

Name \_\_\_\_\_ Date \_\_\_\_\_

## Federal Income Taxes

The **Internal Revenue Service (IRS)** collects **federal income taxes**. Tax receipts are used primarily for social and defense programs, and to pay interest on the national debt.

**Tax deductions** and **tax exemptions** reduce the amounts of income to be taxed. **Adjusted Gross Income (AGI)** is gross income less any adjustments to income. **Taxable income** is AGI less any exemptions or deductions. Your federal taxes are based on your taxable income.

**Example 1:** Last year, your gross income was \$42,021.45. You had no adjustments to income and you are entitled to 1 exemption of \$3,650. You had a standard deduction of \$5,700. What is your AGI and your taxable income?

**THINK:** There were no adjustments. Your Adjusted Gross Income (AGI) is the same as your gross income.

**Step 1** Add to find the total of exemptions and deductions.  $\$3,650 + \$5,700 = \$9,350$ .

**Step 2** Subtract to find your taxable income.  $\$42,021.45 - \$9,350 = \$32,671.45$ .

Your taxable income is \$35,671.45.

You use tax tables to find the tax due. You use your **filing status** to find your tax.

**Example 2:** If you are single, how much tax do you owe on \$5,611?

**THINK:** Find your taxable income in the table.

\$5,611 is between \$5,600 and \$5,650.

Look down the "Single" column to find your tax.

Your tax is \$563.

If line 43 (taxable income) is --		And you are --			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
		Your tax is --			
<b>5,000</b>					
5,000	5,050	603	503	503	503
5,050	5,100	508	508	508	508
5,100	5,150	513	513	513	513
5,150	5,200	518	518	518	518
5,200	5,250	523	523	523	523
5,250	5,300	528	528	528	528
5,300	5,350	533	533	533	533
5,350	5,400	538	538	538	538
5,400	5,450	543	543	543	543
5,450	5,500	548	548	548	548
5,500	5,550	553	553	553	553
5,550	5,600	558	558	558	558
5,600	5,650	563	563	563	563
5,650	5,700	568	568	568	568
5,700	5,750	573	573	573	573
5,750	5,800	578	578	578	578
5,800	5,850	583	583	583	583
5,850	5,900	588	588	588	588
5,900	5,950	593	593	593	593
5,950	6,000	598	598	598	598

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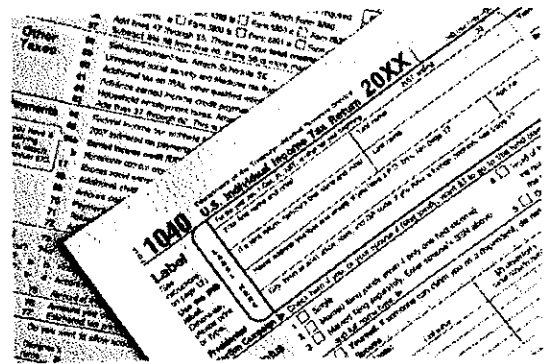
If too much tax was withheld, you will get a **refund**. If not enough tax was withheld, you will owe more taxes.

**Example 3:** You had \$6,605 withheld in federal taxes. Your federal tax is actually \$6,925. How much do you owe or how much of a refund can you expect?

**THINK:** The tax withheld is less than the tax. You will owe money.

Subtract.  $\$6,925 - \$6,605 = \$320$

You will owe \$320.



**Think About It**

1. How can 2 people with the same taxable income pay different taxes?

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

STANDARD DEDUCTIONS	
Single or married, filing separately	\$5,700
Married, filing jointly or qualifying widow(er):	\$11,400
Head of household:	\$8,400

FEDERAL EXEMPTIONS	
Individual	\$3,650
Married, filing jointly:	\$3,650 apiece (unless either is claimed on someone else's tax return)

**Practice**

Remember to estimate whenever you use your calculator.  
Find the Adjusted Gross Income (AGI) and taxable income.

1. Gross income: \$40,876  
Adjustments: \$1,500  
1 Exemption: \$3,650  
Deduction: \$5,700  
AGI = \_\_\_\_\_  
Taxable income = \_\_\_\_\_

2. Gross income: \$120,000  
Adjustments: \$25,328  
2 Exemptions: \$7,300  
Deduction: \$14,350  
AGI = \_\_\_\_\_  
Taxable income = \_\_\_\_\_

How much tax is owed or how much of a refund can be expected?

3. Tax withheld: \$2,110.35  
Actual tax: \$2,407  
\_\_\_\_\_

4. Tax withheld: \$5,817.89  
Actual tax: \$4,829  
\_\_\_\_\_

5. Tax withheld: \$8,324.13  
Actual tax: \$7,899  
\_\_\_\_\_

6. Tax withheld: \$4,976.54  
Actual tax: \$5,080  
\_\_\_\_\_

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the chart to answer the following questions.

How much tax does a married person, filing jointly, owe on the following amounts?

7. \$12,050 \_\_\_\_\_

8. \$12,566 \_\_\_\_\_

9. \$12,701 \_\_\_\_\_

Married, filing separately?

10. \$12,777 \_\_\_\_\_

11. \$12,905 \_\_\_\_\_

12. \$12,950 \_\_\_\_\_

Head of household?

13. \$13,001 \_\_\_\_\_

14. \$13,200 \_\_\_\_\_

15. \$13,551 \_\_\_\_\_

Single?

16. \$13,649 \_\_\_\_\_

17. \$13,749 \_\_\_\_\_

18. \$13,953 \_\_\_\_\_

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
Your tax is—					
<b>12,000</b>					
12,000	12,050	1,385	1,203	1,385	1,206
12,050	12,100	1,393	1,208	1,393	1,214
12,100	12,150	1,400	1,213	1,400	1,221
12,150	12,200	1,408	1,218	1,408	1,229
12,200	12,250	1,415	1,223	1,415	1,236
12,250	12,300	1,423	1,228	1,423	1,244
12,300	12,350	1,430	1,233	1,430	1,251
12,350	12,400	1,438	1,238	1,438	1,259
12,400	12,450	1,445	1,243	1,445	1,266
12,450	12,500	1,453	1,248	1,453	1,274
12,500	12,550	1,460	1,253	1,460	1,281
12,550	12,600	1,468	1,258	1,468	1,289
12,600	12,650	1,475	1,263	1,475	1,296
12,650	12,700	1,483	1,268	1,483	1,304
12,700	12,750	1,490	1,273	1,490	1,311
12,750	12,800	1,498	1,278	1,498	1,319
12,800	12,850	1,505	1,283	1,505	1,326
12,850	12,900	1,513	1,288	1,513	1,334
12,900	12,950	1,520	1,293	1,520	1,341
12,950	13,000	1,528	1,298	1,528	1,349
<b>13,000</b>					
13,000	13,050	1,535	1,303	1,535	1,356
13,050	13,100	1,543	1,308	1,543	1,364
13,100	13,150	1,550	1,313	1,550	1,371
13,150	13,200	1,558	1,318	1,558	1,379
13,200	13,250	1,565	1,323	1,565	1,386
13,250	13,300	1,573	1,328	1,573	1,394
13,300	13,350	1,580	1,333	1,580	1,401
13,350	13,400	1,588	1,338	1,588	1,409
13,400	13,450	1,595	1,343	1,595	1,416
13,450	13,500	1,603	1,348	1,603	1,424
13,500	13,550	1,610	1,353	1,610	1,431
13,550	13,600	1,618	1,358	1,618	1,439
13,600	13,650	1,625	1,363	1,625	1,446
13,650	13,700	1,633	1,368	1,633	1,454
13,700	13,750	1,640	1,373	1,640	1,461
13,750	13,800	1,648	1,378	1,648	1,469
13,800	13,850	1,655	1,383	1,655	1,476
13,850	13,900	1,663	1,388	1,663	1,484
13,900	13,950	1,670	1,393	1,670	1,491
13,950	14,000	1,678	1,398	1,678	1,499

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Use the tax tables on pp. 139–145 of this book. Find the adjusted gross income, the taxable income, and the amount owed.

