## 1991

Tax Rate Schedules

Caution: Use only if your taxable income (Form 1040, line 37) is $\$ 50,000$ 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 $\$ 50,000$, all levels of taxable income are shown so taxpayers can see the tax rate that applies to each level.)

Schedule $\mathbf{X}$-Use if your filing status is Single

| If the amount on <br> Form 1040, line <br> 37, is: <br> Over- | But not <br> over- | Enter on <br> Form 1040, <br> line 38 | of the <br> amount <br> over- |
| :--- | ---: | :--- | ---: |
| $\$ 0$ | $\$ 20,350$ | $\ldots \ldots \ldots \mathbf{1 5 \%}$ | $\mathbf{\$ 0}$ |
| 20,350 | 49,300 | $\mathbf{\$ 3 , 0 5 2 . 5 0}+\mathbf{2 8 \%}$ | $\mathbf{2 0 , 3 5 0}$ |
| 49,300 | $\ldots \ldots \ldots$ | $\mathbf{1 1 , 1 5 8 . 5 0 + \mathbf { 3 1 \% }}$ | $\mathbf{4 9 , 3 0 0}$ |

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: Over- | But not over- | Enter on Form 1040, line 38 | of the amount over- |
| :---: | :---: | :---: | :---: |
| \$0 | \$34,000 | ..... 15\% | \$0 |
| 34,000 | 82,150 | \$5,100.00 + 28\% | 34,000 |
| 82,150 |  | 18,582.00 + 31\% | 82,150 |

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

| If the amount on Form 1040, line 37, is: <br> Over- | But not over- | Enter on Form 1040, line 38 | of the amount over- |
| :---: | :---: | :---: | :---: |
| \$0 | \$17,000 | .-.... 15\% | \$0 |
| 17,000 | 41,075 | \$2,550.00 + 28\% | 17,000 |
| 41,075 | -----... | 9,291.00 + 31\% | 41,075 |

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

| If the amount on <br> Form 1040, line <br> 37, is: <br> Over- | But not <br> over- | Enter on <br> Form 1040, <br> line 38 | of the <br> amount <br> over- |
| :--- | :---: | :--- | ---: |
| $\$ 0$ | $\$ 27,300$ | $\ldots \ldots \ldots \mathbf{1 5 \%}$ | $\mathbf{\$ 0}$ |
| 27,300 | 70,450 | $\mathbf{\$ 4 , 0 9 5 . 0 0 + \mathbf { 2 8 \% }}$ | $\mathbf{2 7 , 3 0 0}$ |
| 70,450 | $\mathbf{1 6 , 1 7 7 . 0 0 + 3 1 \%}$ | $\mathbf{7 0 , 4 5 0}$ |  |

