



1995

Publication 1407

Federal Tax Forms Advance Proof Copies

These advance proofs are subject to change and OMB approval before they are released for printing later this year.

Attached are advance proof copies of the following 1995 Federal tax forms and schedules for individual taxpayers:

- Form 1040EZ
- Form 1040A
- Schedules 1, 2, and 3 of Form 1040A
- Form 1040
- Schedules A, B, C, C-EZ, D, E, EIC, F, R, and SE of Form 1040
- **NEW Schedule H**, Household Employment Taxes
- 1995 Tax Table
- 1995 Tax Rate Schedules
- 1995 Earned Income Credit (EIC) Table

New Schedule H (Form 1040) will be used by taxpayers to report employment taxes on wages paid in 1995 to their household employees. Prior to 1995, some of the household employment taxes were reported and paid quarterly using Form 942, which is now obsolete.

We have circled major changes on each item in this package. Schedules B, C, C-EZ, D, E, F, and SE have no major changes.

If you have comments about these items, please let us know by August 31, 1995. Write to: Tax Forms Committee, Early Release, Internal Revenue Service, Room 5577, 1111 Constitution Ave., NW, Washington, DC 20224. Although we may be unable to give detailed responses to your comments, we will carefully consider each suggestion.

If you need additional copies of this package, please write to: Internal Revenue Service, P.O. Box 25866, Richmond, VA 23289-5866. There will be a release of advance proofs of other major tax forms in August.



Form 1040EZ Income Tax Return for Single and Joint Filers With No Dependents (99) 1995

OMB No. 1545-0675

Use the IRS label (See page 12.) Otherwise, please print.

Labels for name, address, and spouse information.

Grids for social security numbers.

See instructions on back and in Form 1040EZ booklet.

Presidential Election Campaign (See page 12.)

Questions about the Presidential Election Campaign.

Yes/No boxes and Dollars/Cents grid.

Income

Attach Copy B of Form(s) W-2 here. Enclose, but do not attach, any payment with your return.

Income lines 1 through 6.

Note: You must check Yes or No.

Payments and tax

Payment and tax lines 7 through 10.

Refund or amount you owe

Refund and amount you owe lines 11 and 12.

I have read this return. Under penalties of perjury, I declare that to the best of my knowledge and belief, the return is true, correct, and accurately lists all amounts and sources of income I received during the tax year.

Sign your return

Signature and occupation fields for taxpayer and spouse.

Keep a copy of this form for your records.

For IRS Use Only — Please do not write in boxes below.

Grid for IRS use only.

Use this form if

- Your filing status is single or married filing jointly.
- You do not claim any dependents.
- You had **only** wages, salaries, tips, taxable scholarship or fellowship grants, or unemployment compensation, and your taxable interest income was \$400 or less. **But** if you earned tips, including allocated tips, that are not included in box 5 and box 7 of your W-2, you may not be able to use Form 1040EZ. See page 14.
- You did not receive any advance earned income credit payments.
- You (and your spouse if married) were under 65 on January 1, 1996, and not blind at the end of 1995.
- Your taxable income (line 6) is less than \$50,000.

Caution: If married and either you or your spouse had total wages of over \$61,200, you may not be able to use this form. See page 7.

If you are not sure about your filing status, see page 7. If you have questions about dependents, call Tele-Tax (see page 26) and listen to topic 354. If you **can't use this form**, call Tele-Tax (see page 26) and listen to topic 352.

Filling in your return

Because this form is read by a machine, please print your numbers inside the boxes like this:

9	8	7	6	5	4	3	2	1	0
---	---	---	---	---	---	---	---	---	---

Do not type your numbers. Do not use dollar signs.

If you received a scholarship or fellowship grant or tax-exempt interest income, such as on municipal bonds, see the booklet before filling in the form. Also, see the booklet if you received a Form 1099-INT showing income tax withheld.

Remember, you must report all wages, salaries, and tips even if you don't get a W-2 form from your employer. You must also report all your taxable interest income, including interest from banks, savings and loans, credit unions, etc., even if you don't get a Form 1099-INT.

If you paid someone to prepare your return, see page 21.

Worksheet for dependents who checked "Yes" on line 5

Use this worksheet to figure the amount to enter on line 5 if someone can claim you (or your spouse if married) as a dependent, even if that person chooses not to do so. To find out if someone can claim you as a dependent, call Tele-Tax (see page 26) and listen to topic 354.

- | | |
|---|------------------|
| A. Enter the amount from line 1 on the front. | A. _____ |
| B. Minimum standard deduction. | B. <u>650.00</u> |
| C. Enter the LARGER of line A or line B here. | C. _____ |
| D. Maximum standard deduction. If single, enter 3,900.00; if married, enter 6,550.00. | D. _____ |
| E. Enter the SMALLER of line C or line D here. This is your standard deduction. | E. _____ |
| F. Exemption amount. | F. _____ |
| • If single, enter 0. | |
| • If married and both you and your spouse can be claimed as dependents, enter 0. | |
| • If married and only one of you can be claimed as a dependent, enter 2,500.00. | F. _____ |
| G. Add lines E and F. Enter the total here and on line 5 on the front. | G. _____ |

If you checked "No" on line 5 because no one can claim you (or your spouse if married) as a dependent, enter on line 5 the amount shown below that applies to you.

- Single, enter 6,400.00. This is the total of your standard deduction (3,900.00) and personal exemption (2,500.00).
- Married, enter 11,550.00. This is the total of your standard deduction (6,550.00), exemption for yourself (2,500.00), and exemption for your spouse (2,500.00).

Avoid mistakes

See page 21 of the Form 1040EZ booklet for a list of common mistakes to avoid. Errors will delay your refund.

Mailing your return

Mail your return by **April 15, 1996**. Use the envelope that came with your booklet. If you don't have that envelope, see page 33 for the address to use.

Label
(See page 19.)

Use the IRS label.
Otherwise, please print or type.

L A B E L H E R E	Your first name and initial		Last name		
	If a joint return, spouse's first name and initial		Last name		
	Home address (number and street). If you have a P.O. box, see page 19.			Apt. no.	
	City, town or post office, state, and ZIP code. If you have a foreign address, see page 19.				

OMB No. 1545-0085

Your social security number

Spouse's social security number

For Privacy Act and Paperwork Reduction Act Notice, see page 8.

Note: Checking "Yes" will not change your tax or reduce your refund.

Presidential Election Campaign Fund (See page 19.)

Do you want \$3 to go to this fund?	Yes	No
If a joint return, does your spouse want \$3 to go to this fund?		

Check the box for your filing status

(See page 20.)
Check only one box.

- 1 Single
- 2 Married filing joint return (even if only one had income)
- 3 Married filing separate return. Enter spouse's social security number above and full name here. ▶ _____
- 4 Head of household (with qualifying person). (See page 21.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶ _____
- 5 Qualifying widow(er) with dependent child (year spouse died ▶ 19 ____). (See page 22.)

Figure your exemptions

(See page 22.)

If more than seven dependents, see page 25.

6a Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a. But be sure to check the box on line 18b on page 2.

b Spouse

c Dependents:

(1) First name	Last name	(2) Dependent's social security number. If born in 1995, see page 25.	(3) Dependent's relationship to you	(4) No. of months lived in your home in 1995	No. of boxes checked on 6a and 6b	No. of your children on 6c who:
						• lived with you
						• didn't live with you due to divorce or separation (see page 26)
						Dependents on 6c not entered above

d If your child didn't live with you but is claimed as your dependent under a pre-1985 agreement, check here ▶

e Total number of exemptions claimed. Add numbers entered on lines above

Figure your adjusted gross income

Attach Copy B of your Forms W-2 and 1099-R here. If you didn't get a W-2, see page 27. Enclose, but do not attach, any payment with your return.

Bar Code
(size and format to be determined)

7	Wages, salaries, tips, etc. This should be shown in box 1 of your W-2 form(s). Attach Form(s) W-2.	7
8a	Taxable interest income (see page 28). If over \$400, attach Schedule 1.	8a
b	Tax-exempt interest. DO NOT include on line 8a.	8b
9	Dividends. If over \$400, attach Schedule 1.	9
10a	Total IRA distributions.	10a
10b	Taxable amount (see page 29).	10b
11a	Total pensions and annuities.	11a
11b	Taxable amount (see page 29).	11b
12	Unemployment compensation (see page 32).	12
13a	Social security benefits.	13a
13b	Taxable amount (see page 33).	13b
14	Add lines 7 through 13b (far right column). This is your total income.	14
15a	Your IRA deduction (see page 36).	15a
b	Spouse's IRA deduction (see page 36).	15b
c	Add lines 15a and 15b. These are your total adjustments.	15c
16	Subtract line 15c from line 14. This is your adjusted gross income. If less than \$26,673 and a child lived with you (less than \$9,230 if a child didn't live with you), see "Earned income credit" on page 47.	16

Figure your standard deduction, exemption amount, and taxable income

17	Enter the amount from line 16.	17	
18a	Check if: <input type="checkbox"/> You were 65 or older <input type="checkbox"/> Blind <input type="checkbox"/> Spouse was 65 or older <input type="checkbox"/> Blind } Enter number of boxes checked ▶ 18a <input type="checkbox"/>		
b	If your parent (or someone else) can claim you as a dependent, check here. ▶ 18b <input type="checkbox"/>		
c	If you are married filing separately and your spouse itemizes deductions, see page 40 and check here. ▶ 18c <input type="checkbox"/>		
19	Enter the standard deduction shown below for your filing status. But if you checked any box on line 18a or b , go to page 40 to find your standard deduction. If you checked box 18c , enter -0-.		
	• Single—\$3,900 • Married filing jointly or Qualifying widow(er)—\$6,550		
	• Head of household—\$5,750 • Married filing separately—\$3,275	19	
20	Subtract line 19 from line 17. If line 19 is more than line 17, enter -0-.	20	
21	Multiply \$2,500 by the total number of exemptions claimed on line 6e.	21	
22	Subtract line 21 from line 20. If line 21 is more than line 20, enter -0-. This is your taxable income . ▶ 22	22	

Figure your tax, credits, and payments

If you want the IRS to figure your tax, see the instructions for line 22 on page 41.

23	Find the tax on the amount on line 22. Check if from: <input type="checkbox"/> Tax Table (pages 65–70) or <input type="checkbox"/> Form 8615 (see page 41).	23	
24a	Credit for child and dependent care expenses. Attach Schedule 2.	24a	
b	Credit for the elderly or the disabled. Attach Schedule 3.	24b	
c	Add lines 24a and 24b. These are your total credits .	24c	
25	Subtract line 24c from line 23. If line 24c is more than line 23, enter -0-.	25	
26	Advance earned income credit payments from Form W-2.	26	
27	Household employment taxes. Attach Schedule H.	27	
28	Add lines 25, 26, and 27. This is your total tax . ▶ 28	28	
29a	Total Federal income tax withheld. If any is from Form(s) 1099, check here. ▶ <input type="checkbox"/> 29a	29a	
b	1995 estimated tax payments and amount applied from 1994 return.	29b	
c	Earned income credit. Attach Schedule EIC if you have a qualifying child. Nontaxable earned income: amount ▶ and type ▶	29c	
d	Add lines 29a, 29b, and 29c (don't include nontaxable earned income). These are your total payments . ▶ 29d	29d	

Figure your refund or amount you owe

30	If line 29d is more than line 28, subtract line 28 from line 29d. This is the amount you overpaid .	30	
31	Amount of line 30 you want refunded to you .	31	
32	Amount of line 30 you want applied to your 1996 estimated tax .	32	
33	If line 28 is more than line 29d, subtract line 29d from line 28. This is the amount you owe . For details on how to pay, including what to write on your payment, see page 55.	33	
34	Estimated tax penalty (see page 55). Also, include on line 33.	34	

Bar Code (size and format to be determined)

Sign your return

Keep a copy of this return for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

▶ Your signature	Date	Your occupation
▶ Spouse's signature. If joint return, BOTH must sign.	Date	Spouse's occupation

Paid preparer's use only

Preparer's signature ▶	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN
Firm's name (or yours if self-employed) and address ▶	E.I. No.	ZIP code	

Schedule 2
(Form 1040A)

Department of the Treasury—Internal Revenue Service

Child and Dependent Care Expenses for Form 1040A Filers (99) **1995**

OMB No. 1545-0085

Name(s) shown on Form 1040A

Your social security number

You need to understand the following terms to complete this schedule: **Qualifying person(s)**, **Dependent care benefits**, **Qualified expenses**, and **Earned income**. See **Important terms** on page 73.

Part I

Persons or organizations who provided the care

You **MUST** complete this part.

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see page 75)

(If you need more space, use the bottom of page 2.)

2 Add the amounts in column (d) of line 1. 2

3 Enter the number of **qualifying persons** cared for in 1995 . . . ▶

Did you receive dependent care benefits?	NO	▶	Complete only Part II below.
	YES	▶	Complete Part III on the back now.

Part II

Credit for child and dependent care expenses

4 Enter the amount of **qualified expenses** you incurred and paid in 1995. DO NOT enter more than \$2,400 for one qualifying person or \$4,800 for two or more persons. If you completed Part III, enter the amount from line 25. 4

5 Enter YOUR **earned income**. 5

6 If married filing a joint return, enter YOUR SPOUSE'S earned income (if student or disabled, see page 76); **all others**, enter the amount from line 5. 6

7 Enter the **smallest** of line 4, 5, or 6. 7

8 Enter the amount from Form 1040A, line 17. 8

9 Enter on line 9 the decimal amount shown below that applies to the amount on line 8.

If line 8 is—			If line 8 is—		
Over	But not over	Decimal amount is	Over	But not over	Decimal amount is
\$0—10,000		.30	\$20,000—22,000		.24
10,000—12,000		.29	22,000—24,000		.23
12,000—14,000		.28	24,000—26,000		.22
14,000—16,000		.27	26,000—28,000		.21
16,000—18,000		.26	28,000—No limit		.20
18,000—20,000		.25			

10 Multiply **line 7** by the decimal amount on line 9. Enter the result. Then, see page 76 for the amount of credit to enter on Form 1040A, line 24a. 9 × 10 =

Caution: If you paid a person who worked in your home, you may have to pay employment taxes. See the instructions for Form 1040A, line 27, on page 43.

Bar Code

(size and format to be determined)

Part III
Dependent care benefits

Complete this part **only** if you received these benefits.

11	Enter the total amount of dependent care benefits you received for 1995. This amount should be shown in box 10 of your W-2 form(s). DO NOT include amounts that were reported to you as wages in box 1 of Form(s) W-2.	11
12	Enter the amount forfeited, if any. See page 77.	12
13	Subtract line 12 from line 11.	13
14	Enter the total amount of qualified expenses incurred in 1995 for the care of the qualifying person(s).	14
15	Enter the smaller of line 13 or 14.	15
16	Enter YOUR earned income .	16
17	If married filing a joint return, enter YOUR SPOUSE'S earned income (if student or disabled, see the line 6 instructions); if married filing a separate return, see the instructions for the amount to enter; all others , enter the amount from line 16.	17
18	Enter the smallest of line 15, 16, or 17.	18
19	Excluded benefits. Enter here the smaller of the following: <ul style="list-style-type: none"> • The amount from line 18, or • \$5,000 (\$2,500 if married filing a separate return and you were required to enter your spouse's earned income on line 17). 	19
20	Taxable benefits. Subtract line 19 from line 13. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, write "DCB."	20
To claim the child and dependent care credit, complete lines 21–25 below, and lines 4–10 on the front of this schedule.		
21	Enter the amount of qualified expenses you incurred and paid in 1995. DO NOT include on this line any excluded benefits shown on line 19.	21
22	Enter \$2,400 (\$4,800 if two or more qualifying persons).	22
23	Enter the amount from line 19.	23
24	Subtract line 23 from line 22. If zero or less, STOP . You cannot take the credit. Exception. If you paid 1994 expenses in 1995, see the line 10 instructions.	24
25	Enter the smaller of line 21 or 24 here and on line 4 on the front of this schedule.	25

Bar Code

(size and format to be determined)

Schedule 3
(Form 1040A)

Department of the Treasury—Internal Revenue Service

Credit for the Elderly or the Disabled
for Form 1040A Filers

(99) **1995**

OMB No. 1545-0085

Name(s) shown on Form 1040A

Your social security number

You may be able to take this credit and reduce your tax if by the end of 1995:

- You were age 65 or older, **OR** • You were under age 65, you retired on **permanent and total** disability, and you received taxable disability income.

But you must also meet other tests. See the separate instructions for Schedule 3.

Note: In most cases, the IRS can figure the credit for you. See page 40 of the Form 1040A instructions.

Part I	If your filing status is:	And by the end of 1995:	Check only one box:
Check the box for your filing status and age	Single, Head of household, or Qualifying widow(er) with dependent child	1 You were 65 or older	1 <input type="checkbox"/>
		2 You were under 65 and you retired on permanent and total disability	2 <input type="checkbox"/>
		3 Both spouses were 65 or older	3 <input type="checkbox"/>
		4 Both spouses were under 65, but only one spouse retired on permanent and total disability	4 <input type="checkbox"/>
		5 Both spouses were under 65, and both retired on permanent and total disability	5 <input type="checkbox"/>
		6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability	6 <input type="checkbox"/>
		7 One spouse was 65 or older, and the other spouse was under 65 and NOT retired on permanent and total disability	7 <input type="checkbox"/>
Married filing a joint return		8 You were 65 or older and you lived apart from your spouse for all of 1995	8 <input type="checkbox"/>
		9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 1995	9 <input type="checkbox"/>

Did you check box 1, 3, 7, or 8?	Yes →	Skip Part II and complete Part III on the back.
	No →	Complete Parts II and III.

Part II
Statement of permanent and total disability

Complete this part **only** if you checked box 2, 4, 5, 6, or 9 above.

- IF:**
- 1 You filed a physician's statement for this disability for 1983 or an earlier year, or you filed a statement for tax years after 1983 and your physician signed line B on the statement, **AND**
 - 2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 1995, check here . You do not have to file another statement for 1995. If you **did not** check this box, have your physician complete the statement below.

Physician's statement (See instructions at bottom of page 2.)

Bar Code

 (size and format to be determined)

I certify that _____
Name of disabled person

was permanently and totally disabled on January 1, 1976, or January 1, 1977, **OR** was permanently and totally disabled on the date he or she retired. If retired after 1976, enter the date retired ► _____

Physician: Sign your name on **either** line A or B below.

A The disability has lasted or can be expected to last continuously for at least a year	Physician's signature	Date
B There is no reasonable probability that the disabled condition will ever improve	Physician's signature	Date

Physician's name	Physician's address
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Part III
Figure your credit

10	If you checked (in Part I):	Enter:	
	Box 1, 2, 4, or 7	\$5,000	
	Box 3, 5, or 6	\$7,500	
	Box 8 or 9	\$3,750	10

Did you check box 2, 4, 5, 6, or 9 in Part I?

- Yes → You **must** complete line 11.
- No → Enter the amount from line 10 on line 12 and go to line 13.

11	<ul style="list-style-type: none"> • If you checked box 6 in Part I, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total. • If you checked box 2, 4, or 9 in Part I, enter your taxable disability income. • If you checked box 5 in Part I, add your taxable disability income to your spouse's taxable disability income. Enter the total. 		
	TIP: For more details on what to include on line 11, see the instructions.		11

12	If you completed line 11, enter the smaller of line 10 or line 11; all others , enter the amount from line 10.		12
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13	Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 1995:		
a	Nontaxable part of social security benefits, and Nontaxable part of railroad retirement benefits treated as social security. See instructions.	13a	
b	Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law. See instructions.	13b	
c	Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c.	13c	

14	Enter the amount from Form 1040A, line 17.	14	
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15	If you checked (in Part I):	Enter:	
	Box 1 or 2	\$7,500	
	Box 3, 4, 5, 6, or 7	\$10,000	
	Box 8 or 9	\$5,000	15

16	Subtract line 15 from line 14. If zero or less, enter -0-.	16	
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17	Enter one-half of line 16.	17	
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18	Add lines 13c and 17.		18
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19	Subtract line 18 from line 12. If zero or less, stop ; you cannot take the credit. Otherwise, go to line 20.		19
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20	Multiply line 19 by 15% (.15). Enter the result here and on Form 1040A, line 24b.		20
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Bar Code

(size and format to be determined)

Instructions for physician's statement

Taxpayer.—If you retired after 1976, enter the date you retired in the space provided in Part II.

Physician.—A person is permanently and totally disabled if **both** of the following apply:

1. He or she cannot engage in any substantial gainful activity because of a physical or mental condition, and
2. A physician determines that the disability has lasted or can be expected to last continuously for at least a year or can lead to death.

For the year Jan. 1–Dec. 31, 1995, or other tax year beginning , 1995, ending , 19 OMB No. 1545-0074

Label

(See instructions on page 12.)

Use the IRS label.

Otherwise, please print or type.

Form with fields for Name (First name and initial, Last name), Spouse's name, Home address, Apt. no., City, town or post office, state, and ZIP code.

Your social security number

Spouse's social security number

For Privacy Act and Paperwork Reduction Act Notice, see page 7.

Presidential Election Campaign

Do you want \$3 to go to this fund? If a joint return, does your spouse want \$3 to go to this fund?

Yes/No columns and Note: Checking "Yes" will not change your tax or reduce your refund.

Filing Status

(See page 12.)

Check only one box.

- 1 Single
2 Married filing joint return (even if only one had income)
3 Married filing separate return. Enter spouse's social security no. above and full name here.
4 Head of household (with qualifying person).
5 Qualifying widow(er) with dependent child

Exemptions

(See page 13.)

6a Yourself, 6b Spouse, 6c Dependents table with columns for Name, Social security number, Relationship, Months lived in home, 6d If your child didn't live with you but is claimed as your dependent under a pre-1985 agreement, check here, 6e Total number of exemptions claimed.

Income

Attach Copy B of your Forms W-2, W-2G, and 1099-R here.

If you did not get a W-2, see page 15.

Enclose, but do not attach, your payment and payment voucher. See page 32.

Table with 22 rows for income items: 7 Wages, salaries, tips, etc.; 8a Taxable interest income; 8b Tax-exempt interest; 9 Dividend income; 10 Taxable refunds, credits, or offsets of state and local income taxes; 11 Alimony received; 12 Business income or (loss); 13 Capital gain or (loss); 14 Other gains or (losses); 15a Total IRA distributions; 15b Taxable amount; 16a Total pensions and annuities; 16b Taxable amount; 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc.; 18 Farm income or (loss); 19 Unemployment compensation; 20a Social security benefits; 20b Taxable amount; 21 Other income; 22 Add the amounts in the far right column for lines 7 through 21. This is your total income.

Adjustments to Income

Table with 10 rows for adjustments: 23a Your IRA deduction; 23b Spouse's IRA deduction; 24 Moving expenses; 25 One-half of self-employment tax; 26 Self-employed health insurance deduction; 27 Keogh & self-employed SEP plans; 28 Penalty on early withdrawal of savings; 29 Alimony paid; 30 Add lines 23a through 29. These are your total adjustments.

Adjusted Gross Income

31 Subtract line 30 from line 22. This is your adjusted gross income. If less than \$26,673 and a child lived with you (less than \$9,230 if a child didn't live with you), see "Earned Income Credit" on page 27.

Tax Computation

(See page 23.)

If you want the IRS to figure your tax, see page 24.

32 Amount from line 31 (adjusted gross income)
33a Check if: You were 65 or older, Blind; Spouse was 65 or older, Blind.
b If your parent (or someone else) can claim you as a dependent, check here
c If you are married filing separately and your spouse itemizes deductions or you are a dual-status alien, see page 23 and check here.
34 Enter the larger of: Itemized deductions from Schedule A, line 28, OR Standard deduction shown below for your filing status.
35 Subtract line 34 from line 32
36 If line 32 is \$86,025 or less, multiply \$2,500 by the total number of exemptions claimed on line 6e.
37 Taxable income. Subtract line 36 from line 35.
38 Tax. Check if from a Tax Table, b Tax Rate Schedules, c Capital Gain Tax Worksheet, or d Form 8615
39 Additional taxes. Check if from a Form 4970 b Form 4972
40 Add lines 38 and 39.

Credits

(See page 24.)

41 Credit for child and dependent care expenses. Attach Form 2441
42 Credit for the elderly or the disabled. Attach Schedule R
43 Foreign tax credit. Attach Form 1116
44 Other credits (see page 25). Check if from a Form 3800 b Form 8396 c Form 8801 d Form (specify)
45 Add lines 41 through 44
46 Subtract line 45 from line 40. If line 45 is more than line 40, enter -0-

Other Taxes

(See page 25.)

47 Self-employment tax. Attach Schedule SE
48 Alternative minimum tax. Attach Form 6251
49 Recapture taxes. Check if from a Form 4255 b Form 8611 c Form 8828
50 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137
51 Tax on qualified retirement plans, including IRAs. If required, attach Form 5329
52 Advance earned income credit payments from Form W-2
53 Household employment taxes. Attach Schedule H
54 Add lines 46 through 53. This is your total tax.

