

# 2004 Tax Rate Schedules



The Tax Rate Schedules are shown so you can see the tax rate that applies to all levels of taxable income. Do not use them to figure your tax. Instead, see the instructions for line 43 that begin on page 33.

## Schedule X—If your filing status is **Single**

If your taxable income is:		The tax is:	
<i>Over—</i>	<i>But not over—</i>		<i>of the amount over—</i>
\$0	\$7,150	..... 10%	<b>\$0</b>
7,150	29,050	<b>\$715.00 + 15%</b>	<b>7,150</b>
29,050	70,350	<b>4,000.00 + 25%</b>	<b>29,050</b>
70,350	146,750	<b>14,325.00 + 28%</b>	<b>70,350</b>
146,750	319,100	<b>35,717.00 + 33%</b>	<b>146,750</b>
319,100	.....	<b>92,592.50 + 35%</b>	<b>319,100</b>

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

If your taxable income is:		The tax is:	
<i>Over—</i>	<i>But not over—</i>		<i>of the amount over—</i>
\$0	\$14,300	..... 10%	<b>\$0</b>
14,300	58,100	<b>\$1,430.00 + 15%</b>	<b>14,300</b>
58,100	117,250	<b>8,000.00 + 25%</b>	<b>58,100</b>
117,250	178,650	<b>22,787.50 + 28%</b>	<b>117,250</b>
178,650	319,100	<b>39,979.50 + 33%</b>	<b>178,650</b>
319,100	.....	<b>86,328.00 + 35%</b>	<b>319,100</b>

## Schedule Y-2—If your filing status is **Married filing separately**

If your taxable income is:		The tax is:	
<i>Over—</i>	<i>But not over—</i>		<i>of the amount over—</i>
\$0	\$7,150	..... 10%	<b>\$0</b>
7,150	29,050	<b>\$715.00 + 15%</b>	<b>7,150</b>
29,050	58,625	<b>4,000.00 + 25%</b>	<b>29,050</b>
58,625	89,325	<b>11,393.75 + 28%</b>	<b>58,625</b>
89,325	159,550	<b>19,989.75 + 33%</b>	<b>89,325</b>
159,550	.....	<b>43,164.00 + 35%</b>	<b>159,550</b>

## Schedule Z—If your filing status is **Head of household**

If your taxable income is:		The tax is:	
<i>Over—</i>	<i>But not over—</i>		<i>of the amount over—</i>
\$0	\$10,200	..... 10%	<b>\$0</b>
10,200	38,900	<b>\$1,020.00 + 15%</b>	<b>10,200</b>
38,900	100,500	<b>5,325.00 + 25%</b>	<b>38,900</b>
100,500	162,700	<b>20,725.00 + 28%</b>	<b>100,500</b>
162,700	319,100	<b>38,141.00 + 33%</b>	<b>162,700</b>
319,100	.....	<b>89,753.00 + 35%</b>	<b>319,100</b>