

1998 Tax Table

Use if your taxable income is less than \$100,000.
If \$100,000 or more, use the Tax Rate Schedules.

Example. Mr. and Mrs. Brown are filing a joint return. Their taxable income on line 39 of Form 1040 is \$25,300. First, they find the \$25,300–25,350 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and filing status column meet is \$3,799. This is the tax amount they should enter on line 40 of their Form 1040.

Sample Table

At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household
Your tax is—					
25,200	25,250	3,784	3,784	4,310	3,784
25,250	25,300	3,791	3,791	4,324	3,791
25,300	25,350	3,799	<u>3,799</u>	4,338	3,799
25,350	25,400	3,810	3,806	4,352	3,806

If line 39 (taxable income) is—		And you are—				If line 39 (taxable income) is—		And you are—				If line 39 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household
Your tax is—		Your tax is—				Your tax is—		Your tax is—				Your tax is—		Your tax is—			
0	5	0	0	0	0	1,300	1,325	197	197	197	197	2,700	2,725	407	407	407	407
5	15	2	2	2	2	1,325	1,350	201	201	201	201	2,725	2,750	411	411	411	411
15	25	3	3	3	3	1,350	1,375	204	204	204	204	2,750	2,775	414	414	414	414
25	50	6	6	6	6	1,375	1,400	208	208	208	208	2,775	2,800	418	418	418	418
50	75	9	9	9	9	1,400	1,425	212	212	212	212	2,800	2,825	422	422	422	422
75	100	13	13	13	13	1,425	1,450	216	216	216	216	2,825	2,850	426	426	426	426
100	125	17	17	17	17	1,450	1,475	219	219	219	219	2,850	2,875	429	429	429	429
125	150	21	21	21	21	1,475	1,500	223	223	223	223	2,875	2,900	433	433	433	433
150	175	24	24	24	24	1,500	1,525	227	227	227	227	2,900	2,925	437	437	437	437
175	200	28	28	28	28	1,525	1,550	231	231	231	231	2,925	2,950	441	441	441	441
200	225	32	32	32	32	1,550	1,575	234	234	234	234	2,950	2,975	444	444	444	444
225	250	36	36	36	36	1,575	1,600	238	238	238	238	2,975	3,000	448	448	448	448
250	275	39	39	39	39	1,600	1,625	242	242	242	242	3,000					
275	300	43	43	43	43	1,625	1,650	246	246	246	246	3,000	3,050	454	454	454	454
300	325	47	47	47	47	1,650	1,675	249	249	249	249	3,050	3,100	461	461	461	461
325	350	51	51	51	51	1,675	1,700	253	253	253	253	3,100	3,150	469	469	469	469
350	375	54	54	54	54	1,700	1,725	257	257	257	257	3,150	3,200	476	476	476	476
375	400	58	58	58	58	1,725	1,750	261	261	261	261	3,200	3,250	484	484	484	484
400	425	62	62	62	62	1,750	1,775	264	264	264	264	3,250	3,300	491	491	491	491
425	450	66	66	66	66	1,775	1,800	268	268	268	268	3,300	3,350	499	499	499	499
450	475	69	69	69	69	1,800	1,825	272	272	272	272	3,350	3,400	506	506	506	506
475	500	73	73	73	73	1,825	1,850	276	276	276	276	3,400	3,450	514	514	514	514
500	525	77	77	77	77	1,850	1,875	279	279	279	279	3,450	3,500	521	521	521	521
