

2004 Tax Table



See the instructions for line 43 that begin on page 33 to see if you must use the Tax Table below to figure your tax.

Example. Mr. and Mrs. Brown are filing a joint return. Their taxable income on Form 1040, line 42, is \$25,300. First, they find the \$25,300–25,350 taxable income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the taxable income line and filing status column meet is \$3,084. This is the tax amount they should enter on Form 1040, line 43.

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	3,426	3,069	3,426	3,274
25,250	25,300	3,434	3,076	3,434	3,281
25,300	25,350	3,441	3,084	3,441	3,289
25,350	25,400	3,449	3,091	3,449	3,296

If line 42 (taxable income) is—		And you are—				If line 42 (taxable income) is—		And you are—				If line 42 (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—															
0	5	0	0	0	0	1,300	1,325	131	131	131	131	2,700	2,725	271	271	271	271								
5	15	1	1	1	1	1,325	1,350	134	134	134	134	2,725	2,750	274	274	274	274								
15	25	2	2	2	2	1,350	1,375	136	136	136	136	2,750	2,775	276	276	276	276								
25	50	4	4	4	4	1,375	1,400	139	139	139	139	2,775	2,800	279	279	279	279								
50	75	6	6	6	6	1,400	1,425	141	141	141	141	2,800	2,825	281	281	281	281								
75	100	9	9	9	9	1,425	1,450	144	144	144	144	2,825	2,850	284	284	284	284								
100	125	11	11	11	11	1,450	1,475	146	146	146	146	2,850	2,875	286	286	286	286								
125	150	14	14	14	14	1,475	1,500	149	149	149	149	2,875	2,900	289	289	289	289								
150	175	16	16	16	16	1,500	1,525	151	151	151	151	2,900	2,925	291	291	291	291								
175	200	19	19	19	19	1,525	1,550	154	154	154	154	2,925	2,950	294	294	294	294								
200	225	21	21	21	21	1,550	1,575	156	156	156	156	2,950	2,975	296	296	296	296								
225	250	24	24	24	24	1,575	1,600	159	159	159	159	2,975	3,000	299	299	299	299								
250	275	26	26	26	26	1,600	1,625	161	161	161	161	3,000													
275	300	29	29	29	29	1,625	1,650	164	164	164	164	3,000	3,050	303	303	303	303								
300	325	31	31	31	31	1,650	1,675	166	166	166	166	3,050	3,100	308	308	308	308								
325	350	34	34	34	34	1,675	1,700	169	169	169	169	3,100	3,150	313	313	313	313								
350	375	36	36	36	36	1,700	1,725	171	171	171	171	3,150	3,200	318	318	318	318								
375	400	39	39	39	39	1,725	1,750	174	174	174	174	3,200	3,250	323	323	323	323								
400	425	41	41	41	41	1,750	1,775	176	176	176	176	3,250	3,300	328	328	328	328								
425	450	44	44	44	44	1,775	1,800	179	179	179	179	3,300	3,350	333	333	333	333								
450	475	46	46	46	46	1,800	1,825	181	181	181	181	3,350	3,400	338	338	338	338								
475	500	49	49	49	49	1,825	1,850	184	184	184	184	3,400	3,450	343	343	343	343								
500	525	51	51	51	51	1,850	1,875	186	186	186	186	3,450	3,500	348	348	348	348								
