

# 1999 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 39 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 should enter on line 40 of their Form 1040.

## Sample Table

At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household
<b>Your tax is—</b>					
25,200	25,250	3,784	3,784	4,265	3,784
25,250	25,300	3,791	3,791	4,279	3,791
25,300	25,350	3,799	<b>3,799</b>	4,293	3,799
25,350	25,400	3,806	3,806	4,307	3,806

If line 39 (taxable income) is—		And you are—				If line 39 (taxable income) is—		And you are—				If line 39 (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
<b>Your tax is—</b>		<b>Your tax is—</b>				<b>Your tax is—</b>		<b>Your tax is—</b>				<b>Your tax is—</b>		<b>Your tax is—</b>			
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	<b>3,000</b>					
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	<b>2,000</b>						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	<b>4,000</b>					
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
<b>1,000</b>						2,325	2,350	351	351	351	351	4,400	4,450	664	664	664	664
1,000	1,025	152	152	152	152	2,350	2,375	354	354	354	354	4,450	4,500	671	671	671	671
1,025	1,050	156	156	156	156	2,375	2,400	358	358	358	358	4,500	4,550	679	679	679	679
1,050	1,075	159	159	159	159	2,400	2,425	362	362	362	362	4,550	4,600	686	686	686	686
1,075	1,100	163	163	163	163	2,425	2,450	366	366	366	366	4,600	4,650	694	694	694	694
1,100	1,125	167	167	167	167	2,450	2,475	369	369	369	369	4,650	4,700	701	701	701	701
1,125	1,150	171	171	171	171	2,475	2,500	373	373	373	373	4,700	4,750	709	709	709	709
1,150	1,175	174	174	174	174	2,500	2,525	377	377	377	377	4,750	4,800	716	716	716	716
1,175	1,200	178	178	178	178	2,525	2,550	381	381	381	381	4,800	4,850	724	724	724	724
1,200	1,225	182	182	182	182	2,550	2,575	384	384	384	384	4,850	4,900	731	731	731	731
1,225	1,250	186	186	186	186	2,575	2,600	388	388	388	388	4,900	4,950	739	739	739	739
1,250	1,275	189	189	189	189	2,600	2,625	392	392	392	392	4,950	5,000	746	746	746	746
1,275	1,300	193	193	193	193	2,625	2,650	396	396	396	396	<b>Continued on next page</b>					
		189	189	189	189	2,650	2,675	399	399	399	399						
		193	193	193	193	2,675	2,700	403	403	403	403						

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

1999 Tax Table—Continued

If line 39 (taxable income) is—		And you are—				If line 39 (taxable income) is—		And you are—				If line 39 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
		Your tax is—						Your tax is—						Your tax is—			
<b>5,000</b>						<b>8,000</b>						<b>11,000</b>					
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
<b>6,000</b>						<b>9,000</b>						<b>12,000</b>					
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
<b>7,000</b>						<b>10,000</b>						<b>13,000</b>					
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

1999 Tax Table—Continued

If line 39 (taxable income) is—		And you are—  Your tax is—				If line 39 (taxable income) is—		And you are—  Your tax is—				If line 39 (taxable income) is—		And you are—  Your tax is—			
<b>14,000</b>						<b>17,000</b>						<b>20,000</b>					
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	3,004	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	3,011	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	3,019	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	3,026	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	3,034	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	3,041	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	3,049	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	3,056	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	3,064	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	3,071	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	3,079	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	3,086	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	3,094	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	3,101	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	3,109	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	3,116	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	3,124	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	3,131	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	3,139	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	3,146	3,146			
<b>15,000</b>						<b>18,000</b>						<b>21,000</b>					
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	3,154	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	3,161	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	3,169	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	3,176	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	3,184	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	3,191	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	3,199	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	3,206	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	3,214	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	3,221	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	3,229	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	3,236	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	3,244	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	3,251	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	3,259	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	3,266	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	3,274	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	3,281	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	3,289	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	3,296	3,296			
<b>16,000</b>						<b>19,000</b>						<b>22,000</b>					
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	3,304	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	3,311	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	3,319	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	3,326	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	3,334	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	3,341	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	3,349	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	3,356	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	3,364	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	3,371	3,371			
16,500 16,550	2,479	2,479	2,479	2,479	19,500 19,550	2,929	2,929	2,929	2,929	22,500 22,550	3,379	3,379	3,379	3,379			
16,550 16,600	2,486	2,486	2,486	2,486	19,550 19,600	2,936	2,936	2,936	2,936	22,550 22,600	3,386	3,386	3,386	3,386			
16,600 16,650	2,494	2,494	2,494	2,494	19,600 19,650	2,944	2,944	2,944	2,944	22,600 22,650	3,394	3,394	3,394	3,394			
16,650 16,700	2,501	2,501	2,501	2,501	19,650 19,700	2,951	2,951	2,951	2,951	22,650 22,700	3,401	3,401	3,401	3,401			
16,700 16,750	2,509	2,509	2,509	2,509	19,700 19,750	2,959	2,959	2,959	2,959	22,700 22,750	3,409	3,409	3,409	3,409			
16,750 16,800	2,516	2,516	2,516	2,516	19,750 19,800	2,966	2,966	2,966	2,966	22,750 22,800	3,416	3,416	3,416	3,416			
16,800 16,850	2,524	2,524	2,524	2,524	19,800 19,850	2,974	2,974	2,974	2,974	22,800 22,850	3,424	3,424	3,424	3,424			
16,850 16,900	2,531	2,531	2,531	2,531	19,850 19,900	2,981	2,981	2,981	2,981	22,850 22,900	3,431	3,431	3,431	3,431			
16,900 16,950	2,539	2,539	2,539	2,539	19,900 19,950	2,989	2,989	2,989	2,989	22,900 22,950	3,439	3,439	3,439	3,439			
16,950 17,000	2,546	2,546	2,546	2,546	19,950 20,000	2,996	2,996	2,996	2,996	22,950 23,000	3,446	3,446	3,446	3,446			