Payments

Attach Forms W-2, W-2G, and 1099-R on the front.

55 Federal income tax withheld. If any is from Form(s) 1099, check
56 1995 estimated tax payments and amount applied from 1994 return
57 Earned income credit. Attach Schedule EIC if you have a qualifying child. Nontaxable earned income: amount and type
58 Amount paid with Form 4868 (extension request)
59 Excess social security and RRTA tax withheld (see page 32)
60 Other payments. Check if from a Form 2439 b Form 4136
61 Add lines 55 through 60. These are your total payments

Refund or Amount You Owe

62 If line 61 is more than line 54, subtract line 54 from line 61. This is the amount you OVERPAID.
63 Amount of line 62 you want REFUNDED TO YOU.
64 Amount of line 62 you want APPLIED TO YOUR 1996 ESTIMATED TAX
65 If line 54 is more than line 61, subtract line 61 from line 54. This is the AMOUNT YOU OWE. For details on how to pay (including using Form 1040-V, Payment Voucher, see page 32)
66 Estimated tax penalty (see page 33). Also include on line 65

Sign Here

Keep a copy of this return for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.
Your signature Date Your occupation
Spouse's signature. If a joint return, BOTH must sign. Date Spouse's occupation

Paid Preparer's Use Only

Preparer's signature Date Check if self-employed Preparer's social security no.
Firm's name (or yours if self-employed) and address E.I. No.
ZIP code

SCHEDULES A&B
(Form 1040)

Schedule A—Itemized Deductions

OMB No. 1545-0074

1995

Attachment
Sequence No. **07**

Department of the Treasury
Internal Revenue Service (99)

(Schedule B is on back)

▶ **Attach to Form 1040.** ▶ See Instructions for Schedules A and B (Form 1040).

Name(s) shown on Form 1040

Your social security number

Medical and Dental Expenses	1	Caution: Do not include expenses reimbursed or paid by others. Medical and dental expenses (see page A-1)	1				
	2	Enter amount from Form 1040, line 32. | 2 |					
	3	Multiply line 2 above by 7.5% (.075)	3				
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-				4	
Taxes You Paid (See page A-1.)	5	State and local income taxes	5				
	6	Real estate taxes (see page A-2)	6				
	7	Personal property taxes	7				
	8	Other taxes. List type and amount ▶	8				
	9	Add lines 5 through 8				9	
Interest You Paid (See page A-2.)	10	Home mortgage interest and points reported to you on Form 1098	10				
	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-3 and show that person's name, identifying no., and address ▶	11				
	12	Points not reported to you on Form 1098. See page A-3 for special rules	12				
	13	Investment interest. If required, attach Form 4952. (See page A-3.)	13				
Note: Personal interest is not deductible.	14	Add lines 10 through 13				14	
Gifts to Charity If you made a gift and got a benefit for it, see page A-3.	15	Gifts by cash or check. If you made any gift of \$250 or more, see page A-3	15				
	16	Other than by cash or check. If any gift of \$250 or more, see page A-3. If over \$500, you MUST attach Form 8283	16				
	17	Carryover from prior year	17				
	18	Add lines 15 through 17				18	
Casualty and Theft Losses	19	Casualty or theft loss(es). Attach Form 4684. (See page A-4.)				19	
Job Expenses and Most Other Miscellaneous Deductions (See page A-5 for expenses to deduct here.)	20	Unreimbursed employee expenses—job travel, union dues, job education, etc. If required, you MUST attach Form 2106 or 2106-EZ. (See page A-5.) ▶	20				
	21	Tax preparation fees	21				
	22	Other expenses—investment, safe deposit box, etc. List type and amount ▶	22				
	23	Add lines 20 through 22	23				
	24	Enter amount from Form 1040, line 32. | 24 |					
	25	Multiply line 24 above by 2% (.02)	25				
	26	Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-				26	
Other Miscellaneous Deductions	27	Other—from list on page A-5. List type and amount ▶				27	
Total Itemized Deductions	28	Is Form 1040, line 32, over \$114,700 (over \$57,350 if married filing separately)? NO. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter on Form 1040, line 34, the larger of this amount or your standard deduction. YES. Your deduction may be limited. See page A-5 for the amount to enter.				28	

Name(s) shown on Form 1040. Do not enter name and social security number if shown on other side.

Your social security number

Schedule B—Interest and Dividend Income

Attachment Sequence No. 08

Part I Interest Income

(See pages 15 and B-1.)

Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

Note: If you had over \$400 in taxable interest income, you must also complete Part III.

- 1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also, show that buyer's social security number and address

Form with dotted lines for listing interest payers.

Table with columns for Amount and rows for interest items 1-4.

- 2 Add the amounts on line 1
3 Excludable interest on series EE U.S. savings bonds issued after 1989 from Form 8815, line 14. You MUST attach Form 8815 to Form 1040
4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a

Part II Dividend Income

(See pages 16 and B-1.)

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total dividends shown on that form.

Note: If you had over \$400 in gross dividends and/or other distributions on stock, you must also complete Part III.

- 5 List name of payer. Include gross dividends and/or other distributions on stock here. Any capital gain distributions and nontaxable distributions will be deducted on lines 7 and 8

Form with dotted lines for listing dividend payers.

Table with columns for Amount and rows for dividend items 5-10.

- 6 Add the amounts on line 5
7 Capital gain distributions. Enter here and on Schedule D
8 Nontaxable distributions. (See the inst. for Form 1040, line 9.)
9 Add lines 7 and 8
10 Subtract line 9 from line 6. Enter the result here and on Form 1040, line 9

*If you do not need Schedule D to report any other gains or losses, enter your capital gain distributions on Form 1040, line 13. Write "CGD" on the dotted line next to line 13.

Part III Foreign Accounts and Trusts

(See page B-2.)

If you had over \$400 of interest or dividends or had a foreign account or were a grantor of, or a transferor to, a foreign trust, you must complete this part.

- 11a At any time during 1995, did you have an interest in or a signature or other authority over a financial account in a foreign country...
b If "Yes," enter the name of the foreign country
12 Were you the grantor of, or transferor to, a foreign trust that existed during 1995, whether or not you have any beneficial interest in it?

Table with Yes/No columns for foreign account and trust questions.

SCHEDULE C (Form 1040)

Profit or Loss From Business

(Sole Proprietorship)

OMB No. 1545-0074

1995

Attachment Sequence No. 09

Department of the Treasury Internal Revenue Service (99)

Partnerships, joint ventures, etc., must file Form 1065.

Attach to Form 1040 or Form 1041. See Instructions for Schedule C (Form 1040).

Name of proprietor, Social security number (SSN), Principal business or profession, Business name, Business address, Accounting method, Method(s) used to value closing inventory, Was there any change in determining quantities, costs, or valuations, Did you "materially participate", If you started or acquired this business during 1995, check here.

Part I Income

Table with 7 rows for income items: 1 Gross receipts or sales, 2 Returns and allowances, 3 Subtract line 2 from line 1, 4 Cost of goods sold, 5 Gross profit, 6 Other income, 7 Gross income.

Part II Expenses. Enter expenses for business use of your home only on line 30.

Table with 32 rows for expense items: 8 Advertising, 9 Bad debts, 10 Car and truck expenses, 11 Commissions and fees, 12 Depletion, 13 Depreciation, 14 Employee benefit programs, 15 Insurance, 16 Interest, 17 Legal and professional services, 18 Office expense, 19 Pension and profit-sharing plans, 20 Rent or lease, 21 Repairs and maintenance, 22 Supplies, 23 Taxes and licenses, 24 Travel, meals, and entertainment, 25 Utilities, 26 Wages, 27 Other expenses, 28 Total expenses, 29 Tentative profit (loss), 30 Expenses for business use of your home, 31 Net profit or (loss), 32 Investment risk.

**SCHEDULE C-EZ
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Net Profit From Business
(Sole Proprietorship)

► Partnerships, joint ventures, etc., must file Form 1065.
► Attach to Form 1040 or Form 1041. ► See instructions on back.

OMB No. 1545-0074

1995

Attachment
Sequence No. **09A**

Name of proprietor

Social security number (SSN)

Part I General Information

**You May Use
This Schedule
Only If You:**

- Had gross receipts from your business of \$25,000 or less.
- Had business expenses of \$2,000 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as a sole proprietor.

And You:

- Had no employees during the year.
- Are not required to file **Form 4562**, Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, on page C-3 to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

A Principal business or profession, including product or service

B Enter principal business code
(see page C-6) ► | | | | |

C Business name. If no separate business name, leave blank.

D Employer ID number (EIN), if any
| | | | | | | | | |

E Business address (including suite or room no.). Address not required if same as on Form 1040, page 1.

City, town or post office, state, and ZIP code

Part II Figure Your Net Profit

1 Gross receipts. If more than \$25,000, you must use Schedule C. Caution: If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see Statutory Employees in the instructions for Schedule C, line 1, on page C-2 and check here <input type="checkbox"/>	1		
2 Total expenses. If more than \$2,000, you must use Schedule C. See instructions	2		
3 Net profit. Subtract line 2 from line 1. If less than zero, you must use Schedule C. Enter on Form 1040, line 12 , and ALSO on Schedule SE, line 2 . (Statutory employees do not report this amount on Schedule SE, line 2. Estates and trusts, enter on Form 1041, line 3.)	3		

Part III Information on Your Vehicle. Complete this part **ONLY** if you are claiming car or truck expenses on line 2.

- 4** When did you place your vehicle in service for business purposes? (month, day, year) ► / /
- 5** Of the total number of miles you drove your vehicle during 1995, enter the number of miles you used your vehicle for:
- a** Business **b** Commuting **c** Other
- 6** Do you (or your spouse) have another vehicle available for personal use? **Yes** **No**
- 7** Was your vehicle available for use during off-duty hours? **Yes** **No**
- 8a** Do you have evidence to support your deduction? **Yes** **No**
- b** If "Yes," is the evidence written? **Yes** **No**

Instructions

You may use Schedule C-EZ instead of Schedule C if you operated a business or practiced a profession as a sole proprietorship and you have met all the requirements listed in Part I of the form.

Line A

Describe the business or professional activity that provided your principal source of income reported on line 1. Give the general field or activity and the type of product or service.

Line B

Enter on this line the four-digit code that identifies your principal business or professional activity. See page C-6 for the list of codes.

Line D

You need an employer identification number (EIN) only if you had a Keogh plan or were required to file an employment, excise, estate, trust, or alcohol, tobacco, and firearms tax return. If you need an EIN, file **Form SS-4**, Application for Employer Identification Number. If you don't have an EIN, leave line D blank. **Do not** enter your SSN.

Line E

Enter your business address. Show a street address instead of a box number. Include the suite or room number, if any.

Line 1—Gross Receipts

Enter gross receipts from your trade or business. Be sure to include any amount you received in your trade or business that was reported on Form(s) 1099-MISC. You must show all items of taxable income actually or constructively received during the year (in cash, property, or services). Income is constructively received when it is credited to your account or set aside for you to use. Do not offset this amount by any losses.

Line 2—Total Expenses

Enter the total amount of all deductible business expenses you actually paid during the year. Examples of these expenses include advertising, car and truck expenses, commissions and fees, insurance, interest, legal and professional services, office expense, rent or lease expenses, repairs and maintenance, supplies, taxes, travel, 50% of business meals and entertainment, and utilities (including telephone). For details, see the instructions for Schedule C, Parts II and V, on pages C-2 through C-5.

If you claim car or truck expenses, be sure to complete Part III.

Proof as of
August 1995
(subject to change)



**SCHEDULE D
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

▶ **Attach to Form 1040.** ▶ **See Instructions for Schedule D (Form 1040).**
▶ **Use lines 20 and 22 for more space to list transactions for lines 1 and 9.**

OMB No. 1545-0074

1995

Attachment
Sequence No. **12**

Name(s) shown on Form 1040

Your social security number

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-3)	(e) Cost or other basis (see page D-3)	(f) LOSS If (e) is more than (d), subtract (d) from (e)	(g) GAIN If (d) is more than (e), subtract (e) from (d)
1						
2	Enter your short-term totals, if any, from line 21		2			
3	Total short-term sales price amounts. Add column (d) of lines 1 and 2		3			
4	Short-term gain from Forms 2119 and 6252, and short-term gain or loss from Forms 4684, 6781, and 8824				4	
5	Net short-term gain or loss from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5	
6	Short-term capital loss carryover. Enter the amount, if any, from line 9 of your 1994 Capital Loss Carryover Worksheet				6	
7	Add lines 1 through 6 in columns (f) and (g)				7	()
8	Net short-term capital gain or (loss). Combine columns (f) and (g) of line 7 ▶				8	

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

9						
10	Enter your long-term totals, if any, from line 23		10			
11	Total long-term sales price amounts. Add column (d) of lines 9 and 10		11			
12	Gain from Form 4797; long-term gain from Forms 2119, 2439, and 6252; and long-term gain or loss from Forms 4684, 6781, and 8824				12	
13	Net long-term gain or loss from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				13	
14	Capital gain distributions				14	
15	Long-term capital loss carryover. Enter the amount, if any, from line 14 of your 1994 Capital Loss Carryover Worksheet				15	
16	Add lines 9 through 15 in columns (f) and (g)				16	()
17	Net long-term capital gain or (loss). Combine columns (f) and (g) of line 16 ▶				17	

Part III Summary of Parts I and II

18	Combine lines 8 and 17. If a loss, go to line 19. If a gain, enter the gain on Form 1040, line 13. Note: If both lines 17 and 18 are gains, see the Capital Gain Tax Worksheet on page 25					18	
19	If line 18 is a loss, enter here and as a (loss) on Form 1040, line 13, the smaller of these losses: a The loss on line 18; or b (\$3,000) or, if married filing separately, (\$1,500) Note: See the Capital Loss Carryover Worksheet on page D-3 if the loss on line 18 exceeds the loss on line 19 or if Form 1040, line 35, is a loss.					19	()

**SCHEDULE E
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss
(From rental real estate, royalties, partnerships,
S corporations, estates, trusts, REMICs, etc.)

▶ Attach to Form 1040 or Form 1041. ▶ See Instructions for Schedule E (Form 1040).

OMB No. 1545-0074

1995

Attachment
Sequence No. **13**

Name(s) shown on return

Your social security number

Part I **Income or Loss From Rental Real Estate and Royalties** Note: Report income and expenses from your business of renting personal property on **Schedule C** or **C-EZ** (see page E-1). Report farm rental income or loss from **Form 4835** on page 2, line 39.

1 Show the kind and location of each rental real estate property :	2 For each rental real estate property listed on line 1, did you or your family use it for personal purposes for more than the greater of 14 days or 10% of the total days rented at fair rental value during the tax year? (See page E-1.)	Yes	No
A		A	
B		B	
C		C	

Income:	Properties			Totals (Add columns A, B, and C.)
	A	B	C	
3 Rents received	3			3
4 Royalties received	4			4
Expenses:				
5 Advertising	5			
6 Auto and travel (see page E-2)	6			
7 Cleaning and maintenance	7			
8 Commissions	8			
9 Insurance	9			
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see page E-2)	12			12
13 Other interest	13			
14 Repairs	14			
15 Supplies	15			
16 Taxes	16			
17 Utilities	17			
18 Other (list) ▶	18			
.....				
.....				
19 Add lines 5 through 18	19			19
20 Depreciation expense or depletion (see page E-2)	20			20
21 Total expenses. Add lines 19 and 20	21			
22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-2 to find out if you must file Form 6198	22			
23 Deductible rental real estate loss. Caution: Your rental real estate loss on line 22 may be limited. See page E-3 to find out if you must file Form 8582 . Real estate professionals must complete line 42 on page 2	23	()	()	()
24 Income. Add positive amounts shown on line 22. Do not include any losses	24			
25 Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter the total losses here	25	()		()
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 39 on page 2 do not apply to you, also enter this amount on Form 1040, line 17. Otherwise, include this amount in the total on line 40 on page 2	26			

Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number

Note: If you report amounts from farming or fishing on Schedule E, you must enter your gross income from those activities on line 41 below. Real estate professionals must complete line 42 below.

Part II Income or Loss From Partnerships and S Corporations Note: If you report a loss from an at-risk activity, you MUST check either column (e) or (f) of line 27 to describe your investment in the activity. See page E-4. If you check column (f), you must attach Form 6198.

Table with 5 columns: (a) Name, (b) Enter P for partnership; S for S corporation, (c) Check if foreign partnership, (d) Employer identification number, and Investment At Risk? (e) All is at risk, (f) Some is not at risk. Rows A through E.

Table with 5 columns: (g) Passive loss allowed, (h) Passive income from Schedule K-1, (i) Nonpassive loss from Schedule K-1, (j) Section 179 expense deduction from Form 4562, and (k) Nonpassive income from Schedule K-1. Includes rows 28a Totals, 28b Totals, 29, 30, and 31.

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name and (b) Employer identification number. Rows A and B.

Table with 4 columns: (c) Passive deduction or loss allowed, (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, and (f) Other income from Schedule K-1. Includes rows 33a Totals, 33b Totals, 34, 35, and 36.

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

Table with 5 columns: (a) Name, (b) Employer identification number, (c) Excess inclusion from Schedules Q, line 2c, (d) Taxable income (net loss) from Schedules Q, line 1b, and (e) Income from Schedules Q, line 3b. Includes row 37 and 38.

Part V Summary

Table with 2 columns: Description and Amount. Includes rows 39, 40, 41, and 42.

Instructions

Purpose of Schedule

If you can take the earned income credit and have a qualifying child, use Schedule EIC to give information about that child. To figure the amount of your credit, use the worksheet on page 48 of the Form 1040A instructions or page 28 of the Form 1040 instructions.

Line 1

Enter each qualifying child's name.

Line 3a

If your child was born **before 1977** but was under age 24 at the end of 1995 and a student, put a checkmark in the "Yes" box.

Your child was a **student** if he or she—

- Was enrolled as a full-time student at a school during any 5 months of 1995, or
- Took a full-time, on-farm training course during any 5 months of 1995. The course had to be given by a school or a state, county, or local government agency.

A **school** includes technical, trade, and mechanical schools. It does not include on-the-job training courses or correspondence schools.

Line 3b

If your child was born **before 1977** and was permanently and totally disabled during any part of 1995, put a checkmark in the "Yes" box.

A person is **permanently and totally disabled** if **both** of the following apply.

1. He or she cannot engage in any substantial gainful activity because of a physical or mental condition.
2. A doctor determines the condition has lasted or can be expected to last continuously for at least a year or can lead to death.

Line 4

If your child was born **after October 31, 1995**, you don't have to enter his or her social security number (SSN) on line 4. Instead, enter the month and year your child was born. For example, your child was born on December 1, 1995. You should enter "12/95" on line 4.

If your child was born **before November 1, 1995**, you **must** enter his or her SSN on line 4. If you don't enter an SSN or if the SSN you enter is incorrect, it will take us longer to issue any refund shown on your return. If your child doesn't have a number, apply for one by filing **Form SS-5** with your local Social Security Administration (SSA) office. It usually takes about 2 weeks to get a number. If your child won't have an SSN by April 15, 1996, you can get an automatic 4-month extension by filing Form 4868 with the IRS by that date.

Line 6

Enter the number of months your child lived with you in your home in the United States during 1995. Do not enter more than 12. Count temporary absences, such as for school, vacation, or medical care, as time lived in your home. If the child lived with you for more than half of 1995 but less than 7 months, enter "7" on this line.

If you were in the military stationed outside the United States on extended active duty, you are considered to be living in the United States for purposes of claiming the EIC. For more details, get Pub. 596.

Exception. If your child, including a foster child, was born or died in 1995 and your home was the child's home for the entire time he or she was alive during 1995, enter "12" on line 6.

Qualifying Child

A **qualifying child** is a child who:



is your:

son
daughter
adopted child
grandchild
stepchild
or
foster child

**A
N
D**

was (at the end of 1995):

under age 19
or
under age 24 and a full-time student
or
any age and permanently and totally disabled

**A
N
D**

who:

lived with you in the U.S. for more than half of 1995* (or all of 1995 if a foster child*)

*If the child didn't live with you for the required time (for example, was born in 1995), see the **Line 6** instructions above.

Bar Code

(size and format to be determined)

If the child was married or is also a qualifying child of another person (other than your spouse if filing a joint return), special rules apply. For details, see page 49 of the Form 1040A instructions or page 27 of the Form 1040 instructions.

**SCHEDULE F
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Farming

▶ Attach to Form 1040, Form 1041, or Form 1065.

▶ See Instructions for Schedule F (Form 1040).

OMB No. 1545-0074

1995

Attachment
Sequence No. **14**

Name of proprietor	Social security number (SSN)
A Principal product. Describe in one or two words your principal crop or activity for the current tax year.	B Enter principal agricultural activity code (from page 2) ▶ | | | |
C Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual	D Employer ID number (EIN), if any
E Did you "materially participate" in the operation of this business during 1995? If "No," see page F-2 for limit on passive losses. <input type="checkbox"/> Yes <input type="checkbox"/> No	

Part I Farm Income—Cash Method. Complete Parts I and II (Accrual method taxpayers complete Parts II and III, and line 11 of Part I.)
Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797.

1 Sales of livestock and other items you bought for resale	1						
2 Cost or other basis of livestock and other items reported on line 1	2						
3 Subtract line 2 from line 1				3			
4 Sales of livestock, produce, grains, and other products you raised				4			
5a Total cooperative distributions (Form(s) 1099-PATR)	5a			5b Taxable amount	5b		
6a Agricultural program payments (see page F-2)	6a			6b Taxable amount	6b		
7 Commodity Credit Corporation (CCC) loans (see page F-2):							
a CCC loans reported under election				7a			
b CCC loans forfeited or repaid with certificates	7b			7c Taxable amount	7c		
8 Crop insurance proceeds and certain disaster payments (see page F-2):							
a Amount received in 1995	8a			8b Taxable amount	8b		
c If election to defer to 1996 is attached, check here ▶ <input type="checkbox"/>				8d Amount deferred from 1994	8d		
9 Custom hire (machine work) income				9			
10 Other income, including Federal and state gasoline or fuel tax credit or refund (see page F-3)				10			
11 Gross income. Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the amount from page 2, line 51. ▶				11			

Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses such as taxes, insurance, repairs, etc., on your home.

12 Car and truck expenses (see page F-3—also attach Form 4562)	12						
13 Chemicals	13						
14 Conservation expenses. Attach Form 8645.	14						
15 Custom hire (machine work).	15						
16 Depreciation and section 179 expense deduction not claimed elsewhere (see page F-4)	16						
17 Employee benefit programs other than on line 25	17						
18 Feed purchased	18						
19 Fertilizers and lime	19						
20 Freight and trucking	20						
21 Gasoline, fuel, and oil	21						
22 Insurance (other than health)	22						
23 Interest:							
a Mortgage (paid to banks, etc.)	23a						
b Other	23b						
24 Labor hired (less employment credits)	24						
25 Pension and profit-sharing plans				25			
26 Rent or lease (see page F-4):							
a Vehicles, machinery, and equipment				26a			
b Other (land, animals, etc.)				26b			
27 Repairs and maintenance				27			
28 Seeds and plants purchased				28			
29 Storage and warehousing				29			
30 Supplies purchased				30			
31 Taxes				31			
32 Utilities				32			
33 Veterinary, breeding, and medicine				33			
34 Other expenses (specify):							
a -----				34a			
b -----				34b			
c -----				34c			
d -----				34d			
e -----				34e			
f -----				34f			
35 Total expenses. Add lines 12 through 34f ▶				35			
36 Net farm profit or (loss). Subtract line 35 from line 11. If a profit, enter on Form 1040, line 18, and ALSO on Schedule SE, line 1. If a loss, you MUST go on to line 37 (estates, trusts, and partnerships, see page F-5)				36			
37 If you have a loss, you MUST check the box that describes your investment in this activity (see page F-5). If you checked 37a, enter the loss on Form 1040, line 18, and ALSO on Schedule SE, line 1. If you checked 37b, you MUST attach Form 6198.				37a	<input type="checkbox"/>	All investment is at risk.	
				37b	<input type="checkbox"/>	Some investment is not at risk.	

Part III Farm Income—Accrual Method (see page F-5)

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797 and do not include this livestock on line 46 below.

