

Section 6.

1994 Tax Table

Use if your taxable income is less than \$100,000.
If \$100,000 or more, use the Tax Rate Schedules.

Example. Mr. and Mrs. Brown are filing a joint return. Their taxable income on line 37 of Form 1040 is \$25,300. First, they find the \$25,300–25,350 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and filing status column meet is \$3,799. This is the tax amount they must enter on line 38 of their Form 1040.

Sample Table

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
Your tax is—					
25,200	25,250	4,106	3,784	4,593	3,784
25,250	25,300	4,120	3,791	4,607	3,791
25,300	25,350	4,134	(3,799)	4,621	3,799
25,350	25,400	4,148	3,806	4,635	3,806

If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
0	5	0	0	0	0	1,300	1,325	197	197	197	197	2,700	2,725	407	407	407	407
5	15	2	2	2	2	1,325	1,350	201	201	201	201	2,725	2,750	411	411	411	411
15	25	3	3	3	3	1,350	1,375	204	204	204	204	2,750	2,775	414	414	414	414
25	50	6	6	6	6	1,375	1,400	208	208	208	208	2,775	2,800	418	418	418	418
50	75	9	9	9	9	1,400	1,425	212	212	212	212	2,800	2,825	422	422	422	422
75	100	13	13	13	13	1,425	1,450	216	216	216	216	2,825	2,850	426	426	426	426
100	125	17	17	17	17	1,450	1,475	219	219	219	219	2,850	2,875	429	429	429	429
125	150	21	21	21	21	1,475	1,500	223	223	223	223	2,875	2,900	433	433	433	433
150	175	24	24	24	24	1,500	1,525	227	227	227	227	2,900	2,925	437	437	437	437
175	200	28	28	28	28	1,525	1,550	231	231	231	231	2,925	2,950	441	441	441	441
200	225	32	32	32	32	1,550	1,575	234	234	234	234	2,950	2,975	444	444	444	444
225	250	36	36	36	36	1,575	1,600	238	238	238	238	2,975	3,000	448	448	448	448
250	275	39	39	39	39	1,600	1,625	242	242	242	242	3,000					
275	300	43	43	43	43	1,625	1,650	246	246	246	246	3,000	3,050	454	454	454	454
300	325	47	47	47	47	1,650	1,675	249	249	249	249	3,050	3,100	461	461	461	461
325	350	51	51	51	51	1,675	1,700	253	253	253	253	3,100	3,150	469	469	469	469
350	375	54	54	54	54	1,700	1,725	257	257	257	257	3,150	3,200	476	476	476	476
375	400	58	58	58	58	1,725	1,750	261	261	261	261	3,200	3,250	484	484	484	484
400	425	62	62	62	62	1,750	1,775	264	264	264	264	3,250	3,300	491	491	491	491
425	450	66	66	66	66	1,775	1,800	268	268	268	268	3,300	3,350	499	499	499	499
450	475	69	69	69	69	1,800	1,825	272	272	272	272	3,350	3,400	506	506	506	506
475	500	73	73	73	73	1,825	1,850	276	276	276	276	3,400	3,450	514	514	514	514
500	525	77	77	77	77	1,850	1,875	279	279	279	279	3,450	3,500	521	521	521	521
525	550	81	81	81	81	1,875	1,900	283	283	283	283	3,500	3,550	529	529	529	529
