

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
Your tax is—					
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	<u>3,799</u>	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
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						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						
						2,650	2,675	399	399	399	399						
						2,675	2,700	403	403	403	403						

Continued on next page

* 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—							
		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—							
95,000					98,000										
95,000	95,050	24,237	21,011	25,886	22,292	98,000	98,050	25,167	21,851	26,966	23,222				
95,050	95,100	24,252	21,025	25,904	22,307	98,050	98,100	25,182	21,865	26,984	23,237				
95,100	95,150	24,268	21,039	25,922	22,323	98,100	98,150	25,198	21,879	27,002	23,253				
95,150	95,200	24,283	21,053	25,940	22,338	98,150	98,200	25,213	21,893	27,020	23,268				
95,200	95,250	24,299	21,067	25,958	22,354	98,200	98,250	25,229	21,907	27,038	23,284				
95,250	95,300	24,314	21,081	25,976	22,369	98,250	98,300	25,244	21,921	27,056	23,299				
95,300	95,350	24,330	21,095	25,994	22,385	98,300	98,350	25,260	21,935	27,074	23,315				
95,350	95,400	24,345	21,109	26,012	22,400	98,350	98,400	25,275	21,949	27,092	23,330				
95,400	95,450	24,361	21,123	26,030	22,416	98,400	98,450	25,291	21,963	27,110	23,346				
95,450	95,500	24,376	21,137	26,048	22,431	98,450	98,500	25,306	21,977	27,128	23,361				
95,500	95,550	24,392	21,151	26,066	22,447	98,500	98,550	25,322	21,991	27,146	23,377				
95,550	95,600	24,407	21,165	26,084	22,462	98,550	98,600	25,337	22,005	27,164	23,392				
95,600	95,650	24,423	21,179	26,102	22,478	98,600	98,650	25,353	22,019	27,182	23,408				
95,650	95,700	24,438	21,193	26,120	22,493	98,650	98,700	25,368	22,033	27,200	23,423				
95,700	95,750	24,454	21,207	26,138	22,509	98,700	98,750	25,384	22,047	27,218	23,439				
95,750	95,800	24,469	21,221	26,156	22,524	98,750	98,800	25,399	22,061	27,236	23,454				
95,800	95,850	24,485	21,235	26,174	22,540	98,800	98,850	25,415	22,075	27,254	23,470				
95,850	95,900	24,500	21,249	26,192	22,555	98,850	98,900	25,430	22,089	27,272	23,485				
95,900	95,950	24,516	21,263	26,210	22,571	98,900	98,950	25,446	22,103	27,290	23,501				
95,950	96,000	24,531	21,277	26,228	22,586	98,950	99,000	25,461	22,117	27,308	23,516				
96,000					99,000										
96,000	96,050	24,547	21,291	26,246	22,602	99,000	99,050	25,477	22,131	27,326	23,532				
96,050	96,100	24,562	21,305	26,264	22,617	99,050	99,100	25,492	22,145	27,344	23,547				
96,100	96,150	24,578	21,319	26,282	22,633	99,100	99,150	25,508	22,159	27,362	23,563				
96,150	96,200	24,593	21,333	26,300	22,648	99,150	99,200	25,523	22,173	27,380	23,578				
96,200	96,250	24,609	21,347	26,318	22,664	99,200	99,250	25,539	22,187	27,398	23,594				
96,250	96,300	24,624	21,361	26,336	22,679	99,250	99,300	25,554	22,201	27,416	23,609				
96,300	96,350	24,640	21,375	26,354	22,695	99,300	99,350	25,570	22,215	27,434	23,625				
96,350	96,400	24,655	21,389	26,372	22,710	99,350	99,400	25,585	22,229	27,452	23,640				
96,400	96,450	24,671	21,403	26,390	22,726	99,400	99,450	25,601	22,243	27,470	23,656				
96,450	96,500	24,686	21,417	26,408	22,741	99,450	99,500	25,616	22,257	27,488	23,671				
96,500	96,550	24,702	21,431	26,426	22,757	99,500	99,550	25,632	22,271	27,506	23,687				
96,550	96,600	24,717	21,445	26,444	22,772	99,550	99,600	25,647	22,285	27,524	23,702				
96,600	96,650	24,733	21,459	26,462	22,788	99,600	99,650	25,663	22,299	27,542	23,718				
96,650	96,700	24,748	21,473	26,480	22,803	99,650	99,700	25,678	22,313	27,560	23,733				
96,700	96,750	24,764	21,487	26,498	22,819	99,700	99,750	25,694	22,327	27,578	23,749				
96,750	96,800	24,779	21,501	26,516	22,834	99,750	99,800	25,709	22,341	27,596	23,764				
96,800	96,850	24,795	21,515	26,534	22,850	99,800	99,850	25,725	22,355	27,614	23,780				
96,850	96,900	24,810	21,529	26,552	22,865	99,850	99,900	25,740	22,369	27,632	23,795				
96,900	96,950	24,826	21,543	26,570	22,881	99,900	99,950	25,756	22,383	27,650	23,811				
96,950	97,000	24,841	21,557	26,588	22,896	99,950	100,000	25,771	22,397	27,668	23,826				
97,000										<div style="border: 1px solid black; border-radius: 50%; padding: 20px; width: fit-content; margin: 0 auto;"> <p>\$100,000 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%	\$0
25,750	62,450	\$3,862.50 + 28%	25,750
62,450	130,250	14,138.50 + 31%	62,450
130,250	283,150	35,156.50 + 36%	130,250
283,150	.....	90,200.50 + 39.6%	283,150

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%	\$0
43,050	104,050	\$6,457.50 + 28%	43,050
104,050	158,550	23,537.50 + 31%	104,050
158,550	283,150	40,432.50 + 36%	158,550
283,150	.....	85,288.50 + 39.6%	283,150

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%	\$0
21,525	52,025	\$3,228.75 + 28%	21,525
52,025	79,275	11,768.75 + 31%	52,025
79,275	141,575	20,216.25 + 36%	79,275
141,575	.....	42,644.25 + 39.6%	141,575

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%	\$0
34,550	89,150	\$5,182.50 + 28%	34,550
89,150	144,400	20,470.50 + 31%	89,150
144,400	283,150	37,598.00 + 36%	144,400
283,150	.....	87,548.00 + 39.6%	283,150