19. Single

Gross income: \$25,374

Adjustments: \$750

Exemptions: \$3,650

Deduction: \$5,700

AGI = \_\_\_\_\_

Taxable income = \_\_\_\_\_

Tax (from chart) = \_\_\_\_\_

20. Married, filing separately

Gross income: \$83,092

Adjustments: \$3,762

Exemptions: \$3,650

Deduction: \$10,075

AGI = \_\_\_\_\_

Taxable income = \_\_\_\_\_

Tax (from chart) = \_\_\_\_\_

21. Single

Gross income: \$75,629

Adjustments: \$8,305

Exemption: \$3,650

Deduction: \$6,215

AGI = \_\_\_\_\_

Taxable income = \_\_\_\_\_

Tax (from chart) = \_\_\_\_\_

22. Married, filing jointly

Gross income: \$60,926

Adjustments: \$1,500

Exemptions: \$7,500

Deduction: \$6,550

AGI = \_\_\_\_\_

Taxable income = \_\_\_\_\_

Tax (from chart) = \_\_\_\_\_

23. Married, filing separately

Gross income: \$65,000

Adjustments: \$0

Exemption: \$3,650

Deduction: \$7,175

AGI = \_\_\_\_\_

Taxable income = \_\_\_\_\_

Tax (from chart) = \_\_\_\_\_

24. Head of Household, under 65

Gross income: \$92,550

Adjustments: \$10,217

Exemptions: \$14,600

Deduction: \$12,897

AGI = \_\_\_\_\_

Taxable income = \_\_\_\_\_

Tax (from chart) = \_\_\_\_\_

25. Married, filing jointly

Gross income: \$80,211

Adjustments: \$2,750

Exemption: \$0

Deduction: \$14,206

AGI = \_\_\_\_\_

Taxable income = \_\_\_\_\_

Tax (from chart) = \_\_\_\_\_

26. Single Head/household, over 65

Gross income: \$56,872

Adjustments: \$0

Exemptions: \$7,300

Deduction: \$9,800

AGI = \_\_\_\_\_

Taxable income = \_\_\_\_\_

Tax (from chart) = \_\_\_\_\_

# Tax Table

## 2010 Tax Table—Continued

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
Your tax is—					
<b>14,000</b>					
14,000	14,050	1,685	1,403	1,685	1,506
14,050	14,100	1,693	1,408	1,693	1,514
14,100	14,150	1,700	1,413	1,700	1,521
14,150	14,200	1,708	1,418	1,708	1,529
14,200	14,250	1,715	1,423	1,715	1,536
14,250	14,300	1,723	1,428	1,723	1,544
14,300	14,350	1,730	1,433	1,730	1,551
14,350	14,400	1,738	1,438	1,738	1,559
14,400	14,450	1,745	1,443	1,745	1,566
14,450	14,500	1,753	1,448	1,753	1,574
14,500	14,550	1,760	1,453	1,760	1,581
14,550	14,600	1,768	1,458	1,768	1,589
14,600	14,650	1,775	1,463	1,775	1,596
14,650	14,700	1,783	1,468	1,783	1,604
14,700	14,750	1,790	1,473	1,790	1,611
14,750	14,800	1,798	1,478	1,798	1,619
14,800	14,850	1,805	1,483	1,805	1,626
14,850	14,900	1,813	1,488	1,813	1,634
14,900	14,950	1,820	1,493	1,820	1,641
14,950	15,000	1,828	1,498	1,828	1,649
<b>15,000</b>					
15,000	15,050	1,835	1,503	1,835	1,656
15,050	15,100	1,843	1,508	1,843	1,664
15,100	15,150	1,850	1,513	1,850	1,671
15,150	15,200	1,858	1,518	1,858	1,679
15,200	15,250	1,865	1,523	1,865	1,686
15,250	15,300	1,873	1,528	1,873	1,694
15,300	15,350	1,880	1,533	1,880	1,701
15,350	15,400	1,888	1,538	1,888	1,709
15,400	15,450	1,895	1,543	1,895	1,716
15,450	15,500	1,903	1,548	1,903	1,724
15,500	15,550	1,910	1,553	1,910	1,731
15,550	15,600	1,918	1,558	1,918	1,739
15,600	15,650	1,925	1,563	1,925	1,746
15,650	15,700	1,933	1,568	1,933	1,754
15,700	15,750	1,940	1,573	1,940	1,761
15,750	15,800	1,948	1,578	1,948	1,769
15,800	15,850	1,955	1,583	1,955	1,776
15,850	15,900	1,963	1,588	1,963	1,784
15,900	15,950	1,970	1,593	1,970	1,791
15,950	16,000	1,978	1,598	1,978	1,799
<b>16,000</b>					
16,000	16,050	1,985	1,603	1,985	1,806
16,050	16,100	1,993	1,608	1,993	1,814
16,100	16,150	2,000	1,613	2,000	1,821
16,150	16,200	2,008	1,618	2,008	1,829
16,200	16,250	2,015	1,623	2,015	1,836
16,250	16,300	2,023	1,628	2,023	1,844
16,300	16,350	2,030	1,633	2,030	1,851
16,350	16,400	2,038	1,638	2,038	1,859
16,400	16,450	2,045	1,643	2,045	1,866
16,450	16,500	2,053	1,648	2,053	1,874
16,500	16,550	2,060	1,653	2,060	1,881
16,550	16,600	2,068	1,658	2,068	1,889
16,600	16,650	2,075	1,663	2,075	1,896
16,650	16,700	2,083	1,668	2,083	1,904
16,700	16,750	2,090	1,673	2,090	1,911
16,750	16,800	2,098	1,679	2,098	1,919
16,800	16,850	2,105	1,686	2,105	1,926
16,850	16,900	2,113	1,694	2,113	1,934
16,900	16,950	2,120	1,701	2,120	1,941
16,950	17,000	2,128	1,709	2,128	1,949

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
Your tax is—					
<b>17,000</b>					
17,000	17,050	2,135	1,716	2,135	1,956
17,050	17,100	2,143	1,724	2,143	1,964
17,100	17,150	2,150	1,731	2,150	1,971
17,150	17,200	2,158	1,739	2,158	1,979
17,200	17,250	2,165	1,746	2,165	1,986
17,250	17,300	2,173	1,754	2,173	1,994
17,300	17,350	2,180	1,761	2,180	2,001
17,350	17,400	2,188	1,769	2,188	2,009
17,400	17,450	2,195	1,776	2,195	2,016
17,450	17,500	2,203	1,784	2,203	2,024
17,500	17,550	2,210	1,791	2,210	2,031
17,550	17,600	2,218	1,799	2,218	2,039
17,600	17,650	2,225	1,806	2,225	2,046
17,650	17,700	2,233	1,814	2,233	2,054
17,700	17,750	2,240	1,821	2,240	2,061
17,750	17,800	2,248	1,829	2,248	2,069
17,800	17,850	2,255	1,836	2,255	2,076
17,850	17,900	2,263	1,844	2,263	2,084
17,900	17,950	2,270	1,851	2,270	2,091
17,950	18,000	2,278	1,859	2,278	2,099
<b>18,000</b>					
18,000	18,050	2,285	1,866	2,285	2,106
18,050	18,100	2,293	1,874	2,293	2,114
18,100	18,150	2,300	1,881	2,300	2,121
18,150	18,200	2,308	1,889	2,308	2,129
18,200	18,250	2,315	1,896	2,315	2,136
18,250	18,300	2,323	1,904	2,323	2,144
18,300	18,350	2,330	1,911	2,330	2,151
18,350	18,400	2,338	1,919	2,338	2,159
18,400	18,450	2,345	1,926	2,345	2,166
18,450	18,500	2,353	1,934	2,353	2,174
18,500	18,550	2,360	1,941	2,360	2,181
18,550	18,600	2,368	1,949	2,368	2,189
18,600	18,650	2,375	1,956	2,375	2,196
18,650	18,700	2,383	1,964	2,383	2,204
18,700	18,750	2,390	1,971	2,390	2,211
18,750	18,800	2,398	1,979	2,398	2,219
18,800	18,850	2,405	1,986	2,405	2,226
18,850	18,900	2,413	1,994	2,413	2,234
18,900	18,950	2,420	2,001	2,420	2,241
18,950	19,000	2,428	2,009	2,428	2,249
<b>19,000</b>					
19,000	19,050	2,435	2,016	2,435	2,256
19,050	19,100	2,443	2,024	2,443	2,264
19,100	19,150	2,450	2,031	2,450	2,271
19,150	19,200	2,458	2,039	2,458	2,279
19,200	19,250	2,465	2,046	2,465	2,286
19,250	19,300	2,473	2,054	2,473	2,294
19,300	19,350	2,480	2,061	2,480	2,301
19,350	19,400	2,488	2,069	2,488	2,309
19,400	19,450	2,495	2,076	2,495	2,316
19,450	19,500	2,503	2,084	2,503	2,324
19,500	19,550	2,510	2,091	2,510	2,331
19,550	19,600	2,518	2,099	2,518	2,339
19,600	19,650	2,525	2,106	2,525	2,346
19,650	19,700	2,533	2,114	2,533	2,354
19,700	19,750	2,540	2,121	2,540	2,361
19,750	19,800	2,548	2,129	2,548	2,369
19,800	19,850	2,555	2,136	2,555	2,376
19,850	19,900	2,563	2,144	2,563	2,384
19,900	19,950	2,570	2,151	2,570	2,391
19,950	20,000	2,578	2,159	2,578	2,399

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
Your tax is—					
<b>20,000</b>					
20,000	20,050	2,585	2,166	2,585	2,406
20,050	20,100	2,593	2,174	2,593	2,414
20,100	20,150	2,600	2,181	2,600	2,421
20,150	20,200	2,608	2,189	2,608	2,429
20,200	20,250	2,615	2,196	2,615	2,436
20,250	20,300	2,623	2,204	2,623	2,444
20,300	20,350	2,630	2,211	2,630	2,451
20,350	20,400	2,638	2,219	2,638	2,459
20,400	20,450	2,645	2,226	2,645	2,466
20,450	20,500	2,653	2,234	2,653	2,474
20,500	20,550	2,660	2,241	2,660	2,481
20,550	20,600	2,668	2,249	2,668	2,489
20,600	20,650	2,675	2,256	2,675	2,496
20,650	20,700	2,683	2,264	2,683	2,504
20,700	20,750	2,690	2,271	2,690	2,511
20,750	20,800	2,698	2,279	2,698	2,519
20,800	20,850	2,705	2,286	2,705	2,526
20,850	20,900	2,713	2,294	2,713	2,534
20,900	20,950	2,720	2,301	2,720	2,541
20,950	21,000	2,728	2,309	2,728	2,549
<b>21,000</b>					
21,000	21,050	2,735	2,316	2,735	2,556
21,050	21,100	2,743	2,324	2,743	2,564
21,100	21,150	2,750	2,331	2,750	2,571
21,150	21,200	2,758	2,339	2,758	2,579
21,200	21,250	2,765	2,346	2,765	2,586
21,250	21,300	2,773	2,354	2,773	2,594
21,300	21,350	2,780	2,361	2,780	2,601
21,350	21,400	2,788	2,369	2,788	2,609
21,400	21,450	2,795	2,376	2,795	2,616
21,450	21,500	2,803	2,384	2,803	2,624
21,500	21,550	2,810	2,391	2,810	2,631
21,550	21,600	2,818	2,399	2,818	2,639
21,600	21,650	2,825	2,406	2,825	2,646
21,650	21,700	2,833	2,414	2,833	2,654
21,700	21,750	2,840	2,421	2,840	2,661
21,750	21,800	2,848	2,429	2,848	2,669
21,800	21,850	2,855	2,436	2,855	2,676
21,850	21,900	2,863	2,444	2,863	2,684
21,900	21,950	2,870	2,451	2,870	2,691
21,950	22,000	2,878	2,459	2,878	2,699
<b>22,000</b>					
22,000	22,050	2,885	2,466	2,885	2,706
22,050	22,100	2,893	2,474	2,893	2,714
22,100	22,150	2,900	2,481	2,900	2,721
22,150	22,200	2,908	2,489	2,908	2,729
22,200	22,250	2,915	2,496	2,915	2,736
22,250	22,300	2,923	2,504	2,923	2,744
22,300	22,350	2,930	2,511	2,930	2,751
22,350	22,400	2,938	2,519	2,938	2,759
22,400	22,450	2,945	2,526	2,945	2,766
22,450	22,500	2,953	2,534	2,953	2,774
22,500	22,550	2,960	2,541	2,960	2,781
22,550	22,600	2,968	2,549	2,968	2,789
22,600					