550	575	84	84	84	84	1,900	1,925	287	287	287	287	3,550	3,600	536	536	536	536
575	600	88	88	88	88	1,925	1,950	291	291	291	291	3,600	3,650	544	544	544	544
600	625	92	92	92	92	1,950	1,975	294	294	294	294	3,650	3,700	551	551	551	551
625	650	96	96	96	96	1,975	2,000	298	298	298	298	3,700	3,750	559	559	559	559
650	675	99	99	99	99	2,000				3,750	3,800	566	566	566	566		
675	700	103	103	103	103	2,000	2,025	302	302	302	302	3,800	3,850	574	574	574	574
700	725	107	107	107	107	2,025	2,050	306	306	306	306	3,850	3,900	581	581	581	581
725	750	111	111	111	111	2,050	2,075	309	309	309	309	3,900	3,950	589	589	589	589
750	775	114	114	114	114	2,075	2,100	313	313	313	313	3,950	4,000	596	596	596	596
775	800	118	118	118	118	2,100	2,125	317	317	317	317	4,000					
800	825	122	122	122	122	2,125	2,150	321	321	321	321	4,000	4,050	604	604	604	604
825	850	126	126	126	126	2,150	2,175	324	324	324	324	4,050	4,100	611	611	611	611
850	875	129	129	129	129	2,175	2,200	328	328	328	328	4,100	4,150	619	619	619	619
875	900	133	133	133	133	2,200	2,225	332	332	332	332	4,150	4,200	626	626	626	626
900	925	137	137	137	137	2,225	2,250	336	336	336	336	4,200	4,250	634	634	634	634
925	950	141	141	141	141	2,250	2,275	339	339	339	339	4,250	4,300	641	641	641	641
950	975	144	144	144	144	2,275	2,300	343	343	343	343	4,300	4,350	649	649	649	649
975	1,000	148	148	148	148	2,300	2,325	347	347	347	347	4,350	4,400	656	656	656	656
1,000						2,325	2,350	351	351	351	351	4,400	4,450	664	664	664	664
1,000	1,025	152	152	152	152	2,350	2,375	354	354	354	354	4,450	4,500	671	671	671	671
1,025	1,050	156	156	156	156	2,375	2,400	358	358	358	358	4,500	4,550	679	679	679	679
1,050	1,075	159	159	159	159	2,400	2,425	362	362	362	362	4,550	4,600	686	686	686	686
1,075	1,100	163	163	163	163	2,425	2,450	366	366	366	366	4,600	4,650	694	694	694	694
1,100	1,125	167	167	167	167	2,450	2,475	369	369	369	369	4,650	4,700	701	701	701	701
1,125	1,150	171	171	171	171	2,475	2,500	373	373	373	373	4,700	4,750	709	709	709	709
1,150	1,175	174	174	174	174	2,500	2,525	377	377	377	377	4,750	4,800	716	716	716	716
1,175	1,200	178	178	178	178	2,525	2,550	381	381	381	381	4,800	4,850	724	724	724	724
1,200	1,225	182	182	182	182	2,550	2,575	384	384	384	384	4,850	4,900	731	731	731	731
1,225	1,250	186	186	186	186	2,575	2,600	388	388	388	388	4,900	4,950	739	739	739	739
1,250	1,275	189	189	189	189	2,600	2,625	392	392	392	392	4,950	5,000	746	746	746	746
1,275	1,300	193	193	193	193	2,625	2,650	396	396	396	396						
						2,650	2,675	399	399	399	399						
						2,675	2,700	403	403	403	403						