525	550	81	81	81	81	1,875	1,900	283	283	283	283	3,500	3,550	529	529	529	529
550	575	84	84	84	84	1,900	1,925	287	287	287	287	3,550	3,600	536	536	536	536
575	600	88	88	88	88	1,925	1,950	291	291	291	291	3,600	3,650	544	544	544	544
600	625	92	92	92	92	1,950	1,975	294	294	294	294	3,650	3,700	551	551	551	551
625	650	96	96	96	96	1,975	2,000	298	298	298	298	3,700	3,750	559	559	559	559
650	675	99	99	99	99	2,000						3,750	3,800	566	566	566	566
675	700	103	103	103	103	2,000	2,025	302	302	302	302	3,800	3,850	574	574	574	574
700	725	107	107	107	107	2,025	2,050	306	306	306	306	3,850	3,900	581	581	581	581
725	750	111	111	111	111	2,050	2,075	309	309	309	309	3,900	3,950	589	589	589	589
750	775	114	114	114	114	2,075	2,100	313	313	313	313	3,950	4,000	596	596	596	596
775	800	118	118	118	118	2,100	2,125	317	317	317	317	4,000					
800	825	122	122	122	122	2,125	2,150	321	321	321	321	4,000	4,050	604	604	604	604
825	850	126	126	126	126	2,150	2,175	324	324	324	324	4,050	4,100	611	611	611	611
850	875	129	129	129	129	2,175	2,200	328	328	328	328	4,100	4,150	619	619	619	619
875	900	133	133	133	133	2,200	2,225	332	332	332	332	4,150	4,200	626	626	626	626
900	925	137	137	137	137	2,225	2,250	336	336	336	336	4,200	4,250	634	634	634	634
925	950	141	141	141	141	2,250	2,275	339	339	339	339	4,250	4,300	641	641	641	641
950	975	144	144	144	144	2,275	2,300	343	343	343	343	4,300	4,350	649	649	649	649
975	1,000	148	148	148	148	2,300	2,325	347	347	347	347	4,350	4,400	656	656	656	656
1,000						2,325	2,350	351	351	351	351	4,400	4,450	664	664	664	664
1,000	1,025	152	152	152	152	2,350	2,375	354	354	354	354	4,450	4,500	671	671	671	671
1,025	1,050	156	156	156	156	2,375	2,400	358	358	358	358	4,500	4,550	679	679	679	679
1,050	1,075	159	159	159	159	2,400	2,425	362	362	362	362	4,550	4,600	686	686	686	686
1,075	1,100	163	163	163	163	2,425	2,450	366	366	366	366	4,600	4,650	694	694	694	694
1,100	1,125	167	167	167	167	2,450	2,475	369	369	369	369	4,650	4,700	701	701	701	701
1,125	1,150	171	171	171	171	2,475	2,500	373	373	373	373	4,700	4,750	709	709	709	709
1,150	1,175	174	174	174	174	2,500	2,525	377	377	377	377	4,750	4,800	716	716	716	716
1,175	1,200	178	178	178	178	2,525	2,550	381	381	381	381	4,800	4,850	724	724	724	724
1,200	1,225	182	182	182	182	2,550	2,575	384	384	384	384	4,850	4,900	731	731	731	731
1,225	1,250	186	186	186	186	2,575	2,600	388	388	388	388	4,900	4,950	739	739	739	739
1,250	1,275	189	189	189	189	2,600	2,625	392	392	392	392	4,950	5,000	746	746	746	746
1,275	1,300	193	193	193	193	2,625	2,650	396	396	396	396						
						2,650	2,675	399	399	399	399						
						2,675	2,700	403	403	403	403						

