

2001 Tax Rate Schedules



Use **only** if your taxable income (Form 1040, line 39) 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 39, is: <i>Over—</i> | <i>But not over—</i> | Enter on Form 1040, line 40 | <i>of the amount over—</i> |
|--|----------------------|-----------------------------|----------------------------|
| \$0 | \$27,050 | 15% | \$0 |
| 27,050 | 65,550 | \$4,057.50 + 27.5% | 27,050 |
| 65,550 | 136,750 | 14,645.00 + 30.5% | 65,550 |
| 136,750 | 297,350 | 36,361.00 + 35.5% | 136,750 |
| 297,350 | | 93,374.00 + 39.1% | 297,350 |

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

| If the amount on Form 1040, line 39, is: <i>Over—</i> | <i>But not over—</i> | Enter on Form 1040, line 40 | <i>of the amount over—</i> |
|--|----------------------|-----------------------------|----------------------------|
| \$0 | \$45,200 | 15% | \$0 |
| 45,200 | 109,250 | \$6,780.00 + 27.5% | 45,200 |
| 109,250 | 166,500 | 24,393.75 + 30.5% | 109,250 |
| 166,500 | 297,350 | 41,855.00 + 35.5% | 166,500 |
| 297,350 | | 88,306.75 + 39.1% | 297,350 |

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

| If the amount on Form 1040, line 39, is: <i>Over—</i> | <i>But not over—</i> | Enter on Form 1040, line 40 | <i>of the amount over—</i> |
|--|----------------------|-----------------------------|----------------------------|
| \$0 | \$22,600 | 15% | \$0 |
| 22,600 | 54,625 | \$3,390.00 + 27.5% | 22,600 |
| 54,625 | 83,250 | 12,196.88 + 30.5% | 54,625 |
| 83,250 | 148,675 | 20,927.50 + 35.5% | 83,250 |
| 148,675 | | 44,153.38 + 39.1% | 148,675 |

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

| If the amount on Form 1040, line 39, is: <i>Over—</i> | <i>But not over—</i> | Enter on Form 1040, line 40 | <i>of the amount over—</i> |
|--|----------------------|-----------------------------|----------------------------|
| \$0 | \$36,250 | 15% | \$0 |
| 36,250 | 93,650 | \$5,437.50 + 27.5% | 36,250 |
| 93,650 | 151,650 | 21,222.50 + 30.5% | 93,650 |
| 151,650 | 297,350 | 38,912.50 + 35.5% | 151,650 |
| 297,350 | | 90,636.00 + 39.1% | 297,350 |



Dependents,
see the
worksheet
on page 33.