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

Continued on next page

1999 Tax Table—Continued

If line 39 (taxable income) is—		And you are—				If line 39 (taxable income) is—		And you are—				If line 39 (taxable income) is—		And you are—					
At least	But less than	Single	Married filing jointly *		Head of a household	At least	But less than	Single	Married filing jointly *		Head of a household	At least	But less than	Single	Married filing jointly *		Head of a household		
			Your tax is—	separately					Your tax is—	separately					Your tax is—	separately			
<b>23,000</b>		<b>26,000</b>				<b>29,000</b>				<b>23,000</b>		<b>26,000</b>				<b>29,000</b>			
23,000	23,050	3,454	3,454	3,649	3,454	26,000	26,050	3,940	3,904	4,489	3,904	29,000	29,050	4,780	4,354	5,329	4,354		
23,050	23,100	3,461	3,461	3,663	3,461	26,050	26,100	3,954	3,911	4,503	3,911	29,050	29,100	4,794	4,361	5,343	4,361		
23,100	23,150	3,469	3,469	3,677	3,469	26,100	26,150	3,968	3,919	4,517	3,919	29,100	29,150	4,808	4,369	5,357	4,369		
23,150	23,200	3,476	3,476	3,691	3,476	26,150	26,200	3,982	3,926	4,531	3,926	29,150	29,200	4,822	4,376	5,371	4,376		
23,200	23,250	3,484	3,484	3,705	3,484	26,200	26,250	3,996	3,934	4,545	3,934	29,200	29,250	4,836	4,384	5,385	4,384		
23,250	23,300	3,491	3,491	3,719	3,491	26,250	26,300	4,010	3,941	4,559	3,941	29,250	29,300	4,850	4,391	5,399	4,391		
23,300	23,350	3,499	3,499	3,733	3,499	26,300	26,350	4,024	3,949	4,573	3,949	29,300	29,350	4,864	4,399	5,413	4,399		
23,350	23,400	3,506	3,506	3,747	3,506	26,350	26,400	4,038	3,956	4,587	3,956	29,350	29,400	4,878	4,406	5,427	4,406		
23,400	23,450	3,514	3,514	3,761	3,514	26,400	26,450	4,052	3,964	4,601	3,964	29,400	29,450	4,892	4,414	5,441	4,414		
23,450	23,500	3,521	3,521	3,775	3,521	26,450	26,500	4,066	3,971	4,615	3,971	29,450	29,500	4,906	4,421	5,455	4,421		
23,500	23,550	3,529	3,529	3,789	3,529	26,500	26,550	4,080	3,979	4,629	3,979	29,500	29,550	4,920	4,429	5,469	4,429		
23,550	23,600	3,536	3,536	3,803	3,536	26,550	26,600	4,094	3,986	4,643	3,986	29,550	29,600	4,934	4,436	5,483	4,436		
23,600	23,650	3,544	3,544	3,817	3,544	26,600	26,650	4,108	3,994	4,657	3,994	29,600	29,650	4,948	4,444	5,497	4,444		
23,650	23,700	3,551	3,551	3,831	3,551	26,650	26,700	4,122	4,001	4,671	4,001	29,650	29,700	4,962	4,451	5,511	4,451		
23,700	23,750	3,559	3,559	3,845	3,559	26,700	26,750	4,136	4,009	4,685	4,009	29,700	29,750	4,976	4,459	5,525	4,459		
23,750	23,800	3,566	3,566	3,859	3,566	26,750	26,800	4,150	4,016	4,699	4,016	29,750	29,800	4,990	4,466	5,539	4,466		
23,800	23,850	3,574	3,574	3,873	3,574	26,800	26,850	4,164	4,024	4,713	4,024	29,800	29,850	5,004	4,474	5,553	4,474		
23,850	23,900	3,581	3,581	3,887	3,581	26,850	26,900	4,178	4,031	4,727	4,031	29,850	29,900	5,018	4,481	5,567	4,481		
23,900	23,950	3,589	3,589	3,901	3,589	26,900	26,950	4,192	4,039	4,741	4,039	29,900	29,950	5,032	4,489	5,581	4,489		
23,950	24,000	3,596	3,596	3,915	3,596	26,950	27,000	4,206	4,046	4,755	4,046	29,950	30,000	5,046	4,496	5,595	4,496		
<b>24,000</b>		<b>27,000</b>				<b>30,000</b>				<b>24,000</b>		<b>27,000</b>				<b>30,000</b>			
24,000	24,050	3,604	3,604	3,929	3,604	27,000	27,050	4,220	4,054	4,769	4,054	30,000	30,050	5,060	4,504	5,609	4,504		
24,050	24,100	3,611	3,611	3,943	3,611	27,050	27,100	4,234	4,061	4,783	4,061	30,050	30,100	5,074	4,511	5,623	4,511		
24,100	24,150	3,619	3,619	3,957	3,619	27,100	27,150	4,248	4,069	4,797	4,069	30,100	30,150	5,088	4,519	5,637	4,519		
24,150	24,200	3,626	3,626	3,971	3,626	27,150	27,200	4,262	4,076	4,811	4,076	30,150	30,200	5,102	4,526	5,651	4,526		
24,200	24,250	3,634	3,634	3,985	3,634	27,200	27,250	4,276	4,084	4,825	4,084	30,200	30,250	5,116	4,534	5,665	4,534		
24,250	24,300	3,641	3,641	3,999	3,641	27,250	27,300	4,290	4,091	4,839	4,091	30,250	30,300	5,130	4,541	5,679	4,541		
24,300	24,350	3,649	3,649	4,013	3,649	27,300	27,350	4,304	4,099	4,853	4,099	30,300	30,350	5,144	4,549	5,693	4,549		