Continued on next page

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

1998 Tax Table—Continued

If line 39 (taxable income) is—		And you are—				If line 39 (taxable income) is—		And you are—				If line 39 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
68,000						71,000						74,000					
68,000	68,050	15,950	13,542	16,801	14,634	71,000	71,050	16,880	14,382	17,731	15,474	74,000	74,050	17,810	15,222	18,661	16,314
68,050	68,100	15,966	13,556	16,816	14,648	71,050	71,100	16,896	14,396	17,746	15,488	74,050	74,100	17,826	15,236	18,676	16,328
68,100	68,150	15,981	13,570	16,832	14,662	71,100	71,150	16,911	14,410	17,762	15,502	74,100	74,150	17,841	15,250	18,692	16,342
68,150	68,200	15,997	13,584	16,847	14,676	71,150	71,200	16,927	14,424	17,777	15,516	74,150	74,200	17,857	15,264	18,707	16,356
68,200	68,250	16,012	13,598	16,863	14,690	71,200	71,250	16,942	14,438	17,793	15,530	74,200	74,250	17,872	15,278	18,723	16,370
68,250	68,300	16,028	13,612	16,878	14,704	71,250	71,300	16,958	14,452	17,808	15,544	74,250	74,300	17,888	15,292	18,738	16,384
68,300	68,350	16,043	13,626	16,894	14,718	71,300	71,350	16,973	14,466	17,824	15,558	74,300	74,350	17,903	15,306	18,754	16,398
68,350	68,400	16,059	13,640	16,909	14,732	71,350	71,400	16,989	14,480	17,839	15,572	74,350	74,400	17,919	15,320	18,769	16,412
68,400	68,450	16,074	13,654	16,925	14,746	71,400	71,450	17,004	14,494	17,855	15,586	74,400	74,450	17,934	15,334	18,785	16,426
68,450	68,500	16,090	13,668	16,940	14,760	71,450	71,500	17,020	14,508	17,870	15,600	74,450	74,500	17,950	15,348	18,800	16,440
68,500	68,550	16,105	13,682	16,956	14,774	71,500	71,550	17,035	14,522	17,886	15,614	74,500	74,550	17,965	15,362	18,816	16,454
68,550	68,600	16,121	13,696	16,971	14,788	71,550	71,600	17,051	14,536	17,901	15,628	74,550	74,600	17,981	15,376	18,831	16,468
68,600	68,650	16,136	13,710	16,987	14,802	71,600	71,650	17,066	14,550	17,917	15,642	74,600	74,650	17,996	15,390	18,847	16,482
68,650	68,700	16,152	13,724	17,002	14,816	71,650	71,700	17,082	14,564	17,932	15,656	74,650	74,700	18,012	15,404	18,862	16,496
68,700	68,750	16,167	13,738	17,018	14,830	71,700	71,750	17,097	14,578	17,948	15,670	74,700	74,750	18,027	15,418	18,878	16,510
68,750	68,800	16,183	13,752	17,033	14,844	71,750	71,800	17,113	14,592	17,963	15,684	74,750	74,800	18,043	15,432	18,893	16,524
68,800	68,850	16,198	13,766	17,049	14,858	71,800	71,850	17,128	14,606	17,979	15,698	74,800	74,850	18,058	15,446	18,909	16,538
68,850	68,900	16,214	13,780	17,064	14,872	71,850	71,900	17,144	14,620	17,994	15,712	74,850	74,900	18,074	15,460	18,924	16,552
68,900	68,950	16,229	13,794	17,080	14,886	71,900	71,950	17,159	14,634	18,010	15,726	74,900	74,950	18,089	15,474	18,940	16,566
68,950	69,000	16,245	13,808	17,095	14,900	71,950	72,000	17,175	14,648	18,025	15,740	74,950	75,000	18,105	15,488	18,955	16,580
69,000						72,000						75,000					
69,000	69,050	16,260	13,822	17,111	14,914	72,000	72,050	17,190	14,662	18,041	15,754	75,000	75,050	18,120	15,502	18,971	16,594
69,050	69,100	16,276	13,836	17,126	14,928	72,050	72,100	17,206	14,676	18,056	15,768	75,050	75,100	18,136	15,516	18,986	16,608
69,100	69,150	16,291	13,850	17,142	14,942	72,100	72,150	17,221	14,690	18,072	15,782	75,100	75,150	18,151	15,530	19,002	16,622
69,150	69,200	16,307	13,864	17,157	14,956	72,150	72,200	17,237	14,704	18,087	15,796	75,150	75,200	18,167	15,544	19,017	16,636
69,200	69,250	16,322	13,878	17,173	14,970	72,200	72,250	17,252	14,718	18,103	15,810	75,200	75,250	18,182	15,558	19,033	16,650
69,250	69,300	16,338	13,892	17,188	14,984	72,250	72,300	17,268	14,732	18,118	15,824	75,250	75,300	18,198	15,572	19,048	16,664
69,300	69,350	16,353	13,906	17,204	14,998	72,300	72,350	17,283	14,746	18,134	15,838	75,300	75,350	18,213	15,586	19,064	16,678