# Tax Table

## 2010 Tax Table—Continued

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
Your tax is—					
<b>23,000</b>					
23,000	23,050	3,035	2,616	3,035	2,856
23,050	23,100	3,043	2,624	3,043	2,864
23,100	23,150	3,050	2,631	3,050	2,871
23,150	23,200	3,058	2,639	3,058	2,879
23,200	23,250	3,065	2,646	3,065	2,886
23,250	23,300	3,073	2,654	3,073	2,894
23,300	23,350	3,080	2,661	3,080	2,901
23,350	23,400	3,088	2,669	3,088	2,909
23,400	23,450	3,095	2,676	3,095	2,916
23,450	23,500	3,103	2,684	3,103	2,924
23,500	23,550	3,110	2,691	3,110	2,931
23,550	23,600	3,118	2,699	3,118	2,939
23,600	23,650	3,125	2,706	3,125	2,946
23,650	23,700	3,133	2,714	3,133	2,954
23,700	23,750	3,140	2,721	3,140	2,961
23,750	23,800	3,148	2,729	3,148	2,969
23,800	23,850	3,155	2,736	3,155	2,976
23,850	23,900	3,163	2,744	3,163	2,984
23,900	23,950	3,170	2,751	3,170	2,991
23,950	24,000	3,178	2,759	3,178	2,999
<b>24,000</b>					
24,000	24,050	3,185	2,766	3,185	3,006
24,050	24,100	3,193	2,774	3,193	3,014
24,100	24,150	3,200	2,781	3,200	3,021
24,150	24,200	3,208	2,789	3,208	3,029
24,200	24,250	3,216	2,796	3,216	3,036
24,250	24,300	3,223	2,804	3,223	3,044
24,300	24,350	3,230	2,811	3,230	3,051
24,350	24,400	3,238	2,819	3,238	3,059
24,400	24,450	3,245	2,826	3,245	3,066
24,450	24,500	3,253	2,834	3,253	3,074
24,500	24,550	3,260	2,841	3,260	3,081
24,550	24,600	3,268	2,849	3,268	3,089
24,600	24,650	3,275	2,856	3,275	3,096
24,650	24,700	3,283	2,864	3,283	3,104
24,700	24,750	3,290	2,871	3,290	3,111
24,750	24,800	3,298	2,879	3,298	3,119
24,800	24,850	3,305	2,886	3,305	3,126
24,850	24,900	3,313	2,894	3,313	3,134
24,900	24,950	3,320	2,901	3,320	3,141
24,950	25,000	3,328	2,909	3,328	3,149
<b>25,000</b>					
25,000	25,050	3,335	2,916	3,335	3,156
25,050	25,100	3,343	2,924	3,343	3,164
25,100	25,150	3,350	2,931	3,350	3,171
25,150	25,200	3,358	2,939	3,358	3,179
25,200	25,250	3,365	2,946	3,365	3,186
25,250	25,300	3,373	2,954	3,373	3,194
25,300	25,350	3,380	2,961	3,380	3,201
25,350	25,400	3,388	2,969	3,388	3,209
25,400	25,450	3,395	2,976	3,395	3,216
25,450	25,500	3,403	2,984	3,403	3,224
25,500	25,550	3,410	2,991	3,410	3,231
25,550	25,600	3,418	2,999	3,418	3,239
25,600	25,650	3,425	3,006	3,425	3,246
25,650	25,700	3,433	3,014	3,433	3,254
25,700	25,750	3,440	3,021	3,440	3,261
25,750	25,800	3,448	3,029	3,448	3,269
25,800	25,850	3,455	3,036	3,455	3,276
25,850	25,900	3,463	3,044	3,463	3,284
25,900	25,950	3,470	3,051	3,470	3,291
25,950	26,000	3,478	3,059	3,478	3,299
<b>26,000</b>					
26,000	26,050	3,485	3,066	3,485	3,306
26,050	26,100	3,493	3,074	3,493	3,314
26,100	26,150	3,500	3,081	3,500	3,321
26,150	26,200	3,508	3,089	3,508	3,329
26,200	26,250	3,515	3,096	3,515	3,336
26,250	26,300	3,523	3,104	3,523	3,344
26,300	26,350	3,530	3,111	3,530	3,351
26,350	26,400	3,538	3,119	3,538	3,359
26,400	26,450	3,545	3,126	3,545	3,366
26,450	26,500	3,553	3,134	3,553	3,374
26,500	26,550	3,560	3,141	3,560	3,381
26,550	26,600	3,568	3,149	3,568	3,389
26,600	26,650	3,575	3,156	3,575	3,396
26,650	26,700	3,583	3,164	3,583	3,404
26,700	26,750	3,590	3,171	3,590	3,411
26,750	26,800	3,598	3,179	3,598	3,419
26,800	26,850	3,605	3,186	3,605	3,426
26,850	26,900	3,613	3,194	3,613	3,434
26,900	26,950	3,620	3,201	3,620	3,441
26,950	27,000	3,628	3,209	3,628	3,449
<b>27,000</b>					
27,000	27,050	3,635	3,216	3,635	3,456
27,050	27,100	3,643	3,224	3,643	3,464
27,100	27,150	3,650	3,231	3,650	3,471
27,150	27,200	3,658	3,239	3,658	3,479
27,200	27,250	3,665	3,246	3,665	3,486
27,250	27,300	3,673	3,254	3,673	3,494
27,300	27,350	3,680	3,261	3,680	3,501
27,350	27,400	3,688	3,269	3,688	3,509
27,400	27,450	3,695	3,276	3,695	3,516
27,450	27,500	3,703	3,284	3,703	3,524
27,500	27,550	3,710	3,291	3,710	3,531
27,550	27,600	3,718	3,299	3,718	3,539
27,600	27,650	3,725	3,306	3,725	3,546
27,650	27,700	3,733	3,314	3,733	3,554
27,700	27,750	3,740	3,321	3,740	3,561
27,750	27,800	3,748	3,329	3,748	3,569
27,800	27,850	3,755	3,336	3,755	3,576
27,850	27,900	3,763	3,344	3,763	3,584
27,900	27,950	3,770	3,351	3,770	3,591
27,950	28,000	3,778	3,359	3,778	3,599
<b>28,000</b>					
28,000	28,050	3,785	3,366	3,785	3,606
28,050	28,100	3,793	3,374	3,793	3,614
28,100	28,150	3,800	3,381	3,800	3,621
28,150	28,200	3,808	3,389	3,808	3,629
28,200	28,250	3,815	3,396	3,815	3,636
28,250	28,300	3,823	3,404	3,823	3,644
28,300	28,350	3,830	3,411	3,830	3,651
28,350	28,400	3,838	3,419	3,838	3,659
28,400	28,450	3,845	3,426	3,845	3,666
28,450	28,500	3,853	3,434	3,853	3,674
28,500	28,550	3,860	3,441	3,860	3,681
28,550	28,600	3,868	3,449	3,868	3,689
28,600	28,650	3,875	3,456	3,875	3,696
28,650	28,700	3,883	3,464	3,883	3,704
28,700	28,750	3,890	3,471	3,890	3,711
28,750	28,800	3,898	3,479	3,898	3,719
28,800	28,850	3,905	3,486	3,905	3,726
28,850	28,900	3,913	3,494	3,913	3,734
28,900	28,950	3,920	3,501	3,920	3,741
28,950	29,000	3,928	3,509	3,928	3,749
<b>29,000</b>					
29,000	29,050	3,935	3,516	3,935	3,756
29,050	29,100	3,943	3,524	3,943	3,764
29,100	29,150	3,950	3,531	3,950	3,771
29,150	29,200	3,958	3,539	3,958	3,779
29,200	29,250	3,965	3,546	3,965	3,786
29,250	29,300	3,973	3,554	3,973	3,794
29,300	29,350	3,980	3,561	3,980	3,801
29,350	29,400	3,988	3,569	3,988	3,809
29,400	29,450	3,995	3,576	3,995	3,816
29,450	29,500	4,003	3,584	4,003	3,824
29,500	29,550	4,010	3,591	4,010	3,831
29,550	29,600	4,018	3,599	4,018	3,839
29,600	29,650	4,025	3,606	4,025	3,846
29,650	29,700	4,033	3,614	4,033	3,854
29,700	29,750	4,040	3,621	4,040	3,861
29,750	29,800	4,048	3,629	4,048	3,869
29,800	29,850	4,055	3,636	4,055	3,876
29,850	29,900	4,063	3,644	4,063	3,884
29,900	29,950	4,070	3,651	4,070	3,891
29,950	30,000	4,078	3,659	4,078	3,899
<b>30,000</b>					
30,000	30,050	4,085	3,666	4,085	3,906
30,050	30,100	4,093	3,674	4,093	3,914
30,100	30,150	4,100	3,681	4,100	3,921
30,150	30,200	4,108	3,689	4,108	3,929
30,200	30,250	4,115	3,696	4,115	3,936
30,250	30,300	4,123	3,704	4,123	3,944
30,300	30,350	4,130	3,711	4,130	3,951
30,350	30,400	4,138	3,719	4,138	3,959
30,400	30,450	4,145	3,726	4,145	3,966
30,450	30,500	4,153	3,734	4,153	3,974
30,500	30,550	4,160	3,741	4,160	3,981
30,550	30,600	4,168	3,749	4,168	3,989
30,600	30,650	4,175	3,756	4,175	3,996
30,650	30,700	4,183	3,764	4,183	4,004
30,700	30,750	4,190	3,771	4,190	4,011
30,750	30,800	4,198	3,779	4,198	4,019
30,800	30,850	4,205	3,786	4,205	4,026
30,850	30,900	4,213	3,794	4,213	4,034
30,900	30,950	4,220	3,801	4,220	4,0

# Tax Table

2010 Tax Table—Continued

If line 43 (taxable income) is—		And you are—				If line 43 (taxable income) is—		And you are—				If line 43 (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	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>32,000</b>																																																																																																																																																																																																																																																																																																																																																																							
32,000	32,050	4,365	3,966	4,385	4,206	35,000	35,050	4,938	4,416	4,938	4,656	38,000	38,050	5,688	4,866	5,688	5,106	32,050	32,100	4,393	3,974	4,393	4,214	35,050	35,100	4,950	4,424	4,950	4,664	38,050	38,100	5,700	4,874	5,700	5,114	32,100	32,150	4,400	3,981	4,400	4,221	35,100	35,150	4,963	4,431	4,963	4,671	38,100	38,150	5,713	4,881	5,713	5,121	32,150	32,200	4,408	3,989	4,408	4,229	35,150	35,200	4,975	4,439	4,975	4,679	38,150	38,200	5,725	4,889	5,725	5,129	32,200	32,250	4,415	3,996	4,415	4,236	35,200	35,250	4,988	4,448	4,988	4,686	38,200	38,250	5,738	4,896	5,738	5,136	32,250	32,300	4,423	4,004	4,423	4,244	35,250	35,300	5,000	4,454	5,000	4,694	38,250	38,300	5,750	4,904	5,750	5,144	32,300	32,350	4,430	4,011	4,430	4,251	35,300	35,350	5,013	4,461	5,013	4,701	38,300	38,350	5,763	4,911	5,763	5,151	32,350	32,400	4,438	4,019	4,438	4,259	35,350	35,400	5,025	4,469	5,025	4,709	38,350	38,400	5,775	4,919	5,775	5,159	32,400	32,450	4,445	4,026	4,445	4,266	35,400	35,450	5,038	4,476	5,038	4,716	38,400	38,450	5,788	4,926	5,788	5,166	32,450	32,500	4,453	4,034	4,453	4,274	35,450	35,500	5,050	4,484	5,050	4,724	38,450	38,500	5,800	4,934	5,800	5,174	32,500	32,550	4,460	4,041	4,460	4,281	35,500	35,550	5,063	4,491	5,063	4,731	38,500	38,550	5,813	4,941	5,813	5,181	32,550	32,600	4,468	4,049	4,468	4,289	35,550	35,600	5,075	4,499	5,075	4,739	38,550	38,600	5,825	4,949	5,825	5,189	32,600	32,650	4,475	4,056	4,475	4,296	35,600	35,650	5,088	4,506	5,088	4,746	38,600	38,650	5,838	4,956	5,838	5,196	32,650	32,700	4,483	4,064	4,483	4,304	35,650	35,700	5,100	4,514	5,100	4,754	38,650	38,700	5,850	4,964	5,850	5,204	32,700	32,750	4,490	4,071	4,490	4,311	35,700	35,750	5,113	4,521	5,113	4,761	38,700	38,750	5,863	4,971	5,863	5,211	32,750	32,800	4,498	4,079	4,498	4,319	35,750	35,800	5,125	4,529	5,125	4,769	38,750	38,800	5,875	4,979	5,875	5,219	32,800	32,850	4,505	4,086	4,505	4,326	35,800	35,850	5,138	4,536	5,138	4,776	38,800	38,850	5,888	4,986	5,888	5,226	32,850	32,900	4,513	4,094	4,513	4,334	35,850	35,900	5,150	4,544	5,150	4,784	38,850	38,900	5,900	4,994	5,900	5,234	32,900	32,950	4,520	4,101	4,520	4,341	35,900	35,950	5,163	4,551	5,163	4,791	38,900	38,950	5,913	5,001	5,913	5,241	32,950	33,000	4,528	4,109	4,528	4,349	35,950	36,000	5,175	4,559	5,175	4,799	38,950	39,000	5,925	5,009	5,925	5,249