24,350	24,400	3,656	3,656	4,027	3,656	27,350	27,400	4,318	4,106	4,867	4,106	30,350	30,400	5,158	4,556	5,707	4,556		
24,400	24,450	3,664	3,664	4,041	3,664	27,400	27,450	4,332	4,114	4,881	4,114	30,400	30,450	5,172	4,564	5,721	4,564		
24,450	24,500	3,671	3,671	4,055	3,671	27,450	27,500	4,346	4,121	4,895	4,121	30,450	30,500	5,186	4,571	5,735	4,571		
24,500	24,550	3,679	3,679	4,069	3,679	27,500	27,550	4,360	4,129	4,909	4,129	30,500	30,550	5,200	4,579	5,749	4,579		
24,550	24,600	3,686	3,686	4,083	3,686	27,550	27,600	4,374	4,136	4,923	4,136	30,550	30,600	5,214	4,586	5,763	4,586		
24,600	24,650	3,694	3,694	4,097	3,694	27,600	27,650	4,388	4,144	4,937	4,144	30,600	30,650	5,228	4,594	5,777	4,594		
24,650	24,700	3,701	3,701	4,111	3,701	27,650	27,700	4,402	4,151	4,951	4,151	30,650	30,700	5,242	4,601	5,791	4,601		
24,700	24,750	3,709	3,709	4,125	3,709	27,700	27,750	4,416	4,159	4,965	4,159	30,700	30,750	5,256	4,609	5,805	4,609		
24,750	24,800	3,716	3,716	4,139	3,716	27,750	27,800	4,430	4,166	4,979	4,166	30,750	30,800	5,270	4,616	5,819	4,616		
24,800	24,850	3,724	3,724	4,153	3,724	27,800	27,850	4,444	4,174	4,993	4,174	30,800	30,850	5,284	4,624	5,833	4,624		
24,850	24,900	3,731	3,731	4,167	3,731	27,850	27,900	4,458	4,181	5,007	4,181	30,850	30,900	5,298	4,631	5,847	4,631		
24,900	24,950	3,739	3,739	4,181	3,739	27,900	27,950	4,472	4,189	5,021	4,189	30,900	30,950	5,312	4,639	5,861	4,639		
24,950	25,000	3,746	3,746	4,195	3,746	27,950	28,000	4,486	4,196	5,035	4,196	30,950	31,000	5,326	4,646	5,875	4,646		
<b>25,000</b>		<b>28,000</b>				<b>31,000</b>				<b>25,000</b>		<b>28,000</b>				<b>31,000</b>			
25,000	25,050	3,754	3,754	4,209	3,754	28,000	28,050	4,500	4,204	5,049	4,204	31,000	31,050	5,340	4,654	5,889	4,654		
25,050	25,100	3,761	3,761	4,223	3,761	28,050	28,100	4,514	4,211	5,063	4,211	31,050	31,100	5,354	4,661	5,903	4,661		
25,100	25,150	3,769	3,769	4,237	3,769	28,100	28,150	4,528	4,219	5,077	4,219	31,100	31,150	5,368	4,669	5,917	4,669		
25,150	25,200	3,776	3,776	4,251	3,776	28,150	28,200	4,542	4,226	5,091	4,226	31,150	31,200	5,382	4,676	5,931	4,676		
25,200	25,250	3,784	3,784	4,265	3,784	28,200	28,250	4,556	4,234	5,105	4,234	31,200	31,250	5,396	4,684	5,945	4,684		
25,250	25,300	3,791	3,791	4,279	3,791	28,250	28,300	4,570	4,241	5,119	4,241	31,250	31,300	5,410	4,691	5,959	4,691		
25,300	25,350	3,799	3,799	4,293	3,799	28,300	28,350	4,584	4,249	5,133	4,249	31,300	31,350	5,424	4,699	5,973	4,699		
25,350	25,400	3,806	3,806	4,307	3,806	28,350	28,400	4,598	4,256	5,147	4,256	31,350	31,400	5,438	4,706	5,987	4,706		
25,400	25,450	3,814	3,814	4,321	3,814	28,400	28,450	4,612	4,264	5,161	4,264	31,400	31,450	5,452	4,714	6,001	4,714		
25,450	25,500	3,821	3,821	4,335	3,821	28,450	28,500	4,626	4,271	5,175	4,271	31,450	31,500	5,466	4,721	6,015	4,721		
25,500	25,550	3,829	3,829	4,349	3,829	28,500	28,550	4,640	4,279	5,189	4,279	31,500	31,550	5,480	4,729	6,029	4,729		
25,550	25,600	3,836	3,836	4,363	3,836	28,550	28,600	4,654	4,286	5,203	4,286	31,550	31,600	5,494	4,736	6,043	4,736		
25,600	25,650	3,844	3,844	4,377	3,844	28,600	28,650	4,668	4,294	5,217	4,294	31,600	31,650	5,508	4,744	6,057	4,744		
25,650	25,700	3,851	3,851	4,391	3,851	28,650	28,700	4,682	4,301	5,231	4,301	31,650	31,700	5,522	4,751	6,071	4,751		
25,700	25,750	3,859	3,859	4,405	3,859	28,700	28,750	4,696	4,309	5,245	4,309	31,700	31,750	5,536	4,759	6,085	4,759		
25,750	25,800	3,870	3,866	4,419	3,866	28,750	28,800	4,710	4,316	5,259	4,316	31,750	31,800	5,550	4,766	6,099	4,766		
25,800	25,850	3,884	3,874	4,433	3,874	28,800	28,850	4,724	4,324	5,273	4,324	31,800	31,850	5,564	4,774	6,113	4,774		
25,850	25,900	3,898	3,881	4,447	3,881	28,850	28,900	4,738	4,331	5,287	4,331	31,850	31,900	5,578	4,781	6,127	4,781		
25,900	25,950	3,912	3,889	4,461	3,889	28,900	28,950	4,752	4,339	5,301	4,339	31,900	31,950	5,592	4,789	6,141	4,789		
25,950	26,000	3,926	3,896	4,475	3,896	28,950	29,000	4,766	4,346	5,315	4,346	31							