525	550	54	54	54	54	1,875	1,900	189	189	189	189	3,500	3,550	353	353	353	353								
550	575	56	56	56	56	1,900	1,925	191	191	191	191	3,550	3,600	358	358	358	358								
575	600	59	59	59	59	1,925	1,950	194	194	194	194	3,600	3,650	363	363	363	363								
600	625	61	61	61	61	1,950	1,975	196	196	196	196	3,650	3,700	368	368	368	368								
625	650	64	64	64	64	1,975	2,000	199	199	199	199	3,700	3,750	373	373	373	373								
650	675	66	66	66	66	2,000								3,750	3,800	378	378	378	378						
675	700	69	69	69	69	2,000	2,025	201	201	201	201	3,800	3,850	383	383	383	383								
700	725	71	71	71	71	2,025	2,050	204	204	204	204	3,850	3,900	388	388	388	388								
725	750	74	74	74	74	2,050	2,075	206	206	206	206	3,900	3,950	393	393	393	393								
750	775	76	76	76	76	2,075	2,100	209	209	209	209	3,950	4,000	398	398	398	398								
775	800	79	79	79	79	2,100	2,125	211	211	211	211	4,000													
800	825	81	81	81	81	2,125	2,150	214	214	214	214	4,000	4,050	403	403	403	403								
825	850	84	84	84	84	2,150	2,175	216	216	216	216	4,050	4,100	408	408	408	408								
850	875	86	86	86	86	2,175	2,200	219	219	219	219	4,100	4,150	413	413	413	413								
875	900	89	89	89	89	2,200	2,225	221	221	221	221	4,150	4,200	418	418	418	418								
900	925	91	91	91	91	2,225	2,250	224	224	224	224	4,200	4,250	423	423	423	423								
925	950	94	94	94	94	2,250	2,275	226	226	226	226	4,250	4,300	428	428	428	428								
950	975	96	96	96	96	2,275	2,300	229	229	229	229	4,300	4,350	433	433	433	433								
975	1,000	99	99	99	99	2,300	2,325	231	231	231	231	4,350	4,400	438	438	438	438								
1,000						2,325	2,350	234	234	234	234	4,400	4,450	443	443	443	443								
1,000	1,025	101	101	101	101	2,350	2,375	236	236	236	236	4,450	4,500	448	448	448	448								
1,025	1,050	104	104	104	104	2,375	2,400	239	239	239	239	4,500	4,550	453	453	453	453								
1,050	1,075	106	106	106	106	2,400	2,425	241	241	241	241	4,550	4,600	458	458	458	458								
1,075	1,100	109	109	109	109	2,425	2,450	244	244	244	244	4,600	4,650	463	463	463	463								
1,100	1,125	111	111	111	111	2,450	2,475	246	246	246	246	4,650	4,700	468	468	468	468								
1,125	1,150	114	114	114	114	2,475	2,500	249	249	249	249	4,700	4,750	473	473	473	473								
1,150	1,175	116	116	116	116	2,500	2,525	251	251	251	251	4,750	4,800	478	478	478	478								
1,175	1,200	119	119	119	119	2,525	2,550	254	254	254	254	4,800	4,850	483	483	483	483								
1,200	1,225	121	121	121	121	2,550	2,575	256	256	256	256	4,850	4,900	488	488	488	488								
1,225	1,250	124	124	124	124	2,575	2,600	259	259	259	259	4,900	4,950	493	493	493	493								
1,250	1,275	126	126	126	126	2,600	2,625	261	261	261	261	4,950	5,000	498	498	498	498								
1,275	1,300	129	129	129	129	2,625	2,650	264	264	264	264														
						2,650	2,675	266	266	266	266														
						2,675	2,700	269	269	269	269														