38	Sales of livestock, produce, grains, and other products during the year				38		
39a	Total cooperative distributions (Form(s) 1099-PATR) | 39a |			39b	Taxable amount	39b	
40a	Agricultural program payments . . . . . | 40a |			40b	Taxable amount	40b	
41	Commodity Credit Corporation (CCC) loans:						
a	CCC loans reported under election			41a		41a	
b	CCC loans forfeited or repaid with certificates | 41b |			41c	Taxable amount	41c	
42	Crop insurance proceeds			42		42	
43	Custom hire (machine work) income			43		43	
44	Other income, including Federal and state gasoline or fuel tax credit or refund			44		44	
45	Add amounts in the right column for lines 38 through 44			45		45	
46	Inventory of livestock, produce, grains, and other products at beginning of the year	46					
47	Cost of livestock, produce, grains, and other products purchased during the year	47					
48	Add lines 46 and 47	48					
49	Inventory of livestock, produce, grains, and other products at end of year	49					
50	Cost of livestock, produce, grains, and other products sold. Subtract line 49 from line 48*			50		50	
51	Gross income. Subtract line 50 from line 45. Enter the result here and on page 1, line 11 ▶			51		51	

*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 49 is larger than the amount on line 48, subtract line 48 from line 49. Enter the result on line 50. Add lines 45 and 50. Enter the total on line 51.

Part IV Principal Agricultural Activity Codes

Caution: File **Schedule C** (Form 1040), *Profit or Loss From Business*, or **Schedule C-EZ** (Form 1040), *Net Profit From Business*, instead of Schedule F if:

- Your principal source of income is from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis, or
- You are engaged in the business of breeding, raising, and caring for dogs, cats, or other pet animals.

Select one of the following codes and write the 3-digit number on page 1, line B:

- 120 **Field crop**, including grains and nongrains such as cotton, peanuts, feed corn, wheat, tobacco, Irish potatoes, etc.
- 160 **Vegetables and melons**, garden-type vegetables and melons, such as sweet corn, tomatoes, squash, etc.
- 170 **Fruit and tree nuts**, including grapes, berries, olives, etc.
- 180 **Ornamental floriculture and nursery products**

- 185 **Food crops grown under cover**, including hydroponic crops
- 211 **Beefcattle feedlots**
- 212 **Beefcattle**, except feedlots
- 215 **Hogs, sheep, and goats**
- 240 **Dairy**
- 250 **Poultry and eggs**, including chickens, ducks, pigeons, quail, etc.
- 260 **General livestock**, not specializing in any one livestock category
- 270 **Animal specialty**, including bees, fur-bearing animals, horses, snakes, etc.
- 280 **Animal aquaculture**, including fish, shellfish, mollusks, frogs, etc., produced within confined space
- 290 **Forest products**, including forest nurseries and seed gathering, extraction of pine gum, and gathering of forest products
- 300 **Agricultural production**, not specified

**Schedule R
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Credit for the Elderly or the Disabled

OMB No. 1545-0074

1995

Attachment
Sequence No. **16**

▶ **Attach to Form 1040.** ▶ **See separate instructions for Schedule R.**

Name(s) shown on Form 1040

Your social security number

You may be able to take this credit and reduce your tax if by the end of 1995:

- You were age 65 or older, **OR**
- You were under age 65, you retired on **permanent and total** disability, and you received taxable disability income.

But you must also meet other tests. See the separate instructions for Schedule R.

Note: In most cases, the IRS can figure the credit for you. See page 24 of the Form 1040 instructions.

Part I Check the Box for Your Filing Status and Age

If your filing status is:	And by the end of 1995:	Check only one box:
Single, Head of household, or Qualifying widow(er) with dependent child	1 You were 65 or older	1 <input type="checkbox"/>
	2 You were under 65 and you retired on permanent and total disability	2 <input type="checkbox"/>
Married filing a joint return	3 Both spouses were 65 or older	3 <input type="checkbox"/>
	4 Both spouses were under 65, but only one spouse retired on permanent and total disability	4 <input type="checkbox"/>
	5 Both spouses were under 65, and both retired on permanent and total disability	5 <input type="checkbox"/>
	6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability	6 <input type="checkbox"/>
	7 One spouse was 65 or older, and the other spouse was under 65 and NOT retired on permanent and total disability	7 <input type="checkbox"/>
Married filing a separate return	8 You were 65 or older and you lived apart from your spouse for all of 1995	8 <input type="checkbox"/>
	9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 1995	9 <input type="checkbox"/>

Did you check box 1, 3, 7, or 8?	Yes	▶ Skip Part II and complete Part III on back.
	No	▶ Complete Parts II and III.

Part II Statement of Permanent and Total Disability (Complete **only** if you checked box 2, 4, 5, 6, or 9 above.)

IF: 1 You filed a physician's statement for this disability for 1983 or an earlier year, or you filed a statement for tax years after 1983 and your physician signed line B on the statement, **AND**

2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 1995, check this box

- If you checked this box, you do not have to file another statement for 1995.
- If you **did not** check this box, have your physician complete the statement below.

Physician's Statement (See instructions at bottom of page 2.)

I certify that _____
Name of disabled person

was permanently and totally disabled on January 1, 1976, or January 1, 1977, **OR** was permanently and totally disabled on the date he or she retired. If retired after 1976, enter the date retired. ▶ _____

Physician: Sign your name on **either** line A or B below.

A The disability has lasted or can be expected to last continuously for at least a year
Physician's signature _____ Date _____

B There is no reasonable probability that the disabled condition will ever improve
Physician's signature _____ Date _____

Physician's name _____ Physician's address _____

Part III Figure Your Credit

10	<p>If you checked (in Part I):</p> <p>Box 1, 2, 4, or 7 \$5,000</p> <p>Box 3, 5, or 6 \$7,500</p> <p>Box 8 or 9 \$3,750</p>	Enter:			
				10	
	<p>Did you check box 2, 4, 5, 6, or 9 in Part I?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>	<p>You must complete line 11.</p> <p>Enter the amount from line 10 on line 12 and go to line 13.</p>			
11	<p>If you checked:</p> <ul style="list-style-type: none"> Box 6 in Part I, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total. Box 2, 4, or 9 in Part I, enter your taxable disability income. Box 5 in Part I, add your taxable disability income to your spouse's taxable disability income. Enter the total. <p>TIP: For more details on what to include on line 11, see the instructions.</p>			11	
12	<p>If you completed line 11, enter the smaller of line 10 or line 11; all others, enter the amount from line 10</p>			12	
13	<p>Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 1995:</p> <p>a Nontaxable part of social security benefits, and Nontaxable part of railroad retirement benefits treated as social security. See instructions.</p> <p>b Nontaxable veterans' pensions, and Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law. See instructions.</p> <p>c Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c</p>	13a	13b	13c	
14	<p>Enter the amount from Form 1040, line 32</p>	14			
15	<p>If you checked (in Part I):</p> <p>Box 1 or 2 \$7,500</p> <p>Box 3, 4, 5, 6, or 7 \$10,000</p> <p>Box 8 or 9 \$5,000</p>	15			
16	<p>Subtract line 15 from line 14. If zero or less, enter -0-</p>	16			
17	<p>Enter one-half of line 16</p>	17			
18	<p>Add lines 13c and 17</p>			18	
19	<p>Subtract line 18 from line 12. If zero or less, stop; you cannot take the credit. Otherwise, go to line 20</p>			19	
20	<p>Multiply line 19 by 15% (.15). Enter the result here and on Form 1040, line 42. Caution: If you file Schedule C, C-EZ, D, E, or F (Form 1040), your credit may be limited. See the instructions for line 20 for the amount of credit you can claim</p>			20	

Instructions for Physician's Statement

Taxpayer

If you retired after 1976, enter the date you retired in the space provided in Part II.

Physician

A person is permanently and totally disabled if **both** of the following apply:

1. He or she cannot engage in any substantial gainful activity because of a physical or mental condition, and

2. A physician determines that the disability has lasted or can be expected to last continuously for at least a year or can lead to death.

SCHEDULE SE
(Form 1040)

Self-Employment Tax

OMB No. 1545-0074

1995

Attachment
Sequence No. **17**

Department of the Treasury
Internal Revenue Service (99)

▶ See Instructions for Schedule SE (Form 1040).

▶ Attach to Form 1040.

Name of person with self-employment income (as shown on Form 1040)	Social security number of person with self-employment income ▶
---	---

Who Must File Schedule SE

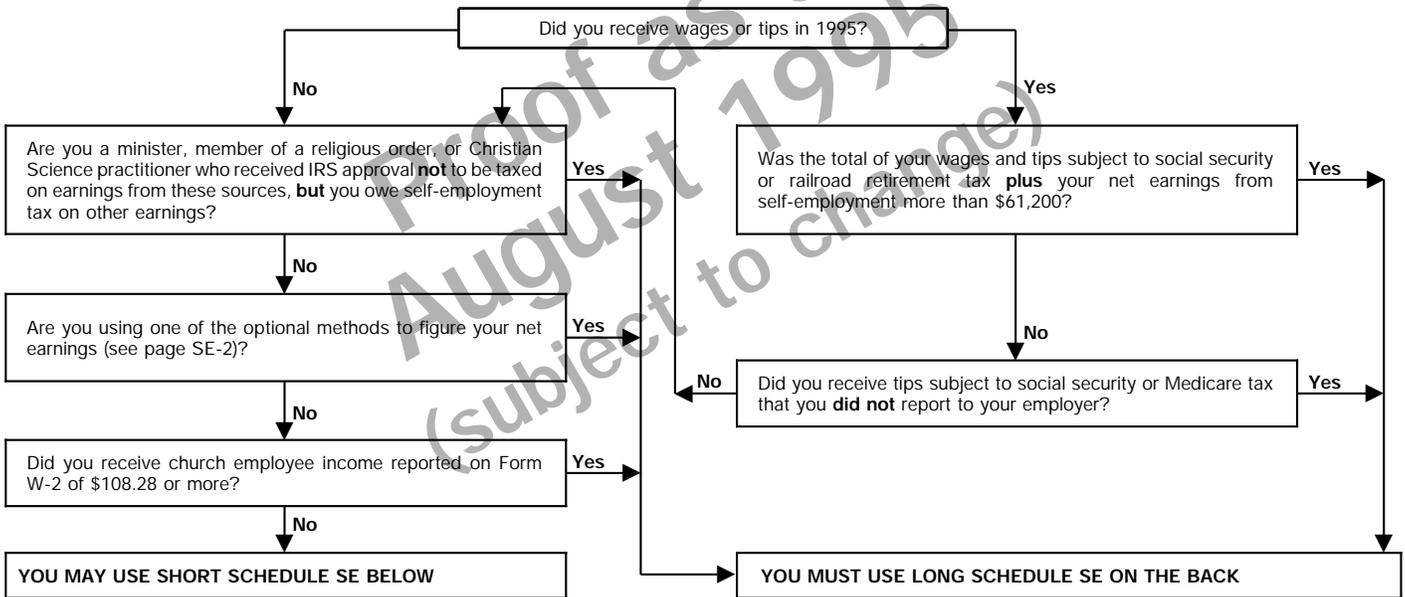
You must file Schedule SE if:

- You had net earnings from self-employment from **other than** church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of \$400 or more, **OR**
- You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a religious order **is not** church employee income. See page SE-1.

Note: Even if you have a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either "optional method" in Part II of Long Schedule SE. See page SE-2.

Exception. If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361 and received IRS approval not to be taxed on those earnings, **do not** file Schedule SE. Instead, write "Exempt-Form 4361" on Form 1040, line 47.

May I Use Short Schedule SE or MUST I Use Long Schedule SE?



Section A—Short Schedule SE. Caution: Read above to see if you can use Short Schedule SE.

1 Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a	1		
2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; and Schedule K-1 (Form 1065), line 15a (other than farming). Ministers and members of religious orders see page SE-1 for amounts to report on this line. See page SE-2 for other income to report	2		
3 Combine lines 1 and 2	3		
4 Net earnings from self-employment. Multiply line 3 by 92.35% (.9235). If less than \$400, do not file this schedule; you do not owe self-employment tax ▶	4		
5 Self-employment tax. If the amount on line 4 is: <ul style="list-style-type: none"> • \$61,200 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 47. • More than \$61,200, multiply line 4 by 2.9% (.029). Then, add \$7,588.80 to the result. Enter the total here and on Form 1040, line 47. 	5		
6 Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.5). Enter the result here and on Form 1040, line 25	6		

Name of person with self-employment income (as shown on Form 1040)	Social security number of person with self-employment income ▶
---	---

Section B—Long Schedule SE

Part I Self-Employment Tax

Note: If your only income subject to self-employment tax is **church employee income**, skip lines 1 through 4b. Enter -0- on line 4c and go to line 5a. Income from services you performed as a minister or a member of a religious order is **not** church employee income. See page SE-1.

A If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had \$400 or more of **other** net earnings from self-employment, check here and continue with Part I.

1 Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a. Note: Skip this line if you use the farm optional method. See page SE-3	1		
2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; and Schedule K-1 (Form 1065), line 15a (other than farming). Ministers and members of religious orders see page SE-1 for amounts to report on this line. See page SE-2 for other income to report. Note: Skip this line if you use the nonfarm optional method. See page SE-3.	2		
3 Combine lines 1 and 2	3		
4a If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3	4a		
b If you elected one or both of the optional methods, enter the total of lines 15 and 17 here	4b		
c Combine lines 4a and 4b. If less than \$400, do not file this schedule; you do not owe self-employment tax. Exception. If less than \$400 and you had church employee income , enter -0- and continue ▶	4c		
5a Enter your church employee income from Form W-2. Caution: See page SE-1 for definition of church employee income	5a		
b Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-	5b		
6 Net earnings from self-employment. Add lines 4c and 5b	6		
7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 1995	7	61,200	00
8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation	8a		
b Unreported tips subject to social security tax (from Form 4137, line 9)	8b		
c Add lines 8a and 8b	8c		
9 Subtract line 8c from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . ▶	9		
10 Multiply the smaller of line 6 or line 9 by 12.4% (.124)	10		
11 Multiply line 6 by 2.9% (.029).	11		
12 Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 47	12		
13 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.5). Enter the result here and on Form 1040, line 25	13		

Part II Optional Methods To Figure Net Earnings (See page SE-2.)

Farm Optional Method. You may use this method only if: <ul style="list-style-type: none"> • Your gross farm income¹ was not more than \$2,400, or • Your gross farm income¹ was more than \$2,400 and your net farm profits² were less than \$1,733. 			
14 Maximum income for optional methods	14	1,600	00
15 Enter the smaller of: two-thirds (2/3) of gross farm income ¹ (not less than zero) or \$1,600. Also, include this amount on line 4b above	15		
Nonfarm Optional Method. You may use this method only if: <ul style="list-style-type: none"> • Your net nonfarm profits³ were less than \$1,733 and also less than 72.189% of your gross nonfarm income,⁴ and • You had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. Caution: You may use this method no more than five times.			
16 Subtract line 15 from line 14	16		
17 Enter the smaller of: two-thirds (2/3) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also, include this amount on line 4b above	17		

¹From Schedule F, line 11, and Schedule K-1 (Form 1065), line 15b. ³From Schedule C, line 31; Schedule C-EZ, line 3; and Schedule K-1 (Form 1065), line 15a.
²From Schedule F, line 36, and Schedule K-1 (Form 1065), line 15a. ⁴From Schedule C, line 7; Schedule C-EZ, line 1; and Schedule K-1 (Form 1065), line 15c.

**SCHEDULE H
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Household Employment Taxes

(For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes)

▶ **Attach to Form 1040, 1040A, 1040NR, 1040NR-EZ, 1040-SS, or 1041.**

▶ **See separate instructions.**

OMB No. 1545-0074

1995

Attachment
Sequence No. **44**

Name of employer (as shown on return)

Social security number

Employer identification number

Before you begin, read **Who Must File** on page 3 of the instructions.

A Did you pay **any one** household employee cash wages of \$1,000 or more in 1995?

- Yes.** Skip questions B and C and go to Part I.
- No.** Go to question B.

B Did you withhold Federal income tax during 1995 at the request of any household employee?

- Yes.** Skip question C and go to Part I.
- No.** Go to question C.

C Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 1994 or 1995 to household employees?

- No. Stop.** Do not file this schedule.
- Yes.** Skip Part I and go to Part II on the back.

Part I Social Security, Medicare, and Income Taxes

1	Total cash wages subject to social security taxes (see page 3)	1		
2	Social security taxes. Multiply line 1 by 12.4% (.124)	2		
3	Total cash wages subject to Medicare taxes (see page 3)	3		
4	Medicare taxes. Multiply line 3 by 2.9% (.029)	4		
5	Federal income tax withheld, if any	5		
6	Add lines 2, 4, and 5	6		
7	Advance earned income credit (EIC) payments, if any	7		
8	Total social security, Medicare, and income taxes. Subtract line 7 from line 6	8		

9 Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 1994 or 1995 to household employees?

- No. Stop.** Take the amount from line 8 above and enter it on Form 1040, line 53, or Form 1040A, line 27. If you are not required to file Form 1040 or 1040A, see the line 9 instructions on page 4.
- Yes.** Go to Part II on the back.

Part II Federal Unemployment (FUTA) Tax

	Yes	No
10 Did you pay unemployment contributions to only one state?		
11 Did you pay all state unemployment contributions for 1995 by April 15, 1996? Fiscal year filers, see page 4		
12 Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?		

Next: If you answered "Yes" to **all** of the questions above, complete Section A.
 If you answered "No" to **any** of the questions above, skip Section A and complete Section B.

Section A

13 Name of the state where you have to pay unemployment contributions ▶		
14 State reporting number as shown on state unemployment tax return ▶		
15 Contributions paid to your state unemployment fund (see page 4)	15	
16 Total cash wages subject to FUTA tax (see page 4)		16
17 FUTA tax. Multiply line 16 by .008. Enter the result here, skip Section B, and go to Part III		17

Section B

18 Complete all columns below that apply (if you need more space, see page 4):

(a) Name of state	(b) State reporting number as shown on state unemployment tax return	(c) Taxable wages (as defined in state act)	(d) State experience rate period		(e) State experience rate	(f) Multiply col. (c) by .054	(g) Multiply col. (c) by col. (e)	(h) Subtract col. (g) from col. (f). If zero or less, enter -0-.	(i) Contributions paid to state unemployment fund
			From	To					
19 Totals									19
20 Add columns (h) and (i) of line 19									20
21 Total cash wages subject to FUTA tax (see the line 16 instructions on page 4)									21
22 Multiply line 21 by 6.2% (.062)									22
23 Multiply line 21 by 5.4% (.054)									23
24 Enter the smaller of line 20 or line 23									24
25 FUTA tax. Subtract line 24 from line 22. Enter the result here and go to Part III									25

Part III Total Household Employment Taxes

26 Enter the amount from line 8		
27 Add line 17 (or line 25) and line 26		27

28 Are you required to file Form 1040 or 1040A?
 Yes. **Stop.** Take the amount from line 27 above and enter it on Form 1040, line 53, or Form 1040A, line 27. **Do not** complete Part IV below.
 No. You may have to complete Part IV. See page 5 for details.

Part IV Address and Signature—Complete this part only if required. See page 5.

Address (number and street) or P.O. box if mail is not delivered to street address	Apt., room, or suite no.
City, town or post office, state, and ZIP code	

Under penalties of perjury, I declare that I have examined this schedule, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete. No part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees.

Employer's signature _____ Date _____

Section 5.

1995 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 must 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	4,028	3,784	4,528	3,784
25,250	25,300	4,042	3,791	4,542	3,791
25,300	25,350	4,056	(3,799)	4,556	3,799
25,350	25,400	4,070	3,806	4,570	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		152	152	152	152	2,325	2,350	351	351	351	351	4,400	4,450	664	664	664	664
1,000	1,025	156	156	156	156	2,350	2,375	354	354	354	354	4,450	4,500	671	671	671	671
1,025	1,050	159	159	159	159	2,375	2,400	358	358	358	358	4,500	4,550	679	679	679	679
1,050	1,075	163	163	163	163	2,400	2,425	362	362	362	362	4,550	4,600	686	686	686	686
1,075	1,100	167	167	167	167	2,425	2,450	366	366	366	366	4,600	4,650	694	694	694	694
1,100	1,125	171	171	171	171	2,450	2,475	369	369	369	369	4,650	4,700	701	701	701	701
1,125	1,150	174	174	174	174	2,475	2,500	373	373	373	373	4,700	4,750	709	709	709	709
1,150	1,175	178	178	178	178	2,500	2,525	377	377	377	377	4,750	4,800	716	716	716	716
1,175	1,200	182	182	182	182	2,525	2,550	381	381	381	381	4,800	4,850	724	724	724	724
1,200	1,225	186	186	186	186	2,550	2,575	384	384	384	384	4,850	4,900	731	731	731	731
1,225	1,250	189	189	189	189	2,575	2,600	388	388	388	388	4,900	4,950	739	739	739	739
1,250	1,275	193	193	193	193	2,600	2,625	392	392	392	392	4,950	5,000	746	746	746	746
1,275	1,300	197	197	197	197	2,625	2,650	396	396	396	396	4,950 5,000					
1,300		199	199	199	199	2,650	2,675	399	399	399	399	Continued on next page					
1,375		403	403	403	403	2,675	2,700	403	403	403	403						

