

# Tax Table

## (Form 40NR)

### Based on Taxable Income

This tax table is based on the taxable income shown on line 18 of Form 40NR and the filing status you checked on lines 1, 2, 3, or 4 of your return.

### EXAMPLE:

Mr. and Mrs. Brown are filing a joint return and checked box 2 on their return. Their taxable income on line 18 of Form 40NR is \$23,360. First, they find the \$23,300 - \$23,400 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and the filing status column meet is \$1,088. This is the amount they must write on line 19 of Form 40NR.

If taxable income is —		And you are —	
At least	But less than	Single * Married filing separately * Head of family	Married filing jointly
<b>Your tax is —</b>			
<b>\$23,000</b>			
23,000	23,100	1,113	1,073
23,100	23,200	1,118	1,078
23,200	23,300	1,123	1,083
23,300	23,400	1,128	1,088
23,400	23,500	1,133	1,093



If taxable income is —		And you are —		If taxable income is —		And you are —		If taxable income is —		And you are —					
At least	But less than	Single * Married filing separately * Head of family	Married filing jointly	At least	But less than	Single * Married filing separately * Head of family	Married filing jointly	At least	But less than	Single * Married filing separately * Head of family	Married filing jointly				
Your tax is —				Your tax is —				Your tax is —							
<b>Under \$1,000</b>				<b>4,000</b>				<b>8,000</b>				<b>12,000</b>			
0	50	0	0	4,000	4,100	163	142	8,000	8,100	363	323	12,000	12,100	563	523
50	100	1	1	4,100	4,200	168	146	8,100	8,200	368	328	12,100	12,200	568	528
100	200	3	3	4,200	4,300	173	150	8,200	8,300	373	333	12,200	12,300	573	533
200	300	5	5	4,300	4,400	178	154	8,300	8,400	378	338	12,300	12,400	578	538
300	400	7	7	4,400	4,500	183	158	8,400	8,500	383	343	12,400	12,500	583	543
400	500	9	9	4,500	4,600	188	162	8,500	8,600	388	348	12,500	12,600	588	548
500	600	12	11	4,600	4,700	193	166	8,600	8,700	393	353	12,600	12,700	593	553
600	700	16	13	4,700	4,800	198	170	8,700	8,800	398	358	12,700	12,800	598	558
700	800	20	15	4,800	4,900	203	174	8,800	8,900	403	363	12,800	12,900	603	563
800	900	24	17	4,900	5,000	208	178	8,900	9,000	408	368	12,900	13,000	608	568
900	1,000	28	19	5,000	5,100	213	182	9,000	9,100	413	373	13,000	13,100	613	573
<b>1,000</b>				<b>5,000</b>				<b>9,000</b>				<b>13,000</b>			
1,000	1,100	32	22	5,100	5,200	218	186	9,100	9,200	418	378	13,100	13,200	618	578
1,100	1,200	36	26	5,200	5,300	223	190	9,200	9,300	423	383	13,200	13,300	623	583
1,200	1,300	40	30	5,300	5,400	228	194	9,300	9,400	428	388	13,300	13,400	628	588
1,300	1,400	44	34	5,400	5,500	233	198	9,400	9,500	433	393	13,400	13,500	633	593
1,400	1,500	48	38	5,500	5,600	238	202	9,500	9,600	438	398	13,500	13,600	638	598
1,500	1,600	52	42	5,600	5,700	243	206	9,600	9,700	443	403	13,600	13,700	643	603
1,600	1,700	56	46	5,700	5,800	248	210	9,700	9,800	448	408	13,700	13,800	648	608
1,700	1,800	60	50	5,800	5,900	253	214	9,800	9,900	453	413	13,800	13,900	653	613
1,800	1,900	64	54	5,900	6,000	258	218	9,900	10,000	458	418	13,900	14,000	658	618
1,900	2,000	68	58	6,000	6,100	263	223	10,000	10,100	463	423	14,000	14,100	663	623
<b>2,000</b>				<b>6,000</b>				<b>10,000</b>				<b>14,000</b>			
2,000	2,100	72	62	6,100	6,200	268	228	10,100	10,200	468	428	14,100	14,200	668	628
2,100	2,200	76	66	6,200	6,300	273	233	10,200	10,300	473	433	14,200	14,300	673	633
2,200	2,300	80	70	6,300	6,400	278	238	10,300	10,400	478	438	14,300	14,400	678	638
2,300	2,400	84	74	6,400	6,500	283	243	10,400	10,500	483	443	14,400	14,500	683	643
2,400	2,500	88	78	6,500	6,600	288	248	10,500	10,600	488	448	14,500	14,600	688	648
2,500	2,600	92	82	6,600	6,700	293	253	10,600	10,700	493	453	14,600	14,700	693	653
2,600	2,700	96	86	6,700	6,800	298	258	10,700	10,800	498	458	14,700	14,800	698	658
2,700	2,800	100	90	6,800	6,900	303	263	10,800	10,900	503	463	14,800	14,900	703	663
2,800	2,900	104	94	6,900	7,000	308	268	10,900	11,000	508	468	14,900	15,000	708	668
2,900	3,000	108	98	7,000	7,100	313	273	11,000	11,100	513	473	15,000	15,100	713	673
<b>3,000</b>				<b>7,000</b>				<b>11,000</b>				<b>15,000</b>			
3,000	3,100	113	102	7,100	7,200	318	278	11,100	11,200	518	478	15,100	15,200	718	678
3,100	3,200	118	106	7,200	7,300	323	283	11,200	11,300	523	483	15,200	15,300	723	683
3,200	3,300	123	110	7,300	7,400	328	288	11,300	11,400	528	488	15,300	15,400	728	688
3,300	3,400	128	114	7,400	7,500	333	293	11,400	11,500	533	493	15,400	15,500	733	693
3,400	3,500	133	118	7,500	7,600	338	298	11,500	11,600	538	498	15,500	15,600	738	698
3,500	3,600	138	122	7,600	7,700	343	303	11,600	11,700	543	503	15,600	15,700	743	703
3,600	3,700	143	126	7,700	7,800	348	308	11,700	11,800	548	508	15,700	15,800	748	708
3,700	3,800	148	130	7,800	7,900	353	313	11,800	11,900	553	513	15,800	15,900	753	713
3,800	3,900	153	134	7,900	8,000	358	318	11,900	12,000	558	518	15,900	16,000	758	718
3,900	4,000	158	138												

