

1999 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	\$25,750	..... 15%	\$0
25,750	62,450	\$3,862.50 + 28%	25,750
62,450	130,250	14,138.50 + 31%	62,450
130,250	283,150	35,156.50 + 36%	130,250
283,150	.....	90,200.50 + 39.6%	283,150

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	\$43,050	..... 15%	\$0
43,050	104,050	\$6,457.50 + 28%	43,050
104,050	158,550	23,537.50 + 31%	104,050
158,550	283,150	40,432.50 + 36%	158,550
283,150	.....	85,288.50 + 39.6%	283,150

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	\$21,525	..... 15%	\$0
21,525	52,025	\$3,228.75 + 28%	21,525
52,025	79,275	11,768.75 + 31%	52,025
79,275	141,575	20,216.25 + 36%	79,275
141,575	.....	42,644.25 + 39.6%	141,575

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	\$34,550	..... 15%	\$0
34,550	89,150	\$5,182.50 + 28%	34,550
89,150	144,400	20,470.50 + 31%	89,150
144,400	283,150	37,598.00 + 36%	144,400
283,150	.....	87,548.00 + 39.6%	283,150