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

1995 Tax Table—Continued

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—			
5,000						8,000						11,000					
5,000	5,050	754	754	754	754	8,000	8,050	1,204	1,204	1,204	1,204	11,000	11,050	1,654	1,654	1,654	1,654
5,050	5,100	761	761	761	761	8,050	8,100	1,211	1,211	1,211	1,211	11,050	11,100	1,661	1,661	1,661	1,661
5,100	5,150	769	769	769	769	8,100	8,150	1,219	1,219	1,219	1,219	11,100	11,150	1,669	1,669	1,669	1,669
5,150	5,200	776	776	776	776	8,150	8,200	1,226	1,226	1,226	1,226	11,150	11,200	1,676	1,676	1,676	1,676
5,200	5,250	784	784	784	784	8,200	8,250	1,234	1,234	1,234	1,234	11,200	11,250	1,684	1,684	1,684	1,684
5,250	5,300	791	791	791	791	8,250	8,300	1,241	1,241	1,241	1,241	11,250	11,300	1,691	1,691	1,691	1,691
5,300	5,350	799	799	799	799	8,300	8,350	1,249	1,249	1,249	1,249	11,300	11,350	1,699	1,699	1,699	1,699
5,350	5,400	806	806	806	806	8,350	8,400	1,256	1,256	1,256	1,256	11,350	11,400	1,706	1,706	1,706	1,706
5,400	5,450	814	814	814	814	8,400	8,450	1,264	1,264	1,264	1,264	11,400	11,450	1,714	1,714	1,714	1,714
5,450	5,500	821	821	821	821	8,450	8,500	1,271	1,271	1,271	1,271	11,450	11,500	1,721	1,721	1,721	1,721
5,500	5,550	829	829	829	829	8,500	8,550	1,279	1,279	1,279	1,279	11,500	11,550	1,729	1,729	1,729	1,729
5,550	5,600	836	836	836	836	8,550	8,600	1,286	1,286	1,286	1,286	11,550	11,600	1,736	1,736	1,736	1,736
5,600	5,650	844	844	844	844	8,600	8,650	1,294	1,294	1,294	1,294	11,600	11,650	1,744	1,744	1,744	1,744
5,650	5,700	851	851	851	851	8,650	8,700	1,301	1,301	1,301	1,301	11,650	11,700	1,751	1,751	1,751	1,751
5,700	5,750	859	859	859	859	8,700	8,750	1,309	1,309	1,309	1,309	11,700	11,750	1,759	1,759	1,759	1,759
5,750	5,800	866	866	866	866	8,750	8,800	1,316	1,316	1,316	1,316	11,750	11,800	1,766	1,766	1,766	1,766
5,800	5,850	874	874	874	874	8,800	8,850	1,324	1,324	1,324	1,324	11,800	11,850	1,774	1,774	1,774	1,774
5,850	5,900	881	881	881	881	8,850	8,900	1,331	1,331	1,331	1,331	11,850	11,900	1,781	1,781	1,781	1,781
5,900	5,950	889	889	889	889	8,900	8,950	1,339	1,339	1,339	1,339	11,900	11,950	1,789	1,789	1,789	1,789
5,950	6,000	896	896	896	896	8,950	9,000	1,346	1,346	1,346	1,346	11,950	12,000	1,796	1,796	1,796	1,796
6,000						9,000						12,000					
6,000	6,050	904	904	904	904	9,000	9,050	1,354	1,354	1,354	1,354	12,000	12,050	1,804	1,804	1,804	1,804
6,050	6,100	911	911	911	911	9,050	9,100	1,361	1,361	1,361	1,361	12,050	12,100	1,811	1,811	1,811	1,811
6,100	6,150	919	919	919	919	9,100	9,150	1,369	1,369	1,369	1,369	12,100	12,150	1,819	1,819	1,819	1,819
6,150	6,200	926	926	926	926	9,150	9,200	1,376	1,376	1,376	1,376	12,150	12,200	1,826	1,826	1,826	1,826
6,200	6,250	934	934	934	934	9,200	9,250	1,384	1,384	1,384	1,384	12,200	12,250	1,834	1,834	1,834	1,834
6,250	6,300	941	941	941	941	9,250	9,300	1,391	1,391	1,391	1,391	12,250	12,300	1,841	1,841	1,841	1,841
6,300	6,350	949	949	949	949	9,300	9,350	1,399	1,399	1,399	1,399	12,300	12,350	1,849	1,849	1,849	1,849
6,350	6,400	956	956	956	956	9,350	9,400	1,406	1,406	1,406	1,406	12,350	12,400	1,856	1,856	1,856	1,856
6,400	6,450	964	964	964	964	9,400	9,450	1,414	1,414	1,414	1,414	12,400	12,450	1,864	1,864	1,864	1,864
6,450	6,500	971	971	971	971	9,450	9,500	1,421	1,421	1,421	1,421	12,450	12,500	1,871	1,871	1,871	1,871
6,500	6,550	979	979	979	979	9,500	9,550	1,429	1,429	1,429	1,429	12,500	12,550	1,879	1,879	1,879	1,879
6,550	6,600	986	986	986	986	9,550	9,600	1,436	1,436	1,436	1,436	12,550	12,600	1,886	1,886	1,886	1,886
6,600	6,650	994	994	994	994	9,600	9,650	1,444	1,444	1,444	1,444	12,600	12,650	1,894	1,894	1,894	1,894
6,650	6,700	1,001	1,001	1,001	1,001	9,650	9,700	1,451	1,451	1,451	1,451	12,650	12,700	1,901	1,901	1,901	1,901
6,700	6,750	1,009	1,009	1,009	1,009	9,700	9,750	1,459	1,459	1,459	1,459	12,700	12,750	1,909	1,909	1,909	1,909
6,750	6,800	1,016	1,016	1,016	1,016	9,750	9,800	1,466	1,466	1,466	1,466	12,750	12,800	1,916	1,916	1,916	1,916
6,800	6,850	1,024	1,024	1,024	1,024	9,800	9,850	1,474	1,474	1,474	1,474	12,800	12,850	1,924	1,924	1,924	1,924
6,850	6,900	1,031	1,031	1,031	1,031	9,850	9,900	1,481	1,481	1,481	1,481	12,850	12,900	1,931	1,931	1,931	1,931
6,900	6,950	1,039	1,039	1,039	1,039	9,900	9,950	1,489	1,489	1,489	1,489	12,900	12,950	1,939	1,939	1,939	1,939
6,950	7,000	1,046	1,046	1,046	1,046	9,950	10,000	1,496	1,496	1,496	1,496	12,950	13,000	1,946	1,946	1,946	1,946
7,000						10,000						13,000					
7,000	7,050	1,054	1,054	1,054	1,054	10,000	10,050	1,504	1,504	1,504	1,504	13,000	13,050	1,954	1,954	1,954	1,954
7,050	7,100	1,061	1,061	1,061	1,061	10,050	10,100	1,511	1,511	1,511	1,511	13,050	13,100	1,961	1,961	1,961	1,961
7,100	7,150	1,069	1,069	1,069	1,069	10,100	10,150	1,519	1,519	1,519	1,519	13,100	13,150	1,969	1,969	1,969	1,969
7,150	7,200	1,076	1,076	1,076	1,076	10,150	10,200	1,526	1,526	1,526	1,526	13,150	13,200	1,976	1,976	1,976	1,976
7,200	7,250	1,084	1,084	1,084	1,084	10,200	10,250	1,534	1,534	1,534	1,534	13,200	13,250	1,984	1,984	1,984	1,984
7,250	7,300	1,091	1,091	1,091	1,091	10,250	10,300	1,541	1,541	1,541	1,541	13,250	13,300	1,991	1,991	1,991	1,991
7,300	7,350	1,099	1,099	1,099	1,099	10,300	10,350	1,549	1,549	1,549	1,549	13,300	13,350	1,999	1,999	1,999	1,999
7,350	7,400	1,106	1,106	1,106	1,106	10,350	10,400	1,556	1,556	1,556	1,556	13,350	13,400	2,006	2,006	2,006	2,006
7,400	7,450	1,114	1,114	1,114	1,114	10,400	10,450	1,564	1,564	1,564	1,564	13,400	13,450	2,014	2,014	2,014	2,014
7,450	7,500	1,121	1,121	1,121	1,121	10,450	10,500	1,571	1,571	1,571	1,571	13,450	13,500	2,021	2,021	2,021	2,021
7,500	7,550	1,129	1,129	1,129	1,129	10,500	10,550	1,579	1,579	1,579	1,579	13,500	13,550	2,029	2,029	2,029	2,029
7,550	7,600	1,136	1,136	1,136	1,136	10,550	10,600	1,586	1,586	1,586	1,586	13,550	13,600	2,036	2,036	2,036	2,036
7,600	7,650	1,144	1,144	1,144	1,144	10,600	10,650	1,594	1,594	1,594	1,594	13,600	13,650	2,044	2,044	2,044	2,044
7,650	7,700	1,151	1,151	1,151	1,151	10,650	10,700	1,601	1,601	1,601	1,601	13,650	13,700	2,051	2,051	2,051	2,051
7,700	7,750	1,159	1,159	1,159	1,159	10,700	10,750	1,609	1,609	1,609	1,609	13,700	13,750	2,059	2,059	2,059	2,059
7,750	7,800	1,166	1,166	1,166	1,166	10,750	10,800	1,616	1,616	1,616	1,616	13,750	13,800	2,066	2,066	2,066	2,066
7,800	7,850	1,174	1,174	1,174	1,174	10,800	10,850	1,624	1,624	1,624	1,624	13,800	13,850	2,074	2,074	2,074	2,074
7,850	7,900	1,181	1,181	1,181	1,181	10,850	10,900	1,631	1,631	1,631	1,631	13,850	13,900	2,081	2,081	2,081	2,081
7,900	7,950	1,189	1,189	1,189	1,189	10,900	10,950	1,639	1,639	1,639	1,639	13,900	13,950	2,089	2,089	2,089	2,089
7,950	8,000	1,196	1,196	1,196	1,196	10,950	11,000	1,646	1,646	1,646	1,646	13,950	14,000	2,096	2,096	2,096	2,096

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

Continued on next page

1995 Tax Table—Continued

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—			
14,000						17,000						20,000					
14,000	14,050	2,104	2,104	2,104	2,104	17,000	17,050	2,554	2,554	2,554	2,554	20,000	20,050	3,004	3,004	3,072	3,004
14,050	14,100	2,111	2,111	2,111	2,111	17,050	17,100	2,561	2,561	2,561	2,561	20,050	20,100	3,011	3,011	3,086	3,011
14,100	14,150	2,119	2,119	2,119	2,119	17,100	17,150	2,569	2,569	2,569	2,569	20,100	20,150	3,019	3,019	3,100	3,019
14,150	14,200	2,126	2,126	2,126	2,126	17,150	17,200	2,576	2,576	2,576	2,576	20,150	20,200	3,026	3,026	3,114	3,026
14,200	14,250	2,134	2,134	2,134	2,134	17,200	17,250	2,584	2,584	2,584	2,584	20,200	20,250	3,034	3,034	3,128	3,034
14,250	14,300	2,141	2,141	2,141	2,141	17,250	17,300	2,591	2,591	2,591	2,591	20,250	20,300	3,041	3,041	3,142	3,041
14,300	14,350	2,149	2,149	2,149	2,149	17,300	17,350	2,599	2,599	2,599	2,599	20,300	20,350	3,049	3,049	3,156	3,049
14,350	14,400	2,156	2,156	2,156	2,156	17,350	17,400	2,606	2,606	2,606	2,606	20,350	20,400	3,056	3,056	3,170	3,056
14,400	14,450	2,164	2,164	2,164	2,164	17,400	17,450	2,614	2,614	2,614	2,614	20,400	20,450	3,064	3,064	3,184	3,064
14,450	14,500	2,171	2,171	2,171	2,171	17,450	17,500	2,621	2,621	2,621	2,621	20,450	20,500	3,071	3,071	3,198	3,071
14,500	14,550	2,179	2,179	2,179	2,179	17,500	17,550	2,629	2,629	2,629	2,629	20,500	20,550	3,079	3,079	3,212	3,079
14,550	14,600	2,186	2,186	2,186	2,186	17,550	17,600	2,636	2,636	2,636	2,636	20,550	20,600	3,086	3,086	3,226	3,086
14,600	14,650	2,194	2,194	2,194	2,194	17,600	17,650	2,644	2,644	2,644	2,644	20,600	20,650	3,094	3,094	3,240	3,094
14,650	14,700	2,201	2,201	2,201	2,201	17,650	17,700	2,651	2,651	2,651	2,651	20,650	20,700	3,101	3,101	3,254	3,101
14,700	14,750	2,209	2,209	2,209	2,209	17,700	17,750	2,659	2,659	2,659	2,659	20,700	20,750	3,109	3,109	3,268	3,109
14,750	14,800	2,216	2,216	2,216	2,216	17,750	17,800	2,666	2,666	2,666	2,666	20,750	20,800	3,116	3,116	3,282	3,116
14,800	14,850	2,224	2,224	2,224	2,224	17,800	17,850	2,674	2,674	2,674	2,674	20,800	20,850	3,124	3,124	3,296	3,124
14,850	14,900	2,231	2,231	2,231	2,231	17,850	17,900	2,681	2,681	2,681	2,681	20,850	20,900	3,131	3,131	3,310	3,131
14,900	14,950	2,239	2,239	2,239	2,239	17,900	17,950	2,689	2,689	2,689	2,689	20,900	20,950	3,139	3,139	3,324	3,139
14,950	15,000	2,246	2,246	2,246	2,246	17,950	18,000	2,696	2,696	2,696	2,696	20,950	21,000	3,146	3,146	3,338	3,146
15,000						18,000						21,000					
15,000	15,050	2,254	2,254	2,254	2,254	18,000	18,050	2,704	2,704	2,704	2,704	21,000	21,050	3,154	3,154	3,352	3,154
15,050	15,100	2,261	2,261	2,261	2,261	18,050	18,100	2,711	2,711	2,711	2,711	21,050	21,100	3,161	3,161	3,366	3,161
15,100	15,150	2,269	2,269	2,269	2,269	18,100	18,150	2,719	2,719	2,719	2,719	21,100	21,150	3,169	3,169	3,380	3,169
15,150	15,200	2,276	2,276	2,276	2,276	18,150	18,200	2,726	2,726	2,726	2,726	21,150	21,200	3,176	3,176	3,394	3,176
15,200	15,250	2,284	2,284	2,284	2,284	18,200	18,250	2,734	2,734	2,734	2,734	21,200	21,250	3,184	3,184	3,408	3,184
15,250	15,300	2,291	2,291	2,291	2,291	18,250	18,300	2,741	2,741	2,741	2,741	21,250	21,300	3,191	3,191	3,422	3,191
15,300	15,350	2,299	2,299	2,299	2,299	18,300	18,350	2,749	2,749	2,749	2,749	21,300	21,350	3,199	3,199	3,436	3,199
15,350	15,400	2,306	2,306	2,306	2,306	18,350	18,400	2,756	2,756	2,756	2,756	21,350	21,400	3,206	3,206	3,450	3,206
15,400	15,450	2,314	2,314	2,314	2,314	18,400	18,450	2,764	2,764	2,764	2,764	21,400	21,450	3,214	3,214	3,464	3,214
15,450	15,500	2,321	2,321	2,321	2,321	18,450	18,500	2,771	2,771	2,771	2,771	21,450	21,500	3,221	3,221	3,478	3,221
15,500	15,550	2,329	2,329	2,329	2,329	18,500	18,550	2,779	2,779	2,779	2,779	21,500	21,550	3,229	3,229	3,492	3,229
15,550	15,600	2,336	2,336	2,336	2,336	18,550	18,600	2,786	2,786	2,786	2,786	21,550	21,600	3,236	3,236	3,506	3,236
15,600	15,650	2,344	2,344	2,344	2,344	18,600	18,650	2,794	2,794	2,794	2,794	21,600	21,650	3,244	3,244	3,520	3,244
15,650	15,700	2,351	2,351	2,351	2,351	18,650	18,700	2,801	2,801	2,801	2,801	21,650	21,700	3,251	3,251	3,534	3,251
15,700	15,750	2,359	2,359	2,359	2,359	18,700	18,750	2,809	2,809	2,809	2,809	21,700	21,750	3,259	3,259	3,548	3,259
15,750	15,800	2,366	2,366	2,366	2,366	18,750	18,800	2,816	2,816	2,816	2,816	21,750	21,800	3,266	3,266	3,562	3,266
15,800	15,850	2,374	2,374	2,374	2,374	18,800	18,850	2,824	2,824	2,824	2,824	21,800	21,850	3,274	3,274	3,576	3,274
15,850	15,900	2,381	2,381	2,381	2,381	18,850	18,900	2,831	2,831	2,831	2,831	21,850	21,900	3,281	3,281	3,590	3,281
15,900	15,950	2,389	2,389	2,389	2,389	18,900	18,950	2,839	2,839	2,839	2,839	21,900	21,950	3,289	3,289	3,604	3,289
15,950	16,000	2,396	2,396	2,396	2,396	18,950	19,000	2,846	2,846	2,846	2,846	21,950	22,000	3,296	3,296	3,618	3,296
16,000						19,000						22,000					
16,000	16,050	2,404	2,404	2,404	2,404	19,000	19,050	2,854	2,854	2,854	2,854	22,000	22,050	3,304	3,304	3,632	3,304
16,050	16,100	2,411	2,411	2,411	2,411	19,050	19,100	2,861	2,861	2,861	2,861	22,050	22,100	3,311	3,311	3,646	3,311
16,100	16,150	2,419	2,419	2,419	2,419	19,100	19,150	2,869	2,869	2,869	2,869	22,100	22,150	3,319	3,319	3,660	3,319
16,150	16,200	2,426	2,426	2,426	2,426	19,150	19,200	2,876	2,876	2,876	2,876	22,150	22,200	3,326	3,326	3,674	3,326
16,200	16,250	2,434	2,434	2,434	2,434	19,200	19,250	2,884	2,884	2,884	2,884	22,200	22,250	3,334	3,334	3,688	3,334
16,250	16,300	2,441	2,441	2,441	2,441	19,250	19,300	2,891	2,891	2,891	2,891	22,250	22,300	3,341	3,341	3,702	3,341
16,300	16,350	2,449	2,449	2,449	2,449	19,300	19,350	2,899	2,899	2,899	2,899	22,300	22,350	3,349	3,349	3,716	3,349
16,350	16,400	2,456	2,456	2,456	2,456	19,350	19,400	2,906	2,906	2,906	2,906	22,350	22,400	3,356	3,356	3,730	3,356
16,400	16,450	2,464	2,464	2,464	2,464	19,400	19,450	2,914	2,914	2,914	2,914	22,400	22,450	3,364	3,364	3,744	3,364
16,450	16,500	2,471	2,471	2,471	2,471	19,450	19,500	2,921	2,921	2,921	2,921	22,450	22,500	3,371	3,371	3,758	3,371
16,500	16,550	2,479	2,479	2,479	2,479	19,500	19,550	2,929	2,929	2,932	2,929	22,500	22,550	3,379	3,379	3,772	3,379
16,550	16,600	2,486	2,486	2,486	2,486	19,550	19,600	2,936	2,936	2,946	2,936	22,550	22,600	3,386	3,386	3,786	3,386
16,600	16,650	2,494	2,494	2,494	2,494	19,600	19,650	2,944	2,944	2,960	2,944	22,600	22,650	3,394	3,394	3,800	3,394
16,650	16,700	2,501	2,501	2,501	2,501	19,650	19,700	2,951	2,951	2,974	2,951	22,650	22,700	3,401	3,401	3,814	3,401
16,700	16,750	2,509	2,509	2,509	2,509	19,700	19,750	2,959	2,959	2,988	2,959	22,700	22,750	3,409	3,409	3,828	3,409
16,750	16,800	2,516	2,516	2,516	2,516	19,750	19,800	2,966	2,966	3,002	2,966	22,750	22,800	3,416	3,416	3,842	3,416
16,800	16,850	2,524	2,524	2,524	2,524	19,800	19,850	2,974	2,974	3,016	2,974	22,800	22,850	3,424	3,424	3,856	3,424
16,850	16,900	2,531	2,531	2,531	2,531	19,850	19,900	2,981	2,981	3,030	2,981	22,850	22,900	3,431	3,431	3,870	3,431
16,900	16,950	2,539	2,539	2,539	2,539	19,900	19,950	2,989	2,989	3,044	2,989	22,900	22,950	3,439	3,439	3,884	3,439
16,950	17,000	2,546	2,546	2,546	2,546	19,950	20,000	2,996	2,996	3,058							

1995 Tax Table—Continued

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—			
23,000						26,000						29,000					
23,000	23,050	3,454	3,454	3,912	3,454	26,000	26,050	4,252	3,904	4,752	3,904	29,000	29,050	5,092	4,354	5,592	4,354
23,050	23,100	3,461	3,461	3,926	3,461	26,050	26,100	4,266	3,911	4,766	3,911	29,050	29,100	5,106	4,361	5,606	4,361
23,100	23,150	3,469	3,469	3,940	3,469	26,100	26,150	4,280	3,919	4,780	3,919	29,100	29,150	5,120	4,369	5,620	4,369
23,150	23,200	3,476	3,476	3,954	3,476	26,150	26,200	4,294	3,926	4,794	3,926	29,150	29,200	5,134	4,376	5,634	4,376
23,200	23,250	3,484	3,484	3,968	3,484	26,200	26,250	4,308	3,934	4,808	3,934	29,200	29,250	5,148	4,384	5,648	4,384
23,250	23,300	3,491	3,491	3,982	3,491	26,250	26,300	4,322	3,941	4,822	3,941	29,250	29,300	5,162	4,391	5,662	4,391
23,300	23,350	3,499	3,499	3,996	3,499	26,300	26,350	4,336	3,949	4,836	3,949	29,300	29,350	5,176	4,399	5,676	4,399
23,350	23,400	3,510	3,506	4,010	3,506	26,350	26,400	4,350	3,956	4,850	3,956	29,350	29,400	5,190	4,406	5,690	4,406
23,400	23,450	3,524	3,514	4,024	3,514	26,400	26,450	4,364	3,964	4,864	3,964	29,400	29,450	5,204	4,414	5,704	4,414
23,450	23,500	3,538	3,521	4,038	3,521	26,450	26,500	4,378	3,971	4,878	3,971	29,450	29,500	5,218	4,421	5,718	4,421
23,500	23,550	3,552	3,529	4,052	3,529	26,500	26,550	4,392	3,979	4,892	3,979	29,500	29,550	5,232	4,429	5,732	4,429
23,550	23,600	3,566	3,536	4,066	3,536	26,550	26,600	4,406	3,986	4,906	3,986	29,550	29,600	5,246	4,436	5,746	4,436
23,600	23,650	3,580	3,544	4,080	3,544	26,600	26,650	4,420	3,994	4,920	3,994	29,600	29,650	5,260	4,444	5,760	4,444
23,650	23,700	3,594	3,551	4,094	3,551	26,650	26,700	4,434	4,001	4,934	4,001	29,650	29,700	5,274	4,451	5,774	4,451
23,700	23,750	3,608	3,559	4,108	3,559	26,700	26,750	4,448	4,009	4,948	4,009	29,700	29,750	5,288	4,459	5,788	4,459
23,750	23,800	3,622	3,566	4,122	3,566	26,750	26,800	4,462	4,016	4,962	4,016	29,750	29,800	5,302	4,466	5,802	4,466
23,800	23,850	3,636	3,574	4,136	3,574	26,800	26,850	4,476	4,024	4,976	4,024	29,800	29,850	5,316	4,474	5,816	4,474
23,850	23,900	3,650	3,581	4,150	3,581	26,850	26,900	4,490	4,031	4,990	4,031	29,850	29,900	5,330	4,481	5,830	4,481
23,900	23,950	3,664	3,589	4,164	3,589	26,900	26,950	4,504	4,039	5,004	4,039	29,900	29,950	5,344	4,489	5,844	4,489
23,950	24,000	3,678	3,596	4,178	3,596	26,950	27,000	4,518	4,046	5,018	4,046	29,950	30,000	5,358	4,496	5,858	4,496
24,000						27,000						30,000					
24,000	24,050	3,692	3,604	4,192	3,604	27,000	27,050	4,532	4,054	5,032	4,054	30,000	30,050	5,372	4,504	5,872	4,504
24,050	24,100	3,706	3,611	4,206	3,611	27,050	27,100	4,546	4,061	5,046	4,061	30,050	30,100	5,386	4,511	5,886	4,511
24,100	24,150	3,720	3,619	4,220	3,619	27,100	27,150	4,560	4,069	5,060	4,069	30,100	30,150	5,400	4,519	5,900	4,519
24,150	24,200	3,734	3,626	4,234	3,626	27,150	27,200	4,574	4,076	5,074	4,076	30,150	30,200	5,414	4,526	5,914	4,526
24,200	24,250	3,748	3,634	4,248	3,634	27,200	27,250	4,588	4,084	5,088	4,084	30,200	30,250	5,428	4,534	5,928	4,534
24,250	24,300	3,762	3,641	4,262	3,641	27,250	27,300	4,602	4,091	5,102	4,091	30,250	30,300	5,442	4,541	5,942	4,541
24,300	24,350	3,776	3,649	4,276	3,649	27,300	27,350	4,616	4,099	5,116	4,099	30,300	30,350	5,456	4,549	5,956	4,549
24,350	24,400	3,790	3,656	4,290	3,656	27,350	27,400	4,630	4,106	5,130	4,106	30,350	30,400	5,470	4,556	5,970	4,556
24,400	24,450	3,804	3,664	4,304	3,664	27,400	27,450	4,644	4,114	5,144	4,114	30,400	30,450	5,484	4,564	5,984	4,564
24,450	24,500	3,818	3,671	4,318	3,671	27,450	27,500	4,658	4,121	5,158	4,121	30,450	30,500	5,498	4,571	5,998	4,571
24,500	24,550	3,832	3,679	4,332	3,679	27,500	27,550	4,672	4,129	5,172	4,129	30,500	30,550	5,512	4,579	6,012	4,579
24,550	24,600	3,846	3,686	4,346	3,686	27,550	27,600	4,686	4,136	5,186	4,136	30,550	30,600	5,526	4,586	6,026	4,586
24,600	24,650	3,860	3,694	4,360	3,694	27,600	27,650	4,700	4,144	5,200	4,144	30,600	30,650	5,540	4,594	6,040	4,594
24,650	24,700	3,874	3,701	4,374	3,701	27,650	27,700	4,714	4,151	5,214	4,151	30,650	30,700	5,554	4,601	6,054	4,601
24,700	24,750	3,888	3,709	4,388	3,709	27,700	27,750	4,728	4,159	5,228	4,159	30,700	30,750	5,568	4,609	6,068	4,609
24,750	24,800	3,902	3,716	4,402	3,716	27,750	27,800	4,742	4,166	5,242	4,166	30,750	30,800	5,582	4,616	6,082	4,616
24,800	24,850	3,916	3,724	4,416	3,724	27,800	27,850	4,756	4,174	5,256	4,174	30,800	30,850	5,596	4,624	6,096	4,624
24,850	24,900	3,930	3,731	4,430	3,731	27,850	27,900	4,770	4,181	5,270	4,181	30,850	30,900	5,610	4,631	6,110	4,631
24,900	24,950	3,944	3,739	4,444	3,739	27,900	27,950	4,784	4,189	5,284	4,189	30,900	30,950	5,624	4,639	6,124	4,639
24,950	25,000	3,958	3,746	4,458	3,746	27,950	28,000	4,798	4,196	5,298	4,196	30,950	31,000	5,638	4,646	6,138	4,646
25,000						28,000						31,000					
25,000	25,050	3,972	3,754	4,472	3,754	28,000	28,050	4,812	4,204	5,312	4,204	31,000	31,050	5,652	4,654	6,152	4,654
25,050	25,100	3,986	3,761	4,486	3,761	28,050	28,100	4,826	4,211	5,326	4,211	31,050	31,100	5,666	4,661	6,166	4,661
25,100	25,150	4,000	3,769	4,500	3,769	28,100	28,150	4,840	4,219	5,340	4,219	31,100	31,150	5,680	4,669	6,180	4,669
25,150	25,200	4,014	3,776	4,514	3,776	28,150	28,200	4,854	4,226	5,354	4,226	31,150	31,200	5,694	4,676	6,194	4,676
25,200	25,250	4,028	3,784	4,528	3,784	28,200	28,250	4,868	4,234	5,368	4,234	31,200	31,250	5,708	4,684	6,208	4,684
25,250	25,300	4,042	3,791	4,542	3,791	28,250	28,300	4,882	4,241	5,382	4,241	31,250	31,300	5,722	4,691	6,222	4,695
25,300	25,350	4,056	3,799	4,556	3,799	28,300	28,350	4,896	4,249	5,396	4,249	31,300	31,350	5,736	4,699	6,236	4,709
25,350	25,400	4,070	3,806	4,570	3,806	28,350	28,400	4,910	4,256	5,410	4,256	31,350	31,400	5,750	4,706	6,250	4,723
25,400	25,450	4,084	3,814	4,584	3,814	28,400	28,450	4,924	4,264	5,424	4,264	31,400	31,450	5,764	4,714	6,264	4,737
25,450	25,500	4,098	3,821	4,598	3,821	28,450	28,500	4,938	4,271	5,438	4,271	31,450	31,500	5,778	4,721	6,278	4,751
25,500	25,550	4,112	3,829	4,612	3,829	28,500	28,550	4,952	4,279	5,452	4,279	31,500	31,550	5,792	4,729	6,292	4,765
25,550	25,600	4,126	3,836	4,626	3,836	28,550	28,600	4,966	4,286	5,466	4,286	31,550	31,600	5,806	4,736	6,306	4,779
25,600	25,650	4,140	3,844	4,640	3,844	28,600	28,650	4,980	4,294	5,480	4,294	31,600	31,650	5,820	4,744	6,320	4,793
25,650	25,700	4,154	3,851	4,654	3,851	28,650	28,700	4,994	4,301	5,494	4,301	31,650	31,700	5,834	4,751	6,334	4,807
25,700	25,750	4,168	3,859	4,668	3,859	28,700	28,750	5,008	4,309	5,508	4,309	31,700	31,750	5,848	4,759	6,348	4,821
25,750	25,800	4,182	3,866	4,682	3,866	28,750	28,800	5,022	4,316	5,522	4,316	31,750	31,800	5,862	4,766	6,362	4,835
25,800	25,850	4,196	3,874	4,696	3,874	28,800	28,850	5,036	4,324	5,536	4,324	31,800	31,850	5,876	4,774	6,376	4,849
25,850	25,900	4,210	3,881	4,710	3,881	28,850	28,900	5,050	4,331	5,550	4,331	31,850	31,900	5,890	4,781	6,390	4,863
25,900	25,950	4,224	3,889	4,724	3,889	28,900	28,950	5,064	4,339	5,564	4,339	31,900	31,950	5,904	4,789	6,404	4,877
25,950	26,000	4,238	3,896	4,738	3,896	28,950	29,000	5,078	4,346	5,578							