**Tax Table – Continued**

If taxable income is –		And you are –		If taxable income is –		And you are –		If taxable income is –		And you are –		If taxable income is –		And you are –	
At least	But less than	Single * Married filing separately * Head of family	Married filing jointly	At least	But less than	Single * Married filing separately * Head of family	Married filing jointly	At least	But less than	Single * Married filing separately * Head of family	Married filing jointly	At least	But less than	Single * Married filing separately * Head of family	Married filing jointly
16,000				21,000				26,000				31,000			
16,000	16,100	763	723	21,000	21,100	1,013	973	26,000	26,100	1,263	1,223	31,000	31,100	1,513	1,473
16,100	16,200	768	728	21,100	21,200	1,018	978	26,100	26,200	1,268	1,228	31,100	31,200	1,518	1,478
16,200	16,300	773	733	21,200	21,300	1,023	983	26,200	26,300	1,273	1,233	31,200	31,300	1,523	1,483
16,300	16,400	778	738	21,300	21,400	1,028	988	26,300	26,400	1,278	1,238	31,300	31,400	1,528	1,488
16,400	16,500	783	743	21,400	21,500	1,033	993	26,400	26,500	1,283	1,243	31,400	31,500	1,533	1,493
16,500	16,600	788	748	21,500	21,600	1,038	998	26,500	26,600	1,288	1,248	31,500	31,600	1,538	1,498
16,600	16,700	793	753	21,600	21,700	1,043	1,003	26,600	26,700	1,293	1,253	31,600	31,700	1,543	1,503
16,700	16,800	798	758	21,700	21,800	1,048	1,008	26,700	26,800	1,298	1,258	31,700	31,800	1,548	1,508
16,800	16,900	803	763	21,800	21,900	1,053	1,013	26,800	26,900	1,303	1,263	31,800	31,900	1,553	1,513
16,900	17,000	808	768	21,900	22,000	1,058	1,018	26,900	27,000	1,308	1,268	31,900	32,000	1,558	1,518
17,000				22,000				27,000				32,000			
17,000	17,100	813	773	22,000	22,100	1,063	1,023	27,000	27,100	1,313	1,273	32,000	32,100	1,563	1,523
17,100	17,200	818	778	22,100	22,200	1,068	1,028	27,100	27,200	1,318	1,278	32,100	32,200	1,568	1,528
17,200	17,300	823	783	22,200	22,300	1,073	1,033	27,200	27,300	1,323	1,283	32,200	32,300	1,573	1,533
17,300	17,400	828	788	22,300	22,400	1,078	1,038	27,300	27,400	1,328	1,288	32,300	32,400	1,578	1,538
17,400	17,500	833	793	22,400	22,500	1,083	1,043	27,400	27,500	1,333	1,293	32,400	32,500	1,583	1,543
17,500	17,600	838	798	22,500	22,600	1,088	1,048	27,500	27,600	1,338	1,298	32,500	32,600	1,588	1,548
17,600	17,700	843	803	22,600	22,700	1,093	1,053	27,600	27,700	1,343	1,303	32,600	32,700	1,593	1,553
17,700	17,800	848	808	22,700	22,800	1,098	1,058	27,700	27,800	1,348	1,308	32,700	32,800	1,598	1,558
17,800	17,900	853	813	22,800	22,900	1,103	1,063	27,800	27,900	1,353	1,313	32,800	32,900	1,603	1,563
17,900	18,000	858	818	22,900	23,000	1,108	1,068	27,900	28,000	1,358	1,318	32,900	33,000	1,608	1,568
18,000				23,000				28,000				33,000			
18,000	18,100	863	823	23,000	23,100	1,113	1,073	28,000	28,100	1,363	1,323	33,000	33,100	1,613	1,573
18,100	18,200	868	828	23,100	23,200	1,118	1,078	28,100	28,200	1,368	1,328	33,100	33,200	1,618	1,578
