

1996 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: <i>Over—</i>	<i>But not over—</i>	Enter on Form 1040, line 38	<i>of the amount over—</i>
\$0	\$24,000	..... 15%	\$0
24,000	58,150	\$3,600.00 + 28%	24,000
58,150	121,300	13,162.00 + 31%	58,150
121,300	263,750	32,738.50 + 36%	121,300
263,750	.....	84,020.50 + 39.6%	263,750

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: <i>Over—</i>	<i>But not over—</i>	Enter on Form 1040, line 38	<i>of the amount over—</i>
\$0	\$40,100	..... 15%	\$0
40,100	96,900	\$6,015.00 + 28%	40,100
96,900	147,700	21,919.00 + 31%	96,900
147,700	263,750	37,667.00 + 36%	147,700
263,750	.....	79,445.00 + 39.6%	263,750

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

If the amount on Form 1040, line 37, is: <i>Over—</i>	<i>But not over—</i>	Enter on Form 1040, line 38	<i>of the amount over—</i>
\$0	\$20,050	..... 15%	\$0
20,050	48,450	\$3,007.50 + 28%	20,050
48,450	73,850	10,959.50 + 31%	48,450
73,850	131,875	18,833.50 + 36%	73,850
131,875	.....	39,722.50 + 39.6%	131,875

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

If the amount on Form 1040, line 37, is: <i>Over—</i>	<i>But not over—</i>	Enter on Form 1040, line 38	<i>of the amount over—</i>
\$0	\$32,150	..... 15%	\$0
32,150	83,050	\$4,822.50 + 28%	32,150
83,050	134,500	19,074.50 + 31%	83,050
134,500	263,750	35,024.00 + 36%	134,500
263,750	.....	81,554.00 + 39.6%	263,750