1995 Tax Table—Continued

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—			
32,000						35,000						38,000					
32,000	32,050	5,932	4,804	6,432	4,905	35,000	35,050	6,772	5,254	7,272	5,745	38,000	38,050	7,612	5,704	8,112	6,585
32,050	32,100	5,946	4,811	6,446	4,919	35,050	35,100	6,786	5,261	7,286	5,759	38,050	38,100	7,626	5,711	8,126	6,599
32,100	32,150	5,960	4,819	6,460	4,933	35,100	35,150	6,800	5,269	7,300	5,773	38,100	38,150	7,640	5,719	8,140	6,613
32,150	32,200	5,974	4,826	6,474	4,947	35,150	35,200	6,814	5,276	7,314	5,787	38,150	38,200	7,654	5,726	8,154	6,627
32,200	32,250	5,988	4,834	6,488	4,961	35,200	35,250	6,828	5,284	7,328	5,801	38,200	38,250	7,668	5,734	8,168	6,641
32,250	32,300	6,002	4,841	6,502	4,975	35,250	35,300	6,842	5,291	7,342	5,815	38,250	38,300	7,682	5,741	8,182	6,655
32,300	32,350	6,016	4,849	6,516	4,989	35,300	35,350	6,856	5,299	7,356	5,829	38,300	38,350	7,696	5,749	8,196	6,669
32,350	32,400	6,030	4,856	6,530	5,003	35,350	35,400	6,870	5,306	7,370	5,843	38,350	38,400	7,710	5,756	8,210	6,683
32,400	32,450	6,044	4,864	6,544	5,017	35,400	35,450	6,884	5,314	7,384	5,857	38,400	38,450	7,724	5,764	8,224	6,697
32,450	32,500	6,058	4,871	6,558	5,031	35,450	35,500	6,898	5,321	7,398	5,871	38,450	38,500	7,738	5,771	8,238	6,711
32,500	32,550	6,072	4,879	6,572	5,045	35,500	35,550	6,912	5,329	7,412	5,885	38,500	38,550	7,752	5,779	8,252	6,725
32,550	32,600	6,086	4,886	6,586	5,059	35,550	35,600	6,926	5,336	7,426	5,899	38,550	38,600	7,766	5,786	8,266	6,739
32,600	32,650	6,100	4,894	6,600	5,073	35,600	35,650	6,940	5,344	7,440	5,913	38,600	38,650	7,780	5,794	8,280	6,753
32,650	32,700	6,114	4,901	6,614	5,087	35,650	35,700	6,954	5,351	7,454	5,927	38,650	38,700	7,794	5,801	8,294	6,767
32,700	32,750	6,128	4,909	6,628	5,101	35,700	35,750	6,968	5,359	7,468	5,941	38,700	38,750	7,808	5,809	8,308	6,781
32,750	32,800	6,142	4,916	6,642	5,115	35,750	35,800	6,982	5,366	7,482	5,955	38,750	38,800	7,822	5,816	8,322	6,795
32,800	32,850	6,156	4,924	6,656	5,129	35,800	35,850	6,996	5,374	7,496	5,969	38,800	38,850	7,836	5,824	8,336	6,809
32,850	32,900	6,170	4,931	6,670	5,143	35,850	35,900	7,010	5,381	7,510	5,983	38,850	38,900	7,850	5,831	8,350	6,823
32,900	32,950	6,184	4,939	6,684	5,157	35,900	35,950	7,024	5,389	7,524	5,997	38,900	38,950	7,864	5,839	8,364	6,837
32,950	33,000	6,198	4,946	6,698	5,171	35,950	36,000	7,038	5,396	7,538	6,011	38,950	39,000	7,878	5,846	8,378	6,851
33,000						36,000						39,000					
33,000	33,050	6,212	4,954	6,712	5,185	36,000	36,050	7,052	5,404	7,552	6,025	39,000	39,050	7,892	5,857	8,392	6,865
33,050	33,100	6,226	4,961	6,726	5,199	36,050	36,100	7,066	5,411	7,566	6,039	39,050	39,100	7,906	5,871	8,406	6,879
33,100	33,150	6,240	4,969	6,740	5,213	36,100	36,150	7,080	5,419	7,580	6,053	39,100	39,150	7,920	5,885	8,420	6,893
33,150	33,200	6,254	4,976	6,754	5,227	36,150	36,200	7,094	5,426	7,594	6,067	39,150	39,200	7,934	5,899	8,434	6,907
33,200	33,250	6,268	4,984	6,768	5,241	36,200	36,250	7,108	5,434	7,608	6,081	39,200	39,250	7,948	5,913	8,448	6,921
33,250	33,300	6,282	4,991	6,782	5,255	36,250	36,300	7,122	5,441	7,622	6,095	39,250	39,300	7,962	5,927	8,462	6,935
33,300	33,350	6,296	4,999	6,796	5,269	36,300	36,350	7,136	5,449	7,636	6,109	39,300	39,350	7,976	5,941	8,476	6,949
33,350	33,400	6,310	5,006	6,810	5,283	36,350	36,400	7,150	5,456	7,650	6,123	39,350	39,400	7,990	5,955	8,490	6,963
33,400	33,450	6,324	5,014	6,824	5,297	36,400	36,450	7,164	5,464	7,664	6,137	39,400	39,450	8,004	5,969	8,504	6,977
33,450	33,500	6,338	5,021	6,838	5,311	36,450	36,500	7,178	5,471	7,678	6,151	39,450	39,500	8,018	5,983	8,518	6,991
33,500	33,550	6,352	5,029	6,852	5,325	36,500	36,550	7,192	5,479	7,692	6,165	39,500	39,550	8,032	5,997	8,532	7,005
33,550	33,600	6,366	5,036	6,866	5,339	36,550	36,600	7,206	5,486	7,706	6,179	39,550	39,600	8,046	6,011	8,546	7,019
33,600	33,650	6,380	5,044	6,880	5,353	36,600	36,650	7,220	5,494	7,720	6,193	39,600	39,650	8,060	6,025	8,560	7,033
33,650	33,700	6,394	5,051	6,894	5,367	36,650	36,700	7,234	5,501	7,734	6,207	39,650	39,700	8,074	6,039	8,574	7,047
33,700	33,750	6,408	5,059	6,908	5,381	36,700	36,750	7,248	5,509	7,748	6,221	39,700	39,750	8,088	6,053	8,588	7,061
33,750	33,800	6,422	5,066	6,922	5,395	36,750	36,800	7,262	5,516	7,762	6,235	39,750	39,800	8,102	6,067	8,602	7,075
33,800	33,850	6,436	5,074	6,936	5,409	36,800	36,850	7,276	5,524	7,776	6,249	39,800	39,850	8,116	6,081	8,616	7,089
33,850	33,900	6,450	5,081	6,950	5,423	36,850	36,900	7,290	5,531	7,790	6,263	39,850	39,900	8,130	6,095	8,630	7,103
33,900	33,950	6,464	5,089	6,964	5,437	36,900	36,950	7,304	5,539	7,804	6,277	39,900	39,950	8,144	6,109	8,644	7,117
33,950	34,000	6,478	5,096	6,978	5,451	36,950	37,000	7,318	5,546	7,818	6,291	39,950	40,000	8,158	6,123	8,658	7,131
34,000						37,000						40,000					
34,000	34,050	6,492	5,104	6,992	5,465	37,000	37,050	7,332	5,554	7,832	6,305	40,000	40,050	8,172	6,137	8,672	7,145
34,050	34,100	6,506	5,111	7,006	5,479	37,050	37,100	7,346	5,561	7,846	6,319	40,050	40,100	8,186	6,151	8,686	7,159
34,100	34,150	6,520	5,119	7,020	5,493	37,100	37,150	7,360	5,569	7,860	6,333	40,100	40,150	8,200	6,165	8,700	7,173
34,150	34,200	6,534	5,126	7,034	5,507	37,150	37,200	7,374	5,576	7,874	6,347	40,150	40,200	8,214	6,179	8,714	7,187
34,200	34,250	6,548	5,134	7,048	5,521	37,200	37,250	7,388	5,584	7,888	6,361	40,200	40,250	8,228	6,193	8,728	7,201
34,250	34,300	6,562	5,141	7,062	5,535	37,250	37,300	7,402	5,591	7,902	6,375	40,250	40,300	8,242	6,207	8,742	7,215
34,300	34,350	6,576	5,149	7,076	5,549	37,300	37,350	7,416	5,599	7,916	6,389	40,300	40,350	8,256	6,221	8,756	7,229
34,350	34,400	6,590	5,156	7,090	5,563	37,350	37,400	7,430	5,606	7,930	6,403	40,350	40,400	8,270	6,235	8,770	7,243
34,400	34,450	6,604	5,164	7,104	5,577	37,400	37,450	7,444	5,614	7,944	6,417	40,400	40,450	8,284	6,249	8,784	7,257
34,450	34,500	6,618	5,171	7,118	5,591	37,450	37,500	7,458	5,621	7,958	6,431	40,450	40,500	8,298	6,263	8,798	7,271
34,500	34,550	6,632	5,179	7,132	5,605	37,500	37,550	7,472	5,629	7,972	6,445	40,500	40,550	8,312	6,277	8,812	7,285
34,550	34,600	6,646	5,186	7,146	5,619	37,550	37,600	7,486	5,636	7,986	6,459	40,550	40,600	8,326	6,291	8,826	7,299
34,600	34,650	6,660	5,194	7,160	5,633	37,600	37,650	7,500	5,644	8,000	6,473	40,600	40,650	8,340	6,305	8,840	7,313
34,650	34,700	6,674	5,201	7,174	5,647	37,650	37,700	7,514	5,651	8,014	6,487	40,650	40,700	8,354	6,319	8,854	7,327
34,700	34,750	6,688	5,209	7,188	5,661	37,700	37,750	7,528	5,659	8,028	6,501	40,700	40,750	8,368	6,333	8,868	7,341
34,750	34,800	6,702	5,216	7,202	5,675	37,7											

1995 Tax Table—Continued

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—			
41,000						44,000						47,000					
41,000	41,050	8,452	6,417	8,952	7,425	44,000	44,050	9,292	7,257	9,792	8,265	47,000	47,050	10,132	8,097	10,632	9,105
41,050	41,100	8,466	6,431	8,966	7,439	44,050	44,100	9,306	7,271	9,806	8,279	47,050	47,100	10,146	8,111	10,646	9,119
41,100	41,150	8,480	6,445	8,980	7,453	44,100	44,150	9,320	7,285	9,820	8,293	47,100	47,150	10,160	8,125	10,660	9,133
41,150	41,200	8,494	6,459	8,994	7,467	44,150	44,200	9,334	7,299	9,834	8,307	47,150	47,200	10,174	8,139	10,676	9,147
41,200	41,250	8,508	6,473	9,008	7,481	44,200	44,250	9,348	7,313	9,848	8,321	47,200	47,250	10,188	8,153	10,691	9,161
41,250	41,300	8,522	6,487	9,022	7,495	44,250	44,300	9,362	7,327	9,862	8,335	47,250	47,300	10,202	8,167	10,707	9,175
41,300	41,350	8,536	6,501	9,036	7,509	44,300	44,350	9,376	7,341	9,876	8,349	47,300	47,350	10,216	8,181	10,722	9,189
41,350	41,400	8,550	6,515	9,050	7,523	44,350	44,400	9,390	7,355	9,890	8,363	47,350	47,400	10,230	8,195	10,738	9,203
41,400	41,450	8,564	6,529	9,064	7,537	44,400	44,450	9,404	7,369	9,904	8,377	47,400	47,450	10,244	8,209	10,753	9,217
41,450	41,500	8,578	6,543	9,078	7,551	44,450	44,500	9,418	7,383	9,918	8,391	47,450	47,500	10,258	8,223	10,769	9,231
41,500	41,550	8,592	6,557	9,092	7,565	44,500	44,550	9,432	7,397	9,932	8,405	47,500	47,550	10,272	8,237	10,784	9,245
41,550	41,600	8,606	6,571	9,106	7,579	44,550	44,600	9,446	7,411	9,946	8,419	47,550	47,600	10,286	8,251	10,800	9,259
41,600	41,650	8,620	6,585	9,120	7,593	44,600	44,650	9,460	7,425	9,960	8,433	47,600	47,650	10,300	8,265	10,815	9,273
41,650	41,700	8,634	6,599	9,134	7,607	44,650	44,700	9,474	7,439	9,974	8,447	47,650	47,700	10,314	8,279	10,831	9,287
41,700	41,750	8,648	6,613	9,148	7,621	44,700	44,750	9,488	7,453	9,988	8,461	47,700	47,750	10,328	8,293	10,846	9,301
41,750	41,800	8,662	6,627	9,162	7,635	44,750	44,800	9,502	7,467	10,002	8,475	47,750	47,800	10,342	8,307	10,862	9,315
41,800	41,850	8,676	6,641	9,176	7,649	44,800	44,850	9,516	7,481	10,016	8,489	47,800	47,850	10,356	8,321	10,877	9,329
41,850	41,900	8,690	6,655	9,190	7,663	44,850	44,900	9,530	7,495	10,030	8,503	47,850	47,900	10,370	8,335	10,893	9,343
41,900	41,950	8,704	6,669	9,204	7,677	44,900	44,950	9,544	7,509	10,044	8,517	47,900	47,950	10,384	8,349	10,908	9,357
41,950	42,000	8,718	6,683	9,218	7,691	44,950	45,000	9,558	7,523	10,058	8,531	47,950	48,000	10,398	8,363	10,924	9,371
42,000						45,000						48,000					
42,000	42,050	8,732	6,697	9,232	7,705	45,000	45,050	9,572	7,537	10,072	8,545	48,000	48,050	10,412	8,377	10,939	9,385
42,050	42,100	8,746	6,711	9,246	7,719	45,050	45,100	9,586	7,551	10,086	8,559	48,050	48,100	10,426	8,391	10,955	9,399
42,100	42,150	8,760	6,725	9,260	7,733	45,100	45,150	9,600	7,565	10,100	8,573	48,100	48,150	10,440	8,405	10,970	9,413
42,150	42,200	8,774	6,739	9,274	7,747	45,150	45,200	9,614	7,579	10,114	8,587	48,150	48,200	10,454	8,419	10,986	9,427
42,200	42,250	8,788	6,753	9,288	7,761	45,200	45,250	9,628	7,593	10,128	8,601	48,200	48,250	10,468	8,433	11,001	9,441
42,250	42,300	8,802	6,767	9,302	7,775	45,250	45,300	9,642	7,607	10,142	8,615	48,250	48,300	10,482	8,447	11,017	9,455
42,300	42,350	8,816	6,781	9,316	7,789	45,300	45,350	9,656	7,621	10,156	8,629	48,300	48,350	10,496	8,461	11,032	9,469
42,350	42,400	8,830	6,795	9,330	7,803	45,350	45,400	9,670	7,635	10,170	8,643	48,350	48,400	10,510	8,475	11,048	9,483
42,400	42,450	8,844	6,809	9,344	7,817	45,400	45,450	9,684	7,649	10,184	8,657	48,400	48,450	10,524	8,489	11,063	9,497
42,450	42,500	8,858	6,823	9,358	7,831	45,450	45,500	9,698	7,663	10,198	8,671	48,450	48,500	10,538	8,503	11,079	9,511
42,500	42,550	8,872	6,837	9,372	7,845	45,500	45,550	9,712	7,677	10,212	8,685	48,500	48,550	10,552	8,517	11,094	9,525
42,550	42,600	8,886	6,851	9,386	7,859	45,550	45,600	9,726	7,691	10,226	8,699	48,550	48,600	10,566	8,531	11,110	9,539
42,600	42,650	8,900	6,865	9,400	7,873	45,600	45,650	9,740	7,705	10,240	8,713	48,600	48,650	10,580	8,545	11,125	9,553
42,650	42,700	8,914	6,879	9,414	7,887	45,650	45,700	9,754	7,719	10,254	8,727	48,650	48,700	10,594	8,559	11,141	9,567
42,700	42,750	8,928	6,893	9,428	7,901	45,700	45,750	9,768	7,733	10,268	8,741	48,700	48,750	10,608	8,573	11,156	9,581
42,750	42,800	8,942	6,907	9,442	7,915	45,750	45,800	9,782	7,747	10,282	8,755	48,750	48,800	10,622	8,587	11,172	9,595
42,800	42,850	8,956	6,921	9,456	7,929	45,800	45,850	9,796	7,761	10,296	8,769	48,800	48,850	10,636	8,601	11,187	9,609
42,850	42,900	8,970	6,935	9,470	7,943	45,850	45,900	9,810	7,775	10,310	8,783	48,850	48,900	10,650	8,615	11,203	9,623
42,900	42,950	8,984	6,949	9,484	7,957	45,900	45,950	9,824	7,789	10,324	8,797	48,900	48,950	10,664	8,629	11,218	9,637
42,950	43,000	8,998	6,963	9,498	7,971	45,950	46,000	9,838	7,803	10,338	8,811	48,950	49,000	10,678	8,643	11,234	9,651
43,000						46,000						49,000					
43,000	43,050	9,012	6,977	9,512	7,985	46,000	46,050	9,852	7,817	10,352	8,825	49,000	49,050	10,692	8,657	11,249	9,665
43,050	43,100	9,026	6,991	9,526	7,999	46,050	46,100	9,866	7,831	10,366	8,839	49,050	49,100	10,706	8,671	11,265	9,679
43,100	43,150	9,040	7,005	9,540	8,013	46,100	46,150	9,880	7,845	10,380	8,853	49,100	49,150	10,720	8,685	11,280	9,693
43,150	43,200	9,054	7,019	9,554	8,027	46,150	46,200	9,894	7,859	10,394	8,867	49,150	49,200	10,734	8,699	11,296	9,707
43,200	43,250	9,068	7,033	9,568	8,041	46,200	46,250	9,908	7,873	10,408	8,881	49,200	49,250	10,748	8,713	11,311	9,721
43,250	43,300	9,082	7,047	9,582	8,055	46,250	46,300	9,922	7,887	10,422	8,895	49,250	49,300	10,762	8,727	11,327	9,735
43,300	43,350	9,096	7,061	9,596	8,069	46,300	46,350	9,936	7,901	10,436	8,909	49,300	49,350	10,776	8,741	11,342	9,749
43,350	43,400	9,110	7,075	9,610	8,083	46,350	46,400	9,950	7,915	10,450	8,923	49,350	49,400	10,790	8,755	11,358	9,763
43,400	43,450	9,124	7,089	9,624	8,097	46,400	46,450	9,964	7,929	10,464	8,937	49,400	49,450	10,804	8,769	11,373	9,777
43,450	43,500	9,138	7,103	9,638	8,111	46,450	46,500	9,978	7,943	10,478	8,951	49,450	49,500	10,818	8,783	11,389	9,791
43,500	43,550	9,152	7,117	9,652	8,125	46,500	46,550	9,992	7,957	10,492	8,965	49,500	49,550	10,832	8,797	11,404	9,805
43,550	43,600	9,166	7,131	9,666	8,139	46,550	46,600	10,006	7,971	10,506	8,979	49,550	49,600	10,846	8,811	11,420	9,819
43,600	43,650	9,180	7,145	9,680	8,153	46,600	46,650	10,020	7,985	10,520	8,993	49,600	49,650	10,860	8,825	11,435	9,833
43,650	43,700	9,194	7,159	9,694	8,167	46,650	46,700	10,034	7,999	10,534	9,007	49,650	49,700	10,874	8,839	11,451	9,847
43,700	43,750	9,208	7,173	9,708	8,181	46,700	46,750	10,048	8,013	10,548	9,021	49,700	49,750	10,888	8,853	11,466	9,861
43,750	43,800	9,222	7,187	9,722	8,195	46,750	46,800	10,062	8,027	10,562	9,035	49,750	49,800	10,902	8,867	11,482	9,875
43,800	43,850	9,236	7,201	9,736	8,209	46,800	46,850	10,076	8,041	10,576	9,049	49,800	49,850	10,916	8,881	11,497	9,889
43,850	43,900	9,250	7,215	9,750	8,223	46,850	46,900	10,090	8,055	10,590	9,063	49,850	49,900	10,930	8,895	11,513	9,903
43,900	43,950	9,264	7,229	9,764	8,237	46,900	46,950	10,104	8,069	10,604	9,077	49,900	49,9				