1999 Tax Table—Continued

If line 39 (taxable income) is—		And you are—				If line 39 (taxable income) is—		And you are—				If line 39 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a house- hold
		Your tax is—						Your tax is—						Your tax is—			
<b>32,000</b>						<b>35,000</b>						<b>38,000</b>					
32,000	32,050	5,620	4,804	6,169	4,804	35,000	35,050	6,460	5,254	7,009	5,316	38,000	38,050	7,300	5,704	7,849	6,156
32,050	32,100	5,634	4,811	6,183	4,811	35,050	35,100	6,474	5,261	7,023	5,330	38,050	38,100	7,314	5,711	7,863	6,170
32,100	32,150	5,648	4,819	6,197	4,819	35,100	35,150	6,488	5,269	7,037	5,344	38,100	38,150	7,328	5,719	7,877	6,184
32,150	32,200	5,662	4,826	6,211	4,826	35,150	35,200	6,502	5,276	7,051	5,358	38,150	38,200	7,342	5,726	7,891	6,198
32,200	32,250	5,676	4,834	6,225	4,834	35,200	35,250	6,516	5,284	7,065	5,372	38,200	38,250	7,356	5,734	7,905	6,212
32,250	32,300	5,690	4,841	6,239	4,841	35,250	35,300	6,530	5,291	7,079	5,386	38,250	38,300	7,370	5,741	7,919	6,226
32,300	32,350	5,704	4,849	6,253	4,849	35,300	35,350	6,544	5,299	7,093	5,400	38,300	38,350	7,384	5,749	7,933	6,240
32,350	32,400	5,718	4,856	6,267	4,856	35,350	35,400	6,558	5,306	7,107	5,414	38,350	38,400	7,398	5,756	7,947	6,254
32,400	32,450	5,732	4,864	6,281	4,864	35,400	35,450	6,572	5,314	7,121	5,428	38,400	38,450	7,412	5,764	7,961	6,268
32,450	32,500	5,746	4,871	6,295	4,871	35,450	35,500	6,586	5,321	7,135	5,442	38,450	38,500	7,426	5,771	7,975	6,282
32,500	32,550	5,760	4,879	6,309	4,879	35,500	35,550	6,600	5,329	7,149	5,456	38,500	38,550	7,440	5,779	7,989	6,296
32,550	32,600	5,774	4,886	6,323	4,886	35,550	35,600	6,614	5,336	7,163	5,470	38,550	38,600	7,454	5,786	8,003	6,310
32,600	32,650	5,788	4,894	6,337	4,894	35,600	35,650	6,628	5,344	7,177	5,484	38,600	38,650	7,468	5,794	8,017	6,324
32,650	32,700	5,802	4,901	6,351	4,901	35,650	35,700	6,642	5,351	7,191	5,498	38,650	38,700	7,482	5,801	8,031	6,338
32,700	32,750	5,816	4,909	6,365	4,909	35,700	35,750	6,656	5,359	7,205	5,512	38,700	38,750	7,496	5,809	8,045	6,352
32,750	32,800	5,830	4,916	6,379	4,916	35,750	35,800	6,670	5,366	7,219	5,526	38,750	38,800	7,510	5,816	8,059	6,366
32,800	32,850	5,844	4,924	6,393	4,924	35,800	35,850	6,684	5,374	7,233	5,540	38,800	38,850	7,524	5,824	8,073	6,380
32,850	32,900	5,858	4,931	6,407	4,931	35,850	35,900	6,698	5,381	7,247	5,554	38,850	38,900	7,538	5,831	8,087	6,394
32,900	32,950	5,872	4,939	6,421	4,939	35,900	35,950	6,712	5,389	7,261	5,568	38,900	38,950	7,552	5,839	8,101	6,408
32,950	33,000	5,886	4,946	6,435	4,946	35,950	36,000	6,726	5,396	7,275	5,582	38,950	39,000	7,566	5,846	8,115	6,422
<b>33,000</b>						<b>36,000</b>						<b>39,000</b>					
33,000	33,050	5,900	4,954	6,449	4,954	36,000	36,050	6,740	5,404	7,289	5,596	39,000	39,050	7,580	5,854	8,129	6,436
33,050	33,100	5,914	4,961	6,463	4,961	36,050	36,100	6,754	5,411	7,303	5,610	39,050	39,100	7,594	5,861	8,143	6,450
33,100	33,150	5,928	4,969	6,477	4,969	36,100	36,150	6,768	5,419	7,317	5,624	39,100	39,150	7,608	5,869	8,157	6,464
33,150	33,200	5,942	4,976	6,491	4,976	36,150	36,200	6,782	5,426	7,331	5,638	39,150	39,200	7,622	5,876	8,171	6,478
33,200	33,250	5,956	4,984	6,505	4,984	36,200	36,250	6,796	5,434	7,345	5,652	39,200	39,250	7,636	5,884	8,185	6,492
33,250	33,300	5,970	4,991	6,519	4,991	36,250	36,300	6,810	5,441	7,359	5,666	39,250	39,300	7,650	5,891	8,199	6,506
33,300	33,350	5,984	4,999	6,533	4,999	36,300	36,350	6,824	5,449	7,373	5,680	39,300	39,350	7,664	5,899	8,213	6,520
33,350	33,400	5,998	5,006	6,547	5,006	36,350	36,400	6,838	5,456	7,387	5,694	39,350	39,400	7,678	5,906	8,227	6,534
33,400	33,450	6,012	5,014	6,561	5,014	36,400	36,450	6,852	5,464	7,401	5,708	39,400	39,450	7,692	5,914	8,241	6,548
33,450	33,500	6,026	5,021	6,575	5,021	36,450	36,500	6,866	5,471	7,415	5,722	39,450	39,500	7,706	5,921	8,255	6,562
33,500	33,550	6,040	5,029	6,589	5,029	36,500	36,550	6,880	5,479	7,429	5,736	39,500	39,550	7,720	5,929	8,269	6,576
33,550	33,600	6,054	5,036	6,603	5,036	36,550	36,600	6,894	5,486	7,443	5,750	39,550	39,600	7,734	5,936	8,283	6,590
33,600	33,650	6,068	5,044	6,617	5,044	36,600	36,650	6,908	5,494	7,457	5,764	39,600	39,650	7,748	5,944	8,297	6,604
33,650	33,700	6,082	5,051	6,631	5,051	36,650	36,700	6,922	5,501	7,471	5,778	39,650	39,700	7,762	5,951	8,311	6,618
33,700	33,750	6,096	5,059	6,645	5,059	36,700	36,750	6,936	5,509	7,485	5,792	39,700	39,750	7,776	5,959	8,325	6,632
33,750	33,800	6,110	5,066	6,659	5,066	36,750	36,800	6,950	5,516	7,499	5,806	39,750	39,800	7,790	5,966	8,339	6,646
33,800	33,850	6,124	5,074	6,673	5,074	36,800	36,850	6,964	5,524	7,513	5,820	39,800	39,850	7,804	5,974	8,353	6,660
33,850	33,900	6,138	5,081	6,687	5,081	36,850	36,900	6,978	5,531	7,527	5,834	39,850	39,900	7,818	5,981	8,367	6,674
33,900	33,950	6,152	5,089	6,701	5,089	36,900	36,950	6,992	5,539	7,541	5,848	39,900	39,950	7,832	5,989	8,381	6,688
33,950	34,000	6,166	5,096	6,715	5,096	36,950	37,000	7,006	5,546	7,555	5,862	39,950	40,000	7,846	5,996	8,395	6,702
<b>34,000</b>						<b>37,000</b>						<b>40,000</b>					
34,000	34,050	6,180	5,104	6,729	5,104	37,000	37,050	7,020	5,554	7,569	5,876	40,000	40,050	7,860	6,004	8,409	6,716
34,050	34,100	6,194	5,111	6,743	5,111	37,050	37,100	7,034	5,561	7,583	5,890	40,050	40,100	7,874	6,011	8,423	6,730
34,100	34,150	6,208	5,119	6,757	5,119	37,100	37,150	7,048	5,569	7,597	5,904	40,100	40,150	7,888	6,019	8,437	6,744
34,150	34,200	6,222	5,126	6,771	5,126	37,150	37,200	7,062	5,576	7,611	5,918	40,150	40,200	7,902	6,026	8,451	6,758
34,200	34,250	6,236	5,134	6,785	5,134	37,200	37,250	7,076	5,584	7,625	5,932	40,200	40,250	7,916	6,034	8,465	6,772
34,250	34,300	6,250	5,141	6,799	5,141	37,250	37,300	7,090	5,591	7,639	5,946	40,250	40,300	7,930	6,041	8,479	6,786
34,300	34,350	6,264	5,149	6,813	5,149	37,300	37,350	7,104	5,599	7,653	5,960	40,300	40,350	7,944	6,049	8,493	6,800
34,350	34,400	6,278	5,156	6,827	5,156	37,350	37,400	7,118	5,606	7,667	5,974	40,350	40,400	7,958	6,056	8,507	6,814
34,400	34,450	6,292	5,164	6,841	5,164	37,400	37,450	7,132	5,614	7,681	5,988	40,400	40,450	7,972	6,064	8,521	6,828
34,450	34,500	6,306	5,171	6,855	5,171	37,450	37,500	7,146	5,621	7,695	6,002	40,450	40,500	7,986	6,071	8,535	6,842
34,500	34,550	6,320	5,179	6,869	5,179	37,500	37,550	7,160	5,629	7,709	6,016	40,500	40,550	8,000	6,079	8,549	6,856
34,550	34,600	6,334	5,186	6,883	5,190	37,550	37,600	7,174	5,636	7,723	6,030	40,550	40,600	8,014	6,086	8,563	6,870
34,600	34,650	6,348	5,194	6,897	5,204	37,600	37,650	7,188	5,644	7,737	6,044	40,600	40,650	8,028	6,094	8,577	6,884
34,650	34,700	6,362	5,201	6,911	5,218	37,650	37,700	7,202	5,651	7,751	6,058	40,650	40,700	8,042	6,101	8,591	6,898
34,700	34,750	6,376	5,209	6,925	5,232	37,700	37,750	7,216	5,659	7,765	6,072	40,700	40,750	8,056	6,109	8,605	6,912
34,750	34,800	6,390	5,216	6,939	5,246	37,750	37,800	7,230	5,666	7,779	6,086	40,750	40,800	8,070	6,116	8,619	6,926
34,800	34,850	6,404	5,224	6,953	5,260	37,800	37,850	7,244	5,674	7,793	6,100	40,800	40,850	8,084	6,124	8,633	6,940
34,850	34,900	6,418	5,231	6,967	5,274	37,850	37,900	7,258	5,681	7,807	6,114	40,850	40,900	8,098	6,131	8,647	6,954
34,900	34,950	6,432	5,239	6,981	5,288	37,900	37,950	7,272	5,689	7,821	6,128	40,900	40,950	8,112	6,139	8,661	6,968
34,950																	