69,350	69,400	16,369	13,920	17,219	15,012	72,350	72,400	17,299	14,760	18,149	15,852	75,350	75,400	18,229	15,600	19,079	16,692
69,400	69,450	16,384	13,934	17,235	15,026	72,400	72,450	17,314	14,774	18,165	15,866	75,400	75,450	18,244	15,614	19,095	16,706
69,450	69,500	16,400	13,948	17,250	15,040	72,450	72,500	17,330	14,788	18,180	15,880	75,450	75,500	18,260	15,628	19,110	16,720
69,500	69,550	16,415	13,962	17,266	15,054	72,500	72,550	17,345	14,802	18,196	15,894	75,500	75,550	18,275	15,642	19,126	16,734
69,550	69,600	16,431	13,976	17,281	15,068	72,550	72,600	17,361	14,816	18,211	15,908	75,550	75,600	18,291	15,656	19,141	16,748
69,600	69,650	16,446	13,990	17,297	15,082	72,600	72,650	17,376	14,830	18,227	15,922	75,600	75,650	18,306	15,670	19,157	16,762
69,650	69,700	16,462	14,004	17,312	15,096	72,650	72,700	17,392	14,844	18,242	15,936	75,650	75,700	18,322	15,684	19,172	16,776
69,700	69,750	16,477	14,018	17,328	15,110	72,700	72,750	17,407	14,858	18,258	15,950	75,700	75,750	18,337	15,698	19,188	16,790
69,750	69,800	16,493	14,032	17,343	15,124	72,750	72,800	17,423	14,872	18,273	15,964	75,750	75,800	18,353	15,712	19,203	16,804
69,800	69,850	16,508	14,046	17,359	15,138	72,800	72,850	17,438	14,886	18,289	15,978	75,800	75,850	18,368	15,726	19,219	16,818
69,850	69,900	16,524	14,060	17,374	15,152	72,850	72,900	17,454	14,900	18,304	15,992	75,850	75,900	18,384	15,740	19,234	16,832
69,900	69,950	16,539	14,074	17,390	15,166	72,900	72,950	17,469	14,914	18,320	16,006	75,900	75,950	18,399	15,754	19,250	16,846
69,950	70,000	16,555	14,088	17,405	15,180	72,950	73,000	17,485	14,928	18,335	16,020	75,950	76,000	18,415	15,768	19,265	16,860
70,000						73,000						76,000					
70,000	70,050	16,570	14,102	17,421	15,194	73,000	73,050	17,500	14,942	18,351	16,034	76,000	76,050	18,430	15,782	19,281	16,874
70,050	70,100	16,586	14,116	17,436	15,208	73,050	73,100	17,516	14,956	18,366	16,048	76,050	76,100	18,446	15,796	19,296	16,888
70,100	70,150	16,601	14,130	17,452	15,222	73,100	73,150	17,531	14,970	18,382	16,062	76,100	76,150	18,461	15,810	19,312	16,902
70,150	70,200	16,617	14,144	17,467	15,236	73,150	73,200	17,547	14,984	18,397	16,076	76,150	76,200	18,477	15,824	19,327	16,916
70,200	70,250	16,632	14,158	17,483	15,250	73,200	73,250	17,562	14,998	18,413	16,090	76,200	76,250	18,492	15,838	19,343	16,930
70,250	70,300	16,648	14,172	17,498	15,264	73,250	73,300	17,578	15,012	18,428	16,104	76,250	76,300	18,508	15,852	19,358	16,944
70,300	70,350	16,663	14,186	17,514	15,278	73,300	73,350	17,593	15,026	18,444	16,118	76,300	76,350	18,523	15,866	19,374	16,958
70,350	70,400	16,679	14,200	17,529	15,292	73,350	73,400	17,609	15,040	18,459	16,132	76,350	76,400	18,539	15,880	19,389	16,972
70,400	70,450	16,694	14,214	17,545	15,306	73,400	73,450	17,624	15,054	18,475	16,146	76,400	76,450	18,554	15,894	19,405	16,986
70,450	70,500	16,710	14,228	17,560	15,320	73,450	73,500	17,640	15,068	18,490	16,160	76,450	76,500	18,570	15,908	19,420	17,000
70,500	70,550	16,725	14,242	17,576	15,334	73,500	73,550	17,655	15,082	18,506	16,174	76,500	76,550	18,585	15,922	19,436	17,014
70,550	70,600	16,741	14,256	17,591	15,348	73,550	73,600	17,671	15,096	18,521	16,188	76,550	76,600	18,601	15,936	19,451	17,028
70,600	70,650	16,756	14,270	17,607	15,362	73,600	73,650	17,686	15,110	18,537	16,202	76,600	76,650	18,616	15,950	19,467	17,042
70,650	70,700	16,772	14,284	17,622	15,376	73,650	73,700	17,702	15,124	18,552	16,216	76,650	76,700	18,632	15,964	19,482	17,056
70,700	70,750	16,787	14,298	17,638	15,390	73,700	73,750	17,717	15,138	18,568	16,230	76,700	76,750	18,647	15,978	19,498	17,070
70,750	70,800	16,803	14,312	17,653	15,404	73,750	73,800	17,733	15,152	18,583	16,244	76,750	76,800	18,663	15,992	19,513	17,084
70,800	70,850	16,818</															

