# 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 X—Use if your filing status is Single

If the amount on Form 1040, line 37, is:  Over—	But not over—	Enter on Form 1040, line 38	of the amount over—
\$0	\$20,350	15%	\$0
20,350	49,300	\$3,052.50 + 28%	20,350
49,300		11,158.50 + 31%	49,300

## 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:	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 Form 1040, line 37, is:  Over—	But not over—	Enter on Form 1040, line 38	of the amount over—
\$0	\$27,300	15%	\$0
27,300	70,450	\$4,095.00 + 28%	27,300
70,450		16,177.00 + 31%	70,450