(Continued on page 61)

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

If line 42 (taxable income) is—		And you are—				If line 42 (taxable income) is—		And you are—				If line 42 (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—			
5,000						8,000						11,000					
5,000	5,050	503	503	503	503	8,000	8,050	846	803	846	803	11,000	11,050	1,296	1,103	1,296	1,144
5,050	5,100	508	508	508	508	8,050	8,100	854	808	854	808	11,050	11,100	1,304	1,108	1,304	1,151
5,100	5,150	513	513	513	513	8,100	8,150	861	813	861	813	11,100	11,150	1,311	1,113	1,311	1,159
5,150	5,200	518	518	518	518	8,150	8,200	869	818	869	818	11,150	11,200	1,319	1,118	1,319	1,166
5,200	5,250	523	523	523	523	8,200	8,250	876	823	876	823	11,200	11,250	1,326	1,123	1,326	1,174
5,250	5,300	528	528	528	528	8,250	8,300	884	828	884	828	11,250	11,300	1,334	1,128	1,334	1,181
5,300	5,350	533	533	533	533	8,300	8,350	891	833	891	833	11,300	11,350	1,341	1,133	1,341	1,189
5,350	5,400	538	538	538	538	8,350	8,400	899	838	899	838	11,350	11,400	1,349	1,138	1,349	1,196
5,400	5,450	543	543	543	543	8,400	8,450	906	843	906	843	11,400	11,450	1,356	1,143	1,356	1,204
5,450	5,500	548	548	548	548	8,450	8,500	914	848	914	848	11,450	11,500	1,364	1,148	1,364	1,211
5,500	5,550	553	553	553	553	8,500	8,550	921	853	921	853	11,500	11,550	1,371	1,153	1,371	1,219
5,550	5,600	558	558	558	558	8,550	8,600	929	858	929	858	11,550	11,600	1,379	1,158	1,379	1,226
5,600	5,650	563	563	563	563	8,600	8,650	936	863	936	863	11,600	11,650	1,386	1,163	1,386	1,234
5,650	5,700	568	568	568	568	8,650	8,700	944	868	944	868	11,650	11,700	1,394	1,168	1,394	1,241
5,700	5,750	573	573	573	573	8,700	8,750	951	873	951	873	11,700	11,750	1,401	1,173	1,401	1,249
5,750	5,800	578	578	578	578	8,750	8,800	959	878	959	878	11,750	11,800	1,409	1,178	1,409	1,256
5,800	5,850	583	583	583	583	8,800	8,850	966	883	966	883	11,800	11,850	1,416	1,183	1,416	1,264
5,850	5,900	588	588	588	588	8,850	8,900	974	888	974	888	11,850	11,900	1,424	1,188	1,424	1,271
5,900	5,950	593	593	593	593	8,900	8,950	981	893	981	893	11,900	11,950	1,431	1,193	1,431	1,279
5,950	6,000	598	598	598	598	8,950	9,000	989	898	989	898	11,950	12,000	1,439	1,198	1,439	1,286
6,000						9,000						12,000					
6,000	6,050	603	603	603	603	9,000	9,050	996	903	996	903	12,000	12,050	1,446	1,203	1,446	1,294
6,050	6,100	608	608	608	608	9,050	9,100	1,004	908	1,004	908	12,050	12,100	1,454	1,208	1,454	1,301
6,100	6,150	613	613	613	613	9,100	9,150	1,011	913	1,011	913	12,100	12,150	1,461	1,213	1,461	1,309
6,150	6,200	618	618	618	618	9,150	9,200	1,019	918	1,019	918	12,150	12,200	1,469	1,218	1,469	1,316
6,200	6,250	623	623	623	623	9,200	9,250	1,026	923	1,026	923	12,200	12,250	1,476	1,223	1,476	1,324
6,250	6,300	628	628	628	628	9,250	9,300	1,034	928	1,034	928	12,250	12,300	1,484	1,228	1,484	1,331
6,300	6,350	633	633	633	633	9,300	9,350	1,041	933	1,041	933	12,300	12,350	1,491	1,233	1,491	1,339
6,350	6,400	638	638	638	638	9,350	9,400	1,049	938	1,049	938	12,350	12,400	1,499	1,238	1,499	1,346
6,400	6,450	643	643	643	643	9,400	9,450	1,056	943	1,056	943	12,400	12,450	1,506	1,243	1,506	1,354
6,450	6,500	648	648	648	648	9,450	9,500	1,064	948	1,064	948	12,450	12,500	1,514	1,248	1,514	1,361