<b>33,000</b>																																																																																																																																																																																																																																																																																																																																																																							
33,000	33,050	4,535	4,116	4,535	4,356	36,000	36,050	5,188	4,566	5,188	4,806	39,000	39,050	5,938	5,016	5,938	5,256	33,050	33,100	4,543	4,124	4,543	4,364	36,050	36,100	5,200	4,574	5,200	4,814	39,050	39,100	5,950	5,024	5,950	5,264	33,100	33,150	4,550	4,131	4,550	4,371	36,100	36,150	5,213	4,581	5,213	4,821	39,100	39,150	5,963	5,031	5,963	5,271	33,150	33,200	4,558	4,139	4,558	4,379	36,150	36,200	5,225	4,589	5,225	4,829	39,150	39,200	5,975	5,039	5,975	5,279	33,200	33,250	4,565	4,146	4,565	4,386	36,200	36,250	5,238	4,596	5,238	4,836	39,200	39,250	5,988	5,046	5,988	5,286	33,250	33,300	4,573	4,154	4,573	4,394	36,250	36,300	5,250	4,604	5,250	4,844	39,250	39,300	6,000	5,054	6,000	5,294	33,300	33,350	4,580	4,161	4,580	4,401	36,300	36,350	5,263	4,611	5,263	4,851	39,300	39,350	6,013	5,061	6,013	5,301	33,350	33,400	4,588	4,169	4,588	4,409	36,350	36,400	5,275	4,619	5,275	4,859	39,350	39,400	6,025	5,069	6,025	5,309	33,400	33,450	4,595	4,176	4,595	4,416	36,400	36,450	5,288	4,626	5,288	4,866	39,400	39,450	6,038	5,076	6,038	5,316	33,450	33,500	4,603	4,184	4,603	4,424	36,450	36,500	5,300	4,634	5,300	4,874	39,450	39,500	6,050	5,084	6,050	5,324	33,500	33,550	4,610	4,191	4,610	4,431	36,500	36,550	5,313	4,641	5,313	4,881	39,500	39,550	6,063	5,091	6,063	5,331	33,550	33,600	4,618	4,199	4,618	4,439	36,550	36,600	5,325	4,649	5,325	4,889	39,550	39,600	6,075	5,099	6,075	5,339	33,600	33,650	4,625	4,206	4,625	4,446	36,600	36,650	5,338	4,656	5,338	4,896	39,600	39,650	6,088	5,106	6,088	5,346	33,650	33,700	4,633	4,214	4,633	4,454	36,650	36,700	5,350	4,664	5,350	4,904	39,650	39,700	6,100	5,114	6,100	5,354	33,700	33,750	4,640	4,221	4,640	4,461	36,700	36,750	5,363	4,671	5,363	4,911	39,700	39,750	6,113	5,121	6,113	5,361	33,750	33,800	4,648	4,229	4,648	4,469	36,750	36,800	5,375	4,679	5,375	4,919	39,750	39,800	6,125	5,129	6,125	5,369	33,800	33,850	4,655	4,236	4,655	4,476	36,800	36,850	5,388	4,686	5,388	4,926	39,800	39,850	6,138	5,136	6,138	5,376	33,850	33,900	4,663	4,244	4,663	4,484	36,850	36,900	5,400	4,694	5,400	4,934	39,850	39,900	6,150	5,144	6,150	5,384	33,900	33,950	4,670	4,251	4,670	4,491	36,900	36,950	5,413	4,701	5,413	4,941	39,900	39,950	6,163	5,151	6,163	5,391	33,950	34,000	4,678	4,259	4,678	4,499	36,950	37,000	5,425	4,709	5,425	4,949	39,950	40,000	6,175	5,159	6,175	5,399

<b>34,000</b>																																																																																																																																																																																																																																																																																																																																																																							
34,000	34,050	4,688	4,266	4,688	4,506	37,000	37,050	5,438	4,716	5,438	4,956	40,000	40,050	6,188	5,166	6,188	5,406	34,050	34,100	4,700	4,274	4,700	4,514	37,050	37,100	5,450	4,724	5,450	4,964	40,050	40,100	6,200	5,174	6,200	5,414	34,100	34,150	4,713	4,281	4,713	4,521	37,100	37,150	5,463	4,731	5,463	4,971	40,100	40,150	6,213	5,181	6,213	5,421	34,150	34,200	4,725	4,289	4,725	4,529	37,150	37,200	5,475	4,739	5,475	4,979	40,150	40,200	6,225	5,189	6,225	5,429	34,200	34,250	4,738	4,296	4,738	4,536	37,200	37,250	5,488	4,746	5,488	4,986	40,200	40,250	6,238	5,196	6,238	5,436	34,250	34,300	4,750	4,304	4,750	4,544	37,250	37,300	5,500	4,754	5,500	4,994	40,250	40,300	6,250	5,204	6,250	5,444	34,300	34,350	4,763	4,311	4,763	4,551	37,300	37,350	5,513	4,761	5,513	5,001	40,300	40,350	6,263	5,211	6,263	5,451	34,350	34,400	4,775	4,319	4,775	4,559	37,350	37,400	5,525	4,769	5,525	5,009	40,350	40,400	6,275	5,219	6,275	5,459	34,400	34,450	4,788	4,326	4,788	4,566	37,400	37,450	5,538	4,776	5,538	5,016	40,400	40,450	6,288	5,226	6,288	5,466	34,450	34,500	4,800	4,334	4,800	4,574	37,450	37,500	5,550	4,784	5,550	5,024	40,450	40,500	6,300	5,234	6,300	5,474	34,500	34,550	4,813	4,341	4,813	4,581	37,500	37,550	5,563	4,791	5,563	5,031	40,500	40,550	6,313	5,241	6,313	5,481	34,550	34,600	4,825	4,349	4,825	4,589	37,550	37,600	5,575	4,799	5,575	5,039	40,550	40,600	6,325	5,249	6,325	5,489	34,600	34,650	4,838	4,356	4,838	4,596	37,600	37,650	5,588	4,806	5,588	5,046	40,600	40,650	6,338	5,256	6,338	5,496	34,650	34,700	4,850	4,364	4,850	4,604	37,650	37,700	5,600	4,814	5,600	5,054	40,650	40,700	6,350	5,264	6,350	5,504	34,700	34,750	4,863	4,371	4,863	4,611	37,700	37,750	5,613	4,821	5,613	5,061	40,700	40,750	6,363	5,271	6,363	5,511	34,750	34,800	4,875	4,379	4,875	4,619	37,750	37,800	5,625	4,829	5,625	5,069	40,750	40,800	6,375	5,279	6,375	5,519	34,800	34,850	4,888	4,386	4,888	4,626	37,800	37,850	5,638	4,836	5,638	5,076	40,800	40,850	6,388	5,286	6,388	5,526	34,850	34,900	4,900	4,394	4,900	4,634	37,850	37,900	5,650	4,844	5,650	5,084	40,850	40,900	6,400	5,294	6,400	5,534	34,900	34,950	4,913	4,401	4,913	4,641	37,900	37,950	5,663	4,851	5,663	5,091	40,900	40,950	6,413	5,301	6,413	5,541	34,950	35,000	4,925	4,409	4,925	4,649	37,950	38,000	5,675	4,859	5,675	5,099	40,950	41,000	6,425	5,309	6,425	5,549

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

(Continued on next page)

# Tax Table

## 2010 Tax Table - Continued

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
<b>41,000</b>					
41,000	41,050	6,438	5,316	6,438	5,556
41,050	41,100	6,450	5,324	6,450	5,564
41,100	41,150	6,463	5,331	6,463	5,571
41,150	41,200	6,475	5,339	6,475	5,579
41,200	41,250	6,488	5,346	6,488	5,586
41,250	41,300	6,500	5,354	6,500	5,594
41,300	41,350	6,513	5,361	6,513	5,601
41,350	41,400	6,525	5,369	6,525	5,609
41,400	41,450	6,538	5,376	6,538	5,616
41,450	41,500	6,550	5,384	6,550	5,624
41,500	41,550	6,563	5,391	6,563	5,631
41,550	41,600	6,575	5,399	6,575	5,639
41,600	41,650	6,588	5,406	6,588	5,646
41,650	41,700	6,600	5,414	6,600	5,654
41,700	41,750	6,613	5,421	6,613	5,661
41,750	41,800	6,625	5,429	6,625	5,669
41,800	41,850	6,638	5,436	6,638	5,676
41,850	41,900	6,650	5,444	6,650	5,684
41,900	41,950	6,663	5,451	6,663	5,691
41,950	42,000	6,675	5,459	6,675	5,699
<b>42,000</b>					
42,000	42,050	6,688	5,466	6,688	5,706
42,050	42,100	6,700	5,474	6,700	5,714
42,100	42,150	6,713	5,481	6,713	5,721
42,150	42,200	6,725	5,489	6,725	5,729
42,200	42,250	6,738	5,496	6,738	5,736
42,250	42,300	6,750	5,504	6,750	5,744
42,300	42,350	6,763	5,511	6,763	5,751
42,350	42,400	6,775	5,519	6,775	5,759
42,400	42,450	6,788	5,526	6,788	5,766
42,450	42,500	6,800	5,534	6,800	5,774
42,500	42,550	6,813	5,541	6,813	5,781
42,550	42,600	6,825	5,549	6,825	5,789
42,600	42,650	6,838	5,556	6,838	5,796
42,650	42,700	6,850	5,564	6,850	5,804
42,700	42,750	6,863	5,571	6,863	5,811
42,750	42,800	6,875	5,579	6,875	5,819
42,800	42,850	6,888	5,586	6,888	5,826
42,850	42,900	6,900	5,594	6,900	5,834
42,900	42,950	6,913	5,601	6,913	5,841
42,950	43,000	6,925	5,609	6,925	5,849
<b>43,000</b>					
43,000	43,050	6,938	5,616	6,938	5,856
43,050	43,100	6,950	5,624	6,950	5,864
43,100	43,150	6,963	5,631	6,963	5,871
43,150	43,200	6,975	5,639	6,975	5,879
43,200	43,250	6,988	5,646	6,988	5,886
43,250	43,300	7,000	5,654	7,000	5,894
43,300	43,350	7,013	5,661	7,013	5,901
43,350	43,400	7,025	5,669	7,025	5,909
43,400	43,450	7,038	5,676	7,038	5,916
43,450	43,500	7,050	5,684	7,050	5,924
43,500	43,550	7,063	5,691	7,063	5,931
43,550	43,600	7,075	5,699	7,075	5,939
43,600	43,650	7,088	5,706	7,088	5,946
43,650	43,700	7,100	5,714	7,100	5,954
43,700	43,750	7,113	5,721	7,113	5,961
43,750	43,800	7,125	5,729	7,125	5,969
43,800	43,850	7,138	5,736	7,138	5,976
43,850	43,900	7,150	5,744	7,150	5,984
43,900	43,950	7,163	5,751	7,163	5,991
43,950	44,000	7,175	5,759	7,175	5,999