1999 Tax Table—Continued

If line 39 (taxable income) is—		And you are—				If line 39 (taxable income) is—		And you are—				If line 39 (taxable income) is—		And you are—			
		Single	Married filing jointly *	Married filing separately	Head of a household			Single	Married filing jointly *	Married filing separately	Head of a household			Single	Married filing jointly *	Married filing separately	Head of a household
At least	But less than	Your tax is—				At least	But less than	Your tax is—				At least	But less than	Your tax is—			
<b>41,000</b>						<b>44,000</b>						<b>47,000</b>					
41,000	41,050	8,140	6,154	8,689	6,996	44,000	44,050	8,980	6,731	9,529	7,836	47,000	47,050	9,820	7,571	10,369	8,676
41,050	41,100	8,154	6,161	8,703	7,010	44,050	44,100	8,994	6,745	9,543	7,850	47,050	47,100	9,834	7,585	10,383	8,690
41,100	41,150	8,168	6,169	8,717	7,024	44,100	44,150	9,008	6,759	9,557	7,864	47,100	47,150	9,848	7,599	10,397	8,704
41,150	41,200	8,182	6,176	8,731	7,038	44,150	44,200	9,022	6,773	9,571	7,878	47,150	47,200	9,862	7,613	10,411	8,718
41,200	41,250	8,196	6,184	8,745	7,052	44,200	44,250	9,036	6,787	9,585	7,892	47,200	47,250	9,876	7,627	10,425	8,732
41,250	41,300	8,210	6,191	8,759	7,066	44,250	44,300	9,050	6,801	9,599	7,906	47,250	47,300	9,890	7,641	10,439	8,746
41,300	41,350	8,224	6,199	8,773	7,080	44,300	44,350	9,064	6,815	9,613	7,920	47,300	47,350	9,904	7,655	10,453	8,760
41,350	41,400	8,238	6,206	8,787	7,094	44,350	44,400	9,078	6,829	9,627	7,934	47,350	47,400	9,918	7,669	10,467	8,774
41,400	41,450	8,252	6,214	8,801	7,108	44,400	44,450	9,092	6,843	9,641	7,948	47,400	47,450	9,932	7,683	10,481	8,788
41,450	41,500	8,266	6,221	8,815	7,122	44,450	44,500	9,106	6,857	9,655	7,962	47,450	47,500	9,946	7,697	10,495	8,802
41,500	41,550	8,280	6,229	8,829	7,136	44,500	44,550	9,120	6,871	9,669	7,976	47,500	47,550	9,960	7,711	10,509	8,816
41,550	41,600	8,294	6,236	8,843	7,150	44,550	44,600	9,134	6,885	9,683	7,990	47,550	47,600	9,974	7,725	10,523	8,830
41,600	41,650	8,308	6,244	8,857	7,164	44,600	44,650	9,148	6,899	9,697	8,004	47,600	47,650	9,988	7,739	10,537	8,844
41,650	41,700	8,322	6,251	8,871	7,178	44,650	44,700	9,162	6,913	9,711	8,018	47,650	47,700	10,002	7,753	10,551	8,858
41,700	41,750	8,336	6,259	8,885	7,192	44,700	44,750	9,176	6,927	9,725	8,032	47,700	47,750	10,016	7,767	10,565	8,872
41,750	41,800	8,350	6,266	8,899	7,206	44,750	44,800	9,190	6,941	9,739	8,046	47,750	47,800	10,030	7,781	10,579	8,886
41,800	41,850	8,364	6,274	8,913	7,220	44,800	44,850	9,204	6,955	9,753	8,060	47,800	47,850	10,044	7,795	10,593	8,900
41,850	41,900	8,378	6,281	8,927	7,234	44,850	44,900	9,218	6,969	9,767	8,074	47,850	47,900	10,058	7,809	10,607	8,914
41,900	41,950	8,392	6,289	8,941	7,248	44,900	44,950	9,232	6,983	9,781	8,088	47,900	47,950	10,072	7,823	10,621	8,928
41,950	42,000	8,406	6,296	8,955	7,262	44,950	45,000	9,246	6,997	9,795	8,102	47,950	48,000	10,086	7,837	10,635	8,942
<b>42,000</b>						<b>45,000</b>						<b>48,000</b>					
42,000	42,050	8,420	6,304	8,969	7,276	45,000	45,050	9,260	7,011	9,809	8,116	48,000	48,050	10,100	7,851	10,649	8,956
42,050	42,100	8,434	6,311	8,983	7,290	45,050	45,100	9,274	7,025	9,823	8,130	48,050	48,100	10,114	7,865	10,663	8,970
42,100	42,150	8,448	6,319	8,997	7,304	45,100	45,150	9,288	7,039	9,837	8,144	48,100	48,150	10,128	7,879	10,677	8,984
42,150	42,200	8,462	6,326	9,011	7,318	45,150	45,200	9,302	7,053	9,851	8,158	48,150	48,200	10,142	7,893	10,691	8,998
42,200	42,250	8,476	6,334	9,025	7,332	45,200	45,250	9,316	7,067	9,865	8,172	48,200	48,250	10,156	7,907	10,705	9,012
42,250	42,300	8,490	6,341	9,039	7,346	45,250	45,300	9,330	7,081	9,879	8,186	48,250	48,300	10,170	7,921	10,719	9,026
42,300	42,350	8,504	6,349	9,053	7,360	45,300	45,350	9,344	7,095	9,893	8,200	48,300	48,350	10,184	7,935	10,733	9,040
42,350	42,400	8,518	6,356	9,067	7,374	45,350	45,400	9,358	7,109	9,907	8,214	48,350	48,400	10,198	7,949	10,747	9,054
42,400	42,450	8,532	6,364	9,081	7,388	45,400	45,450	9,372	7,123	9,921	8,228	48,400	48,450	10,212	7,963	10,761	9,068
42,450	42,500	8,546	6,371	9,095	7,402	45,450	45,500	9,386	7,137	9,935	8,242	48,450	48,500	10,226	7,977	10,775	9,082
42,500	42,550	8,560	6,379	9,109	7,416	45,500	45,550	9,400	7,151	9,949	8,256	48,500	48,550	10,240	7,991	10,789	9,096
42,550	42,600	8,574	6,386	9,123	7,430	45,550	45,600	9,414	7,165	9,963	8,270	48,550	48,600	10,254	8,005	10,803	9,110
42,600	42,650	8,588	6,394	9,137	7,444	45,600	45,650	9,428	7,179	9,977	8,284	48,600	48,650	10,268	8,019	10,817	9,124
42,650	42,700	8,602	6,401	9,151	7,458	45,650	45,700	9,442	7,193	9,991	8,298	48,650	48,700	10,282	8,033	10,831	9,138
42,700	42,750	8,616	6,409	9,165	7,472	45,700	45,750	9,456	7,207	10,005	8,312	48,700	48,750	10,296	8,047	10,845	9,152
42,750	42,800	8,630	6,416	9,179	7,486	45,750	45,800	9,470	7,221	10,019	8,326	48,750	48,800	10,310	8,061	10,859	9,166
42,800	42,850	8,644	6,424	9,193	7,500	45,800	45,850	9,484	7,235	10,033	8,340	48,800	48,850	10,324	8,075	10,873	9,180
42,850	42,900	8,658	6,431	9,207	7,514	45,850	45,900	9,498	7,249	10,047	8,354	48,850	48,900	10,338	8,089	10,887	9,194
42,900	42,950	8,672	6,439	9,221	7,528	45,900	45,950	9,512	7,263	10,061	8,368	48,900	48,950	10,352	8,103	10,901	9,208
42,950	43,000	8,686	6,446	9,235	7,542	45,950	46,000	9,526	7,277	10,075	8,382	48,950	49,000	10,366	8,117	10,915	9,222
<b>43,000</b>						<b>46,000</b>						<b>49,000</b>					
43,000	43,050	8,700	6,454	9,249	7,556	46,000	46,050	9,540	7,291	10,089	8,396	49,000	49,050	10,380	8,131	10,929	9,236
43,050	43,100	8,714	6,465	9,263	7,570	46,050	46,100	9,554	7,305	10,103	8,410	49,050	49,100	10,394	8,145	10,943	9,250
43,100	43,150	8,728	6,479	9,277	7,584	46,100	46,150	9,568	7,319	10,117	8,424	49,100	49,150	10,408	8,159	10,957	9,264
43,150	43,200	8,742	6,493	9,291	7,598	46,150	46,200	9,582	7,333	10,131	8,438	49,150	49,200	10,422	8,173	10,971	9,278
43,200	43,250	8,756	6,507	9,305	7,612	46,200	46,250	9,596	7,347	10,145	8,452	49,200	49,250	10,436	8,187	10,985	9,292
43,250	43,300	8,770	6,521	9,319	7,626	46,250	46,300	9,610	7,361	10,159	8,466	49,250	49,300	10,450	8,201	10,999	9,306
43,300	43,350	8,784	6,535	9,333	7,640	46,300	46,350	9,624	7,375	10,173	8,480	49,300	49,350	10,464	8,215	11,013	9,320
43,350	43,400	8,798	6,549	9,347	7,654	46,350	46,400	9,638	7,389	10,187	8,494	49,350	49,400	10,478	8,229	11,027	9,334
43,400	43,450	8,812	6,563	9,361	7,668	46,400	46,450	9,652	7,403	10,201	8,508	49,400	49,450	10,492	8,243	11,041	9,348
43,450	43,500	8,826	6,577	9,375	7,682	46,450	46,500	9,666	7,417	10,215	8,522	49,450	49,500	10,506	8,257	11,055	9,362
43,500	43,550	8,840	6,591	9,389	7,696	46,500	46,550	9,680	7,431	10,229	8,536	49,500	49,550	10,520	8,271	11,069	9,376
43,550	43,600	8,854	6,605	9,403	7,710	46,550	46,600	9,694	7,445	10,243	8,550	49,550	49,600	10,534	8,285	11,083	9,390
43,600	43,650	8,868	6,619	9,417	7,724	46,600	46,650	9,708	7,459	10,257	8,564	49,600	49,650	10,548	8,299	11,097	9,404
43,650	43,700	8,882	6,633	9,431	7,738	46,650	46,700	9,722	7,473	10,271	8,578	49,650	49,700	10,562	8,313	11,111	9,418
43,700	43,750	8,896	6,647	9,445	7,752	46,700	46,750	9,736	7,487	10,285	8,592	49,700	49,750	10,576	8,327	11,125	9,432
43,750	43,800	8,910	6,661	9,459	7,766	46,750	46,800	9,750	7,501	10,299	8,606	49,750	49,800	10,590	8,341	11,139	9,446
43,800	43,850	8,924	6,675	9,473	7,780	46,800	46,850	9,764	7,515	10,313	8,620	49,800	49,850	10,604	8,355	11,153	9,460
43,850	43,900	8,938	6,689	9,487	7,794	46,850	46,900	9,778	7,529	10,327	8,634	49,850	49,900	10,618	8,369	11,167	9,474
43,900	43,950	8,952	6,703	9,501	7,808	46,900	46,950	9,792	7,543	10,341	8,648	49,900	49,950	10,632	8,383	11,181	9,488
43,950	44,000	8,966	6,717	9,515	7,822	46,950	47,000	9,806	7,557	10,355	8,662	49,950	50,000	10,646	8,397	11,195	9,502