6,500	6,550	653	653	653	653	9,500	9,550	1,071	953	1,071	953	12,500	12,550	1,521	1,253	1,521	1,369
6,550	6,600	658	658	658	658	9,550	9,600	1,079	958	1,079	958	12,550	12,600	1,529	1,258	1,529	1,376
6,600	6,650	663	663	663	663	9,600	9,650	1,086	963	1,086	963	12,600	12,650	1,536	1,263	1,536	1,384
6,650	6,700	668	668	668	668	9,650	9,700	1,094	968	1,094	968	12,650	12,700	1,544	1,268	1,544	1,391
6,700	6,750	673	673	673	673	9,700	9,750	1,101	973	1,101	973	12,700	12,750	1,551	1,273	1,551	1,399
6,750	6,800	678	678	678	678	9,750	9,800	1,109	978	1,109	978	12,750	12,800	1,559	1,278	1,559	1,406
6,800	6,850	683	683	683	683	9,800	9,850	1,116	983	1,116	983	12,800	12,850	1,566	1,283	1,566	1,414
6,850	6,900	688	688	688	688	9,850	9,900	1,124	988	1,124	988	12,850	12,900	1,574	1,288	1,574	1,421
6,900	6,950	693	693	693	693	9,900	9,950	1,131	993	1,131	993	12,900	12,950	1,581	1,293	1,581	1,429
6,950	7,000	698	698	698	698	9,950	10,000	1,139	998	1,139	998	12,950	13,000	1,589	1,298	1,589	1,436
7,000						10,000						13,000					
7,000	7,050	703	703	703	703	10,000	10,050	1,146	1,003	1,146	1,003	13,000	13,050	1,596	1,303	1,596	1,444
7,050	7,100	708	708	708	708	10,050	10,100	1,154	1,008	1,154	1,008	13,050	13,100	1,604	1,308	1,604	1,451
7,100	7,150	713	713	713	713	10,100	10,150	1,161	1,013	1,161	1,013	13,100	13,150	1,611	1,313	1,611	1,459
7,150	7,200	719	718	719	718	10,150	10,200	1,169	1,018	1,169	1,018	13,150	13,200	1,619	1,318	1,619	1,466
7,200	7,250	726	723	726	723	10,200	10,250	1,176	1,023	1,176	1,024	13,200	13,250	1,626	1,323	1,626	1,474
7,250	7,300	734	728	734	728	10,250	10,300	1,184	1,028	1,184	1,031	13,250	13,300	1,634	1,328	1,634	1,481
7,300	7,350	741	733	741	733	10,300	10,350	1,191	1,033	1,191	1,039	13,300	13,350	1,641	1,333	1,641	1,489
7,350	7,400	749	738	749	738	10,350	10,400	1,199	1,038	1,199	1,046	13,350	13,400	1,649	1,338	1,649	1,496
7,400	7,450	756	743	756	743	10,400	10,450	1,206	1,043	1,206	1,054	13,400	13,450	1,656	1,343	1,656	1,504
7,450	7,500	764	748	764	748	10,450	10,500	1,214	1,048	1,214	1,061	13,450	13,500	1,664	1,348	1,664	1,511
7,500	7,550	771	753	771	753	10,500	10,550	1,221	1,053	1,221	1,069	13,500	13,550	1,671	1,353	1,671	1,519
7,550	7,600	779	758	779	758	10,550	10,600	1,229	1,058	1,229	1,076	13,550	13,600	1,679	1,358	1,679	1,526
7,600	7,650	786	763	786	763	10,600	10,650	1,236	1,063	1,236	1,084	13,600	13,650	1,686	1,363	1,686	1,534
7,650	7,700	794	768	794	768	10,650	10,700	1,244	1,068	1,244	1,091	13,650	13,700	1,694	1,368	1,694	1,541
7,700	7,750	801	773	801	773	10,700	10,750	1,251	1,073	1,251	1,099	13,700	13,750	1,701	1,373	1,701	1,549
7,750	7,800	809	778	809	778	10,750	10,800	1,259	1,078	1,259	1,106	13,750	13,800	1,709	1,378	1,709	1,556
7,800	7,850	816	783	816	783	10,800	10,850	1,266	1,083	1,266	1,114	13,800	13,850	1,716	1,383	1,716	1,564
7,850	7,900	824	788	824	788	10,850	10,900	1,274	1,088	1,274	1,121	13,850	13,900	1,724	1,388	1,724	1,571
7,900	7,950	831	793	831	793	10,900	10,950	1,281	1,093	1,281	1,129	13,900	13,950	1,731	1,393	1,731	1,579
7,950	8,000	839	798	839	798	10,950	11,000	1,289	1,098	1,289	1,136	13,950	14,000	1,739	1,398	1,739	1,586