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
<b>44,000</b>					
44,000	44,050	7,188	5,766	7,188	6,006
44,050	44,100	7,200	5,774	7,200	6,014
44,100	44,150	7,213	5,781	7,213	6,021
44,150	44,200	7,225	5,789	7,225	6,029
44,200	44,250	7,238	5,796	7,238	6,036
44,250	44,300	7,250	5,804	7,250	6,044
44,300	44,350	7,263	5,811	7,263	6,051
44,350	44,400	7,275	5,819	7,275	6,059
44,400	44,450	7,288	5,826	7,288	6,066
44,450	44,500	7,300	5,834	7,300	6,074
44,500	44,550	7,313	5,841	7,313	6,081
44,550	44,600	7,325	5,849	7,325	6,089
44,600	44,650	7,338	5,856	7,338	6,096
44,650	44,700	7,350	5,864	7,350	6,104
44,700	44,750	7,363	5,871	7,363	6,111
44,750	44,800	7,375	5,879	7,375	6,119
44,800	44,850	7,388	5,886	7,388	6,126
44,850	44,900	7,400	5,894	7,400	6,134
44,900	44,950	7,413	5,901	7,413	6,141
44,950	45,000	7,425	5,909	7,425	6,149
<b>45,000</b>					
45,000	45,050	7,438	5,916	7,438	6,156
45,050	45,100	7,450	5,924	7,450	6,164
45,100	45,150	7,463	5,931	7,463	6,171
45,150	45,200	7,475	5,939	7,475	6,179
45,200	45,250	7,488	5,946	7,488	6,186
45,250	45,300	7,500	5,954	7,500	6,194
45,300	45,350	7,513	5,961	7,513	6,201
45,350	45,400	7,525	5,969	7,525	6,209
45,400	45,450	7,538	5,976	7,538	6,216
45,450	45,500	7,550	5,984	7,550	6,224
45,500	45,550	7,563	5,991	7,563	6,231
45,550	45,600	7,575	5,999	7,575	6,241
45,600	45,650	7,588	6,006	7,588	6,254
45,650	45,700	7,600	6,014	7,600	6,266
45,700	45,750	7,613	6,021	7,613	6,279
45,750	45,800	7,625	6,029	7,625	6,291
45,800	45,850	7,638	6,036	7,638	6,304
45,850	45,900	7,650	6,044	7,650	6,316
45,900	45,950	7,663	6,051	7,663	6,329
45,950	46,000	7,675	6,059	7,675	6,341
<b>46,000</b>					
46,000	46,050	7,688	6,066	7,688	6,354
46,050	46,100	7,700	6,074	7,700	6,366
46,100	46,150	7,713	6,081	7,713	6,379
46,150	46,200	7,725	6,089	7,725	6,391
46,200	46,250	7,738	6,096	7,738	6,404
46,250	46,300	7,750	6,104	7,750	6,416
46,300	46,350	7,763	6,111	7,763	6,429
46,350	46,400	7,775	6,119	7,775	6,441
46,400	46,450	7,788	6,126	7,788	6,454
46,450	46,500	7,800	6,134	7,800	6,466
46,500	46,550	7,813	6,141	7,813	6,479
46,550	46,600	7,825	6,149	7,825	6,491
46,600	46,650	7,838	6,156	7,838	6,504
46,650	46,700	7,850	6,164	7,850	6,516
46,700	46,750	7,863	6,171	7,863	6,529
46,750	46,800	7,875	6,179	7,875	6,541
46,800	46,850	7,888	6,186	7,888	6,554
46,850	46,900	7,900	6,194	7,900	6,566
46,900	46,950	7,913	6,201	7,913	6,579
46,950	47,000	7,925	6,209	7,925	6,591

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
<b>47,000</b>					
47,000	47,050	7,938	6,216	7,938	6,604
47,050	47,100	7,950	6,224	7,950	6,616
47,100	47,150	7,963	6,231	7,963	6,629
47,150	47,200	7,975	6,239	7,975	6,641
47,200	47,250	7,988	6,246	7,988	6,654
47,250	47,300	8,000	6,254	8,000	6,666
47,300	47,350	8,013	6,261	8,013	6,679
47,350	47,400	8,025	6,269	8,025	6,691
47,400	47,450	8,038	6,276	8,038	6,704
47,450	47,500	8,050	6,284	8,050	6,716
47,500	47,550	8,063	6,291	8,063	6,729
47,550	47,600	8,075	6,299	8,075	6,741
47,600	47,650	8,088	6,306	8,088	6,754
47,650	47,700	8,100	6,314	8,100	6,766
47,700	47,750	8,113	6,321	8,113	6,779
47,750	47,800	8,125	6,329	8,125	6,791
47,800	47,850	8,138	6,336	8,138	6,804
47,850	47,900	8,150	6,344	8,150	6,816
47,900	47,950	8,163	6,351	8,163	6,829
47,950	48,000	8,175	6,359	8,175	6,841
<b>48,000</b>					
48,000	48,050	8,188	6,366	8,188	6,854
48,050	48,100	8,200	6,374	8,200	6,866
48,100	48,150	8,213	6,381	8,213	6,879
48,150	48,200	8,225	6,389	8,225	6,891
48,200	48,250	8,238	6,396	8,238	6,904
48,250	48,300	8,250	6,404	8,250	6,916
48,300	48,350	8,263	6,411	8,263	6,929
48,350	48,400	8,275	6,419	8,275	6,941
48,400	48,450	8,288	6,426	8,288	6,954
48,450	48,500	8,300	6,434	8,300	6,966
48,500	48,550	8,313	6,441	8,313	6,979
48,550	48,600	8,325	6,449	8,325	6,991
48,600	48,650	8,338	6,456	8,338	7,004
48,650	48,700	8,350	6,464	8,350	7,016
48,700	48,750	8,363	6,471	8,363	7,029



