

1997 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 38 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 39 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	3,859	3,784	4,385	3,784
25,250	25,300	3,873	3,791	4,399	3,791
25,300	25,350	3,887	3,799	4,413	3,799
25,350	25,400	3,901	3,806	4,427	3,806

If line 38 (taxable income) is—		And you are—				If line 38 (taxable income) is—		And you are—				If line 38 (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—							
\$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	Continued on next page					
						2,650	2,675	399	399	399	399						
						2,675	2,700	403	403	403	403						

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

1997 Tax Table—Continued

If line 38 (taxable income) is—		And you are—				If line 38 (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	24,461	21,251	26,243	22,601	98,000	98,050	25,391	22,091	27,323	23,531
95,050	95,100	24,476	21,265	26,261	22,616	98,050	98,100	25,406	22,105	27,341	23,546
95,100	95,150	24,492	21,279	26,279	22,632	98,100	98,150	25,422	22,119	27,359	23,562
95,150	95,200	24,507	21,293	26,297	22,647	98,150	98,200	25,437	22,133	27,377	23,577
95,200	95,250	24,523	21,307	26,315	22,663	98,200	98,250	25,453	22,147	27,395	23,593
95,250	95,300	24,538	21,321	26,333	22,678	98,250	98,300	25,468	22,161	27,413	23,608
95,300	95,350	24,554	21,335	26,351	22,694	98,300	98,350	25,484	22,175	27,431	23,624
95,350	95,400	24,569	21,349	26,369	22,709	98,350	98,400	25,499	22,189	27,449	23,639
95,400	95,450	24,585	21,363	26,387	22,725	98,400	98,450	25,515	22,203	27,467	23,655
95,450	95,500	24,600	21,377	26,405	22,740	98,450	98,500	25,530	22,217	27,485	23,670
95,500	95,550	24,616	21,391	26,423	22,756	98,500	98,550	25,546	22,231	27,503	23,686
95,550	95,600	24,631	21,405	26,441	22,771	98,550	98,600	25,561	22,245	27,521	23,701
95,600	95,650	24,647	21,419	26,459	22,787	98,600	98,650	25,577	22,259	27,539	23,717
95,650	95,700	24,662	21,433	26,477	22,802	98,650	98,700	25,592	22,273	27,557	23,732
95,700	95,750	24,678	21,447	26,495	22,818	98,700	98,750	25,608	22,287	27,575	23,748
95,750	95,800	24,693	21,461	26,513	22,833	98,750	98,800	25,623	22,301	27,593	23,763
95,800	95,850	24,709	21,475	26,531	22,849	98,800	98,850	25,639	22,315	27,611	23,779
95,850	95,900	24,724	21,489	26,549	22,864	98,850	98,900	25,654	22,329	27,629	23,794
95,900	95,950	24,740	21,503	26,567	22,880	98,900	98,950	25,670	22,343	27,647	23,810
95,950	96,000	24,755	21,517	26,585	22,895	98,950	99,000	25,685	22,357	27,665	23,825
96,000						99,000					
96,000	96,050	24,771	21,531	26,603	22,911	99,000	99,050	25,701	22,371	27,683	23,841
96,050	96,100	24,786	21,545	26,621	22,926	99,050	99,100	25,716	22,385	27,701	23,856
96,100	96,150	24,802	21,559	26,639	22,942	99,100	99,150	25,732	22,399	27,719	23,872
96,150	96,200	24,817	21,573	26,657	22,957	99,150	99,200	25,747	22,413	27,737	23,887
96,200	96,250	24,833	21,587	26,675	22,973	99,200	99,250	25,763	22,427	27,755	23,903
96,250	96,300	24,848	21,601	26,693	22,988	99,250	99,300	25,778	22,441	27,773	23,918
96,300	96,350	24,864	21,615	26,711	23,004	99,300	99,350	25,794	22,455	27,791	23,934
96,350	96,400	24,879	21,629	26,729	23,019	99,350	99,400	25,809	22,469	27,809	23,949
96,400	96,450	24,895	21,643	26,747	23,035	99,400	99,450	25,825	22,483	27,827	23,965
96,450	96,500	24,910	21,657	26,765	23,050	99,450	99,500	25,840	22,497	27,845	23,980
96,500	96,550	24,926	21,671	26,783	23,066	99,500	99,550	25,856	22,511	27,863	23,996
96,550	96,600	24,941	21,685	26,801	23,081	99,550	99,600	25,871	22,525	27,881	24,011
96,600	96,650	24,957	21,699	26,819	23,097	99,600	99,650	25,887	22,540	27,899	24,027
96,650	96,700	24,972	21,713	26,837	23,112	99,650	99,700	25,902	22,555	27,917	24,042
96,700	96,750	24,988	21,727	26,855	23,128	99,700	99,750	25,918	22,571	27,935	24,058
96,750	96,800	25,003	21,741	26,873	23,143	99,750	99,800	25,933	22,586	27,953	24,073
96,800	96,850	25,019	21,755	26,891	23,159	99,800	99,850	25,949	22,602	27,971	24,089
96,850	96,900	25,034	21,769	26,909	23,174	99,850	99,900	25,964	22,617	27,989	24,104
96,900	96,950	25,050	21,783	26,927	23,190	99,900	99,950	25,980	22,633	28,007	24,120
96,950	97,000	25,065	21,797	26,945	23,205	99,950	100,000	25,995	22,648	28,025	24,135
97,000						<div style="border: 1px solid black; border-radius: 50%; padding: 20px; width: fit-content; margin: auto;"> <p>\$100,000 or over — use the Tax Rate Schedules on page 51</p> </div>					
97,000	97,050	25,081	21,811	26,963	23,221						
97,050	97,100	25,096	21,825	26,981	23,236						
97,100	97,150	25,112	21,839	26,999	23,252						
97,150	97,200	25,127	21,853	27,017	23,267						
97,200	97,250	25,143	21,867	27,035	23,283						
97,250	97,300	25,158	21,881	27,053	23,298						
97,300	97,350	25,174	21,895	27,071	23,314						
97,350	97,400	25,189	21,909	27,089	23,329						
97,400	97,450	25,205	21,923	27,107	23,345						
97,450	97,500	25,220	21,937	27,125	23,360						
97,500	97,550	25,236	21,951	27,143	23,376						
97,550	97,600	25,251	21,965	27,161	23,391						
97,600	97,650	25,267	21,979	27,179	23,407						
97,650	97,700	25,282	21,993	27,197	23,422						
97,700	97,750	25,298	22,007	27,215	23,438						
97,750	97,800	25,313	22,021	27,233	23,453						
97,800	97,850	25,329	22,035	27,251	23,469						
97,850	97,900	25,344	22,049	27,269	23,484						
97,900	97,950	25,360	22,063	27,287	23,500						
97,950	98,000	25,375	22,077	27,305	23,515						