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

Continued on next page

**1999 Tax Table—Continued**

If line 39 (taxable income) is—		And you are—				If line 39 (taxable income) is—		And you are—				If line 39 (taxable income) is—		And you are—																																																									
		Single	Married filing jointly	Married filing separately	Head of a house- hold			Single	Married filing jointly	Married filing separately	Head of a house- hold			Single	Married filing jointly	Married filing separately	Head of a house- hold																																																						
At least	But less than	Your tax is—				At least	But less than	Your tax is—				At least	But less than	Your tax is—																																																									
<b>50,000</b>		<b>53,000</b>				<b>56,000</b>																																																																	
50,000	50,050	10,660	8,411	11,209	9,516	53,000	53,050	11,500	9,251	12,079	10,356	56,000	56,050	12,340	10,091	13,009	11,196	50,050	50,100	10,674	8,425	11,223	9,530	53,050	53,100	11,514	9,265	12,094	10,370	56,050	56,100	12,354	10,105	13,024	11,210	50,100	50,150	10,688	8,439	11,237	9,544	53,100	53,150	11,528	9,279	12,110	10,384	56,100	56,150	12,368	10,119	13,040	11,224	50,150	50,200	10,702	8,453	11,251	9,558	53,150	53,200	11,542	9,293	12,125	10,398	56,150	56,200	12,382	10,133	13,055	11,238
50,200	50,250	10,716	8,467	11,265	9,572	53,200	53,250	11,556	9,307	12,141	10,412	56,200	56,250	12,396	10,147	13,071	11,252	50,250	50,300	10,730	8,481	11,279	9,586	53,250	53,300	11,570	9,321	12,156	10,426	56,250	56,300	12,410	10,161	13,086	11,266	50,300	50,350	10,744	8,495	11,293	9,600	53,300	53,350	11,584	9,335	12,172	10,440	56,300	56,350	12,424	10,175	13,102	11,280	50,350	50,400	10,758	8,509	11,307	9,614	53,350	53,400	11,598	9,349	12,187	10,454	56,350	56,400	12,438	10,189	13,117	11,294
50,400	50,450	10,772	8,523	11,321	9,628	53,400	53,450	11,612	9,363	12,203	10,468	56,400	56,450	12,452	10,203	13,133	11,308	50,450	50,500	10,786	8,537	11,335	9,642	53,450	53,500	11,626	9,377	12,218	10,482	56,450	56,500	12,466	10,217	13,148	11,322	50,500	50,550	10,800	8,551	11,349	9,656	53,500	53,550	11,640	9,391	12,234	10,496	56,500	56,550	12,480	10,231	13,164	11,336	50,550	50,600	10,814	8,565	11,363	9,670	53,550	53,600	11,654	9,405	12,249	10,510	56,550	56,600	12,494	10,245	13,179	11,350
50,600	50,650	10,828	8,579	11,377	9,684	53,600	53,650	11,668	9,419	12,265	10,524	56,600	56,650	12,508	10,259	13,195	11,364	50,650	50,700	10,842	8,593	11,391	9,698	53,650	53,700	11,682	9,433	12,280	10,538	56,650	56,700	12,522	10,273	13,210	11,378	50,700	50,750	10,856	8,607	11,405	9,712	53,700	53,750	11,696	9,447	12,296	10,552	56,700	56,750	12,536	10,287	13,226	11,392	50,750	50,800	10,870	8,621	11,419	9,726	53,750	53,800	11,710	9,461	12,311	10,566	56,750	56,800	12,550	10,301	13,241	11,406
50,800	50,850	10,884	8,635	11,433	9,740	53,800	53,850	11,724	9,475	12,327	10,580	56,800	56,850	12,564	10,315	13,257	11,420	50,850	50,900	10,898	8,649	11,447	9,754	53,850	53,900	11,738	9,489	12,342	10,594	56,850	56,900	12,578	10,329	13,272	11,434	50,900	50,950	10,912	8,663	11,461	9,768	53,900	53,950	11,752	9,503	12,358	10,608	56,900	56,950	12,592	10,343	13,288	11,448	50,950	51,000	10,926	8,677	11,475	9,782	53,950	54,000	11,766	9,517	12,373	10,622	56,950	57,000	12,606	10,357	13,303	11,462
<b>51,000</b>		<b>54,000</b>				<b>57,000</b>																																																																	
51,000	51,050	10,940	8,691	11,489	9,796	54,000	54,050	11,780	9,531	12,389	10,636	57,000	57,050	12,620	10,371	13,319	11,476	51,050	51,100	10,954	8,705	11,503	9,810	54,050	54,100	11,794	9,545	12,404	10,650	57,050	57,100	12,634	10,385	13,334	11,490	51,100	51,150	10,968	8,719	11,517	9,824	54,100	54,150	11,808	9,559	12,420	10,664	57,100	57,150	12,648	10,399	13,350	11,504	51,150	51,200	10,982	8,733	11,531	9,838	54,150	54,200	11,822	9,573	12,435	10,678	57,150	57,200	12,662	10,413	13,365	11,518
51,200	51,250	10,996	8,747	11,545	9,852	54,200	54,250	11,836	9,587	12,451	10,692	57,200	57,250	12,676	10,427	13,381	11,532	51,250	51,300	11,010	8,761	11,559	9,866	54,250	54,300	11,850	9,601	12,466	10,706	57,250	57,300	12,690	10,441	13,396	11,546	51,300	51,350	11,024	8,775	11,573	9,880	54,300	54,350	11,864	9,615	12,482	10,720	57,300	57,350	12,704	10,455	13,412	11,560	51,350	51,400	11,038	8,789	11,587	9,894	54,350	54,400	11,878	9,629	12,497	10,734	57,350	57,400	12,718	10,469	13,427	11,574
51,400	51,450	11,052	8,803	11,601	9,908	54,400	54,450	11,892	9,643	12,513	10,748	57,400	57,450	12,732	10,483	13,443	11,588	51,450	51,500	11,066	8,817	11,615	9,922	54,450	54,500	11,906	9,657	12,528	10,762	57,450	57,500	12,746	10,497	13,458	11,602	51,500	51,550	11,080	8,831	11,629	9,936	54,500	54,550	11,920	9,671	12,544	10,776	57,500	57,550	12,760	10,511	13,474	11,616	51,550	51,600	11,094	8,845	11,643	9,950	54,550	54,600	11,934	9,685	12,559	10,790	57,550	57,600	12,774	10,525	13,489	11,630
51,600	51,650	11,108	8,859	11,657	9,964	54,600	54,650	11,948	9,699	12,575	10,804	57,600	57,650	12,788	10,539	13,505	11,644	51,650	51,700	11,122	8,873	11,671	9,978	54,650	54,700	11,962	9,713	12,590	10,818	57,650	57,700	12,802	10,553	13,520	11,658	51,700	51,750	11,136	8,887	11,685	9,992	54,700	54,750	11,976	9,727	12,606	10,832	57,700	57,750	12,816	10,567	13,536	11,672	51,750	51,800	11,150	8,901	11,699	10,006	54,750	54,800	11,990	9,741	12,621	10,846	57,750	57,800	12,830	10,581	13,551	11,686
51,800	51,850	11,164	8,915	11,713	10,020	54,800	54,850	12,004	9,755	12,637	10,860	57,800	57,850	12,844	10,595	13,567	11,700	51,850	51,900	11,178	8,929	11,727	10,034	54,850	54,900	12,018	9,769	12,652	10,874	57,850	57,900	12,858	10,609	13,582	11,714	51,900	51,950	11,192	8,943	11,741	10,048	54,900	54,950	12,032	9,783	12,668	10,888	57,900	57,950	12,872	10,623	13,598	11,728	51,950	52,000	11,206	8,957	11,755	10,062	54,950	55,000	12,046	9,797	12,683	10,902	57,950	58,000	12,886	10,637	13,613	11,742
<b>52,000</b>		<b>55,000</b>				<b>58,000</b>																																																																	
52,000	52,050	11,220	8,971	11,769	10,076	55,000	55,050	12,060	9,811	12,699	10,916	58,000	58,050	12,900	10,651	13,629	11,756	52,050	52,100	11,234	8,985	11,784	10,090	55,050	55,100	12,074	9,825	12,714	10,930	58,050	58,100	12,914	10,665	13,644	11,770	52,100	52,150	11,248	8,999	11,800	10,104	55,100	55,150	12,088	9,839	12,730	10,944	58,100	58,150	12,928	10,679	13,660	11,784	52,150	52,200	11,262	9,013	11,815	10,118	55,150	55,200	12,102	9,853	12,745	10,958	58,150	58,200	12,942	10,693	13,675	11,798
52,200	52,250	11,276	9,027	11,831	10,132	55,200	55,250	12,116	9,867	12,761	10,972	58,200	58,250	12,956	10,707	13,691	11,812	52,250	52,300	11,290	9,041	11,846	10,146	55,250	55,300	12,130	9,881	12,776	10,986	58,250	58,300	12,970	10,721	13,706	11,826	52,300	52,350	11,304	9,055	11,862	10,160	55,300	55,350	12,144	9,895	12,792	11,000	58,300	58,350	12,984	10,735	13,722	11,840	52,350	52,400	11,318	9,069	11,877	10,174	55,350	55,400	12,158	9,909	12,807	11,014	58,350	58,400	12,998	10,749	13,737	11,854
52,400	52,450	11,332	9,083	11,893	10,188	55,400	55,450	12,172	9,923	12,823	11,028	58,400	58,450	13,012	10,763	13,753	11,868	52,450	52,500	11,346	9,097	11,908	10,202	55,450	55,500	12,186	9,937	12,838	11,042	58,450	58,500	13,026	10,777	13,768	11,882	52,500	52,550	11,360	9,111	11,924	10,216	55,500	55,550	12,200	9,951	12,854	11,056	58,500	58,550	13,040	10,791	13,784	11,896	52,550	52,600	11,374	9,125	11,939	10,230	55,550	55,600	12,214	9,965	12,869	11,070	58,550	58,600	13,054	10,805	13,799	11,910
52,600	52,650	11,388	9,139	11,955	10,244	55,600	55,650	12,228	9,979	12,885	11,084	58,600	58,650	13,068	10,819	13,815	11,924	52,650	52,700	11,402	9,153	11,970	10,258	55,650	55,700	12,242	9,993	12,900	11,098	58,650	58,700	13,082	10,833	13,830	11,938	52,700	52,750	11,416	9,167	11,986	10,272	55,700	55,750	12,256	10,007	12,916	11,112	58,700	58,750	13,096	10,847	13,846	11,952	52,750	52,800	11,430	9,181	12,001	10,286	55,750	55,800	12,270	10,021	12,931	11,126	58,750	58,800	13,110	10,861	13,861	11,966
52,800	52,850	11,444	9,195	12,017	10,300	55,800	55,850	12,284	10,035	12,947	11,140	58,800	58,850	13,124	10,875	13,877	11,980	52,850	52,900	11,458	9,209	12,032	10,314	55,850	55,900	12,298	10,049	12,962	11,154	58,850	58,900	13,138	10,889	13,892	11,994	52,900	52,950	11,472	9,223	12,048	10,328	55,900	55,950	12,312	10,063	12,978	11,168	58,900																							