18,200	18,300	873	833	23,200	23,300	1,123	1,083	28,200	28,300	1,373	1,333	33,200	33,300	1,623	1,583
18,300	18,400	878	838	23,300	23,400	1,128	1,088	28,300	28,400	1,378	1,338	33,300	33,400	1,628	1,588
18,400	18,500	883	843	23,400	23,500	1,133	1,093	28,400	28,500	1,383	1,343	33,400	33,500	1,633	1,593
18,500	18,600	888	848	23,500	23,600	1,138	1,098	28,500	28,600	1,388	1,348	33,500	33,600	1,638	1,598
18,600	18,700	893	853	23,600	23,700	1,143	1,103	28,600	28,700	1,393	1,353	33,600	33,700	1,643	1,603
18,700	18,800	898	858	23,700	23,800	1,148	1,108	28,700	28,800	1,398	1,358	33,700	33,800	1,648	1,608
18,800	18,900	903	863	23,800	23,900	1,153	1,113	28,800	28,900	1,403	1,363	33,800	33,900	1,653	1,613
18,900	19,000	908	868	23,900	24,000	1,158	1,118	28,900	29,000	1,408	1,368	33,900	34,000	1,658	1,618
19,000				24,000				29,000				34,000			
19,000	19,100	913	873	24,000	24,100	1,163	1,123	29,000	29,100	1,413	1,373	34,000	34,100	1,663	1,623
19,100	19,200	918	878	24,100	24,200	1,168	1,128	29,100	29,200	1,418	1,378	34,100	34,200	1,668	1,628
19,200	19,300	923	883	24,200	24,300	1,173	1,133	29,200	29,300	1,423	1,383	34,200	34,300	1,673	1,633
19,300	19,400	928	888	24,300	24,400	1,178	1,138	29,300	29,400	1,428	1,388	34,300	34,400	1,678	1,638
19,400	19,500	933	893	24,400	24,500	1,183	1,143	29,400	29,500	1,433	1,393	34,400	34,500	1,683	1,643
19,500	19,600	938	898	24,500	24,600	1,188	1,148	29,500	29,600	1,438	1,398	34,500	34,600	1,688	1,648
19,600	19,700	943	903	24,600	24,700	1,193	1,153	29,600	29,700	1,443	1,403	34,600	34,700	1,693	1,653
19,700	19,800	948	908	24,700	24,800	1,198	1,158	29,700	29,800	1,448	1,408	34,700	34,800	1,698	1,658
19,800	19,900	953	913	24,800	24,900	1,203	1,163	29,800	29,900	1,453	1,413	34,800	34,900	1,703	1,663
19,900	20,000	958	918	24,900	25,000	1,208	1,168	29,900	30,000	1,458	1,418	34,900	35,000	1,708	1,668
20,000				25,000				30,000				35,000			
20,000	20,100	963	923	25,000	25,100	1,213	1,173	30,000	30,100	1,463	1,423	35,000	35,100	1,713	1,673
20,100	20,200	968	928	25,100	25,200	1,218	1,178	30,100	30,200	1,468	1,428	35,100	35,200	1,718	1,678
20,200	20,300	973	933	25,200	25,300	1,223	1,183	30,200	30,300	1,473	1,433	35,200	35,300	1,723	1,683
20,300	20,400	978	938	25,300	25,400	1,228	1,188	30,300	30,400	1,478	1,438	35,300	35,400	1,728	1,688
20,400	20,500	983	943	25,400	25,500	1,233	1,193	30,400	30,500	1,483	1,443	35,400	35,500	1,733	1,693
20,500	20,600	988	948	25,500	25,600	1,238	1,198	30,500	30,600	1,488	1,448	35,500	35,600	1,738	1,698
20,600	20,700	993	953	25,600	25,700	1,243	1,203	30,600	30,700	1,493	1,453	35,600	35,700	1,743	1,703
20,700	20,800	998	958	25,700	25,800	1,248	1,208	30,700	30,800	1,498	1,458	35,700	35,800	1,748	1,708
20,800	20,900	1,003	963	25,800	25,900	1,253	1,213	30,800	30,900	1,503	1,463	35,800	35,900	1,753	1,713
20,900	21,000	1,008	968	25,900	26,000	1,258	1,218	30,900	31,000	1,508	1,468	35,900	36,000	1,758	1,718