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

1997 Tax Rate Schedules

Caution: Use **only** if your taxable income (Form 1040, line 38) 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 38, is: <i>Over—</i>	<i>But not over—</i>	Enter on Form 1040, line 39	<i>of the amount over—</i>
\$0	\$24,650	..... 15%	\$0
24,650	59,750	\$3,697.50 + 28%	24,650
59,750	124,650	13,525.50 + 31%	59,750
124,650	271,050	33,644.50 + 36%	124,650
271,050	.....	86,348.50 + 39.6%	271,050

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

If the amount on Form 1040, line 38, is: <i>Over—</i>	<i>But not over—</i>	Enter on Form 1040, line 39	<i>of the amount over—</i>
\$0	\$41,200	..... 15%	\$0
41,200	99,600	\$6,180.00 + 28%	41,200
99,600	151,750	22,532.00 + 31%	99,600
151,750	271,050	38,698.50 + 36%	151,750
271,050	.....	81,646.50 + 39.6%	271,050

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

If the amount on Form 1040, line 38, is: <i>Over—</i>	<i>But not over—</i>	Enter on Form 1040, line 39	<i>of the amount over—</i>
\$0	\$20,600	..... 15%	\$0
20,600	49,800	\$3,090.00 + 28%	20,600
49,800	75,875	11,266.00 + 31%	49,800
75,875	135,525	19,349.25 + 36%	75,875
135,525	.....	40,823.25 + 39.6%	135,525

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

If the amount on Form 1040, line 38, is: <i>Over—</i>	<i>But not over—</i>	Enter on Form 1040, line 39	<i>of the amount over—</i>
\$0	\$33,050	..... 15%	\$0
33,050	85,350	\$4,957.50 + 28%	33,050
85,350	138,200	19,601.50 + 31%	85,350
138,200	271,050	35,985.00 + 36%	138,200
271,050	.....	83,811.00 + 39.6%	271,050