

# 2005 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 44 that begin on page 37.

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

If your taxable income is:		The tax is:	
Over—	But not over—		of the amount over—
\$0	\$7,300	..... 10%	<b>\$0</b>
7,300	29,700	<b>\$730.00 + 15%</b>	<b>7,300</b>
29,700	71,950	<b>4,090.00 + 25%</b>	<b>29,700</b>
71,950	150,150	<b>14,652.50 + 28%</b>	<b>71,950</b>
150,150	326,450	<b>36,548.50 + 33%</b>	<b>150,150</b>
326,450	.....	<b>94,727.50 + 35%</b>	<b>326,450</b>

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

If your taxable income is:		The tax is:	
Over—	But not over—		of the amount over—
\$0	\$14,600	..... 10%	<b>\$0</b>
14,600	59,400	<b>\$1,460.00 + 15%</b>	<b>14,600</b>
59,400	119,950	<b>8,180.00 + 25%</b>	<b>59,400</b>
119,950	182,800	<b>23,317.50 + 28%</b>	<b>119,950</b>
182,800	326,450	<b>40,915.50 + 33%</b>	<b>182,800</b>
326,450	.....	<b>88,320.00 + 35%</b>	<b>326,450</b>

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

If your taxable income is:		The tax is:	
Over—	But not over—		of the amount over—
\$0	\$7,300	..... 10%	<b>\$0</b>
7,300	29,700	<b>\$730.00 + 15%</b>	<b>7,300</b>
29,700	59,975	<b>4,090.00 + 25%</b>	<b>29,700</b>
59,975	91,400	<b>11,658.75 + 28%</b>	<b>59,975</b>
91,400	163,225	<b>20,457.75 + 33%</b>	<b>91,400</b>
163,225	.....	<b>44,160.00 + 35%</b>	<b>163,225</b>

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

If your taxable income is:		The tax is:	
Over—	But not over—		of the amount over—
\$0	\$10,450	..... 10%	<b>\$0</b>
10,450	39,800	<b>\$1,045.00 + 15%</b>	<b>10,450</b>
39,800	102,800	<b>5,447.50 + 25%</b>	<b>39,800</b>
102,800	166,450	<b>21,197.50 + 28%</b>	<b>102,800</b>
166,450	326,450	<b>39,019.50 + 33%</b>	<b>166,450</b>
326,450	.....	<b>91,819.50 + 35%</b>	<b>326,450</b>