**Tax Table – Continued**

If taxable income is –		And you are –		If taxable income is –		And you are –		If taxable income is –		And you are –		If taxable income is –		And you are –	
At least	But less than	Single *	Married filing jointly	At least	But less than	Single *	Married filing jointly	At least	But less than	Single *	Married filing jointly	At least	But less than	Single *	Married filing jointly
96,000		<b>Your tax is –</b>		97,000		<b>Your tax is –</b>		98,000		<b>Your tax is –</b>		99,000		<b>Your tax is –</b>	
96,000	96,100	4,763	4,723	97,000	97,100	4,813	4,773	98,000	98,100	4,863	4,823	99,000	99,100	4,913	4,873
96,100	96,200	4,768	4,728	97,100	97,200	4,818	4,778	98,100	98,200	4,868	4,828	99,100	99,200	4,918	4,878
96,200	96,300	4,773	4,733	97,200	97,300	4,823	4,783	98,200	98,300	4,873	4,833	99,200	99,300	4,923	4,883
96,300	96,400	4,778	4,738	97,300	97,400	4,828	4,788	98,300	98,400	4,878	4,838	99,300	99,400	4,928	4,888
96,400	96,500	4,783	4,743	97,400	97,500	4,833	4,793	98,400	98,500	4,883	4,843	99,400	99,500	4,933	4,893
96,500	96,600	4,788	4,748	97,500	97,600	4,838	4,798	98,500	98,600	4,888	4,848	99,500	99,600	4,938	4,898
96,600	96,700	4,793	4,753	97,600	97,700	4,843	4,803	98,600	98,700	4,893	4,853	99,600	99,700	4,943	4,903
96,700	96,800	4,798	4,758	97,700	97,800	4,848	4,808	98,700	98,800	4,898	4,858	99,700	99,800	4,948	4,908
96,800	96,900	4,803	4,763	97,800	97,900	4,853	4,813	98,800	98,900	4,903	4,863	99,800	99,900	4,953	4,913
96,900	97,000	4,808	4,768	97,900	98,000	4,858	4,818	98,900	99,000	4,908	4,868	99,900	100,000	4,958	4,918

**Over \$100,000.00**

If taxable income is over \$100,000, use the following worksheet to figure your tax.

- Single
- Married filing separately
- Head of family

1 Enter taxable income . . \_\_\_\_\_

2 Less . . . . . – 100,000.00

3 Subtract line 2 from line 1 . . . . . \_\_\_\_\_

4 Multiply line 3 by .05 . . x \_\_\_\_\_ .05

5 Enter result here . . . . . \_\_\_\_\_

6 Plus . . . . . + 4,958.00

7 Add lines 5 and 6.

**Your tax is** . . . . . ► \_\_\_\_\_

- Married filing jointly

1 Enter taxable income . . \_\_\_\_\_

2 Less . . . . . – 100,000.00

3 Subtract line 2 from line 1 . . . . . \_\_\_\_\_

4 Multiply line 3 by .05 . . x \_\_\_\_\_ .05

5 Enter result here . . . . . \_\_\_\_\_

6 Plus . . . . . + 4,918.00

7 Add lines 5 and 6.

**Your tax is** . . . . . ► \_\_\_\_\_