1999 Tax Table—Continued

If line 39 (taxable income) is—		And you are—				If line 39 (taxable income) is—		And you are—				If line 39 (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—			
<b>59,000</b>						<b>62,000</b>						<b>65,000</b>					
59,000	59,050	13,180	10,931	13,939	12,036	62,000	62,050	14,020	11,771	14,869	12,876	65,000	65,050	14,937	12,611	15,799	13,716
59,050	59,100	13,194	10,945	13,954	12,050	62,050	62,100	14,034	11,785	14,884	12,890	65,050	65,100	14,952	12,625	15,814	13,730
59,100	59,150	13,208	10,959	13,970	12,064	62,100	62,150	14,048	11,799	14,900	12,904	65,100	65,150	14,968	12,639	15,830	13,744
59,150	59,200	13,222	10,973	13,985	12,078	62,150	62,200	14,062	11,813	14,915	12,918	65,150	65,200	14,983	12,653	15,845	13,758
59,200	59,250	13,236	10,987	14,001	12,092	62,200	62,250	14,076	11,827	14,931	12,932	65,200	65,250	14,999	12,667	15,861	13,772
59,250	59,300	13,250	11,001	14,016	12,106	62,250	62,300	14,090	11,841	14,946	12,946	65,250	65,300	15,014	12,681	15,876	13,786
59,300	59,350	13,264	11,015	14,032	12,120	62,300	62,350	14,104	11,855	14,962	12,960	65,300	65,350	15,030	12,695	15,892	13,800
59,350	59,400	13,278	11,029	14,047	12,134	62,350	62,400	14,118	11,869	14,977	12,974	65,350	65,400	15,045	12,709	15,907	13,814
59,400	59,450	13,292	11,043	14,063	12,148	62,400	62,450	14,132	11,883	14,993	12,988	65,400	65,450	15,061	12,723	15,923	13,828
59,450	59,500	13,306	11,057	14,078	12,162	62,450	62,500	14,146	11,897	15,008	13,002	65,450	65,500	15,076	12,737	15,938	13,842
59,500	59,550	13,320	11,071	14,094	12,176	62,500	62,550	14,162	11,911	15,024	13,016	65,500	65,550	15,092	12,751	15,954	13,856
59,550	59,600	13,334	11,085	14,109	12,190	62,550	62,600	14,177	11,925	15,039	13,030	65,550	65,600	15,107	12,765	15,969	13,870
59,600	59,650	13,348	11,099	14,125	12,204	62,600	62,650	14,193	11,939	15,055	13,044	65,600	65,650	15,123	12,779	15,985	13,884
59,650	59,700	13,362	11,113	14,140	12,218	62,650	62,700	14,208	11,953	15,070	13,058	65,650	65,700	15,138	12,793	16,000	13,898
59,700	59,750	13,376	11,127	14,156	12,232	62,700	62,750	14,224	11,967	15,086	13,072	65,700	65,750	15,154	12,807	16,016	13,912
59,750	59,800	13,390	11,141	14,171	12,246	62,750	62,800	14,239	11,981	15,101	13,086	65,750	65,800	15,169	12,821	16,031	13,926
59,800	59,850	13,404	11,155	14,187	12,260	62,800	62,850	14,255	11,995	15,117	13,100	65,800	65,850	15,185	12,835	16,047	13,940
59,850	59,900	13,418	11,169	14,202	12,274	62,850	62,900	14,270	12,009	15,132	13,114	65,850	65,900	15,200	12,849	16,062	13,954
59,900	59,950	13,432	11,183	14,218	12,288	62,900	62,950	14,286	12,023	15,148	13,128	65,900	65,950	15,216	12,863	16,078	13,968
59,950	60,000	13,446	11,197	14,233	12,302	62,950	63,000	14,301	12,037	15,163	13,142	65,950	66,000	15,231	12,877	16,093	13,982
<b>60,000</b>						<b>63,000</b>						<b>66,000</b>					
60,000	60,050	13,460	11,211	14,249	12,316	63,000	63,050	14,317	12,051	15,179	13,156	66,000	66,050	15,247	12,891	16,109	13,996
60,050	60,100	13,474	11,225	14,264	12,330	63,050	63,100	14,332	12,065	15,194	13,170	66,050	66,100	15,262	12,905	16,124	14,010
60,100	60,150	13,488	11,239	14,280	12,344	63,100	63,150	14,348	12,079	15,210	13,184	66,100	66,150	15,278	12,919	16,140	14,024
60,150	60,200	13,502	11,253	14,295	12,358	63,150	63,200	14,363	12,093	15,225	13,198	66,150	66,200	15,293	12,933	16,155	14,038
60,200	60,250	13,516	11,267	14,311	12,372	63,200	63,250	14,379	12,107	15,241	13,212	66,200	66,250	15,309	12,947	16,171	14,052
60,250	60,300	13,530	11,281	14,326	12,386	63,250	63,300	14,394	12,121	15,256	13,226	66,250	66,300	15,324	12,961	16,186	14,066
60,300	60,350	13,544	11,295	14,342	12,400	63,300	63,350	14,410	12,135	15,272	13,240	66,300	66,350	15,340	12,975	16,202	14,080
60,350	60,400	13,558	11,309	14,357	12,414	63,350	63,400	14,425	12,149	15,287	13,254	66,350	66,400	15,355	12,989	16,217	14,094
60,400	60,450	13,572	11,323	14,373	12,428	63,400	63,450	14,441	12,163	15,303	13,268	66,400	66,450	15,371	13,003	16,233	14,108
60,450	60,500	13,586	11,337	14,388	12,442	63,450	63,500	14,456	12,177	15,318	13,282	66,450	66,500	15,386	13,017	16,248	14,122
60,500	60,550	13,600	11,351	14,404	12,456	63,500	63,550	14,472	12,191	15,334	13,296	66,500	66,550	15,402	13,031	16,264	14,136
60,550	60,600	13,614	11,365	14,419	12,470	63,550	63,600	14,487	12,205	15,349	13,310	66,550	66,600	15,417	13,045	16,279	14,150
60,600	60,650	13,628	11,379	14,435	12,484	63,600	63,650	14,503	12,219	15,365	13,324	66,600	66,650	15,433	13,059	16,295	14,164
60,650	60,700	13,642	11,393	14,450	12,498	63,650	63,700	14,518	12,233	15,380	13,338	66,650	66,700	15,448	13,073	16,310	14,178
60,700	60,750	13,656	11,407	14,466	12,512	63,700	63,750	14,534	12,247	15,396	13,352	66,700	66,750	15,464	13,087	16,326	14,192
60,750	60,800	13,670	11,421	14,481	12,526	63,750	63,800	14,549	12,261	15,411	13,366	66,750	66,800	15,479	13,101	16,341	14,206
60,800	60,850	13,684	11,435	14,497	12,540	63,800	63,850	14,565	12,275	15,427	13,380	66,800	66,850	15,495	13,115	16,357	14,220
60,850	60,900	13,698	11,449	14,512	12,554	63,850	63,900	14,580	12,289	15,442	13,394	66,850	66,900	15,510	13,129	16,372	14,234
60,900	60,950	13,712	11,463	14,528	12,568	63,900	63,950	14,596	12,303	15,458	13,408	66,900	66,950	15,526	13,143	16,388	14,248
60,950	61,000	13,726	11,477	14,543	12,582	63,950	64,000	14,611	12,317	15,473	13,422	66,950	67,000	15,541	13,157	16,403	14,262
<b>61,000</b>						<b>64,000</b>						<b>67,000</b>					
61,000	61,050	13,740	11,491	14,559	12,596	64,000	64,050	14,627	12,331	15,489	13,436	67,000	67,050	15,557	13,171	16,419	14,276
61,050	61,100	13,754	11,505	14,574	12,610	64,050	64,100	14,642	12,345	15,504	13,450	67,050	67,100	15,572	13,185	16,434	14,290
61,100	61,150	13,768	11,519	14,590	12,624	64,100	64,150	14,658	12,359	15,520	13,464	67,100	67,150	15,588	13,199	16,450	14,304
61,150	61,200	13,782	11,533	14,605	12,638	64,150	64,200	14,673	12,373	15,535	13,478	67,150	67,200	15,603	13,213	16,465	14,318
61,200	61,250	13,796	11,547	14,621	12,652	64,200	64,250	14,689	12,387	15,551	13,492	67,200	67,250	15,619	13,227	16,481	14,332
61,250	61,300	13,810	11,561	14,636	12,666	64,250	64,300	14,704	12,401	15,566	13,506	67,250	67,300	15,634	13,241	16,496	14,346
61,300	61,350	13,824	11,575	14,652	12,680	64,300	64,350	14,720	12,415	15,582	13,520	67,300	67,350	15,650	13,255	16,512	14,360
61,350	61,400	13,838	11,589	14,667	12,694	64,350	64,400	14,735	12,429	15,597	13,534	67,350	67,400	15,665	13,269	16,527	14,374
61,400	61,450	13,852	11,603	14,683	12,708	64,400	64,450	14,751	12,443	15,613	13,548	67,400	67,450	15,681	13,283	16,543	14,388
61,450	61,500	13,866	11,617	14,698	12,722	64,450	64,500	14,766	12,457	15,628	13,562	67,450	67,500	15,696	13,297	16,558	14,402
61,500	61,550	13,880	11,631	14,714	12,736	64,500	64,550	14,782	12,471	15,644	13,576	67,500	67,550	15,712	13,311	16,574	14,416
61,550	61,600	13,894	11,645	14,729	12,750	64,550	64,600	14,797	12,485	15,659	13,590	67,550	67,600	15,727	13,325	16,589	14,430
61,600	61,650	13,908	11,659	14,745	12,764	64,600	64,650	14,813	12,499	15,675	13,604	67,600	67,650	15,743	13,339	16,605	14,444
61,650	61,700	13,922	11,673	14,760	12,778	64,650	64,700	14,828	12,513	15,690	13,618	67,650	67,700	15,758	13,353	16,620	14,458
61,700	61,750	13,936	11,687	14,776	12,792	64,700	64,750	14,844	12,527	15,706	13,632	67,700	67,750	15,774	13,367	16,636	14,472
61,750	61,800	13,950	11,701	14,791	12,806	64,750	64,800	14,859	12,541	15,721	13,646	67,750	67,800	15,789	13,381	16,651	14,486
61,800	61,850	13,964	11,715	14,807	12,820	64,800	64,850	14,875									