# Tax Table

2010 Tax Table—Continued

If line 43 (taxable income) is—		And you are—				Your tax is—								If line 43 (taxable income) is—		And you are—				Your tax is—								If line 43 (taxable income) is—		And you are—				Your tax is—	
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			At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household						
<b>50,000</b>								<b>53,000</b>								<b>56,000</b>																			
50,000	50,050	8,888	6,666	8,688	7,354	53,000	53,050	9,438	7,116	9,438	8,104	56,000	56,050	10,188	7,566	10,188	8,854																		
50,050	50,100	8,700	6,674	8,700	7,366	53,050	53,100	9,450	7,124	9,450	8,116	56,050	56,100	10,200	7,574	10,200	8,866																		
50,100	50,150	8,713	6,681	8,713	7,379	53,100	53,150	9,463	7,131	9,463	8,129	56,100	56,150	10,213	7,581	10,213	8,879																		
50,150	50,200	8,725	6,689	8,725	7,391	53,150	53,200	9,475	7,139	9,475	8,141	56,150	56,200	10,225	7,589	10,225	8,891																		
50,200	50,250	8,738	6,696	8,738	7,404	53,200	53,250	9,488	7,146	9,488	8,154	56,200	56,250	10,238	7,596	10,238	8,904																		
50,250	50,300	8,750	6,704	8,750	7,416	53,250	53,300	9,500	7,154	9,500	8,166	56,250	56,300	10,250	7,604	10,250	8,916																		
50,300	50,350	8,763	6,711	8,763	7,429	53,300	53,350	9,513	7,161	9,513	8,179	56,300	56,350	10,263	7,611	10,263	8,929																		
50,350	50,400	8,775	6,719	8,775	7,441	53,350	53,400	9,525	7,169	9,525	8,191	56,350	56,400	10,275	7,619	10,275	8,941																		
50,400	50,450	8,788	6,726	8,788	7,454	53,400	53,450	9,538	7,176	9,538	8,204	56,400	56,450	10,288	7,626	10,288	8,954																		
50,450	50,500	8,800	6,734	8,800	7,466	53,450	53,500	9,550	7,184	9,550	8,216	56,450	56,500	10,300	7,634	10,300	8,966																		
50,500	50,550	8,813	6,741	8,813	7,479	53,500	53,550	9,563	7,191	9,563	8,229	56,500	56,550	10,313	7,641	10,313	8,979																		
50,550	50,600	8,825	6,749	8,825	7,491	53,550	53,600	9,575	7,199	9,575	8,241	56,550	56,600	10,325	7,649	10,325	8,991																		
50,600	50,650	8,838	6,756	8,838	7,504	53,600	53,650	9,588	7,206	9,588	8,254	56,600	56,650	10,338	7,656	10,338	9,004																		
50,650	50,700	8,850	6,764	8,850	7,516	53,650	53,700	9,600	7,214	9,600	8,266	56,650	56,700	10,350	7,664	10,350	9,016																		
50,700	50,750	8,863	6,771	8,863	7,529	53,700	53,750	9,613	7,221	9,613	8,279	56,700	56,750	10,363	7,671	10,363	9,029																		
50,750	50,800	8,875	6,779	8,875	7,541	53,750	53,800	9,625	7,229	9,625	8,291	56,750	56,800	10,375	7,679	10,375	9,041																		
50,800	50,850	8,888	6,786	8,888	7,554	53,800	53,850	9,638	7,236	9,638	8,304	56,800	56,850	10,388	7,686	10,388	9,054																		
50,850	50,900	8,900	6,794	8,900	7,566	53,850	53,900	9,650	7,244	9,650	8,316	56,850	56,900	10,400	7,694	10,400	9,066																		
50,900	50,950	8,913	6,801	8,913	7,579	53,900	53,950	9,663	7,251	9,663	8,329	56,900	56,950	10,413	7,701	10,413	9,079																		
50,950	51,000	8,925	6,809	8,925	7,591	53,950	54,000	9,675	7,259	9,675	8,341	56,950	57,000	10,425	7,709	10,425	9,091																		
<b>51,000</b>								<b>54,000</b>								<b>57,000</b>																			
51,000	51,050	8,938	6,816	8,938	7,604	54,000	54,050	9,688	7,266	9,688	8,354	57,000	57,050	10,438	7,716	10,438	9,104																		
51,050	51,100	8,950	6,824	8,950	7,616	54,050	54,100	9,700	7,274	9,700	8,366	57,050	57,100	10,450	7,724	10,450	9,116																		
51,100	51,150	8,963	6,831	8,963	7,629	54,100	54,150	9,713	7,281	9,713	8,379	57,100	57,150	10,463	7,731	10,463	9,129																		
51,150	51,200	8,975	6,839	8,975	7,641	54,150	54,200	9,725	7,289	9,725	8,391	57,150	57,200	10,475	7,739	10,475	9,141																		
51,200	51,250	8,988	6,846	8,988	7,654	54,200	54,250	9,738	7,296	9,738	8,404	57,200	57,250	10,488	7,746	10,488	9,154																		
51,250	51,300	9,000	6,854	9,000	7,666	54,250	54,300	9,750	7,304	9,750	8,416	57,250	57,300	10,500	7,754	10,500	9,166																		
51,300	51,350	9,013	6,861	9,013	7,679	54,300	54,350	9,763	7,311	9,763	8,429	57,300	57,350	10,513	7,761	10,513	9,179																		
51,350	51,400	9,025	6,869	9,025	7,691	54,350	54,400	9,775	7,319	9,775	8,441	57,350	57,400	10,525	7,769	10,525	9,191																		
51,400	51,450	9,038	6,876	9,038	7,704	54,400	54,450	9,788	7,326	9,788	8,454	57,400	57,450	10,538	7,776	10,538	9,204																		
51,450	51,500	9,050	6,884	9,050	7,716	54,450	54,500	9,800	7,334	9,800	8,466	57,450	57,500	10,550	7,784	10,550	9,216																		
51,500	51,550	9,063	6,891	9,063	7,729	54,500	54,550	9,813	7,341	9,813	8,479	57,500	57,550	10,563	7,791	10,563	9,229																		
51,550	51,600	9,075	6,899	9,075	7,741	54,550	54,600	9,825	7,349	9,825	8,491	57,550	57,600	10,575	7,799	10,575	9,241																		
51,600	51,650	9,088	6,906	9,088	7,754	54,600	54,650	9,838	7,356	9,838	8,504	57,600	57,650	10,588	7,806	10,588	9,254																		
51,650	51,700	9,100	6,914	9,100	7,766	54,650	54,700	9,850	7,364	9,850	8,516	57,650	57,700	10,600	7,814	10,600	9,266																		
51,700	51,750	9,113	6,921	9,113	7,779	54,700	54,750	9,863	7,371	9,863	8,529	57,700	57,750	10,613	7,821	10,613	9,279																		
51,750	51,800	9,125	6,929	9,125	7,791	54,750	54,800	9,875	7,379	9,875	8,541	57,750	57,800	10,625	7,829	10,625	9,291																		
51,800	51,850	9,138	6,936	9,138	7,804	54,800	54,850	9,888	7,386	9,888	8,554	57,800	57,850	10,638	7,836	10,638	9,304																		
51,850	51,900	9,150	6,944	9,150	7,816	54,850	54,900	9,900	7,394	9,900	8,566	57,850	57,900	10,650	7,844	10,650	9,316																		
51,900	51,950	9,163	6,951	9,163	7,829	54,900	54,950	9,913	7,401	9,913	8,579	57,900	57,950	10,663	7,851	10,663	9,329																		
51,950	52,000	9,175	6,959	9,175	7,841	54,950	55,000	9,925	7,409	9,925	8,591	57,950	58,000	10,675	7,859	10,675	9,341																		
<b>52,000</b>								<b>55,000</b>								<b>58,000</b>																			
52,000	52,050	9,188	6,966	9,188	7,854	55,000	55,050	9,938	7,416	9,938	8,604	58,000	58,050	10,688	7,866	10,688	9,354																		
52,050	52,100	9,200	6,974	9,200	7,866	55,050	55,100	9,950	7,424	9,950	8,616	58,050	58,100	10,700	7,874	10,700	9,366																		
52,100	52,150	9,213	6,981	9,213	7,879	55,100	55,150	9,963	7,431	9,963	8,629	58,100	58,150	10,713	7,881	10,713	9,379																		
52,150	52,200	9,225	6,989	9,225	7,891	55,150	55,200	9,975	7,439	9,975	8,641	58,150	58,200	10,725	7,889	10,725	9,391																		
52,200	52,250	9,238	6,996	9,238	7,904	55,200	55,250	9,988	7,446	9,988	8,654	58,200	58,250	10,738	7,896	10,738	9,404																		
52,250	52,300	9,250	7,004	9,250	7,916	55,250	55,300	10,000	7,454	10,000	8,666	58,250	58,300	10,750	7,904	10,750	9,416																		
52,300	52,350	9,263	7,011	9,263	7,929	55,300	55,350	10,013	7,461	10,013	8,679	58,300	58,350	10,763	7,911	10,763	9,429																		
52,350	52,400	9,275	7,019	9,275	7,941	55,350	55,400	10,025	7,469	10,025	8,691	58,350	58,400	10,775	7,919	10,775	9,441																		
52,400	52,450	9,288	7,026	9,288	7,954	55,400	55,450	10,038	7,476	10,038	8,704	58,400	58,450	10,788	7,926	10,788	9,454																		
52,450	52,500	9,300	7,034	9,300	7,966	55,450	55,500	10,050	7,484	10,050	8,716	58,450	58,500	10,800	7,934	10,800	9,466																		
52,500	52,550	9,313	7,041	9,313	7,979	55,500	55,550	10,063	7,491	10,063	8,729	58,500	58,550	10,813	7,941	10,813	9,479																		
52,550	52,600	9,325	7,049	9,325	7,991	55,550	55,600	10,075	7,499	10,075	8,741	58,550	58,600	10,825	7,949	10,825	9,491																		
52,600	52,650	9,338	7,056	9,338	8,004	55,600	55,650	10,088	7,506	10,088	8,754	58,600	58,650	10,838	7,956	10,838	9,504																		
52,650	52,700	9,350	7,064	9,350	8,016	55,650	55,700	10,100	7,514	10,100	8,766	58,650	58,700	10,850	7,964	10,850	9,516																		
52,700	52,750	9,363	7,071	9,363	8,029	55,700	55,750	10,113	7,521	10,113	8,779	58,700	58,750	10,863	7,971	10,863	9,529																		
52,750	52,800	9,375	7,079	9,375	8,041	55,750	55,800	10,125	7,529	10,125	8,791	58,750	58,800	10,875	7,979	10,875	9,541																		
52,800	52,850	9,388	7,086	9,388	8,054	55,800	55,850	10,138	7,536	10,138	8,804	58,800	58,850	10,888	7,986	10,888	9,554																		
52,850	52,900	9,400	7,094	9,400	8,066	55,850	55,900	10,150	7,544	10,150	8,816	58,850	58,900	10,900	7,994	10,900	9,566																		
52,900	52,950	9,413	7,101	9,413	8,079	55,900	55,950	10,163	7,551	10,163																									

# Tax Table

2010 Tax Table—Continued

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
		Your tax is—			
<b>59,000</b>					
59,000	59,050	10,938	8,016	10,938	9,604
59,050	59,100	10,950	8,024	10,950	9,616
59,100	59,150	10,963	8,031	10,963	9,629
59,150	59,200	10,975	8,039	10,975	9,641
59,200	59,250	10,988	8,046	10,988	9,654
59,250	59,300	11,000	8,054	11,000	9,666
59,300	59,350	11,013	8,061	11,013	9,679
59,350	59,400	11,025	8,069	11,025	9,691
59,400	59,450	11,038	8,076	11,038	9,704
59,450	59,500	11,050	8,084	11,050	9,716
59,500	59,550	11,063	8,091	11,063	9,729
59,550	59,600	11,075	8,099	11,075	9,741
59,600	59,650	11,088	8,106	11,088	9,754
59,650	59,700	11,100	8,114	11,100	9,766
59,700	59,750	11,113	8,121	11,113	9,779
59,750	59,800	11,125	8,129	11,125	9,791
59,800	59,850	11,138	8,136	11,138	9,804
59,850	59,900	11,150	8,144	11,150	9,816
59,900	59,950	11,163	8,151	11,163	9,829
59,950	60,000	11,175	8,159	11,175	9,841
<b>60,000</b>					
60,000	60,050	11,188	8,166	11,188	9,854
60,050	60,100	11,200	8,174	11,200	9,866
60,100	60,150	11,213	8,181	11,213	9,879
60,150	60,200	11,225	8,189	11,225	9,891
60,200	60,250	11,238	8,196	11,238	9,904
60,250	60,300	11,250	8,204	11,250	9,916
60,300	60,350	11,263	8,211	11,263	9,929
60,350	60,400	11,275	8,219	11,275	9,941
60,400	60,450	11,288	8,226	11,288	9,954
60,450	60,500	11,300	8,234	11,300	9,966
60,500	60,550	11,313	8,241	11,313	9,979
60,550	60,600	11,325	8,249	11,325	9,991
60,600	60,650	11,338	8,256	11,338	10,004
60,650	60,700	11,350	8,264	11,350	10,016
60,700	60,750	11,363	8,271	11,363	10,029
60,750	60,800	11,375	8,279	11,375	10,041
60,800	60,850	11,388	8,286	11,388	10,054
60,850	60,900	11,400	8,294	11,400	10,066
60,900	60,950	11,413	8,301	11,413	10,079
60,950	61,000	11,425	8,309	11,425	10,091
<b>61,000</b>					
61,000	61,050	11,438	8,316	11,438	10,104
61,050	61,100	11,450	8,324	11,450	10,116
61,100	61,150	11,463	8,331	11,463	10,129
61,150	61,200	11,475	8,339	11,475	10,141
61,200	61,250	11,488	8,346	11,488	10,154
61,250	61,300	11,500	8,354	11,500	10,166
61,300	61,350	11,513	8,361	11,513	10,179
61,350	61,400	11,525	8,369	11,525	10,191
61,400	61,450	11,538	8,376	11,538	10,204
61,450	61,500	11,550	8,384	11,550	10,216
61,500	61,550	11,563	8,391	11,563	10,229
61,550	61,600	11,575	8,399	11,575	10,241
61,600	61,650	11,588	8,406	11,588	10,254
61,650	61,700	11,600	8,414	11,600	10,266
61,700	61,750	11,613	8,421	11,613	10,279
61,750	61,800	11,625	8,429	11,625	10,291
61,800	61,850	11,638	8,436	11,638	10,304
61,850	61,900	11,650	8,444	11,650	10,316
61,900	61,950	11,663	8,451	11,663	10,329
61,950	62,000	11,675	8,459	11,675	10,341