1995 Tax Table—Continued

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—			
50,000						53,000						56,000					
50,000	50,050	10,972	8,937	11,559	9,945	53,000	53,050	11,812	9,777	12,489	10,785	56,000	56,050	12,652	10,617	13,419	11,625
50,050	50,100	10,986	8,951	11,575	9,959	53,050	53,100	11,826	9,791	12,505	10,799	56,050	56,100	12,666	10,631	13,435	11,639
50,100	50,150	11,000	8,965	11,590	9,973	53,100	53,150	11,840	9,805	12,520	10,813	56,100	56,150	12,680	10,645	13,450	11,653
50,150	50,200	11,014	8,979	11,606	9,987	53,150	53,200	11,854	9,819	12,536	10,827	56,150	56,200	12,694	10,659	13,466	11,667
50,200	50,250	11,028	8,993	11,621	10,001	53,200	53,250	11,868	9,833	12,551	10,841	56,200	56,250	12,708	10,673	13,481	11,681
50,250	50,300	11,042	9,007	11,637	10,015	53,250	53,300	11,882	9,847	12,567	10,855	56,250	56,300	12,722	10,687	13,497	11,695
50,300	50,350	11,056	9,021	11,652	10,029	53,300	53,350	11,896	9,861	12,582	10,869	56,300	56,350	12,736	10,701	13,512	11,709
50,350	50,400	11,070	9,035	11,668	10,043	53,350	53,400	11,910	9,875	12,598	10,883	56,350	56,400	12,750	10,715	13,528	11,723
50,400	50,450	11,084	9,049	11,683	10,057	53,400	53,450	11,924	9,889	12,613	10,897	56,400	56,450	12,764	10,729	13,543	11,737
50,450	50,500	11,098	9,063	11,699	10,071	53,450	53,500	11,938	9,903	12,629	10,911	56,450	56,500	12,778	10,743	13,559	11,751
50,500	50,550	11,112	9,077	11,714	10,085	53,500	53,550	11,952	9,917	12,644	10,925	56,500	56,550	12,792	10,757	13,574	11,765
50,550	50,600	11,126	9,091	11,730	10,099	53,550	53,600	11,966	9,931	12,660	10,939	56,550	56,600	12,806	10,771	13,590	11,779
50,600	50,650	11,140	9,105	11,745	10,113	53,600	53,650	11,980	9,945	12,675	10,953	56,600	56,650	12,822	10,785	13,605	11,793
50,650	50,700	11,154	9,119	11,761	10,127	53,650	53,700	11,994	9,959	12,691	10,967	56,650	56,700	12,837	10,799	13,621	11,807
50,700	50,750	11,168	9,133	11,776	10,141	53,700	53,750	12,008	9,973	12,706	10,981	56,700	56,750	12,853	10,813	13,636	11,821
50,750	50,800	11,182	9,147	11,792	10,155	53,750	53,800	12,022	9,987	12,722	10,995	56,750	56,800	12,868	10,827	13,652	11,835
50,800	50,850	11,196	9,161	11,807	10,169	53,800	53,850	12,036	10,001	12,737	11,009	56,800	56,850	12,884	10,841	13,667	11,849
50,850	50,900	11,210	9,175	11,823	10,183	53,850	53,900	12,050	10,015	12,753	11,023	56,850	56,900	12,899	10,855	13,683	11,863
50,900	50,950	11,224	9,189	11,838	10,197	53,900	53,950	12,064	10,029	12,768	11,037	56,900	56,950	12,915	10,869	13,698	11,877
50,950	51,000	11,238	9,203	11,854	10,211	53,950	54,000	12,078	10,043	12,784	11,051	56,950	57,000	12,930	10,883	13,714	11,891
51,000						54,000						57,000					
51,000	51,050	11,252	9,217	11,869	10,225	54,000	54,050	12,092	10,057	12,799	11,065	57,000	57,050	12,946	10,897	13,729	11,905
51,050	51,100	11,266	9,231	11,885	10,239	54,050	54,100	12,106	10,071	12,815	11,079	57,050	57,100	12,961	10,911	13,745	11,919
51,100	51,150	11,280	9,245	11,900	10,253	54,100	54,150	12,120	10,085	12,830	11,093	57,100	57,150	12,977	10,925	13,760	11,933
51,150	51,200	11,294	9,259	11,916	10,267	54,150	54,200	12,134	10,099	12,846	11,107	57,150	57,200	12,992	10,939	13,776	11,947
51,200	51,250	11,308	9,273	11,931	10,281	54,200	54,250	12,148	10,113	12,861	11,121	57,200	57,250	13,008	10,953	13,791	11,961
51,250	51,300	11,322	9,287	11,947	10,295	54,250	54,300	12,162	10,127	12,877	11,135	57,250	57,300	13,023	10,967	13,807	11,975
51,300	51,350	11,336	9,301	11,962	10,309	54,300	54,350	12,176	10,141	12,892	11,149	57,300	57,350	13,039	10,981	13,822	11,989
51,350	51,400	11,350	9,315	11,978	10,323	54,350	54,400	12,190	10,155	12,908	11,163	57,350	57,400	13,054	10,995	13,838	12,003
51,400	51,450	11,364	9,329	11,993	10,337	54,400	54,450	12,204	10,169	12,923	11,177	57,400	57,450	13,070	11,009	13,853	12,017
51,450	51,500	11,378	9,343	12,009	10,351	54,450	54,500	12,218	10,183	12,939	11,191	57,450	57,500	13,085	11,023	13,869	12,031
51,500	51,550	11,392	9,357	12,024	10,365	54,500	54,550	12,232	10,197	12,954	11,205	57,500	57,550	13,101	11,037	13,884	12,045
51,550	51,600	11,406	9,371	12,040	10,379	54,550	54,600	12,246	10,211	12,970	11,219	57,550	57,600	13,116	11,051	13,900	12,059
51,600	51,650	11,420	9,385	12,055	10,393	54,600	54,650	12,260	10,225	12,985	11,233	57,600	57,650	13,132	11,065	13,915	12,073
51,650	51,700	11,434	9,399	12,071	10,407	54,650	54,700	12,274	10,239	13,001	11,247	57,650	57,700	13,147	11,079	13,931	12,087
51,700	51,750	11,448	9,413	12,086	10,421	54,700	54,750	12,288	10,253	13,016	11,261	57,700	57,750	13,163	11,093	13,946	12,101
51,750	51,800	11,462	9,427	12,102	10,435	54,750	54,800	12,302	10,267	13,032	11,275	57,750	57,800	13,178	11,107	13,962	12,115
51,800	51,850	11,476	9,441	12,117	10,449	54,800	54,850	12,316	10,281	13,047	11,289	57,800	57,850	13,194	11,121	13,977	12,129
51,850	51,900	11,490	9,455	12,133	10,463	54,850	54,900	12,330	10,295	13,063	11,303	57,850	57,900	13,209	11,135	13,993	12,143
51,900	51,950	11,504	9,469	12,148	10,477	54,900	54,950	12,344	10,309	13,078	11,317	57,900	57,950	13,225	11,149	14,008	12,157
51,950	52,000	11,518	9,483	12,164	10,491	54,950	55,000	12,358	10,323	13,094	11,331	57,950	58,000	13,240	11,163	14,024	12,171
52,000						55,000						58,000					
52,000	52,050	11,532	9,497	12,179	10,505	55,000	55,050	12,372	10,337	13,109	11,345	58,000	58,050	13,256	11,177	14,039	12,185
52,050	52,100	11,546	9,511	12,195	10,519	55,050	55,100	12,386	10,351	13,125	11,359	58,050	58,100	13,271	11,191	14,055	12,199
52,100	52,150	11,560	9,525	12,210	10,533	55,100	55,150	12,400	10,365	13,140	11,373	58,100	58,150	13,287	11,205	14,070	12,213
52,150	52,200	11,574	9,539	12,226	10,547	55,150	55,200	12,414	10,379	13,156	11,387	58,150	58,200	13,302	11,219	14,086	12,227
52,200	52,250	11,588	9,553	12,241	10,561	55,200	55,250	12,428	10,393	13,171	11,401	58,200	58,250	13,318	11,233	14,101	12,241
52,250	52,300	11,602	9,567	12,257	10,575	55,250	55,300	12,442	10,407	13,187	11,415	58,250	58,300	13,333	11,247	14,117	12,255
52,300	52,350	11,616	9,581	12,272	10,589	55,300	55,350	12,456	10,421	13,202	11,429	58,300	58,350	13,349	11,261	14,132	12,269
52,350	52,400	11,630	9,595	12,288	10,603	55,350	55,400	12,470	10,435	13,218	11,443	58,350	58,400	13,364	11,275	14,148	12,283
52,400	52,450	11,644	9,609	12,303	10,617	55,400	55,450	12,484	10,449	13,233	11,457	58,400	58,450	13,380	11,289	14,163	12,297
52,450	52,500	11,658	9,623	12,319	10,631	55,450	55,500	12,498	10,463	13,249	11,471	58,450	58,500	13,395	11,303	14,179	12,311
52,500	52,550	11,672	9,637	12,334	10,645	55,500	55,550	12,512	10,477	13,264	11,485	58,500	58,550	13,411	11,317	14,194	12,325
52,550	52,600	11,686	9,651	12,350	10,659	55,550	55,600	12,526	10,491	13,280	11,499	58,550	58,600	13,426	11,331	14,210	12,339
52,600	52,650	11,700	9,665	12,365	10,673	55,600	55,650	12,540	10,505	13,295	11,513	58,600	58,650	13,442	11,345	14,225	12,353
52,650	52,700	11,714	9,679	12,381	10,687	55,650	55,700	12,554	10,519	13,311	11,527	58,650	58,700	13,457	11,359	14,241	12,367
52,700	52,750	11,728	9,693	12,396	10,701	55,700	55,750	12,568	10,533	13,326	11,541	58,700	58,750	13,473	11,373	14,256	12,381
52,750	52,800	11,742	9,707	12,412	10,715	55,750	55,800	12,582	10,547	13,342	11,555	58,750	58,800	13,488	11,387	14,272	12,395
52,800	52,850	11,756	9,721	12,427	10,729	55,800	55,850	12,596	10,561								

1995 Tax Table—Continued

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—			
59,000						62,000						65,000					
59,000	59,050	13,566	11,457	14,349	12,465	62,000	62,050	14,496	12,297	15,279	13,305	65,000	65,050	15,426	13,137	16,209	14,145
59,050	59,100	13,581	11,471	14,365	12,479	62,050	62,100	14,511	12,311	15,295	13,319	65,050	65,100	15,441	13,151	16,225	14,159
59,100	59,150	13,597	11,485	14,380	12,493	62,100	62,150	14,527	12,325	15,310	13,333	65,100	65,150	15,457	13,165	16,240	14,173
59,150	59,200	13,612	11,499	14,396	12,507	62,150	62,200	14,542	12,339	15,326	13,347	65,150	65,200	15,472	13,179	16,256	14,187
59,200	59,250	13,628	11,513	14,411	12,521	62,200	62,250	14,558	12,353	15,341	13,361	65,200	65,250	15,488	13,193	16,271	14,201
59,250	59,300	13,643	11,527	14,427	12,535	62,250	62,300	14,573	12,367	15,357	13,375	65,250	65,300	15,503	13,207	16,287	14,215
59,300	59,350	13,659	11,541	14,442	12,549	62,300	62,350	14,589	12,381	15,372	13,389	65,300	65,350	15,519	13,221	16,302	14,229
59,350	59,400	13,674	11,555	14,458	12,563	62,350	62,400	14,604	12,395	15,388	13,403	65,350	65,400	15,534	13,235	16,318	14,243
59,400	59,450	13,690	11,569	14,473	12,577	62,400	62,450	14,620	12,409	15,403	13,417	65,400	65,450	15,550	13,249	16,333	14,257
59,450	59,500	13,705	11,583	14,489	12,591	62,450	62,500	14,635	12,423	15,419	13,431	65,450	65,500	15,565	13,263	16,349	14,271
59,500	59,550	13,721	11,597	14,504	12,605	62,500	62,550	14,651	12,437	15,434	13,445	65,500	65,550	15,581	13,277	16,364	14,285
59,550	59,600	13,736	11,611	14,520	12,619	62,550	62,600	14,666	12,451	15,450	13,459	65,550	65,600	15,596	13,291	16,380	14,299
59,600	59,650	13,752	11,625	14,535	12,633	62,600	62,650	14,682	12,465	15,465	13,473	65,600	65,650	15,612	13,305	16,395	14,313
59,650	59,700	13,767	11,639	14,551	12,647	62,650	62,700	14,697	12,479	15,481	13,487	65,650	65,700	15,627	13,319	16,411	14,327
59,700	59,750	13,783	11,653	14,566	12,661	62,700	62,750	14,713	12,493	15,496	13,501	65,700	65,750	15,643	13,333	16,426	14,341
59,750	59,800	13,798	11,667	14,582	12,675	62,750	62,800	14,728	12,507	15,512	13,515	65,750	65,800	15,658	13,347	16,442	14,355
59,800	59,850	13,814	11,681	14,597	12,689	62,800	62,850	14,744	12,521	15,527	13,529	65,800	65,850	15,674	13,361	16,457	14,369
59,850	59,900	13,829	11,695	14,613	12,703	62,850	62,900	14,759	12,535	15,543	13,543	65,850	65,900	15,689	13,375	16,473	14,383
59,900	59,950	13,845	11,709	14,628	12,717	62,900	62,950	14,775	12,549	15,558	13,557	65,900	65,950	15,705	13,389	16,488	14,397
59,950	60,000	13,860	11,723	14,644	12,731	62,950	63,000	14,790	12,563	15,574	13,571	65,950	66,000	15,720	13,403	16,504	14,411
60,000						63,000						66,000					
60,000	60,050	13,876	11,737	14,659	12,745	63,000	63,050	14,806	12,577	15,589	13,585	66,000	66,050	15,736	13,417	16,519	14,425
60,050	60,100	13,891	11,751	14,675	12,759	63,050	63,100	14,821	12,591	15,605	13,599	66,050	66,100	15,751	13,431	16,535	14,439
60,100	60,150	13,907	11,765	14,690	12,773	63,100	63,150	14,837	12,605	15,620	13,613	66,100	66,150	15,767	13,445	16,550	14,453
60,150	60,200	13,922	11,779	14,706	12,787	63,150	63,200	14,852	12,619	15,636	13,627	66,150	66,200	15,782	13,459	16,566	14,467
60,200	60,250	13,938	11,793	14,721	12,801	63,200	63,250	14,868	12,633	15,651	13,641	66,200	66,250	15,798	13,473	16,581	14,481
60,250	60,300	13,953	11,807	14,737	12,815	63,250	63,300	14,883	12,647	15,667	13,655	66,250	66,300	15,813	13,487	16,597	14,495
60,300	60,350	13,969	11,821	14,752	12,829	63,300	63,350	14,899	12,661	15,682	13,669	66,300	66,350	15,829	13,501	16,612	14,509
60,350	60,400	13,984	11,835	14,768	12,843	63,350	63,400	14,914	12,675	15,698	13,683	66,350	66,400	15,844	13,515	16,628	14,523
60,400	60,450	14,000	11,849	14,783	12,857	63,400	63,450	14,930	12,689	15,713	13,697	66,400	66,450	15,860	13,529	16,643	14,537
60,450	60,500	14,015	11,863	14,799	12,871	63,450	63,500	14,945	12,703	15,729	13,711	66,450	66,500	15,875	13,543	16,659	14,551
60,500	60,550	14,031	11,877	14,814	12,885	63,500	63,550	14,961	12,717	15,744	13,725	66,500	66,550	15,891	13,557	16,674	14,565
60,550	60,600	14,046	11,891	14,830	12,899	63,550	63,600	14,976	12,731	15,760	13,739	66,550	66,600	15,906	13,571	16,690	14,579
60,600	60,650	14,062	11,905	14,845	12,913	63,600	63,650	14,992	12,745	15,775	13,753	66,600	66,650	15,922	13,585	16,705	14,593
60,650	60,700	14,077	11,919	14,861	12,927	63,650	63,700	15,007	12,759	15,791	13,767	66,650	66,700	15,937	13,599	16,721	14,607
60,700	60,750	14,093	11,933	14,876	12,941	63,700	63,750	15,023	12,773	15,806	13,781	66,700	66,750	15,953	13,613	16,736	14,621
60,750	60,800	14,108	11,947	14,892	12,955	63,750	63,800	15,038	12,787	15,822	13,795	66,750	66,800	15,968	13,627	16,752	14,635
60,800	60,850	14,124	11,961	14,907	12,969	63,800	63,850	15,054	12,801	15,837	13,809	66,800	66,850	15,984	13,641	16,767	14,649
60,850	60,900	14,139	11,975	14,923	12,983	63,850	63,900	15,069	12,815	15,853	13,823	66,850	66,900	15,999	13,655	16,783	14,663
60,900	60,950	14,155	11,989	14,938	12,997	63,900	63,950	15,085	12,829	15,868	13,837	66,900	66,950	16,015	13,669	16,798	14,677
60,950	61,000	14,170	12,003	14,954	13,011	63,950	64,000	15,100	12,843	15,884	13,851	66,950	67,000	16,030	13,683	16,814	14,691
61,000						64,000						67,000					
61,000	61,050	14,186	12,017	14,969	13,025	64,000	64,050	15,116	12,857	15,899	13,865	67,000	67,050	16,046	13,697	16,829	14,705
61,050	61,100	14,201	12,031	14,985	13,039	64,050	64,100	15,131	12,871	15,915	13,879	67,050	67,100	16,061	13,711	16,845	14,719
61,100	61,150	14,217	12,045	15,000	13,053	64,100	64,150	15,147	12,885	15,930	13,893	67,100	67,150	16,077	13,725	16,860	14,733
61,150	61,200	14,232	12,059	15,016	13,067	64,150	64,200	15,162	12,899	15,946	13,907	67,150	67,200	16,092	13,739	16,876	14,747
61,200	61,250	14,248	12,073	15,031	13,081	64,200	64,250	15,178	12,913	15,961	13,921	67,200	67,250	16,108	13,753	16,891	14,761
61,250	61,300	14,263	12,087	15,047	13,095	64,250	64,300	15,193	12,927	15,977	13,935	67,250	67,300	16,123	13,767	16,907	14,775
61,300	61,350	14,279	12,101	15,062	13,109	64,300	64,350	15,209	12,941	15,992	13,949	67,300	67,350	16,139	13,781	16,922	14,789
61,350	61,400	14,294	12,115	15,078	13,123	64,350	64,400	15,224	12,955	16,008	13,963	67,350	67,400	16,154	13,795	16,938	14,803
61,400	61,450	14,310	12,129	15,093	13,137	64,400	64,450	15,240	12,969	16,023	13,977	67,400	67,450	16,170	13,809	16,953	14,817
61,450	61,500	14,325	12,143	15,109	13,151	64,450	64,500	15,255	12,983	16,039	13,991	67,450	67,500	16,185	13,823	16,969	14,831
61,500	61,550	14,341	12,157	15,124	13,165	64,500	64,550	15,271	12,997	16,054	14,005	67,500	67,550	16,201	13,837	16,984	14,845
61,550	61,600	14,356	12,171	15,140	13,179	64,550	64,600	15,286	13,011	16,070	14,019	67,550	67,600	16,216	13,851	17,000	14,859
61,600	61,650	14,372	12,185	15,155	13,193	64,600	64,650	15,302	13,025	16,085	14,033	67,600	67,650	16,232	13,865	17,015	14,873
61,650	61,700	14,387	12,199	15,171	13,207	64,650	64,700	15,317	13,039	16,101	14,047	67,650	67,700	16,247	13,879	17,031	14,887
61,700	61,750	14,403	12,213	15,186	13,221	64,700	64,750	15,333	13,053	16,116	14,061	67,700	67,750	16,263	13,893	17,046	14,901
61,750	61,800	14,418	12,227	15,202	13,235	64,750	64,800	15,348	13,067	16,132	14,075	67,750	67,800	16,278	13,907	17,062	14,915
61,800	61,850	14,434</															

1995 Tax Table—Continued

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—			
68,000						71,000						74,000					
68,000	68,050	16,356	13,977	17,139	14,985	71,000	71,050	17,286	14,817	18,069	15,825	74,000	74,050	18,216	15,657	19,110	16,665
68,050	68,100	16,371	13,991	17,155	14,999	71,050	71,100	17,301	14,831	18,085	15,839	74,050	74,100	18,231	15,671	19,128	16,679
68,100	68,150	16,387	14,005	17,170	15,013	71,100	71,150	17,317	14,845	18,100	15,853	74,100	74,150	18,247	15,685	19,146	16,693
68,150	68,200	16,402	14,019	17,186	15,027	71,150	71,200	17,332	14,859	18,116	15,867	74,150	74,200	18,262	15,699	19,164	16,707
68,200	68,250	16,418	14,033	17,201	15,041	71,200	71,250	17,348	14,873	18,131	15,881	74,200	74,250	18,278	15,713	19,182	16,721
68,250	68,300	16,433	14,047	17,217	15,055	71,250	71,300	17,363	14,887	18,147	15,895	74,250	74,300	18,293	15,727	19,200	16,735
68,300	68,350	16,449	14,061	17,232	15,069	71,300	71,350	17,379	14,901	18,162	15,909	74,300	74,350	18,309	15,741	19,218	16,749
68,350	68,400	16,464	14,075	17,248	15,083	71,350	71,400	17,394	14,915	18,178	15,923	74,350	74,400	18,324	15,755	19,236	16,763
68,400	68,450	16,480	14,089	17,263	15,097	71,400	71,450	17,410	14,929	18,193	15,937	74,400	74,450	18,340	15,769	19,254	16,777
68,450	68,500	16,495	14,103	17,279	15,111	71,450	71,500	17,425	14,943	18,209	15,951	74,450	74,500	18,355	15,783	19,272	16,791
68,500	68,550	16,511	14,117	17,294	15,125	71,500	71,550	17,441	14,957	18,224	15,965	74,500	74,550	18,371	15,797	19,290	16,805
68,550	68,600	16,526	14,131	17,310	15,139	71,550	71,600	17,456	14,971	18,240	15,979	74,550	74,600	18,386	15,811	19,308	16,819
68,600	68,650	16,542	14,145	17,325	15,153	71,600	71,650	17,472	14,985	18,255	15,993	74,600	74,650	18,402	15,825	19,326	16,833
68,650	68,700	16,557	14,159	17,341	15,167	71,650	71,700	17,487	14,999	18,271	16,007	74,650	74,700	18,417	15,839	19,344	16,847
68,700	68,750	16,573	14,173	17,356	15,181	71,700	71,750	17,503	15,013	18,286	16,021	74,700	74,750	18,433	15,853	19,362	16,861
68,750	68,800	16,588	14,187	17,372	15,195	71,750	71,800	17,518	15,027	18,302	16,035	74,750	74,800	18,448	15,867	19,380	16,875
68,800	68,850	16,604	14,201	17,387	15,209	71,800	71,850	17,534	15,041	18,318	16,049	74,800	74,850	18,464	15,881	19,398	16,889
68,850	68,900	16,619	14,215	17,403	15,223	71,850	71,900	17,549	15,055	18,336	16,063	74,850	74,900	18,479	15,895	19,416	16,903
68,900	68,950	16,635	14,229	17,418	15,237	71,900	71,950	17,565	15,069	18,354	16,077	74,900	74,950	18,495	15,909	19,434	16,917
68,950	69,000	16,650	14,243	17,434	15,251	71,950	72,000	17,580	15,083	18,372	16,091	74,950	75,000	18,510	15,923	19,452	16,931
69,000						72,000						75,000					
69,000	69,050	16,666	14,257	17,449	15,265	72,000	72,050	17,596	15,097	18,390	16,105	75,000	75,050	18,526	15,937	19,470	16,945
69,050	69,100	16,681	14,271	17,465	15,279	72,050	72,100	17,611	15,111	18,408	16,119	75,050	75,100	18,541	15,951	19,488	16,959
69,100	69,150	16,697	14,285	17,480	15,293	72,100	72,150	17,627	15,125	18,426	16,133	75,100	75,150	18,557	15,965	19,506	16,973
69,150	69,200	16,712	14,299	17,496	15,307	72,150	72,200	17,642	15,139	18,444	16,147	75,150	75,200	18,572	15,979	19,524	16,987
69,200	69,250	16,728	14,313	17,511	15,321	72,200	72,250	17,658	15,153	18,462	16,161	75,200	75,250	18,588	15,993	19,542	17,001
69,250	69,300	16,743	14,327	17,527	15,335	72,250	72,300	17,673	15,167	18,480	16,175	75,250	75,300	18,603	16,007	19,560	17,015
69,300	69,350	16,759	14,341	17,542	15,349	72,300	72,350	17,689	15,181	18,498	16,189	75,300	75,350	18,619	16,021	19,578	17,029
69,350	69,400	16,774	14,355	17,558	15,363	72,350	72,400	17,704	15,195	18,516	16,203	75,350	75,400	18,634	16,035	19,596	17,043
69,400	69,450	16,790	14,369	17,573	15,377	72,400	72,450	17,720	15,209	18,534	16,217	75,400	75,450	18,650	16,049	19,614	17,057
69,450	69,500	16,805	14,383	17,589	15,391	72,450	72,500	17,735	15,223	18,552	16,231	75,450	75,500	18,665	16,063	19,632	17,071
69,500	69,550	16,821	14,397	17,604	15,405	72,500	72,550	17,751	15,237	18,570	16,245	75,500	75,550	18,681	16,077	19,650	17,085
69,550	69,600	16,836	14,411	17,620	15,419	72,550	72,600	17,766	15,251	18,588	16,259	75,550	75,600	18,696	16,091	19,668	17,099
69,600	69,650	16,852	14,425	17,635	15,433	72,600	72,650	17,782	15,265	18,606	16,273	75,600	75,650	18,712	16,105	19,686	17,113
69,650	69,700	16,867	14,439	17,651	15,447	72,650	72,700	17,797	15,279	18,624	16,287	75,650	75,700	18,727	16,119	19,704	17,127
69,700	69,750	16,883	14,453	17,666	15,461	72,700	72,750	17,813	15,293	18,642	16,301	75,700	75,750	18,743	16,133	19,722	17,141
69,750	69,800	16,898	14,467	17,682	15,475	72,750	72,800	17,828	15,307	18,660	16,315	75,750	75,800	18,758	16,147	19,740	17,155
69,800	69,850	16,914	14,481	17,697	15,489	72,800	72,850	17,844	15,321	18,678	16,329	75,800	75,850	18,774	16,161	19,758	17,169
69,850	69,900	16,929	14,495	17,713	15,503	72,850	72,900	17,859	15,335	18,696	16,343	75,850	75,900	18,789	16,175	19,776	17,183
69,900	69,950	16,945	14,509	17,728	15,517	72,900	72,950	17,875	15,349	18,714	16,357	75,900	75,950	18,805	16,189	19,794	17,197
69,950	70,000	16,960	14,523	17,744	15,531	72,950	73,000	17,890	15,363	18,732	16,371	75,950	76,000	18,820	16,203	19,812	17,211
70,000						73,000						76,000					
70,000	70,050	16,976	14,537	17,759	15,545	73,000	73,050	17,906	15,377	18,750	16,385	76,000	76,050	18,836	16,217	19,830	17,225
70,050	70,100	16,991	14,551	17,775	15,559	73,050	73,100	17,921	15,391	18,768	16,399	76,050	76,100	18,851	16,231	19,848	17,239
70,100	70,150	17,007	14,565	17,790	15,573	73,100	73,150	17,937	15,405	18,786	16,413	76,100	76,150	18,867	16,245	19,866	17,253
70,150	70,200	17,022	14,579	17,806	15,587	73,150	73,200	17,952	15,419	18,804	16,427	76,150	76,200	18,882	16,259	19,884	17,267
70,200	70,250	17,038	14,593	17,821	15,601	73,200	73,250	17,968	15,433	18,822	16,441	76,200	76,250	18,898	16,273	19,902	17,281
70,250	70,300	17,053	14,607	17,837	15,615	73,250	73,300	17,983	15,447	18,840	16,455	76,250	76,300	18,913	16,287	19,920	17,295
70,300	70,350	17,069	14,621	17,852	15,629	73,300	73,350	17,999	15,461	18,858	16,469	76,300	76,350	18,929	16,301	19,938	17,309
70,350	70,400	17,084	14,635	17,868	15,643	73,350	73,400	18,014	15,475	18,876	16,483	76,350	76,400	18,944	16,315	19,956	17,323
70,400	70,450	17,100	14,649	17,883	15,657	73,400	73,450	18,030	15,489	18,894	16,497	76,400	76,450	18,960	16,329	19,974	17,337
70,450	70,500	17,115	14,663	17,899	15,671	73,450	73,500	18,045	15,503	18,912	16,511	76,450	76,500	18,975	16,343	19,992	17,351
70,500	70,550	17,131	14,677	17,914	15,685	73,500	73,550	18,061	15,517	18,930	16,525	76,500	76,550	18,991	16,357	20,010	17,365
70,550	70,600	17,146	14,691	17,930	15,699	73,550	73,600	18,076	15,531	18,948	16,539	76,550	76,600	19,006	16,371	20,028	17,379
70,600	70,650	17,162	14,705	17,945	15,713	73,600	73,650	18,092	15,545	18,966	16,553	76,600	76,650	19,022	16,385	20,046	17,393
70,650	70,700	17,177	14,719	17,961	15,727	73,650	73,700	18,107	15,559	18,984	16,567	76,650	76,700	19,037	16,399	20,064	17,407
70,700	70,750	17,193	14,733	17,976	15,741	73,700	73,750	18,123	15,573	19,002	16,581	76,700	76,750	19,053	16,413	20,082	17,421
70,750	70,800	17,208	14,747	17,992	15,755	73,750	73,800	18,138	15,587	19,020	16,595	76,750	76,800	19,068	16,427	20,100	17,435
70,800	70,850	17,224</															

