22,961	19,843	24,365	20,986	94,200	94,250	23,891	20,683	25,445	21,916
88,250	88,300	22,046	19,017	23,303	20,148	91,250	91,300	22,976	19,857	24,383	21,002	94,250	94,300	23,906	20,697	25,463	21,932
88,300	88,350	22,062	19,031	23,321	20,162	91,300	91,350	22,992	19,871	24,401	21,017	94,300	94,350	23,922	20,711	25,481	21,947
88,350	88,400	22,077	19,045	23,339	20,176	91,350	91,400	23,007	19,885	24,419	21,033	94,350	94,400	23,937	20,725	25,499	21,963
88,400	88,450	22,093	19,059	23,357	20,190	91,400	91,450	23,023	19,899	24,437	21,048	94,400	94,450	23,953	20,739	25,517	21,978
88,450	88,500	22,108	19,073	23,375	20,204	91,450	91,500	23,038	19,913	24,455	21,064	94,450	94,500	23,968	20,753	25,535	21,994
88,500	88,550	22,124	19,087	23,393	20,218	91,500	91,550	23,054	19,927	24,473	21,079	94,500	94,550	23,984	20,767	25,553	22,009
88,550	88,600	22,139	19,101	23,411	20,232	91,550	91,600	23,069	19,941	24,491	21,095	94,550	94,600	23,999	20,781	25,571	22,025
88,600	88,650	22,155	19,115	23,429	20,246	91,600	91,650	23,085	19,955	24,509	21,110	94,600	94,650	24,015	20,795	25,589	22,040
88,650	88,700	22,170	19,129	23,447	20,260	91,650	91,700	23,100	19,969	24,527	21,126	94,650	94,700	24,030	20,809	25,607	22,056
88,700	88,750	22,186	19,143	23,465	20,274	91,700	91,750	23,116	19,983	24,545	21,141	94,700	94,750	24,046	20,823	25,625	22,071
88,750	88,800	22,201	19,157	23,483	20,288	91,750	91,800	23,131	19,997	24,563	21,157	94,750	94,800	24,061	20,837	25,643	22,087
88,800	88,850	22,217	19,171</														

2000 Tax Table—Continued

If line 39 (taxable income) is—		And you are—				If line 39 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—			
95,000						98,000					
95,000	95,050	24,139	20,907	25,733	22,164	98,000	98,050	25,069	21,747	26,813	23,094
95,050	95,100	24,154	20,921	25,751	22,180	98,050	98,100	25,084	21,761	26,831	23,110
95,100	95,150	24,170	20,935	25,769	22,195	98,100	98,150	25,100	21,775	26,849	23,125
95,150	95,200	24,185	20,949	25,787	22,211	98,150	98,200	25,115	21,789	26,867	23,141
95,200	95,250	24,201	20,963	25,805	22,226	98,200	98,250	25,131	21,803	26,885	23,156
95,250	95,300	24,216	20,977	25,823	22,242	98,250	98,300	25,146	21,817	26,903	23,172
95,300	95,350	24,232	20,991	25,841	22,257	98,300	98,350	25,162	21,831	26,921	23,187
95,350	95,400	24,247	21,005	25,859	22,273	98,350	98,400	25,177	21,845	26,939	23,203
95,400	95,450	24,263	21,019	25,877	22,288	98,400	98,450	25,193	21,859	26,957	23,218
95,450	95,500	24,278	21,033	25,895	22,304	98,450	98,500	25,208	21,873	26,975	23,234
95,500	95,550	24,294	21,047	25,913	22,319	98,500	98,550	25,224	21,887	26,993	23,249
95,550	95,600	24,309	21,061	25,931	22,335	98,550	98,600	25,239	21,901	27,011	23,265
95,600	95,650	24,325	21,075	25,949	22,350	98,600	98,650	25,255	21,915	27,029	23,280
95,650	95,700	24,340	21,089	25,967	22,366	98,650	98,700	25,270	21,929	27,047	23,296
95,700	95,750	24,356	21,103	25,985	22,381	98,700	98,750	25,286	21,943	27,065	23,311
95,750	95,800	24,371	21,117	26,003	22,397	98,750	98,800	25,301	21,957	27,083	23,327
95,800	95,850	24,387	21,131	26,021	22,412	98,800	98,850	25,317	21,971	27,101	23,342
95,850	95,900	24,402	21,145	26,039	22,428	98,850	98,900	25,332	21,985	27,119	23,358
95,900	95,950	24,418	21,159	26,057	22,443	98,900	98,950	25,348	21,999	27,137	23,373
95,950	96,000	24,433	21,173	26,075	22,459	98,950	99,000	25,363	22,013	27,155	23,389
96,000						99,000					
96,000	96,050	24,449	21,187	26,093	22,474	99,000	99,050	25,379	22,027	27,173	23,404
96,050	96,100	24,464	21,201	26,111	22,490	99,050	99,100	25,394	22,041	27,191	23,420
96,100	96,150	24,480	21,215	26,129	22,505	99,100	99,150	25,410	22,055	27,209	23,435
96,150	96,200	24,495	21,229	26,147	22,521	99,150	99,200	25,425	22,069	27,227	23,451
96,200	96,250	24,511	21,243	26,165	22,536	99,200	99,250	25,441	22,083	27,245	23,466
96,250	96,300	24,526	21,257	26,183	22,552	99,250	99,300	25,456	22,097	27,263	23,482
96,300	96,350	24,542	21,271	26,201	22,567	99,300	99,350	25,472	22,111	27,281	23,497
96,350	96,400	24,557	21,285	26,219	22,583	99,350	99,400	25,487	22,125	27,299	23,513
96,400	96,450	24,573	21,299	26,237	22,598	99,400	99,450	25,503	22,139	27,317	23,528
96,450	96,500	24,588	21,313	26,255	22,614	99,450	99,500	25,518	22,153	27,335	23,544
96,500	96,550	24,604	21,327	26,273	22,629	99,500	99,550	25,534	22,167	27,353	23,559
96,550	96,600	24,619	21,341	26,291	22,645	99,550	99,600	25,549	22,181	27,371	23,575
96,600	96,650	24,635	21,355	26,309	22,660	99,600	99,650	25,565	22,195	27,389	23,590
96,650	96,700	24,650	21,369	26,327	22,676	99,650	99,700	25,580	22,209	27,407	23,606
96,700	96,750	24,666	21,383	26,345	22,691	99,700	99,750	25,596	22,223	27,425	23,621
96,750	96,800	24,681	21,397	26,363	22,707	99,750	99,800	25,611	22,237	27,443	23,637
96,800	96,850	24,697	21,411	26,381	22,722	99,800	99,850	25,627	22,251	27,461	23,652
96,850	96,900	24,712	21,425	26,399	22,738	99,850	99,900	25,642	22,265	27,479	23,668
96,900	96,950	24,728	21,439	26,417	22,753	99,900	99,950	25,658	22,279	27,497	23,683
96,950	97,000	24,743	21,453	26,435	22,769	99,950	100,000	25,673	22,293	27,515	23,699
97,000						<div style="border: 1px solid black; border-radius: 50%; padding: 20px; width: fit-content; margin: 0 auto;"> <p>\$100,000 or over — use the Tax Rate Schedules on page 71</p> </div>					
97,000	97,050	24,759	21,467	26,453	22,784						
97,050	97,100	24,774	21,481	26,471	22,800						
97,100	97,150	24,790	21,495	26,489	22,815						
97,150	97,200	24,805	21,509	26,507	22,831						
97,200	97,250	24,821	21,523	26,525	22,846						
97,250	97,300	24,836	21,537	26,543	22,862						
97,300	97,350	24,852	21,551	26,561	22,877						
97,350	97,400	24,867	21,565	26,579	22,893						
97,400	97,450	24,883	21,579	26,597	22,908						
97,450	97,500	24,898	21,593	26,615	22,924						
97,500	97,550	24,914	21,607	26,633	22,939						
97,550	97,600	24,929	21,621	26,651	22,955						
97,600	97,650	24,945	21,635	26,669	22,970						
97,650	97,700	24,960	21,649	26,687	22,986						
97,700	97,750	24,976	21,663	26,705	23,001						
97,750	97,800	24,991	21,677	26,723	23,017						
97,800	97,850	25,007	21,691	26,741	23,032						
97,850	97,900	25,022	21,705	26,759	23,048						
97,900	97,950	25,038	21,719	26,777	23,063						
97,950	98,000	25,053	21,733	26,795	23,079						