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
		Your tax is—			
<b>62,000</b>					
62,000	62,050	11,688	8,466	11,688	10,354
62,050	62,100	11,700	8,474	11,700	10,366
62,100	62,150	11,713	8,481	11,713	10,379
62,150	62,200	11,725	8,489	11,725	10,391
62,200	62,250	11,738	8,496	11,738	10,404
62,250	62,300	11,750	8,504	11,750	10,416
62,300	62,350	11,763	8,511	11,763	10,429
62,350	62,400	11,775	8,519	11,775	10,441
62,400	62,450	11,788	8,526	11,788	10,454
62,450	62,500	11,800	8,534	11,800	10,466
62,500	62,550	11,813	8,541	11,813	10,479
62,550	62,600	11,825	8,549	11,825	10,491
62,600	62,650	11,838	8,556	11,838	10,504
62,650	62,700	11,850	8,564	11,850	10,516
62,700	62,750	11,863	8,571	11,863	10,529
62,750	62,800	11,875	8,579	11,875	10,541
62,800	62,850	11,888	8,586	11,888	10,554
62,850	62,900	11,900	8,594	11,900	10,566
62,900	62,950	11,913	8,601	11,913	10,579
62,950	63,000	11,925	8,609	11,925	10,591
<b>63,000</b>					
63,000	63,050	11,938	8,616	11,938	10,604
63,050	63,100	11,950	8,624	11,950	10,616
63,100	63,150	11,963	8,631	11,963	10,629
63,150	63,200	11,975	8,639	11,975	10,641
63,200	63,250	11,988	8,646	11,988	10,654
63,250	63,300	12,000	8,654	12,000	10,666
63,300	63,350	12,013	8,661	12,013	10,679
63,350	63,400	12,025	8,669	12,025	10,691
63,400	63,450	12,038	8,676	12,038	10,704
63,450	63,500	12,050	8,684	12,050	10,716
63,500	63,550	12,063	8,691	12,063	10,729
63,550	63,600	12,075	8,699	12,075	10,741
63,600	63,650	12,088	8,706	12,088	10,754
63,650	63,700	12,100	8,714	12,100	10,766
63,700	63,750	12,113	8,721	12,113	10,779
63,750	63,800	12,125	8,729	12,125	10,791
63,800	63,850	12,138	8,736	12,138	10,804
63,850	63,900	12,150	8,744	12,150	10,816
63,900	63,950	12,163	8,751	12,163	10,829
63,950	64,000	12,175	8,759	12,175	10,841
<b>64,000</b>					
64,000	64,050	12,188	8,766	12,188	10,854
64,050	64,100	12,200	8,774	12,200	10,866
64,100	64,150	12,213	8,781	12,213	10,879
64,150	64,200	12,225	8,789	12,225	10,891
64,200	64,250	12,238	8,796	12,238	10,904
64,250	64,300	12,250	8,804	12,250	10,916
64,300	64,350	12,263	8,811	12,263	10,929
64,350	64,400	12,275	8,819	12,275	10,941
64,400	64,450	12,288	8,826	12,288	10,954
64,450	64,500	12,300	8,834	12,300	10,966
64,500	64,550	12,313	8,841	12,313	10,979
64,550	64,600	12,325	8,849	12,325	10,991
64,600	64,650	12,338	8,856	12,338	11,004
64,650	64,700	12,350	8,864	12,350	11,016
64,700	64,750	12,363	8,871	12,363	11,029
64,750	64,800	12,375	8,879	12,375	11,041
64,800	64,850	12,388	8,886	12,388	11,054
64,850	64,900	12,400	8,894	12,400	11,066
64,900	64,950	12,413	8,901	12,413	11,079
64,950	65,000	12,425	8,909	12,425	11,091

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
		Your tax is—			
<b>65,000</b>					
65,000	65,050	12,438	8,916	12,438	11,104
65,050	65,100	12,450	8,924	12,450	11,116
65,100	65,150	12,463	8,931	12,463	11,129
65,150	65,200	12,475	8,939	12,475	11,141
65,200	65,250	12,488	8,946	12,488	11,154
65,250	65,300	12,500	8,954	12,500	11,166
65,300	65,350	12,513	8,961	12,513	11,179
65,350	65,400	12,525	8,969	12,525	11,191
65,400	65,450	12,538	8,976	12,538	11,204
65,450	65,500	12,550	8,984	12,550	11,216
65,500	65,550	12,563	8,991	12,563	11,229
65,550	65,600	12,575	8,999	12,575	11,241
65,600	65,650	12,588	9,006	12,588	11,254
65,650	65,700	12,600	9,014	12,600	11,266
65,700	65,750	12,613	9,021	12,613	11,279
65,750	65,800	12,625	9,029	12,625	11,291
65,800	65,850	12,638	9,036	12,638	11,304
65,850	65,900	12,650	9,044	12,650	11,316
65,900	65,950	12,663	9,051	12,663	11,329
65,950	66,000	12,675	9,059	12,675	11,341
<b>66,000</b>					
66,000	66,050	12,688	9,066	12,688	11,354
66,050	66,100	12,700	9,074	12,700	11,366
66,100	66,150	12,713	9,081	12,713	11,379
66,150	66,200	12,725	9,089	12,725	11,391
66,200	66,250	12,738	9,096	12,738	11,404
66,250	66,300	12,750	9,104	12,750	11,416
66,300	66,350	12,763	9,111	12,763	11,429
66,350	66,400	12,775	9,119	12,775	11,441
66,400	66,450	12,788	9,126	12,788	11,454
66,450	66,500	12,800	9,134	12,800	11,466
66,500	66,550	12,813	9,141	12,813	11,479
66,550	66,600	12,825	9,149	12,825	11,491
66,600	66,650	12,838	9,156	12,838	11,504
66,650	66,700	12,850	9,164	12,850	11,516
66,700	66,750	12,863	9,171	12,863	11,529
66,750	66,800	12,875	9,179	12,875	11,541
66,800	66,850	12,888	9,186	12,888	11,554
66,850	66,900	12,900	9,194	12,900	11,566
66,900	66,950	12,913	9,201	12,913	11,579
66,950	67,000	12,925	9,209	12,925	11,591
<b>67,000</b>					
67,000	67,050	12,938	9,216	12,938	11,604
67,050	67,100	12,950	9,224	12,950	11,616
67,100	67,150	12,963	9,231	12,963	11,629
67,150	67,200	12,975	9,239	12,975	11,641
67,200	67,250	12,988	9,246	12,988	11,654

# Tax Table

## Tax Table--Continued

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
Your tax is—					
<b>68,000</b>					
68,000	68,050	13,188	9,369	13,188	11,854
68,050	68,100	13,200	9,381	13,200	11,866
68,100	68,150	13,213	9,394	13,213	11,879
68,150	68,200	13,225	9,406	13,225	11,891
68,200	68,250	13,238	9,419	13,238	11,904
68,250	68,300	13,250	9,431	13,250	11,916
68,300	68,350	13,263	9,444	13,263	11,929
68,350	68,400	13,275	9,456	13,275	11,941
68,400	68,450	13,288	9,469	13,288	11,954
68,450	68,500	13,300	9,481	13,300	11,966
68,500	68,550	13,313	9,494	13,313	11,979
68,550	68,600	13,325	9,506	13,325	11,991
68,600	68,650	13,338	9,519	13,338	12,004
68,650	68,700	13,350	9,531	13,351	12,016
68,700	68,750	13,363	9,544	13,365	12,029
68,750	68,800	13,375	9,556	13,379	12,041
68,800	68,850	13,388	9,569	13,393	12,054
68,850	68,900	13,400	9,581	13,407	12,066
68,900	68,950	13,413	9,594	13,421	12,079
68,950	69,000	13,425	9,606	13,435	12,091
<b>69,000</b>					
69,000	69,050	13,438	9,619	13,449	12,104
69,050	69,100	13,450	9,631	13,463	12,116
69,100	69,150	13,463	9,644	13,477	12,129
69,150	69,200	13,475	9,656	13,491	12,141
69,200	69,250	13,488	9,669	13,505	12,154
69,250	69,300	13,500	9,681	13,519	12,166
69,300	69,350	13,513	9,694	13,533	12,179
69,350	69,400	13,525	9,706	13,547	12,191
69,400	69,450	13,538	9,719	13,561	12,204
69,450	69,500	13,550	9,731	13,575	12,216
69,500	69,550	13,563	9,744	13,589	12,229
69,550	69,600	13,575	9,756	13,603	12,241
69,600	69,650	13,588	9,769	13,617	12,254
69,650	69,700	13,600	9,781	13,631	12,266
69,700	69,750	13,613	9,794	13,645	12,279
69,750	69,800	13,625	9,806	13,659	12,291
69,800	69,850	13,638	9,819	13,673	12,304
69,850	69,900	13,650	9,831	13,687	12,316
69,900	69,950	13,663	9,844	13,701	12,329
69,950	70,000	13,675	9,856	13,715	12,341
<b>70,000</b>					
70,000	70,050	13,688	9,869	13,729	12,354
70,050	70,100	13,700	9,881	13,743	12,366
70,100	70,150	13,713	9,894	13,757	12,379
70,150	70,200	13,725	9,906	13,771	12,391
70,200	70,250	13,738	9,919	13,785	12,404
70,250	70,300	13,750	9,931	13,799	12,416
70,300	70,350	13,763	9,944	13,813	12,429
70,350	70,400	13,775	9,956	13,827	12,441
70,400	70,450	13,788	9,969	13,841	12,454
70,450	70,500	13,800	9,981	13,855	12,466
70,500	70,550	13,813	9,994	13,869	12,479
70,550	70,600	13,825	10,006	13,883	12,491
70,600	70,650	13,838	10,019	13,897	12,504
70,650	70,700	13,850	10,031	13,911	12,516
70,700	70,750	13,863	10,044	13,925	12,529
70,750	70,800	13,875	10,056	13,939	12,541
70,800	70,850	13,888	10,069	13,953	12,554
70,850	70,900	13,900	10,081	13,967	12,566
70,900	70,950	13,913	10,094	13,981	12,579
70,950	71,000	13,925	10,106	13,995	12,591