1995 Tax Table—Continued

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—			
77,000						80,000						83,000					
77,000	77,050	19,146	16,497	20,190	17,505	80,000	80,050	20,076	17,337	21,270	18,345	83,000	83,050	21,006	18,177	22,350	19,253
77,050	77,100	19,161	16,511	20,208	17,519	80,050	80,100	20,091	17,351	21,288	18,359	83,050	83,100	21,021	18,191	22,368	19,268
77,100	77,150	19,177	16,525	20,226	17,533	80,100	80,150	20,107	17,365	21,306	18,373	83,100	83,150	21,037	18,205	22,386	19,284
77,150	77,200	19,192	16,539	20,244	17,547	80,150	80,200	20,122	17,379	21,324	18,387	83,150	83,200	21,052	18,219	22,404	19,299
77,200	77,250	19,208	16,553	20,262	17,561	80,200	80,250	20,138	17,393	21,342	18,401	83,200	83,250	21,068	18,233	22,422	19,315
77,250	77,300	19,223	16,567	20,280	17,575	80,250	80,300	20,153	17,407	21,360	18,415	83,250	83,300	21,083	18,247	22,440	19,330
77,300	77,350	19,239	16,581	20,298	17,589	80,300	80,350	20,169	17,421	21,378	18,429	83,300	83,350	21,099	18,261	22,458	19,346
77,350	77,400	19,254	16,595	20,316	17,603	80,350	80,400	20,184	17,435	21,396	18,443	83,350	83,400	21,114	18,275	22,476	19,361
77,400	77,450	19,270	16,609	20,334	17,617	80,400	80,450	20,200	17,449	21,414	18,457	83,400	83,450	21,130	18,289	22,494	19,377
77,450	77,500	19,285	16,623	20,352	17,631	80,450	80,500	20,215	17,463	21,432	18,471	83,450	83,500	21,145	18,303	22,512	19,392
77,500	77,550	19,301	16,637	20,370	17,645	80,500	80,550	20,231	17,477	21,450	18,485	83,500	83,550	21,161	18,317	22,530	19,408
77,550	77,600	19,316	16,651	20,388	17,659	80,550	80,600	20,246	17,491	21,468	18,499	83,550	83,600	21,176	18,331	22,548	19,423
77,600	77,650	19,332	16,665	20,406	17,673	80,600	80,650	20,262	17,505	21,486	18,513	83,600	83,650	21,192	18,345	22,566	19,439
77,650	77,700	19,347	16,679	20,424	17,687	80,650	80,700	20,277	17,519	21,504	18,527	83,650	83,700	21,207	18,359	22,584	19,454
77,700	77,750	19,363	16,693	20,442	17,701	80,700	80,750	20,293	17,533	21,522	18,541	83,700	83,750	21,223	18,373	22,602	19,470
77,750	77,800	19,378	16,707	20,460	17,715	80,750	80,800	20,308	17,547	21,540	18,555	83,750	83,800	21,238	18,387	22,620	19,485
77,800	77,850	19,394	16,721	20,478	17,729	80,800	80,850	20,324	17,561	21,558	18,571	83,800	83,850	21,254	18,401	22,638	19,501
77,850	77,900	19,409	16,735	20,496	17,743	80,850	80,900	20,339	17,575	21,576	18,586	83,850	83,900	21,269	18,415	22,656	19,516
77,900	77,950	19,425	16,749	20,514	17,757	80,900	80,950	20,355	17,589	21,594	18,602	83,900	83,950	21,285	18,429	22,674	19,532
77,950	78,000	19,440	16,763	20,532	17,771	80,950	81,000	20,370	17,603	21,612	18,617	83,950	84,000	21,300	18,443	22,692	19,547
78,000						81,000						84,000					
78,000	78,050	19,456	16,777	20,550	17,785	81,000	81,050	20,386	17,617	21,630	18,633	84,000	84,050	21,316	18,457	22,710	19,563
78,050	78,100	19,471	16,791	20,568	17,799	81,050	81,100	20,401	17,631	21,648	18,648	84,050	84,100	21,331	18,471	22,728	19,578
78,100	78,150	19,487	16,805	20,586	17,813	81,100	81,150	20,417	17,645	21,666	18,664	84,100	84,150	21,347	18,485	22,746	19,594
78,150	78,200	19,502	16,819	20,604	17,827	81,150	81,200	20,432	17,659	21,684	18,679	84,150	84,200	21,362	18,499	22,764	19,609
78,200	78,250	19,518	16,833	20,622	17,841	81,200	81,250	20,448	17,673	21,702	18,695	84,200	84,250	21,378	18,513	22,782	19,625
78,250	78,300	19,533	16,847	20,640	17,855	81,250	81,300	20,463	17,687	21,720	18,710	84,250	84,300	21,393	18,527	22,800	19,640
78,300	78,350	19,549	16,861	20,658	17,869	81,300	81,350	20,479	17,701	21,738	18,726	84,300	84,350	21,409	18,541	22,818	19,656
78,350	78,400	19,564	16,875	20,676	17,883	81,350	81,400	20,494	17,715	21,756	18,741	84,350	84,400	21,424	18,555	22,836	19,671
78,400	78,450	19,580	16,889	20,694	17,897	81,400	81,450	20,510	17,729	21,774	18,757	84,400	84,450	21,440	18,569	22,854	19,687
78,450	78,500	19,595	16,903	20,712	17,911	81,450	81,500	20,525	17,743	21,792	18,772	84,450	84,500	21,455	18,583	22,872	19,702
78,500	78,550	19,611	16,917	20,730	17,925	81,500	81,550	20,541	17,757	21,810	18,788	84,500	84,550	21,471	18,597	22,890	19,718
78,550	78,600	19,626	16,931	20,748	17,939	81,550	81,600	20,556	17,771	21,828	18,803	84,550	84,600	21,486	18,611	22,908	19,733
78,600	78,650	19,642	16,945	20,766	17,953	81,600	81,650	20,572	17,785	21,846	18,819	84,600	84,650	21,502	18,625	22,926	19,749
78,650	78,700	19,657	16,959	20,784	17,967	81,650	81,700	20,587	17,799	21,864	18,834	84,650	84,700	21,517	18,639	22,944	19,764
78,700	78,750	19,673	16,973	20,802	17,981	81,700	81,750	20,603	17,813	21,882	18,850	84,700	84,750	21,533	18,653	22,962	19,780
78,750	78,800	19,688	16,987	20,820	17,995	81,750	81,800	20,618	17,827	21,900	18,865	84,750	84,800	21,548	18,667	22,980	19,795
78,800	78,850	19,704	17,001	20,838	18,009	81,800	81,850	20,634	17,841	21,918	18,881	84,800	84,850	21,564	18,681	22,998	19,811
78,850	78,900	19,719	17,015	20,856	18,023	81,850	81,900	20,649	17,855	21,936	18,896	84,850	84,900	21,579	18,695	23,016	19,826
78,900	78,950	19,735	17,029	20,874	18,037	81,900	81,950	20,665	17,869	21,954	18,912	84,900	84,950	21,595	18,709	23,034	19,842
78,950	79,000	19,750	17,043	20,892	18,051	81,950	82,000	20,680	17,883	21,972	18,927	84,950	85,000	21,610	18,723	23,052	19,857
79,000						82,000						85,000					
79,000	79,050	19,766	17,057	20,910	18,065	82,000	82,050	20,696	17,897	21,990	18,943	85,000	85,050	21,626	18,737	23,070	19,873
79,050	79,100	19,781	17,071	20,928	18,079	82,050	82,100	20,711	17,911	22,008	18,958	85,050	85,100	21,641	18,751	23,088	19,888
79,100	79,150	19,797	17,085	20,946	18,093	82,100	82,150	20,727	17,925	22,026	18,974	85,100	85,150	21,657	18,765	23,106	19,904
79,150	79,200	19,812	17,099	20,964	18,107	82,150	82,200	20,742	17,939	22,044	18,989	85,150	85,200	21,672	18,779	23,124	19,919
79,200	79,250	19,828	17,113	20,982	18,121	82,200	82,250	20,758	17,953	22,062	19,005	85,200	85,250	21,688	18,793	23,142	19,935
79,250	79,300	19,843	17,127	21,000	18,135	82,250	82,300	20,773	17,967	22,080	19,020	85,250	85,300	21,703	18,807	23,160	19,950
79,300	79,350	19,859	17,141	21,018	18,149	82,300	82,350	20,789	17,981	22,098	19,036	85,300	85,350	21,719	18,821	23,178	19,966
79,350	79,400	19,874	17,155	21,036	18,163	82,350	82,400	20,804	17,995	22,116	19,051	85,350	85,400	21,734	18,835	23,196	19,981
79,400	79,450	19,890	17,169	21,054	18,177	82,400	82,450	20,820	18,009	22,134	19,067	85,400	85,450	21,750	18,849	23,214	19,997
79,450	79,500	19,905	17,183	21,072	18,191	82,450	82,500	20,835	18,023	22,152	19,082	85,450	85,500	21,765	18,863	23,232	20,012
79,500	79,550	19,921	17,197	21,090	18,205	82,500	82,550	20,851	18,037	22,170	19,098	85,500	85,550	21,781	18,877	23,250	20,028
79,550	79,600	19,936	17,211	21,108	18,219	82,550	82,600	20,866	18,051	22,188	19,113	85,550	85,600	21,796	18,891	23,268	20,043
79,600	79,650	19,952	17,225	21,126	18,233	82,600											

1995 Tax Table—Continued

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—			
86,000						89,000						92,000					
86,000	86,050	21,936	19,017	23,430	20,183	89,000	89,050	22,866	19,857	24,510	21,113	92,000	92,050	23,796	20,697	25,590	22,043
86,050	86,100	21,951	19,031	23,448	20,198	89,050	89,100	22,881	19,871	24,528	21,128	92,050	92,100	23,811	20,711	25,608	22,058
86,100	86,150	21,967	19,045	23,466	20,214	89,100	89,150	22,897	19,885	24,546	21,144	92,100	92,150	23,827	20,725	25,626	22,074
86,150	86,200	21,982	19,059	23,484	20,229	89,150	89,200	22,912	19,899	24,564	21,159	92,150	92,200	23,842	20,739	25,644	22,089
86,200	86,250	21,998	19,073	23,502	20,245	89,200	89,250	22,928	19,913	24,582	21,175	92,200	92,250	23,858	20,753	25,662	22,105
86,250	86,300	22,013	19,087	23,520	20,260	89,250	89,300	22,943	19,927	24,600	21,190	92,250	92,300	23,873	20,767	25,680	22,120
86,300	86,350	22,029	19,101	23,538	20,276	89,300	89,350	22,959	19,941	24,618	21,206	92,300	92,350	23,889	20,781	25,698	22,136
86,350	86,400	22,044	19,115	23,556	20,291	89,350	89,400	22,974	19,955	24,636	21,221	92,350	92,400	23,904	20,795	25,716	22,151
86,400	86,450	22,060	19,129	23,574	20,307	89,400	89,450	22,990	19,969	24,654	21,237	92,400	92,450	23,920	20,809	25,734	22,167
86,450	86,500	22,075	19,143	23,592	20,322	89,450	89,500	23,005	19,983	24,672	21,252	92,450	92,500	23,935	20,823	25,752	22,182
86,500	86,550	22,091	19,157	23,610	20,338	89,500	89,550	23,021	19,997	24,690	21,268	92,500	92,550	23,951	20,837	25,770	22,198
86,550	86,600	22,106	19,171	23,628	20,353	89,550	89,600	23,036	20,011	24,708	21,283	92,550	92,600	23,966	20,851	25,788	22,213
86,600	86,650	22,122	19,185	23,646	20,369	89,600	89,650	23,052	20,025	24,726	21,299	92,600	92,650	23,982	20,865	25,806	22,229
86,650	86,700	22,137	19,199	23,664	20,384	89,650	89,700	23,067	20,039	24,744	21,314	92,650	92,700	23,997	20,879	25,824	22,244
86,700	86,750	22,153	19,213	23,682	20,400	89,700	89,750	23,083	20,053	24,762	21,330	92,700	92,750	24,013	20,893	25,842	22,260
86,750	86,800	22,168	19,227	23,700	20,415	89,750	89,800	23,098	20,067	24,780	21,345	92,750	92,800	24,028	20,907	25,860	22,275
86,800	86,850	22,184	19,241	23,718	20,431	89,800	89,850	23,114	20,081	24,798	21,361	92,800	92,850	24,044	20,921	25,878	22,291
86,850	86,900	22,199	19,255	23,736	20,446	89,850	89,900	23,129	20,095	24,816	21,376	92,850	92,900	24,059	20,935	25,896	22,306
86,900	86,950	22,215	19,269	23,754	20,462	89,900	89,950	23,145	20,109	24,834	21,392	92,900	92,950	24,075	20,949	25,914	22,322
86,950	87,000	22,230	19,283	23,772	20,477	89,950	90,000	23,160	20,123	24,852	21,407	92,950	93,000	24,090	20,963	25,932	22,337
87,000						90,000						93,000					
87,000	87,050	22,246	19,297	23,790	20,493	90,000	90,050	23,176	20,137	24,870	21,423	93,000	93,050	24,106	20,977	25,950	22,353
87,050	87,100	22,261	19,311	23,808	20,508	90,050	90,100	23,191	20,151	24,888	21,438	93,050	93,100	24,121	20,991	25,968	22,368
87,100	87,150	22,277	19,325	23,826	20,524	90,100	90,150	23,207	20,165	24,906	21,454	93,100	93,150	24,137	21,005	25,986	22,384
87,150	87,200	22,292	19,339	23,844	20,539	90,150	90,200	23,222	20,179	24,924	21,469	93,150	93,200	24,152	21,019	26,004	22,399
87,200	87,250	22,308	19,353	23,862	20,555	90,200	90,250	23,238	20,193	24,942	21,485	93,200	93,250	24,168	21,033	26,022	22,415
87,250	87,300	22,323	19,367	23,880	20,570	90,250	90,300	23,253	20,207	24,960	21,500	93,250	93,300	24,183	21,047	26,040	22,430
87,300	87,350	22,339	19,381	23,898	20,586	90,300	90,350	23,269	20,221	24,978	21,516	93,300	93,350	24,199	21,061	26,058	22,446
87,350	87,400	22,354	19,395	23,916	20,601	90,350	90,400	23,284	20,235	24,996	21,531	93,350	93,400	24,214	21,075	26,076	22,461
87,400	87,450	22,370	19,409	23,934	20,617	90,400	90,450	23,300	20,249	25,014	21,547	93,400	93,450	24,230	21,089	26,094	22,477
87,450	87,500	22,385	19,423	23,952	20,632	90,450	90,500	23,315	20,263	25,032	21,562	93,450	93,500	24,245	21,103	26,112	22,492
87,500	87,550	22,401	19,437	23,970	20,648	90,500	90,550	23,331	20,277	25,050	21,578	93,500	93,550	24,261	21,117	26,130	22,508
87,550	87,600	22,416	19,451	23,988	20,663	90,550	90,600	23,346	20,291	25,068	21,593	93,550	93,600	24,276	21,131	26,148	22,523
87,600	87,650	22,432	19,465	24,006	20,679	90,600	90,650	23,362	20,305	25,086	21,609	93,600	93,650	24,292	21,145	26,166	22,539
87,650	87,700	22,447	19,479	24,024	20,694	90,650	90,700	23,377	20,319	25,104	21,624	93,650	93,700	24,307	21,159	26,184	22,554
87,700	87,750	22,463	19,493	24,042	20,710	90,700	90,750	23,393	20,333	25,122	21,640	93,700	93,750	24,323	21,173	26,202	22,570
87,750	87,800	22,478	19,507	24,060	20,725	90,750	90,800	23,408	20,347	25,140	21,655	93,750	93,800	24,338	21,187	26,220	22,585
87,800	87,850	22,494	19,521	24,078	20,741	90,800	90,850	23,424	20,361	25,158	21,671	93,800	93,850	24,354	21,201	26,238	22,601
87,850	87,900	22,509	19,535	24,096	20,756	90,850	90,900	23,439	20,375	25,176	21,686	93,850	93,900	24,369	21,215	26,256	22,616
87,900	87,950	22,525	19,549	24,114	20,772	90,900	90,950	23,455	20,389	25,194	21,702	93,900	93,950	24,385	21,229	26,274	22,632
87,950	88,000	22,540	19,563	24,132	20,787	90,950	91,000	23,470	20,403	25,212	21,717	93,950	94,000	24,400	21,243	26,292	22,647
88,000						91,000						94,000					
88,000	88,050	22,556	19,577	24,150	20,803	91,000	91,050	23,486	20,417	25,230	21,733	94,000	94,050	24,416	21,257	26,310	22,663
88,050	88,100	22,571	19,591	24,168	20,818	91,050	91,100	23,501	20,431	25,248	21,748	94,050	94,100	24,431	21,271	26,328	22,678
88,100	88,150	22,587	19,605	24,186	20,834	91,100	91,150	23,517	20,445	25,266	21,764	94,100	94,150	24,447	21,285	26,346	22,694
88,150	88,200	22,602	19,619	24,204	20,849	91,150	91,200	23,532	20,459	25,284	21,779	94,150	94,200	24,462	21,299	26,364	22,709
88,200	88,250	22,618	19,633	24,222	20,865	91,200	91,250	23,548	20,473	25,302	21,795	94,200	94,250	24,478	21,313	26,382	22,725
88,250	88,300	22,633	19,647	24,240	20,880	91,250	91,300	23,563	20,487	25,320	21,810	94,250	94,300	24,493	21,328	26,400	22,740
88,300	88,350	22,649	19,661	24,258	20,896	91,300	91,350	23,579	20,501	25,338	21,826	94,300	94,350	24,509	21,343	26,418	22,756
88,350	88,400	22,664	19,675	24,276	20,911	91,350	91,400	23,594	20,515	25,356	21,841	94,350	94,400	24,524	21,359	26,436	22,771
88,400	88,450	22,680	19,689	24,294	20,927	91,400	91,450	23,610	20,529	25,374	21,857	94,400	94,450	24,540	21,374	26,454	22,787
88,450	88,500	22,695	19,703	24,312	20,942	91,450	91,500	23,625	20,543	25,392	21,872	94,450	94,500	24,555	21,390	26,472	22,802
88,500	88,550	22,711	19,717	24,330	20,958	91,500	91,550	23,641	20,557	25,410	21,888	94,500	94,550	24,571	21,405	26,490	22,818
88,550	88,600	22,726	19,731	24,348	20,973	91,550	91,600	23,656	20,571	25,428	21,903	94,550	94,600	24,586	21,421	26,508	22,833
88,600	88,650	22,742	19,745	24,366	20,989	91,600											

1995 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	24,726	21,560	26,670	22,973	98,000	98,050	25,656	22,490	27,750	23,903
95,050	95,100	24,741	21,576	26,688	22,988	98,050	98,100	25,671	22,506	27,768	23,918
95,100	95,150	24,757	21,591	26,706	23,004	98,100	98,150	25,687	22,521	27,786	23,934
95,150	95,200	24,772	21,607	26,724	23,019	98,150	98,200	25,702	22,537	27,804	23,949
95,200	95,250	24,788	21,622	26,742	23,035	98,200	98,250	25,718	22,552	27,822	23,965
95,250	95,300	24,803	21,638	26,760	23,050	98,250	98,300	25,733	22,568	27,840	23,980
95,300	95,350	24,819	21,653	26,778	23,066	98,300	98,350	25,749	22,583	27,858	23,996
95,350	95,400	24,834	21,669	26,796	23,081	98,350	98,400	25,764	22,599	27,876	24,011
95,400	95,450	24,850	21,684	26,814	23,097	98,400	98,450	25,780	22,614	27,894	24,027
95,450	95,500	24,865	21,700	26,832	23,112	98,450	98,500	25,795	22,630	27,912	24,042
95,500	95,550	24,881	21,715	26,850	23,128	98,500	98,550	25,811	22,645	27,930	24,058
95,550	95,600	24,896	21,731	26,868	23,143	98,550	98,600	25,826	22,661	27,948	24,073
95,600	95,650	24,912	21,746	26,886	23,159	98,600	98,650	25,842	22,676	27,966	24,089
95,650	95,700	24,927	21,762	26,904	23,174	98,650	98,700	25,857	22,692	27,984	24,104
95,700	95,750	24,943	21,777	26,922	23,190	98,700	98,750	25,873	22,707	28,002	24,120
95,750	95,800	24,958	21,793	26,940	23,205	98,750	98,800	25,888	22,723	28,020	24,135
95,800	95,850	24,974	21,808	26,958	23,221	98,800	98,850	25,904	22,738	28,038	24,151
95,850	95,900	24,989	21,824	26,976	23,236	98,850	98,900	25,919	22,754	28,056	24,166
95,900	95,950	25,005	21,839	26,994	23,252	98,900	98,950	25,935	22,769	28,074	24,182
95,950	96,000	25,020	21,855	27,012	23,267	98,950	99,000	25,950	22,785	28,092	24,197
96,000						99,000					
96,000	96,050	25,036	21,870	27,030	23,283	99,000	99,050	25,966	22,800	28,110	24,213
96,050	96,100	25,051	21,886	27,048	23,298	99,050	99,100	25,981	22,816	28,128	24,228
96,100	96,150	25,067	21,901	27,066	23,314	99,100	99,150	25,997	22,831	28,146	24,244
96,150	96,200	25,082	21,917	27,084	23,329	99,150	99,200	26,012	22,847	28,164	24,259
96,200	96,250	25,098	21,932	27,102	23,345	99,200	99,250	26,028	22,862	28,182	24,275
96,250	96,300	25,113	21,948	27,120	23,360	99,250	99,300	26,043	22,878	28,200	24,290
96,300	96,350	25,129	21,963	27,138	23,376	99,300	99,350	26,059	22,893	28,218	24,306
96,350	96,400	25,144	21,979	27,156	23,391	99,350	99,400	26,074	22,909	28,236	24,321
96,400	96,450	25,160	21,994	27,174	23,407	99,400	99,450	26,090	22,924	28,254	24,337
96,450	96,500	25,175	22,010	27,192	23,422	99,450	99,500	26,105	22,940	28,272	24,352
96,500	96,550	25,191	22,025	27,210	23,438	99,500	99,550	26,121	22,955	28,290	24,368
96,550	96,600	25,206	22,041	27,228	23,453	99,550	99,600	26,136	22,971	28,308	24,383
96,600	96,650	25,222	22,056	27,246	23,469	99,600	99,650	26,152	22,986	28,326	24,399
96,650	96,700	25,237	22,072	27,264	23,484	99,650	99,700	26,167	23,002	28,344	24,414
96,700	96,750	25,253	22,087	27,282	23,500	99,700	99,750	26,183	23,017	28,362	24,430
96,750	96,800	25,268	22,103	27,300	23,515	99,750	99,800	26,198	23,033	28,380	24,445
96,800	96,850	25,284	22,118	27,318	23,531	99,800	99,850	26,214	23,048	28,398	24,461
96,850	96,900	25,299	22,134	27,336	23,546	99,850	99,900	26,229	23,064	28,416	24,476
96,900	96,950	25,315	22,149	27,354	23,562	99,900	99,950	26,245	23,079	28,434	24,492
96,950	97,000	25,330	22,165	27,372	23,577	99,950	100,000	26,260	23,095	28,452	24,507
97,000						<div style="border: 1px solid black; border-radius: 50%; padding: 20px; text-align: center;"> <p>\$100,000 or over — use the Tax Rate Schedules on page 53</p> </div>					
97,000	97,050	25,346	22,180	27,390	23,593						
97,050	97,100	25,361	22,196	27,408	23,608						
97,100	97,150	25,377	22,211	27,426	23,624						
97,150	97,200	25,392	22,227	27,444	23,639						
97,200	97,250	25,408	22,242	27,462	23,655						
97,250	97,300	25,423	22,258	27,480	23,670						
97,300	97,350	25,439	22,273	27,498	23,686						
97,350	97,400	25,454	22,289	27,516	23,701						
97,400	97,450	25,470	22,304	27,534	23,717						
97,450	97,500	25,485	22,320	27,552	23,732						
97,500	97,550	25,501	22,335	27,570	23,748						
97,550	97,600	25,516	22,351	27,588	23,763						
97,600	97,650	25,532	22,366	27,606	23,779						
97,650	97,700	25,547	22,382	27,624	23,794						
97,700	97,750	25,563	22,397	27,642	23,810						
97,750	97,800	25,578	22,413	27,660	23,825						
97,800	97,850	25,594	22,428	27,678	23,841						
97,850	97,900	25,609	22,444	27,696	23,856						
97,900	97,950	25,625	22,459	27,714	23,872						
97,950	98,000	25,640	22,475	27,732	23,887						