1999 Tax Table—Continued

If line 39 (taxable income) is—		And you are—				If line 39 (taxable income) is—		And you are—							
		Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold			Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold				
At least	But less than	Your tax is—				At least	But less than	Your tax is—							
<b>95,000</b>					<b>98,000</b>										
95,000	95,050	24,237	21,011	25,886	22,292	<b>98,000</b>	<b>98,050</b>	25,167	21,851	26,966	23,222				
95,050	95,100	24,252	21,025	25,904	22,307	<b>98,050</b>	<b>98,100</b>	25,182	21,865	26,984	23,237				
95,100	95,150	24,268	21,039	25,922	22,323	<b>98,100</b>	<b>98,150</b>	25,198	21,879	27,002	23,253				
95,150	95,200	24,283	21,053	25,940	22,338	<b>98,150</b>	<b>98,200</b>	25,213	21,893	27,020	23,268				
95,200	95,250	24,299	21,067	25,958	22,354	<b>98,200</b>	<b>98,250</b>	25,229	21,907	27,038	23,284				
95,250	95,300	24,314	21,081	25,976	22,369	<b>98,250</b>	<b>98,300</b>	25,244	21,921	27,056	23,299				
95,300	95,350	24,330	21,095	25,994	22,385	<b>98,300</b>	<b>98,350</b>	25,260	21,935	27,074	23,315				
95,350	95,400	24,345	21,109	26,012	22,400	<b>98,350</b>	<b>98,400</b>	25,275	21,949	27,092	23,330				
95,400	95,450	24,361	21,123	26,030	22,416	<b>98,400</b>	<b>98,450</b>	25,291	21,963	27,110	23,346				
95,450	95,500	24,376	21,137	26,048	22,431	<b>98,450</b>	<b>98,500</b>	25,306	21,977	27,128	23,361				
95,500	95,550	24,392	21,151	26,066	22,447	<b>98,500</b>	<b>98,550</b>	25,322	21,991	27,146	23,377				
95,550	95,600	24,407	21,165	26,084	22,462	<b>98,550</b>	<b>98,600</b>	25,337	22,005	27,164	23,392				
95,600	95,650	24,423	21,179	26,102	22,478	<b>98,600</b>	<b>98,650</b>	25,353	22,019	27,182	23,408				
95,650	95,700	24,438	21,193	26,120	22,493	<b>98,650</b>	<b>98,700</b>	25,368	22,033	27,200	23,423				
95,700	95,750	24,454	21,207	26,138	22,509	<b>98,700</b>	<b>98,750</b>	25,384	22,047	27,218	23,439				
95,750	95,800	24,469	21,221	26,156	22,524	<b>98,750</b>	<b>98,800</b>	25,399	22,061	27,236	23,454				
95,800	95,850	24,485	21,235	26,174	22,540	<b>98,800</b>	<b>98,850</b>	25,415	22,075	27,254	23,470				
95,850	95,900	24,500	21,249	26,192	22,555	<b>98,850</b>	<b>98,900</b>	25,430	22,089	27,272	23,485				
95,900	95,950	24,516	21,263	26,210	22,571	<b>98,900</b>	<b>98,950</b>	25,446	22,103	27,290	23,501				
95,950	96,000	24,531	21,277	26,228	22,586	<b>98,950</b>	<b>99,000</b>	25,461	22,117	27,308	23,516				
<b>96,000</b>					<b>99,000</b>										
96,000	96,050	24,547	21,291	26,246	22,602	<b>99,000</b>	<b>99,050</b>	25,477	22,131	27,326	23,532				
96,050	96,100	24,562	21,305	26,264	22,617	<b>99,050</b>	<b>99,100</b>	25,492	22,145	27,344	23,547				
96,100	96,150	24,578	21,319	26,282	22,633	<b>99,100</b>	<b>99,150</b>	25,508	22,159	27,362	23,563				
96,150	96,200	24,593	21,333	26,300	22,648	<b>99,150</b>	<b>99,200</b>	25,523	22,173	27,380	23,578				
96,200	96,250	24,609	21,347	26,318	22,664	<b>99,200</b>	<b>99,250</b>	25,539	22,187	27,398	23,594				
96,250	96,300	24,624	21,361	26,336	22,679	<b>99,250</b>	<b>99,300</b>	25,554	22,201	27,416	23,609				
96,300	96,350	24,640	21,375	26,354	22,695	<b>99,300</b>	<b>99,350</b>	25,570	22,215	27,434	23,625				
96,350	96,400	24,655	21,389	26,372	22,710	<b>99,350</b>	<b>99,400</b>	25,585	22,229	27,452	23,640				
96,400	96,450	24,671	21,403	26,390	22,726	<b>99,400</b>	<b>99,450</b>	25,601	22,243	27,470	23,656				
96,450	96,500	24,686	21,417	26,408	22,741	<b>99,450</b>	<b>99,500</b>	25,616	22,257	27,488	23,671				
96,500	96,550	24,702	21,431	26,426	22,757	<b>99,500</b>	<b>99,550</b>	25,632	22,271	27,506	23,687				
96,550	96,600	24,717	21,445	26,444	22,772	<b>99,550</b>	<b>99,600</b>	25,647	22,285	27,524	23,702				
96,600	96,650	24,733	21,459	26,462	22,788	<b>99,600</b>	<b>99,650</b>	25,663	22,299	27,542	23,718				
96,650	96,700	24,748	21,473	26,480	22,803	<b>99,650</b>	<b>99,700</b>	25,678	22,313	27,560	23,733				
96,700	96,750	24,764	21,487	26,498	22,819	<b>99,700</b>	<b>99,750</b>	25,694	22,327	27,578	23,749				
96,750	96,800	24,779	21,501	26,516	22,834	<b>99,750</b>	<b>99,800</b>	25,709	22,341	27,596	23,764				
96,800	96,850	24,795	21,515	26,534	22,850	<b>99,800</b>	<b>99,850</b>	25,725	22,355	27,614	23,780				
96,850	96,900	24,810	21,529	26,552	22,865	<b>99,850</b>	<b>99,900</b>	25,740	22,369	27,632	23,795				
96,900	96,950	24,826	21,543	26,570	22,881	<b>99,900</b>	<b>99,950</b>	25,756	22,383	27,650	23,811				
96,950	97,000	24,841	21,557	26,588	22,896	<b>99,950</b>	<b>100,000</b>	25,771	22,397	27,668	23,826				
<b>97,000</b>										<div style="border: 1px solid black; border-radius: 50%; padding: 20px; width: fit-content; margin: 0 auto;"> <p><b>\$100,000</b> or over — use the Tax Rate Schedules on page 69</p> </div>					
97,000	97,050	24,857	21,571	26,606	22,912										
97,050	97,100	24,872	21,585	26,624	22,927										
97,100	97,150	24,888	21,599	26,642	22,943										
97,150	97,200	24,903	21,613	26,660	22,958										
97,200	97,250	24,919	21,627	26,678	22,974										
97,250	97,300	24,934	21,641	26,696	22,989										
97,300	97,350	24,950	21,655	26,714	23,005										
97,350	97,400	24,965	21,669	26,732	23,020										
97,400	97,450	24,981	21,683	26,750	23,036										
97,450	97,500	24,996	21,697	26,768	23,051										
97,500	97,550	25,012	21,711	26,786	23,067										
97,550	97,600	25,027	21,725	26,804	23,082										
97,600	97,650	25,043	21,739	26,822	23,098										
97,650	97,700	25,058	21,753	26,840	23,113										
97,700	97,750	25,074	21,767	26,858	23,129										
97,750	97,800	25,089	21,781	26,876	23,144										
97,800	97,850	25,105	21,795	26,894	23,160										
97,850	97,900	25,120	21,809	26,912	23,175										
97,900	97,950	25,136	21,823	26,930	23,191										
97,950	98,000	25,151	21,837	26,948	23,206										

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

# 1999 Tax Rate Schedules



Use **only** if your taxable income (Form 1040, line 39) is \$100,000 or more. If less, use the **Tax Table**. Even though you cannot use the Tax Rate Schedules below if your taxable income is less than \$100,000, all levels of taxable income are shown so taxpayers can see the tax rate that applies to each level.

## Schedule X—Use if your filing status is **Single**

If the amount on Form 1040, line 39, is: <i>Over—</i>	<i>But not over—</i>	Enter on Form 1040, line 40	<i>of the amount over—</i>
\$0	\$25,750	..... 15%	<b>\$0</b>
25,750	62,450	<b>\$3,862.50 + 28%</b>	<b>25,750</b>
62,450	130,250	<b>14,138.50 + 31%</b>	<b>62,450</b>
130,250	283,150	<b>35,156.50 + 36%</b>	<b>130,250</b>
283,150	.....	<b>90,200.50 + 39.6%</b>	<b>283,150</b>

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

If the amount on Form 1040, line 39, is: <i>Over—</i>	<i>But not over—</i>	Enter on Form 1040, line 40	<i>of the amount over—</i>
\$0	\$43,050	..... 15%	<b>\$0</b>
43,050	104,050	<b>\$6,457.50 + 28%</b>	<b>43,050</b>
104,050	158,550	<b>23,537.50 + 31%</b>	<b>104,050</b>
158,550	283,150	<b>40,432.50 + 36%</b>	<b>158,550</b>
283,150	.....	<b>85,288.50 + 39.6%</b>	<b>283,150</b>

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

If the amount on Form 1040, line 39, is: <i>Over—</i>	<i>But not over—</i>	Enter on Form 1040, line 40	<i>of the amount over—</i>
\$0	\$21,525	..... 15%	<b>\$0</b>
21,525	52,025	<b>\$3,228.75 + 28%</b>	<b>21,525</b>
52,025	79,275	<b>11,768.75 + 31%</b>	<b>52,025</b>
79,275	141,575	<b>20,216.25 + 36%</b>	<b>79,275</b>
141,575	.....	<b>42,644.25 + 39.6%</b>	<b>141,575</b>

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

If the amount on Form 1040, line 39, is: <i>Over—</i>	<i>But not over—</i>	Enter on Form 1040, line 40	<i>of the amount over—</i>
\$0	\$34,550	..... 15%	<b>\$0</b>
34,550	89,150	<b>\$5,182.50 + 28%</b>	<b>34,550</b>
89,150	144,400	<b>20,470.50 + 31%</b>	<b>89,150</b>
144,400	283,150	<b>37,598.00 + 36%</b>	<b>144,400</b>
283,150	.....	<b>87,548.00 + 39.6%</b>	<b>283,150</b>