

Section 5.

1996 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 should 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	3,943	3,784	4,457	3,784
25,250	25,300	3,957	3,791	4,471	3,791
25,300	25,350	3,971	(3,799)	4,485	3,799
25,350	25,400	3,985	3,806	4,499	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
Your tax is—		Your tax is—				Your tax is—		Your tax is—				Your tax is—		Your tax is—			
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).

1996 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	24,593	21,394	26,457	22,787	98,000	98,050	25,523	22,268	27,537	23,717
95,050	95,100	24,609	21,408	26,475	22,802	98,050	98,100	25,539	22,283	27,555	23,732
95,100	95,150	24,624	21,422	26,493	22,818	98,100	98,150	25,554	22,299	27,573	23,748
95,150	95,200	24,640	21,436	26,511	22,833	98,150	98,200	25,570	22,314	27,591	23,763
95,200	95,250	24,655	21,450	26,529	22,849	98,200	98,250	25,585	22,330	27,609	23,779
95,250	95,300	24,671	21,464	26,547	22,864	98,250	98,300	25,601	22,345	27,627	23,794
95,300	95,350	24,686	21,478	26,565	22,880	98,300	98,350	25,616	22,361	27,645	23,810
95,350	95,400	24,702	21,492	26,583	22,895	98,350	98,400	25,632	22,376	27,663	23,825
95,400	95,450	24,717	21,506	26,601	22,911	98,400	98,450	25,647	22,392	27,681	23,841
95,450	95,500	24,733	21,520	26,619	22,926	98,450	98,500	25,663	22,407	27,699	23,856
95,500	95,550	24,748	21,534	26,637	22,942	98,500	98,550	25,678	22,423	27,717	23,872
95,550	95,600	24,764	21,548	26,655	22,957	98,550	98,600	25,694	22,438	27,735	23,887
95,600	95,650	24,779	21,562	26,673	22,973	98,600	98,650	25,709	22,454	27,753	23,903
95,650	95,700	24,795	21,576	26,691	22,988	98,650	98,700	25,725	22,469	27,771	23,918
95,700	95,750	24,810	21,590	26,709	23,004	98,700	98,750	25,740	22,485	27,789	23,934
95,750	95,800	24,826	21,604	26,727	23,019	98,750	98,800	25,756	22,500	27,807	23,949
95,800	95,850	24,841	21,618	26,745	23,035	98,800	98,850	25,771	22,516	27,825	23,965
95,850	95,900	24,857	21,632	26,763	23,050	98,850	98,900	25,787	22,531	27,843	23,980
95,900	95,950	24,872	21,646	26,781	23,066	98,900	98,950	25,802	22,547	27,861	23,996
95,950	96,000	24,888	21,660	26,799	23,081	98,950	99,000	25,818	22,562	27,879	24,011
96,000						99,000					
96,000	96,050	24,903	21,674	26,817	23,097	99,000	99,050	25,833	22,578	27,897	24,027
96,050	96,100	24,919	21,688	26,835	23,112	99,050	99,100	25,849	22,593	27,915	24,042
96,100	96,150	24,934	21,702	26,853	23,128	99,100	99,150	25,864	22,609	27,933	24,058
96,150	96,200	24,950	21,716	26,871	23,143	99,150	99,200	25,880	22,624	27,951	24,073
96,200	96,250	24,965	21,730	26,889	23,159	99,200	99,250	25,895	22,640	27,969	24,089
96,250	96,300	24,981	21,744	26,907	23,174	99,250	99,300	25,911	22,655	27,987	24,104
96,300	96,350	24,996	21,758	26,925	23,190	99,300	99,350	25,926	22,671	28,005	24,120
96,350	96,400	25,012	21,772	26,943	23,205	99,350	99,400	25,942	22,686	28,023	24,135
96,400	96,450	25,027	21,786	26,961	23,221	99,400	99,450	25,957	22,702	28,041	24,151
96,450	96,500	25,043	21,800	26,979	23,236	99,450	99,500	25,973	22,717	28,059	24,166
96,500	96,550	25,058	21,814	26,997	23,252	99,500	99,550	25,988	22,733	28,077	24,182
96,550	96,600	25,074	21,828	27,015	23,267	99,550	99,600	26,004	22,748	28,095	24,197
96,600	96,650	25,089	21,842	27,033	23,283	99,600	99,650	26,019	22,764	28,113	24,213
96,650	96,700	25,105	21,856	27,051	23,298	99,650	99,700	26,035	22,779	28,131	24,228
96,700	96,750	25,120	21,870	27,069	23,314	99,700	99,750	26,050	22,795	28,149	24,244
96,750	96,800	25,136	21,884	27,087	23,329	99,750	99,800	26,066	22,810	28,167	24,259
96,800	96,850	25,151	21,898	27,105	23,345	99,800	99,850	26,081	22,826	28,185	24,275
96,850	96,900	25,167	21,912	27,123	23,360	99,850	99,900	26,097	22,841	28,203	24,290
96,900	96,950	25,182	21,927	27,141	23,376	99,900	99,950	26,112	22,857	28,221	24,306
96,950	97,000	25,198	21,942	27,159	23,391	99,950	100,000	26,128	22,872	28,239	24,321
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	25,213	21,958	27,177	23,407						
97,050	97,100	25,229	21,973	27,195	23,422						
97,100	97,150	25,244	21,989	27,213	23,438						
97,150	97,200	25,260	22,004	27,231	23,453						
97,200	97,250	25,275	22,020	27,249	23,469						
97,250	97,300	25,291	22,035	27,267	23,484						
97,300	97,350	25,306	22,051	27,285	23,500						
97,350	97,400	25,322	22,066	27,303	23,515						
97,400	97,450	25,337	22,082	27,321	23,531						
97,450	97,500	25,353	22,097	27,339	23,546						
97,500	97,550	25,368	22,113	27,357	23,562						
97,550	97,600	25,384	22,128	27,375	23,577						
97,600	97,650	25,399	22,144	27,393	23,593						
97,650	97,700	25,415	22,159	27,411	23,608						
97,700	97,750	25,430	22,175	27,429	23,624						
97,750	97,800	25,446	22,190	27,447	23,639						
97,800	97,850	25,461	22,206	27,465	23,655						
97,850	97,900	25,477	22,221	27,483	23,670						
97,900	97,950	25,492	22,237	27,501	23,686						
97,950	98,000	25,508	22,252	27,519	23,701						

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