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

2000 Tax Rate Schedules



Use **only** if your taxable income (Form 1040, line 39) is \$100,000 or more. If less, use the **Tax Table**. Even though you cannot use the Tax Rate Schedules below if your taxable income is less than \$100,000, all levels of taxable income are shown so taxpayers can see the tax rate that applies to each level.

Schedule X—Use if your filing status is **Single**

If the amount on Form 1040, line 39, is: <i>Over—</i>	<i>But not over—</i>	Enter on Form 1040, line 40	<i>of the amount over—</i>
\$0	\$26,250	..... 15%	\$0
26,250	63,550	\$3,937.50 + 28%	26,250
63,550	132,600	14,381.50 + 31%	63,550
132,600	288,350	35,787.00 + 36%	132,600
288,350	.....	91,857.00 + 39.6%	288,350

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

If the amount on Form 1040, line 39, is: <i>Over—</i>	<i>But not over—</i>	Enter on Form 1040, line 40	<i>of the amount over—</i>
\$0	\$43,850	..... 15%	\$0
43,850	105,950	\$6,577.50 + 28%	43,850
105,950	161,450	23,965.50 + 31%	105,950
161,450	288,350	41,170.50 + 36%	161,450
288,350	.....	86,854.50 + 39.6%	288,350

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

If the amount on Form 1040, line 39, is: <i>Over—</i>	<i>But not over—</i>	Enter on Form 1040, line 40	<i>of the amount over—</i>
\$0	\$21,925	..... 15%	\$0
21,925	52,975	\$3,288.75 + 28%	21,925
52,975	80,725	11,982.75 + 31%	52,975
80,725	144,175	20,585.25 + 36%	80,725
144,175	.....	43,427.25 + 39.6%	144,175

Schedule Z—Use if your filing status is **Head of household**

If the amount on Form 1040, line 39, is: <i>Over—</i>	<i>But not over—</i>	Enter on Form 1040, line 40	<i>of the amount over—</i>
\$0	\$35,150	..... 15%	\$0
35,150	90,800	\$5,272.50 + 28%	35,150
90,800	147,050	20,854.50 + 31%	90,800
147,050	288,350	38,292.00 + 36%	147,050
288,350	.....	89,160.00 + 39.6%	288,350