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

2004 Tax Table—Continued

If line 42 (taxable income) is—		And you are—				If line 42 (taxable income) is—		And you are—			
		Single	Married filing jointly *	Married filing separately	Head of a household			Single	Married filing jointly *	Married filing separately	Head of a household
At least	But less than	Your tax is—				At least	But less than	Your tax is—			
95,000						98,000					
95,000	95,050	21,234	17,231	21,871	19,356	98,000	98,050	22,074	17,981	22,861	20,106
95,050	95,100	21,248	17,244	21,887	19,369	98,050	98,100	22,088	17,994	22,877	20,119
95,100	95,150	21,262	17,256	21,904	19,381	98,100	98,150	22,102	18,006	22,894	20,131
95,150	95,200	21,276	17,269	21,920	19,394	98,150	98,200	22,116	18,019	22,910	20,144
95,200	95,250	21,290	17,281	21,937	19,406	98,200	98,250	22,130	18,031	22,927	20,156
95,250	95,300	21,304	17,294	21,953	19,419	98,250	98,300	22,144	18,044	22,943	20,169
95,300	95,350	21,318	17,306	21,970	19,431	98,300	98,350	22,158	18,056	22,960	20,181
95,350	95,400	21,332	17,319	21,986	19,444	98,350	98,400	22,172	18,069	22,976	20,194
95,400	95,450	21,346	17,331	22,003	19,456	98,400	98,450	22,186	18,081	22,993	20,206
95,450	95,500	21,360	17,344	22,019	19,469	98,450	98,500	22,200	18,094	23,009	20,219
95,500	95,550	21,374	17,356	22,036	19,481	98,500	98,550	22,214	18,106	23,026	20,231
95,550	95,600	21,388	17,369	22,052	19,494	98,550	98,600	22,228	18,119	23,042	20,244
95,600	95,650	21,402	17,381	22,069	19,506	98,600	98,650	22,242	18,131	23,059	20,256
95,650	95,700	21,416	17,394	22,085	19,519	98,650	98,700	22,256	18,144	23,075	20,269
95,700	95,750	21,430	17,406	22,102	19,531	98,700	98,750	22,270	18,156	23,092	20,281
95,750	95,800	21,444	17,419	22,118	19,544	98,750	98,800	22,284	18,169	23,108	20,294
95,800	95,850	21,458	17,431	22,135	19,556	98,800	98,850	22,298	18,181	23,125	20,306
95,850	95,900	21,472	17,444	22,151	19,569	98,850	98,900	22,312	18,194	23,141	20,319
95,900	95,950	21,486	17,456	22,168	19,581	98,900	98,950	22,326	18,206	23,158	20,331
95,950	96,000	21,500	17,469	22,184	19,594	98,950	99,000	22,340	18,219	23,174	20,344
96,000						99,000					
96,000	96,050	21,514	17,481	22,201	19,606	99,000	99,050	22,354	18,231	23,191	20,356
96,050	96,100	21,528	17,494	22,217	19,619	99,050	99,100	22,368	18,244	23,207	20,369
96,100	96,150	21,542	17,506	22,234	19,631	99,100	99,150	22,382	18,256	23,224	20,381
96,150	96,200	21,556	17,519	22,250	19,644	99,150	99,200	22,396	18,269	23,240	20,394
96,200	96,250	21,570	17,531	22,267	19,656	99,200	99,250	22,410	18,281	23,257	20,406
96,250	96,300	21,584	17,544	22,283	19,669	99,250	99,300	22,424	18,294	23,273	20,419
96,300	96,350	21,598	17,556	22,300	19,681	99,300	99,350	22,438	18,306	23,290	20,431
96,350	96,400	21,612	17,569	22,316	19,694	99,350	99,400	22,452	18,319	23,306	20,444
96,400	96,450	21,626	17,581	22,333	19,706	99,400	99,450	22,466	18,331	23,323	20,456
96,450	96,500	21,640	17,594	22,349	19,719	99,450	99,500	22,480	18,344	23,339	20,469
96,500	96,550	21,654	17,606	22,366	19,731	99,500	99,550	22,494	18,356	23,356	20,481
96,550	96,600	21,668	17,619	22,382	19,744	99,550	99,600	22,508	18,369	23,372	20,494
96,600	96,650	21,682	17,631	22,399	19,756	99,600	99,650	22,522	18,381	23,389	20,506
96,650	96,700	21,696	17,644	22,415	19,769	99,650	99,700	22,536	18,394	23,405	20,519
96,700	96,750	21,710	17,656	22,432	19,781	99,700	99,750	22,550	18,406	23,422	20,531
96,750	96,800	21,724	17,669	22,448	19,794	99,750	99,800	22,564	18,419	23,438	20,544
96,800	96,850	21,738	17,681	22,465	19,806	99,800	99,850	22,578	18,431	23,455	20,556
96,850	96,900	21,752	17,694	22,481	19,819	99,850	99,900	22,592	18,444	23,471	20,569
96,900	96,950	21,766	17,706	22,498	19,831	99,900	99,950	22,606	18,456	23,488	20,581
96,950	97,000	21,780	17,719	22,514	19,844	99,950	100,000	22,620	18,469	23,504	20,594
97,000											
97,000	97,050	21,794	17,731	22,531	19,856	<div style="border: 1px solid black; border-radius: 50%; padding: 20px; width: fit-content; margin: 0 auto;"> <p>\$100,000 or over — use the Tax Computation Worksheet on page 72</p> </div>					
97,050	97,100	21,808	17,744	22,547	19,869						
97,100	97,150	21,822	17,756	22,564	19,881						
97,150	97,200	21,836	17,769	22,580	19,894						
97,200	97,250	21,850	17,781	22,597	19,906						
97,250	97,300	21,864	17,794	22,613	19,919						
97,300	97,350	21,878	17,806	22,630	19,931						
97,350	97,400	21,892	17,819	22,646	19,944						
97,400	97,450	21,906	17,831	22,663	19,956						
97,450	97,500	21,920	17,844	22,679	19,969						
97,500	97,550	21,934	17,856	22,696	19,981						
97,550	97,600	21,948	17,869	22,712	19,994						
97,600	97,650	21,962	17,881	22,729	20,006						
97,650	97,700	21,976	17,894	22,745	20,019						
97,700	97,750	21,990	17,906	22,762	20,031						
97,750	97,800	22,004	17,919	22,778	20,044						
97,800	97,850	22,018	17,931	22,795	20,056						
97,850	97,900	22,032	17,944	22,811	20,069						
97,900	97,950	22,046	17,956	22,828	20,081						
97,950	98,000	22,060	17,969	22,844	20,094						