Continued on next page

* This column must also be used by a qualifying widow(er).

1994 Tax Table—Continued

If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—			
95,000						98,000					
95,000	95,050	24,847	21,762	26,861	23,132	98,000	98,050	25,777	22,692	27,941	24,062
95,050	95,100	24,863	21,778	26,879	23,147	98,050	98,100	25,793	22,708	27,959	24,077
95,100	95,150	24,878	21,793	26,897	23,163	98,100	98,150	25,808	22,723	27,977	24,093
95,150	95,200	24,894	21,809	26,915	23,178	98,150	98,200	25,824	22,739	27,995	24,108
95,200	95,250	24,909	21,824	26,933	23,194	98,200	98,250	25,839	22,754	28,013	24,124
95,250	95,300	24,925	21,840	26,951	23,209	98,250	98,300	25,855	22,770	28,031	24,139
95,300	95,350	24,940	21,855	26,969	23,225	98,300	98,350	25,870	22,785	28,049	24,155
95,350	95,400	24,956	21,871	26,987	23,240	98,350	98,400	25,886	22,801	28,067	24,170
95,400	95,450	24,971	21,886	27,005	23,256	98,400	98,450	25,901	22,816	28,085	24,186
95,450	95,500	24,987	21,902	27,023	23,271	98,450	98,500	25,917	22,832	28,103	24,201
95,500	95,550	25,002	21,917	27,041	23,287	98,500	98,550	25,932	22,847	28,121	24,217
95,550	95,600	25,018	21,933	27,059	23,302	98,550	98,600	25,948	22,863	28,139	24,232
95,600	95,650	25,033	21,948	27,077	23,318	98,600	98,650	25,963	22,878	28,157	24,248
95,650	95,700	25,049	21,964	27,095	23,333	98,650	98,700	25,979	22,894	28,175	24,263
95,700	95,750	25,064	21,979	27,113	23,349	98,700	98,750	25,994	22,909	28,193	24,279
95,750	95,800	25,080	21,995	27,131	23,364	98,750	98,800	26,010	22,925	28,211	24,294
95,800	95,850	25,095	22,010	27,149	23,380	98,800	98,850	26,025	22,940	28,229	24,310
95,850	95,900	25,111	22,026	27,167	23,395	98,850	98,900	26,041	22,956	28,247	24,325
95,900	95,950	25,126	22,041	27,185	23,411	98,900	98,950	26,056	22,971	28,265	24,341
95,950	96,000	25,142	22,057	27,203	23,426	98,950	99,000	26,072	22,987	28,283	24,356
96,000						99,000					
96,000	96,050	25,157	22,072	27,221	23,442	99,000	99,050	26,087	23,002	28,301	24,372
96,050	96,100	25,173	22,088	27,239	23,457	99,050	99,100	26,103	23,018	28,319	24,387
96,100	96,150	25,188	22,103	27,257	23,473	99,100	99,150	26,118	23,033	28,337	24,403
96,150	96,200	25,204	22,119	27,275	23,488	99,150	99,200	26,134	23,049	28,355	24,418
96,200	96,250	25,219	22,134	27,293	23,504	99,200	99,250	26,149	23,064	28,373	24,434
96,250	96,300	25,235	22,150	27,311	23,519	99,250	99,300	26,165	23,080	28,391	24,449
96,300	96,350	25,250	22,165	27,329	23,535	99,300	99,350	26,180	23,095	28,409	24,465
96,350	96,400	25,266	22,181	27,347	23,550	99,350	99,400	26,196	23,111	28,427	24,480
96,400	96,450	25,281	22,196	27,365	23,566	99,400	99,450	26,211	23,126	28,445	24,496
96,450	96,500	25,297	22,212	27,383	23,581	99,450	99,500	26,227	23,142	28,463	24,511
96,500	96,550	25,312	22,227	27,401	23,597	99,500	99,550	26,242	23,157	28,481	24,527
96,550	96,600	25,328	22,243	27,419	23,612	99,550	99,600	26,258	23,173	28,499	24,542
96,600	96,650	25,343	22,258	27,437	23,628	99,600	99,650	26,273	23,188	28,517	24,558
96,650	96,700	25,359	22,274	27,455	23,643	99,650	99,700	26,289	23,204	28,535	24,573
96,700	96,750	25,374	22,289	27,473	23,659	99,700	99,750	26,304	23,219	28,553	24,589
96,750	96,800	25,390	22,305	27,491	23,674	99,750	99,800	26,320	23,235	28,571	24,604
96,800	96,850	25,405	22,320	27,509	23,690	99,800	99,850	26,335	23,250	28,589	24,620
96,850	96,900	25,421	22,336	27,527	23,705	99,850	99,900	26,351	23,266	28,607	24,635
96,900	96,950	25,436	22,351	27,545	23,721	99,900	99,950	26,366	23,281	28,625	24,651
96,950	97,000	25,452	22,367	27,563	23,736	99,950	100,000	26,382	23,297	28,643	24,666
97,000						<div style="border: 1px solid black; border-radius: 50%; padding: 20px; width: fit-content; margin: auto;"> <p>\$100,000 or over — use the Tax Rate Schedules on page 53</p> </div>					
97,000	97,050	25,467	22,382	27,581	23,752						
97,050	97,100	25,483	22,398	27,599	23,767						
97,100	97,150	25,498	22,413	27,617	23,783						
97,150	97,200	25,514	22,429	27,635	23,798						
97,200	97,250	25,529	22,444	27,653	23,814						
97,250	97,300	25,545	22,460	27,671	23,829						
97,300	97,350	25,560	22,475	27,689	23,845						
97,350	97,400	25,576	22,491	27,707	23,860						
97,400	97,450	25,591	22,506	27,725	23,876						
97,450	97,500	25,607	22,522	27,743	23,891						
97,500	97,550	25,622	22,537	27,761	23,907						
97,550	97,600	25,638	22,553	27,779	23,922						
97,600	97,650	25,653	22,568	27,797	23,938						
97,650	97,700	25,669	22,584	27,815	23,953						
97,700	97,750	25,684	22,599	27,833	23,969						
97,750	97,800	25,700	22,615	27,851	23,984						
97,800	97,850	25,715	22,630	27,869	24,000						
97,850	97,900	25,731	22,646	27,887	24,015						
97,900	97,950	25,746	22,661	27,905	24,031						
97,950	98,000	25,762	22,677	27,923	24,046						

* This column must also be used by a qualifying widow(er).