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
Your tax is—					
<b>71,000</b>					
71,000	71,050	13,938	10,119	14,009	12,604
71,050	71,100	13,950	10,131	14,023	12,616
71,100	71,150	13,963	10,144	14,037	12,629
71,150	71,200	13,975	10,156	14,051	12,641
71,200	71,250	13,988	10,169	14,065	12,654
71,250	71,300	14,000	10,181	14,079	12,666
71,300	71,350	14,013	10,194	14,093	12,679
71,350	71,400	14,025	10,206	14,107	12,691
71,400	71,450	14,038	10,219	14,121	12,704
71,450	71,500	14,050	10,231	14,135	12,716
71,500	71,550	14,063	10,244	14,149	12,729
71,550	71,600	14,075	10,256	14,163	12,741
71,600	71,650	14,088	10,269	14,177	12,754
71,650	71,700	14,100	10,281	14,191	12,766
71,700	71,750	14,113	10,294	14,205	12,779
71,750	71,800	14,125	10,306	14,219	12,791
71,800	71,850	14,138	10,319	14,233	12,804
71,850	71,900	14,150	10,331	14,247	12,816
71,900	71,950	14,163	10,344	14,261	12,829
71,950	72,000	14,175	10,356	14,275	12,841
<b>72,000</b>					
72,000	72,050	14,188	10,369	14,289	12,854
72,050	72,100	14,200	10,381	14,303	12,866
72,100	72,150	14,213	10,394	14,317	12,879
72,150	72,200	14,225	10,406	14,331	12,891
72,200	72,250	14,238	10,419	14,345	12,904
72,250	72,300	14,250	10,431	14,359	12,916
72,300	72,350	14,263	10,444	14,373	12,929
72,350	72,400	14,275	10,456	14,387	12,941
72,400	72,450	14,288	10,469	14,401	12,954
72,450	72,500	14,300	10,481	14,415	12,966
72,500	72,550	14,313	10,494	14,429	12,979
72,550	72,600	14,325	10,506	14,443	12,991
72,600	72,650	14,338	10,519	14,457	13,004
72,650	72,700	14,350	10,531	14,471	13,016
72,700	72,750	14,363	10,544	14,485	13,029
72,750	72,800	14,375	10,556	14,499	13,041
72,800	72,850	14,388	10,569	14,513	13,054
72,850	72,900	14,400	10,581	14,527	13,066
72,900	72,950	14,413	10,594	14,541	13,079
72,950	73,000	14,425	10,606	14,555	13,091
<b>73,000</b>					
73,000	73,050	14,438	10,619	14,569	13,104
73,050	73,100	14,450	10,631	14,583	13,116
73,100	73,150	14,463	10,644	14,597	13,129
73,150	73,200	14,475	10,656	14,611	13,141
73,200	73,250	14,488	10,669	14,625	13,154
73,250	73,300	14,500	10,681	14,639	13,166
73,300	73,350	14,513	10,694	14,653	13,179
73,350	73,400	14,525	10,706	14,667	13,191
73,400	73,450	14,538	10,719	14,681	13,204
73,450	73,500	14,550	10,731	14,695	13,216
73,500	73,550	14,563	10,744	14,709	13,229
73,550	73,600	14,575	10,756	14,723	13,241
73,600	73,650	14,588	10,769	14,737	13,254
73,650	73,700	14,600	10,781	14,751	13,266
73,700	73,750	14,613	10,794	14,765	13,279
73,750	73,800	14,625	10,806	14,779	13,291
73,800	73,850	14,638	10,819	14,793	13,304
73,850	73,900	14,650	10,831	14,807	13,316
73,900	73,950	14,663	10,844	14,821	13,329
73,950	74,000	14,675	10,856	14,835	13,341

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
Your tax is—					
<b>74,000</b>					
74,000	74,050	14,688	10,869	14,849	13,354
74,050	74,100	14,700	10,881	14,863	13,366
74,100	74,150	14,713	10,894	14,877	13,379
74,150	74,200	14,725	10,906	14,891	13,391
74,200	74,250	14,738	10,919	14,905	13,404
74,250	74,300	14,750	10,931	14,919	13,416
74,300	74,350	14,763	10,944	14,933	13,429
74,350	74,400	14,775	10,956	14,947	13,441
74,400	74,450	14,788	10,969	14,961	13,454
74,450	74,500	14,800	10,981	14,975	13,466
74,500	74,550	14,813	10,994	14,989	13,479
74,550	74,600	14,825	11,006	15,003	13,491
74,600	74,650	14,838	11,019	15,017	13,504
74,650	74,700	14,850	11,031	15,031	13,516
74,700	74,750	14,863	11,044	15,045	13,529
74,750	74,800	14,875	11,056	15,059	13,541
74,800	74,850	14,888	11,069	15,073	13,554
74,850	74,900	14,900	11,081	15,087	13,566
74,900	74,950	14,913	11,094	15,101	13,579
74,950	75,000	14,925	11,106	15,115	13,591
<b>75,000</b>					
75,000	75,050	14,938	11,119	15,129	13,604
75,050	75,100	14,950	11,131	15,143	13,616
75,100	75,150	14,963	11,144	15,157	13,629
75,150	75,200	14,975	11,156	15,171	13,641
75,200	75,250	14,988	11,169	15,185	13,654
75,250	75,300	15,000	11,181	15,199	13,666
75,300	75,350	15,013	11,194	15,213	13,679
7					



- 24. 1.5;  $1\frac{1}{2}$
- 26. 13
- 28. 10,009
- 30. 2,353
- 32. 86.2
- 34. 703
- 36. 15.34
- 38. \$2.42
- 40. 5.89
- 42. 2.906
- 44. 200
- 46. 2
- 48. 7
- 50. c
- 52. 2 packs of cards
- 53. 14

**Part II: Taxes**  
**Pages 37-38**  
**Pre-Skills Test**

- 1. \$1,833.18
- 2. \$1,354
- 3. \$7,337.09
- 4. \$2,177.21
- 5. \$1,220.75
- 6. \$32,489.69
- 7. \$761
- 8. \$1,022
- 9. \$186.04
- 10. \$1,035.22
- 11. \$344.36
- 12. \$1,719.63
- 13. 0.02
- 14. 0.05
- 15. 0.035
- 16. 0.065
- 17. 0.075
- 18. 0.0275
- 19. \$100
- 20. \$150
- 21. \$525

- 25. 13.2
- 27. 13
- 29. 19.74
- 31. 37.65
- 33. 5.8426
- 35. \$405
- 37. 16
- 39. 4,100
- 41. 11.3
- 43. 1,700
- 45. \$11
- 47. 4,900
- 49. b
- 51. \$14.75

- 22. \$24.32
- 23. \$293.82
- 24. \$1,013.68
- 25. \$170
- 26. \$536.25
- 27. \$2,157.18
- 28. At least \$23,850, but less than \$23,900
- 29. At least \$23,800 but less than \$23,850
- 30. At least \$31,900 but less than \$31,950
- 31. At least \$31,000 but less than \$31,050
- 32. At least \$31,450 but less than \$31,500
- 33. At least \$23,600 but less than \$23,650
- 34. At least \$23,250 but less than \$23,300
- 35. At least \$31,050 but less than \$31,100

**Pages 40-42**

**Think About It**

- 1. Answers may vary.
- 2. Answers may vary.

**Practice**

- 1. \$4,835.35
- 2. \$2,128.83
- 3. 0
- 4. 0
- 5. \$37,850
- 6. \$49,260
- 7. \$67,207
- 8. \$70,945
- 9. \$83,249
- 10. \$25,710
- 11. \$18,721
- 12. \$32,926
- 13. \$21,331
- 14. \$83,331
- 15. \$60,032

- 16. \$35,763
- 17. \$62,007
- 18. \$27,878
- 19. \$82,227
- 20. \$38,222
- 21. \$23,305.50
- 22. \$29,344.09
- 23. \$55,822.65
- 24. \$44,701.09
- 25. \$47,820.49
- 26. \$21,972
- 27. \$3,295.80
- 28. \$1,648.90
- 29. \$472.40
- 30. \$164.79
- 31. \$315.26

**Pages 44-46**  
**Think About It**

- 1. They may have different filing statuses.

**Practice**

- 1. AGI = \$39,376. TI = \$30,026
- 2. AGI = \$94,672. TI = \$73,022
- 3. owe \$296.65
- 4. refund \$988.89
- 5. refund \$425.13
- 6. owe \$103.46
- 7. \$1,208      8. \$1,258
- 9. \$1,273      10. \$1,498
- 11. \$1,520      12. \$1,528
- 13. \$1,356      14. \$1,386
- 15. \$1,439      16. \$1,625
- 17. \$1,640      18. \$1,678
- 19. AGI = \$24,624  
 Taxable income = \$15,274  
 Tax (from chart) = \$1,873
- 20. AGI = \$79,330  
 Taxable income =

*Federal  
 Income Taxes  
 Answers*

- \$65,605  
Tax (from chart) = \$12,588
21. AGI = \$67,324  
Taxable income = \$57,459  
Tax (from chart) = \$10,550
22. AGI = \$59,426  
Taxable income = \$45,376  
Tax (from chart) = \$5,969
23. AGI = \$65,000  
Taxable income = \$54,175  
Tax (from chart) = \$9,725
24. AGI = \$82,333  
Taxable income = \$54,836  
Tax (from chart) = \$8,554
25. AGI = \$77,461  
Taxable income = \$63,255  
Tax (from chart) = \$8,654
26. AGI = \$56,872  
Taxable income = \$39,772  
Tax (from chart) = \$5,369

11. \$108,893.75  
12. \$135,479.75  
13. \$657.50  
14. \$0  
15. \$198.50  
16. \$6,956.25  
17. \$456.25  
18. \$0  
19. \$10,163.75  
20. \$1,774.25  
21. \$0  
22. \$24,068.53  
23. \$0  
24. \$931.47  
25. \$9,323.75  
26. \$13,581.75  
27. a. \$13,556.25  
b. \$9,737.50  
c. \$25.50 less  
d. \$3,844.25 less  
28. \$100,541  
29. \$21,771.75  
30. \$11,875.19362.50  
31. \$9,387.75  
32. \$13,378.75

**Pages 53-54  
Practice**

1. \$21,050.37  
2. \$21,292.05  
3. \$11,942.05  
4. \$1,581.31  
5. \$1,370  
6. \$211.31  
7. Line 1: \$23,125.35  
8. Line 2: \$109.08  
9. Line 4: \$23,234.43  
10. Line 5: \$9,350  
11. Line 6: \$13,884.43  
12. Line 7: \$3,558  
13. Line 10: \$3,558

14. Line 11: \$1,663  
15. Stacey received a refund.  
16. \$1,895

**Pages 57-58  
Think About It**

- Homeowners may have both mortgage interest and property taxes to deduct.
- The IRS does not have to accept any deductions not supported by records.

**Practice**

- |             |              |
|-------------|--------------|
| 1. \$1,163  | 2. \$75      |
| 3. \$683    | 4. \$51      |
| 5. \$12,002 | 6. \$6,302   |
| 7. Standard | 8. Standard  |
| 9. Itemized | 10. Itemized |
11. itemized deduction; \$9,095  
12. itemized deduction; \$18,156

**Pages 60-62  
Think About It**

- Examples: sales tax, real estate tax;
- Because they were unable to raise enough through sales and real estate taxes.

**Practice**

- |                |                |
|----------------|----------------|
| 1. \$137.44    | 2. \$355.34    |
| 3. \$694.98    | 4. \$643.10    |
| 5. \$2,161.77  | 6. \$332.34    |
| 7. \$144.80    | 8. \$644.15    |
| 9. \$464.75    | 10. \$1,209.19 |
| 11. \$252.30   | 12. \$1,659.19 |
| 13. \$113.61   | 14. \$127.02   |
| 15. \$902.39   | 16. \$225.17   |
| 17. \$403.43   | 18. \$976.76   |
| 19. \$1,321.06 |                |
| 20. \$740.72   | 21. \$628.41   |

**Pages 48-50  
Problem Solving  
Application**

- \$800
- \$923.75
- \$2,656.25
- \$3,612.05
- \$4,900
- \$11,806.25
- \$16,935.25
- \$20,807.65
- \$41,589.25
- \$58,904.75