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

2004 Tax Computation Worksheet—Line 43



See the instructions for line 43 that begin on page 33 to see if you must use the worksheet below to figure your tax.

Section A—Use if your filing status is **Single**. Complete the row below that applies to you.

Taxable income. If line 42 is—	(a) Enter the amount from line 42	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040, line 43
At least \$100,000 but not over \$146,750	\$	× 28% (.28)	\$	\$ 5,373.00	\$
Over \$146,750 but not over \$319,100	\$	× 33% (.33)	\$	\$ 12,710.50	\$
Over \$319,100	\$	× 35% (.35)	\$	\$ 19,092.50	\$

Section B—Use if your filing status is **Married filing jointly** or **qualifying widow(er)**. Complete the row below that applies to you.

Taxable income. If line 42 is—	(a) Enter the amount from line 42	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040, line 43
At least \$100,000 but not over \$117,250	\$	× 25% (.25)	\$	\$ 6,525.00	\$
Over \$117,250 but not over \$178,650	\$	× 28% (.28)	\$	\$ 10,042.50	\$
Over \$178,650 but not over \$319,100	\$	× 33% (.33)	\$	\$ 18,975.00	\$
Over \$319,100	\$	× 35% (.35)	\$	\$ 25,357.00	\$

Section C—Use if your filing status is **Married filing separately**. Complete the row below that applies to you.

Taxable income. If line 42 is—	(a) Enter the amount from line 42	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040, line 43
At least \$100,000 but not over \$159,550	\$	× 33% (.33)	\$	\$ 9,487.50	\$
Over \$159,550	\$	× 35% (.35)	\$	\$ 12,678.50	\$

Section D—Use if your filing status is **Head of household**. Complete the row below that applies to you.

Taxable income. If line 42 is—	(a) Enter the amount from line 42	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040, line 43
At least \$100,000 but not over \$100,500	\$	× 25% (.25)	\$	\$ 4,400.00	\$
Over \$100,500 but not over \$162,700	\$	× 28% (.28)	\$	\$ 7,415.00	\$
Over \$162,700 but not over \$319,100	\$	× 33% (.33)	\$	\$ 15,550.00	\$
Over \$319,100	\$	× 35% (.35)	\$	\$ 21,932.00	\$