

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