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

1995 Tax Rate Schedules

Caution: Use **only** if your taxable income (Form 1040, line 37) 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 37, is: Over—	But not over—	Enter on Form 1040, line 38	of the amount over—
\$0	\$23,350	..... 15%	\$0
23,350	56,550	\$3,502.50 + 28%	23,350
56,550	117,950	12,798.50 + 31%	56,550
117,950	256,500	31,832.50 + 36%	117,950
256,500	.....	81,710.50 + 39.6%	256,500

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	\$39,000	..... 15%	\$0
39,000	94,250	\$5,850.00 + 28%	39,000
94,250	143,600	21,320.00 + 31%	94,250
143,600	256,500	36,618.50 + 36%	143,600
256,500	.....	77,262.50 + 39.6%	256,500

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

If the amount on Form 1040, line 37, is: Over—	But not over—	Enter on Form 1040, line 38	of the amount over—
\$0	\$19,500	..... 15%	\$0
19,500	47,125	\$2,925.00 + 28%	19,500
47,125	71,800	10,660.00 + 31%	47,125
71,800	128,250	18,309.25 + 36%	71,800
128,250	.....	38,631.25 + 39.6%	128,250

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	\$31,250	..... 15%	\$0
31,250	80,750	\$4,687.50 + 28%	31,250
80,750	130,800	18,457.50 + 31%	80,750
130,800	256,500	34,063.00 + 36%	130,800
256,500	.....	79,315.00 + 39.6%	256,500

1995 Earned Income Credit (EIC) Table

Caution: This is not a tax table.

To find your credit: First, read down the "At least — But less than" columns and find the line that includes the amount you entered on line 6 or line 8 of the **Earned Income Credit Worksheet** on page 28. Next, read across to the column that includes the number of qualifying children you have. Then, enter the credit from that column on line 7 or line 9 of that worksheet, whichever applies.

If the amount on line 6 or line 8 of the worksheet on page 28 is—		And you have—			If the amount on line 6 or line 8 of the worksheet on page 28 is—		And you have—			If the amount on line 6 or line 8 of the worksheet on page 28 is—		And you have—								
At least	But less than	No children	One child	Two children	At least	But less than	No children	One child	Two children	At least	But less than	No children	One child	Two children						
Your credit is—		Your credit is—			Your credit is—		Your credit is—			Your credit is—		Your credit is—								
\$1	\$50	\$2	\$9	\$9	3,000	3,050	231	1,029	1,089	6,000	6,050	245	2,049	2,169	9,000	9,050	16	2,094	3,110	
50	100	6	26	27	3,050	3,100	235	1,046	1,107	6,050	6,100	241	2,066	2,187	9,050	9,100	12	2,094	3,110	
100	150	10	43	45	3,100	3,150	239	1,063	1,125	6,100	6,150	238	2,083	2,205	9,100	9,150	8	2,094	3,110	
150	200	13	60	63	3,150	3,200	243	1,080	1,143	6,150	6,200	234	2,094	2,223	9,150	9,200	4	2,094	3,110	
200	250	17	77	81	3,200	3,250	247	1,097	1,161	6,200	6,250	230	2,094	2,241	9,200	9,250	*	2,094	3,110	
250	300	21	94	99	3,250	3,300	251	1,114	1,179	6,250	6,300	226	2,094	2,259	9,250	9,300	0	2,094	3,110	
300	350	25	111	117	3,300	3,350	254	1,131	1,197	6,300	6,350	222	2,094	2,277	11,300	11,350	0	2,089	3,103	
350	400	29	128	135	3,350	3,400	258	1,148	1,215	6,350	6,400	218	2,094	2,295	11,350	11,400	0	2,081	3,093	
400	450	33	145	153	3,400	3,450	262	1,165	1,233	6,400	6,450	215	2,094	2,313	11,400	11,450	0	2,073	3,083	
450	500	36	162	171	3,450	3,500	266	1,182	1,251	6,450	6,500	211	2,094	2,331	11,450	11,500	0	2,065	3,073	
500	550	40	179	189	3,500	3,550	270	1,199	1,269	6,500	6,550	207	2,094	2,349	11,500	11,550	0	2,057	3,063	
550	600	44	196	207	3,550	3,600	273	1,216	1,287	6,550	6,600	203	2,094	2,367	11,550	11,600	0	2,049	3,053	
600	650	48	213	225	3,600	3,650	277	1,233	1,305	6,600	6,650	199	2,094	2,385	11,600	11,650	0	2,041	3,043	
650	700	52	230	243	3,650	3,700	281	1,250	1,323	6,650	6,700	195	2,094	2,403	11,650	11,700	0	2,033	3,033	
700	750	55	247	261	3,700	3,750	285	1,267	1,341	6,700	6,750	192	2,094	2,421	11,700	11,750	0	2,025	3,022	
750	800	59	264	279	3,750	3,800	289	1,284	1,359	6,750	6,800	188	2,094	2,439	11,750	11,800	0	2,017	3,012	
800	850	63	281	297	3,800	3,850	293	1,301	1,377	6,800	6,850	184	2,094	2,457	11,800	11,850	0	2,009	3,002	
850	900	67	298	315	3,850	3,900	296	1,318	1,395	6,850	6,900	180	2,094	2,475	11,850	11,900	0	2,001	2,992	
900	950	71	315	333	3,900	3,950	300	1,335	1,413	6,900	6,950	176	2,094	2,493	11,900	11,950	0	1,993	2,982	
950	1,000	75	332	351	3,950	4,000	304	1,352	1,431	6,950	7,000	173	2,094	2,511	11,950	12,000	0	1,985	2,972	
1,000	1,050	78	349	369	4,000	4,050	308	1,369	1,449	7,000	7,050	169	2,094	2,529	12,000	12,050	0	1,977	2,962	
1,050	1,100	82	366	387	4,050	4,100	312	1,386	1,467	7,050	7,100	165	2,094	2,547	12,050	12,100	0	1,969	2,952	
1,100	1,150	86	383	405	4,100	4,150	314	1,403	1,485	7,100	7,150	161	2,094	2,565	12,100	12,150	0	1,961	2,942	
1,150	1,200	90	400	423	4,150	4,200	314	1,420	1,503	7,150	7,200	157	2,094	2,583	12,150	12,200	0	1,953	2,931	
1,200	1,250	94	417	441	4,200	4,250	314	1,437	1,521	7,200	7,250	153	2,094	2,601	12,200	12,250	0	1,945	2,921	
1,250	1,300	98	434	459	4,250	4,300	314	1,454	1,539	7,250	7,300	150	2,094	2,619	12,250	12,300	0	1,937	2,911	
1,300	1,350	101	451	477	4,300	4,350	314	1,471	1,557	7,300	7,350	146	2,094	2,637	12,300	12,350	0	1,929	2,901	
1,350	1,400	105	468	495	4,350	4,400	314	1,488	1,575	7,350	7,400	142	2,094	2,655	12,350	12,400	0	1,921	2,891	
1,400	1,450	109	485	513	4,400	4,450	314	1,505	1,593	7,400	7,450	138	2,094	2,673	12,400	12,450	0	1,913	2,881	
1,450	1,500	113	502	531	4,450	4,500	314	1,522	1,611	7,450	7,500	134	2,094	2,691	12,450	12,500	0	1,905	2,871	
1,500	1,550	117	519	549	4,500	4,550	314	1,539	1,629	7,500	7,550	130	2,094	2,709	12,500	12,550	0	1,897	2,861	
1,550	1,600	120	536	567	4,550	4,600	314	1,556	1,647	7,550	7,600	127	2,094	2,727	12,550	12,600	0	1,889	2,851	
1,600	1,650	124	553	585	4,600	4,650	314	1,573	1,665	7,600	7,650	123	2,094	2,745	12,600	12,650	0	1,881	2,840	
1,650	1,700	128	570	603	4,650	4,700	314	1,590	1,683	7,650	7,700	119	2,094	2,763	12,650	12,700	0	1,873	2,830	
1,700	1,750	132	587	621	4,700	4,750	314	1,607	1,701	7,700	7,750	115	2,094	2,781	12,700	12,750	0	1,865	2,820	
1,750	1,800	136	604	639	4,750	4,800	314	1,624	1,719	7,750	7,800	111	2,094	2,799	12,750	12,800	0	1,857	2,810	
1,800	1,850	140	621	657	4,800	4,850	314	1,641	1,737	7,800	7,850	107	2,094	2,817	12,800	12,850	0	1,849	2,800	
1,850	1,900	143	638	675	4,850	4,900	314	1,658	1,755	7,850	7,900	104	2,094	2,835	12,850	12,900	0	1,841	2,790	
1,900	1,950	147	655	693	4,900	4,950	314	1,675	1,773	7,900	7,950	100	2,094	2,853	12,900	12,950	0	1,833	2,780	
1,950	2,000	151	672	711	4,950	5,000	314	1,692	1,791	7,950	8,000	96	2,094	2,871	12,950	13,000	0	1,825	2,770	
2,000	2,050	155	689	729	5,000	5,050	314	1,709	1,809	8,000	8,050	92	2,094	2,889	13,000	13,050	0	1,817	2,760	
2,050	2,100	159	706	747	5,050	5,100	314	1,726	1,827	8,050	8,100	88	2,094	2,907	13,050	13,100	0	1,809	2,749	
2,100	2,150	163	723	765	5,100	5,150	314	1,743	1,845	8,100	8,150	85	2,094	2,925	13,100	13,150	0	1,801	2,739	
2,150	2,200	166	740	783	5,150	5,200	310	1,760	1,863	8,150	8,200	81	2,094	2,943	13,150	13,200	0	1,793	2,729	
2,200	2,250	170	757	801	5,200	5,250	306	1,777	1,881	8,200	8,250	77	2,094	2,961	13,200	13,250	0	1,785	2,719	
2,250	2,300	174	774	819	5,250	5,300	303	1,794	1,899	8,250	8,300	73	2,094	2,979	13,250	13,300	0	1,777	2,709	
2,300	2,350	178	791	837	5,300	5,350	299	1,811	1,917	8,300	8,350	69	2,094	2,997	13,300	13,350	0	1,769	2,699	
2,350	2,400	182	808	855	5,350	5,400	295	1,828	1,935	8,350	8,400	65	2,094	3,015	13,350	13,400	0	1,761	2,689	
2,400	2,450	186	825	873	5,400	5,450	291	1,845	1,953	8,400	8,450	62	2,094	3,033	13,400	13,450	0	1,753	2,679	
2,450	2,500	189	842	891	5,450	5,500	287	1,862	1,971	8,450	8,500	58	2,094	3,051	13,450	13,500	0	1,745	2,669	
2,500	2,550	193	859	909	5,500	5,550	283	1,879	1,989	8,500	8,550	54	2,094	3,069	13,500	13,550	0	1,737	2,658	
2,550	2,600	197	876	927	5,550	5,600	280	1,896	2,007	8,550	8,600	50	2,094	3,087	13,550	13,600	0	1,729	2,648	
2,600	2,650	201	893	945	5,600	5,650	276	1,913	2,025	8,600	8,650	46	2,094	3,110	* If the amount on line 6 or line 8 of the worksheet is at least \$9,200 but less than \$9,230, your credit is \$1. Otherwise, you cannot take the credit.			16	2,094	3,110
2,650	2,700	205	910	963	5,650	5,700	272	1,930	2,043	8,650	8,700	42	2,094	3,110				12	2,094	3,110
2,700	2,750	208	927	981	5,700	5,750	268	1,947	2,061	8,700	8,750	39	2,094	3,110				8	2,094	3,110
2,750	2,800	212	944	999	5,750	5,800	264	1,964	2,079	8,750	8,800	35	2,094	3,110				4	2,094	3,110
2,800	2,850	216	961	1,017	5,800	5,850	260	1,981	2,097	8,800	8,850	31	2,094	3,110						
2,850	2,900	220	978	1,035	5,850	5,900	257	1,998	2,115	8,850	8,900	27	2,094	3,110						
2,900	2,950	224	995	1,053	5,900	5,950	253	2,015	2,133	8,900	8,950	23	2,094	3,110						
2,950	3,000	228	1,012	1,071	5,950	6,000	249	2,032	2,151	8,950	9,000	20	2,094	3,110						

1995 Earned Income Credit (EIC) Table *Continued*

If the amount on line 6 or line 8 of the worksheet on page 28 is—		And you have—			If the amount on line 6 or line 8 of the worksheet on page 28 is—		And you have—			If the amount on line 6 or line 8 of the worksheet on page 28 is—		And you have—							
		No children	One child	Two children			No children	One child	Two children			No children	One child	Two children					
At least	But less than	Your credit is—			At least	But less than	Your credit is—			At least	But less than	Your credit is—							
13,600	13,650	0	1,721	2,638	17,000	17,050	0	1,178	1,951	20,400	20,450	0	635	1,263	23,800	23,850	0	91	576
13,650	13,700	0	1,713	2,628	17,050	17,100	0	1,170	1,941	20,450	20,500	0	627	1,253	23,850	23,900	0	83	566
13,700	13,750	0	1,705	2,618	17,100	17,150	0	1,162	1,931	20,500	20,550	0	619	1,243	23,900	23,950	0	75	556
13,750	13,800	0	1,697	2,608	17,150	17,200	0	1,154	1,920	20,550	20,600	0	611	1,233	23,950	24,000	0	67	545
13,800	13,850	0	1,689	2,598	17,200	17,250	0	1,146	1,910	20,600	20,650	0	603	1,223	24,000	24,050	0	59	535
13,850	13,900	0	1,681	2,588	17,250	17,300	0	1,138	1,900	20,650	20,700	0	595	1,213	24,050	24,100	0	51	525
13,900	13,950	0	1,673	2,578	17,300	17,350	0	1,130	1,890	20,700	20,750	0	587	1,203	24,100	24,150	0	43	515
13,950	14,000	0	1,665	2,567	17,350	17,400	0	1,122	1,880	20,750	20,800	0	579	1,193	24,150	24,200	0	35	505
14,000	14,050	0	1,657	2,557	17,400	17,450	0	1,114	1,870	20,800	20,850	0	571	1,182	24,200	24,250	0	27	495
14,050	14,100	0	1,649	2,547	17,450	17,500	0	1,106	1,860	20,850	20,900	0	563	1,172	24,250	24,300	0	19	485
14,100	14,150	0	1,641	2,537	17,500	17,550	0	1,098	1,850	20,900	20,950	0	555	1,162	24,300	24,350	0	11	475
14,150	14,200	0	1,633	2,527	17,550	17,600	0	1,090	1,840	20,950	21,000	0	547	1,152	24,350	24,400	0	*	465
14,200	14,250	0	1,625	2,517	17,600	17,650	0	1,082	1,829	21,000	21,050	0	539	1,142	24,400	24,450	0	0	455
14,250	14,300	0	1,617	2,507	17,650	17,700	0	1,074	1,819	21,050	21,100	0	531	1,132	24,450	24,500	0	0	444
14,300	14,350	0	1,609	2,497	17,700	17,750	0	1,066	1,809	21,100	21,150	0	523	1,122	24,500	24,550	0	0	434
14,350	14,400	0	1,601	2,487	17,750	17,800	0	1,058	1,799	21,150	21,200	0	515	1,112	24,550	24,600	0	0	424
14,400	14,450	0	1,593	2,477	17,800	17,850	0	1,050	1,789	21,200	21,250	0	507	1,102	24,600	24,650	0	0	414
14,450	14,500	0	1,585	2,466	17,850	17,900	0	1,042	1,779	21,250	21,300	0	499	1,091	24,650	24,700	0	0	404
14,500	14,550	0	1,577	2,456	17,900	17,950	0	1,034	1,769	21,300	21,350	0	491	1,081	24,700	24,750	0	0	394
14,550	14,600	0	1,569	2,446	17,950	18,000	0	1,026	1,759	21,350	21,400	0	483	1,071	24,750	24,800	0	0	384
14,600	14,650	0	1,561	2,436	18,000	18,050	0	1,018	1,749	21,400	21,450	0	475	1,061	24,800	24,850	0	0	374
14,650	14,700	0	1,553	2,426	18,050	18,100	0	1,010	1,738	21,450	21,500	0	467	1,051	24,850	24,900	0	0	364
14,700	14,750	0	1,545	2,416	18,100	18,150	0	1,002	1,728	21,500	21,550	0	459	1,041	24,900	24,950	0	0	353
14,750	14,800	0	1,537	2,406	18,150	18,200	0	994	1,718	21,550	21,600	0	451	1,031	24,950	25,000	0	0	343
14,800	14,850	0	1,530	2,396	18,200	18,250	0	986	1,708	21,600	21,650	0	443	1,021	25,000	25,050	0	0	333
14,850	14,900	0	1,522	2,386	18,250	18,300	0	978	1,698	21,650	21,700	0	435	1,011	25,050	25,100	0	0	323
14,900	14,950	0	1,514	2,375	18,300	18,350	0	970	1,688	21,700	21,750	0	427	1,000	25,100	25,150	0	0	313
14,950	15,000	0	1,506	2,365	18,350	18,400	0	962	1,678	21,750	21,800	0	419	990	25,150	25,200	0	0	303
15,000	15,050	0	1,498	2,355	18,400	18,450	0	954	1,668	21,800	21,850	0	411	980	25,200	25,250	0	0	293
15,050	15,100	0	1,490	2,345	18,450	18,500	0	946	1,658	21,850	21,900	0	403	970	25,250	25,300	0	0	283
15,100	15,150	0	1,482	2,335	18,500	18,550	0	938	1,647	21,900	21,950	0	395	960	25,300	25,350	0	0	273
15,150	15,200	0	1,474	2,325	18,550	18,600	0	930	1,637	21,950	22,000	0	387	950	25,350	25,400	0	0	262
15,200	15,250	0	1,466	2,315	18,600	18,650	0	922	1,627	22,000	22,050	0	379	940	25,400	25,450	0	0	252
15,250	15,300	0	1,458	2,305	18,650	18,700	0	914	1,617	22,050	22,100	0	371	930	25,450	25,500	0	0	242
15,300	15,350	0	1,450	2,295	18,700	18,750	0	906	1,607	22,100	22,150	0	363	920	25,500	25,550	0	0	232
15,350	15,400	0	1,442	2,284	18,750	18,800	0	898	1,597	22,150	22,200	0	355	909	25,550	25,600	0	0	222
15,400	15,450	0	1,434	2,274	18,800	18,850	0	890	1,587	22,200	22,250	0	347	899	25,600	25,650	0	0	212
15,450	15,500	0	1,426	2,264	18,850	18,900	0	882	1,577	22,250	22,300	0	339	889	25,650	25,700	0	0	202
15,500	15,550	0	1,418	2,254	18,900	18,950	0	874	1,567	22,300	22,350	0	331	879	25,700	25,750	0	0	192
15,550	15,600	0	1,410	2,244	18,950	19,000	0	866	1,556	22,350	22,400	0	323	869	25,750	25,800	0	0	182
15,600	15,650	0	1,402	2,234	19,000	19,050	0	858	1,546	22,400	22,450	0	315	859	25,800	25,850	0	0	171
15,650	15,700	0	1,394	2,224	19,050	19,100	0	850	1,536	22,450	22,500	0	307	849	25,850	25,900	0	0	161
15,700	15,750	0	1,386	2,214	19,100	19,150	0	842	1,526	22,500	22,550	0	299	839	25,900	25,950	0	0	151
15,750	15,800	0	1,378	2,204	19,150	19,200	0	834	1,516	22,550	22,600	0	291	829	25,950	26,000	0	0	141
15,800	15,850	0	1,370	2,193	19,200	19,250	0	826	1,506	22,600	22,650	0	283	818	26,000	26,050	0	0	131
15,850	15,900	0	1,362	2,183	19,250	19,300	0	818	1,496	22,650	22,700	0	275	808	26,050	26,100	0	0	121
15,900	15,950	0	1,354	2,173	19,300	19,350	0	810	1,486	22,700	22,750	0	267	798	26,100	26,150	0	0	111
15,950	16,000	0	1,346	2,163	19,350	19,400	0	802	1,476	22,750	22,800	0	259	788	26,150	26,200	0	0	101
16,000	16,050	0	1,338	2,153	19,400	19,450	0	794	1,466	22,800	22,850	0	251	778	26,200	26,250	0	0	91
16,050	16,100	0	1,330	2,143	19,450	19,500	0	786	1,455	22,850	22,900	0	243	768	26,250	26,300	0	0	80
16,100	16,150	0	1,322	2,133	19,500	19,550	0	778	1,445	22,900	22,950	0	235	758	26,300	26,350	0	0	70
16,150	16,200	0	1,314	2,123	19,550	19,600	0	770	1,435	22,950	23,000	0	227	748	26,350	26,400	0	0	60
16,200	16,250	0	1,306	2,113	19,600	19,650	0	762	1,425	23,000	23,050	0	219	738	26,400	26,450	0	0	50
16,250	16,300	0	1,298	2,102	19,650	19,700	0	754	1,415	23,050	23,100	0	211	727	26,450	26,500	0	0	40
16,300	16,350	0	1,290	2,092	19,700	19,750	0	746	1,405	23,100	23,150	0	203	717	26,500	26,550	0	0	30
16,350	16,400	0	1,282	2,082	19,750	19,800	0	738	1,395	23,150	23,200	0	195	707	26,550	26,600	0	0	20
16,400	16,450	0	1,274	2,072	19,800	19,850	0	731	1,385	23,200	23,250	0	187	697	26,600	26,650	0	0	10
16,450	16,500	0	1,266	2,062	19,850	19,900	0	723	1,375	23,250	23,300	0	179	687	26,650	26,673	0	0	2
16,500	16,550	0	1,258	2,052	19,900	19,950	0	715	1,364	23,300	23,350	0	171	677	26,673	or more	0	0	0
16,550	16,600	0	1,250	2,042	19,950	20,000	0	707	1,354	23,350	23,400	0	163	667					
16,600	16,650	0	1,242	2,032	20,000	20,050	0	699	1,344	23,400	23,450	0	155	657					
16,650	16,700	0	1,234	2,022	20,050	20,100	0	691	1,334	23,450	23,500	0	147	647					
16,700	16,750	0	1,226	2,011	20,100	20,150	0	683	1,324	23,500	23,550	0	139	636					
16,750	16,800	0	1,218	2,001	20,150	20,200	0	675	1,314	23,550	23,600	0	131	626					
16,800	16,850	0	1,210	1,991	20,200	20,250	0	667	1,304	23,600	23,650	0	123	61					