

2004 Tax Rate Schedules



The Tax Rate Schedules are shown so you can see the tax rate that applies to all levels of taxable income. Do not use them to figure your tax. Instead, see the instructions for line 43 that begin on page 33.

Schedule X—If your filing status is **Single**

If your taxable income is:		The tax is:	
Over—	But not over—		of the amount over—
\$0	\$7,150	..... 10%	\$0
7,150	29,050	\$715.00 + 15%	7,150
29,050	70,350	4,000.00 + 25%	29,050
70,350	146,750	14,325.00 + 28%	70,350
146,750	319,100	35,717.00 + 33%	146,750
319,100	.....	92,592.50 + 35%	319,100

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

If your taxable income is:		The tax is:	
Over—	But not over—		of the amount over—
\$0	\$14,300	..... 10%	\$0
14,300	58,100	\$1,430.00 + 15%	14,300
58,100	117,250	8,000.00 + 25%	58,100
117,250	178,650	22,787.50 + 28%	117,250
178,650	319,100	39,979.50 + 33%	178,650
319,100	.....	86,328.00 + 35%	319,100

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

If your taxable income is:		The tax is:	
Over—	But not over—		of the amount over—
\$0	\$7,150	..... 10%	\$0
7,150	29,050	\$715.00 + 15%	7,150
29,050	58,625	4,000.00 + 25%	29,050
58,625	89,325	11,393.75 + 28%	58,625
89,325	159,550	19,989.75 + 33%	89,325
159,550	.....	43,164.00 + 35%	159,550

Schedule Z—If your filing status is **Head of household**

If your taxable income is:		The tax is:	
Over—	But not over—		of the amount over—
\$0	\$10,200	..... 10%	\$0
10,200	38,900	\$1,020.00 + 15%	10,200
38,900	100,500	5,325.00 + 25%	38,900
100,500	162,700	20,725.00 + 28%	100,500
162,700	319,100	38,141.00 + 33%	162,700
319,100	.....	89,753.00 + 35%	319,100