

1997 Tax Rate Schedules

Caution: Use **only** if your taxable income (Form 1040, line 38) 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 38, is: <i>Over—</i>	<i>But not over—</i>	Enter on Form 1040, line 39	<i>of the amount over—</i>
\$0	\$24,650	..... 15%	\$0
24,650	59,750	\$3,697.50 + 28%	24,650
59,750	124,650	13,525.50 + 31%	59,750
124,650	271,050	33,644.50 + 36%	124,650
271,050	.....	86,348.50 + 39.6%	271,050

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

If the amount on Form 1040, line 38, is: <i>Over—</i>	<i>But not over—</i>	Enter on Form 1040, line 39	<i>of the amount over—</i>
\$0	\$41,200	..... 15%	\$0
41,200	99,600	\$6,180.00 + 28%	41,200
99,600	151,750	22,532.00 + 31%	99,600
151,750	271,050	38,698.50 + 36%	151,750
271,050	.....	81,646.50 + 39.6%	271,050

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

If the amount on Form 1040, line 38, is: <i>Over—</i>	<i>But not over—</i>	Enter on Form 1040, line 39	<i>of the amount over—</i>
\$0	\$20,600	..... 15%	\$0
20,600	49,800	\$3,090.00 + 28%	20,600
49,800	75,875	11,266.00 + 31%	49,800
75,875	135,525	19,349.25 + 36%	75,875
135,525	.....	40,823.25 + 39.6%	135,525

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

If the amount on Form 1040, line 38, is: <i>Over—</i>	<i>But not over—</i>	Enter on Form 1040, line 39	<i>of the amount over—</i>
\$0	\$33,050	..... 15%	\$0
33,050	85,350	\$4,957.50 + 28%	33,050
85,350	138,200	19,601.50 + 31%	85,350
138,200	271,050	35,985.00 + 36%	138,200
271,050	.....	83,811.00 + 39.6%	271,050