

1992 Tax Rate Schedules

Caution: Use *only* if your taxable income (Form 1040, line 37) 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 37, is: Over—	But not over—	Enter on Form 1040, line 38	of the amount over—
\$0	\$21,450	..... 15%	\$0
21,450	51,900	\$3,217.50 + 28%	21,450
51,900	.....	11,743.50 + 31%	51,900

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

If the amount on Form 1040, line 37, is: Over—	But not over—	Enter on Form 1040, line 38	of the amount over—
\$0	\$35,800	..... 15%	\$0
35,800	86,500	\$5,370.00 + 28%	35,800
86,500	.....	19,566.00 + 31%	86,500

Schedule Y-2—Use if your filing status is **Married filing separately**

If the amount on Form 1040, line 37, is: Over—	But not over—	Enter on Form 1040, line 38	of the amount over—
\$0	\$17,900	..... 15%	\$0
17,900	43,250	\$2,685.00 + 28%	17,900
43,250	.....	9,783.00 + 31%	43,250

Schedule Z—Use if your filing status is **Head of household**

If the amount on Form 1040, line 37, is: Over—	But not over—	Enter on Form 1040, line 38	of the amount over—
\$0	\$28,750	..... 15%	\$0
28,750	74,150	\$4,312.50 + 28%	28,750
74,150	.....	17,024.50 + 31%	74,150