

2001 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	\$27,050	..... 15%	\$0
27,050	65,550	\$4,057.50 + 27.5%	27,050
65,550	136,750	14,645.00 + 30.5%	65,550
136,750	297,350	36,361.00 + 35.5%	136,750
297,350	.....	93,374.00 + 39.1%	297,350

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	\$45,200	..... 15%	\$0
45,200	109,250	\$6,780.00 + 27.5%	45,200
109,250	166,500	24,393.75 + 30.5%	109,250
166,500	297,350	41,855.00 + 35.5%	166,500
297,350	.....	88,306.75 + 39.1%	297,350

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	\$22,600	..... 15%	\$0
22,600	54,625	\$3,390.00 + 27.5%	22,600
54,625	83,250	12,196.88 + 30.5%	54,625
83,250	148,675	20,927.50 + 35.5%	83,250
148,675	.....	44,153.38 + 39.1%	148,675

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	\$36,250	..... 15%	\$0
36,250	93,650	\$5,437.50 + 27.5%	36,250
93,650	151,650	21,222.50 + 30.5%	93,650
151,650	297,350	38,912.50 + 35.5%	151,650
297,350	.....	90,636.00 + 39.1%	297,350



Dependents,
see the
worksheet
on page 33.