1998 Tax Table—Continued

If line 39 (taxable income) is—		And you are—				If line 39 (taxable income) is—		And you are—				If line 39 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
77,000						80,000						83,000					
77,000	77,050	18,740	16,062	19,591	17,154	80,000	80,050	19,670	16,902	20,623	17,994	83,000	83,050	20,600	17,742	21,703	18,834
77,050	77,100	18,756	16,076	19,606	17,168	80,050	80,100	19,686	16,916	20,641	18,008	83,050	83,100	20,616	17,756	21,721	18,848
77,100	77,150	18,771	16,090	19,622	17,182	80,100	80,150	19,701	16,930	20,659	18,022	83,100	83,150	20,631	17,770	21,739	18,862
77,150	77,200	18,787	16,104	19,637	17,196	80,150	80,200	19,717	16,944	20,677	18,036	83,150	83,200	20,647	17,784	21,757	18,876
77,200	77,250	18,802	16,118	19,653	17,210	80,200	80,250	19,732	16,958	20,695	18,050	83,200	83,250	20,662	17,798	21,775	18,890
77,250	77,300	18,818	16,132	19,668	17,224	80,250	80,300	19,748	16,972	20,713	18,064	83,250	83,300	20,678	17,812	21,793	18,904
77,300	77,350	18,833	16,146	19,684	17,238	80,300	80,350	19,763	16,986	20,731	18,078	83,300	83,350	20,693	17,826	21,811	18,918
77,350	77,400	18,849	16,160	19,699	17,252	80,350	80,400	19,779	17,000	20,749	18,092	83,350	83,400	20,709	17,840	21,829	18,932
77,400	77,450	18,864	16,174	19,715	17,266	80,400	80,450	19,794	17,014	20,767	18,106	83,400	83,450	20,724	17,854	21,847	18,946
77,450	77,500	18,880	16,188	19,730	17,280	80,450	80,500	19,810	17,028	20,785	18,120	83,450	83,500	20,740	17,868	21,865	18,960
77,500	77,550	18,895	16,202	19,746	17,294	80,500	80,550	19,825	17,042	20,803	18,134	83,500	83,550	20,755	17,882	21,883	18,974
77,550	77,600	18,911	16,216	19,761	17,308	80,550	80,600	19,841	17,056	20,821	18,148	83,550	83,600	20,771	17,896	21,901	18,988
77,600	77,650	18,926	16,230	19,777	17,322	80,600	80,650	19,856	17,070	20,839	18,162	83,600	83,650	20,786	17,910	21,919	19,002
77,650	77,700	18,942	16,244	19,792	17,336	80,650	80,700	19,872	17,084	20,857	18,176	83,650	83,700	20,802	17,924	21,937	19,016
77,700	77,750	18,957	16,258	19,808	17,350	80,700	80,750	19,887	17,098	20,875	18,190	83,700	83,750	20,817	17,938	21,955	19,030
77,750	77,800	18,973	16,272	19,823	17,364	80,750	80,800	19,903	17,112	20,893	18,204	83,750	83,800	20,833	17,952	21,973	19,044
77,800	77,850	18,988	16,286	19,839	17,378	80,800	80,850	19,918	17,126	20,911	18,218	83,800	83,850	20,848	17,966	21,991	19,058
77,850	77,900	19,004	16,300	19,854	17,392	80,850	80,900	19,934	17,140	20,929	18,232	83,850	83,900	20,864	17,980	22,009	19,072
77,900	77,950	19,019	16,314	19,870	17,406	80,900	80,950	19,949	17,154	20,947	18,246	83,900	83,950	20,879	17,994	22,027	19,086
77,950	78,000	19,035	16,328	19,885	17,420	80,950	81,000	19,965	17,168	20,965	18,260	83,950	84,000	20,895	18,008	22,045	19,100
78,000						81,000						84,000					
78,000	78,050	19,050	16,342	19,903	17,434	81,000	81,050	19,980	17,182	20,983	18,274	84,000	84,050	20,910	18,022	22,063	19,114
78,050	78,100	19,066	16,356	19,921	17,448	81,050	81,100	19,996	17,196	21,001	18,288	84,050	84,100	20,926	18,036	22,081	19,128
78,100	78,150	19,081	16,370	19,939	17,462	81,100	81,150	20,011	17,210	21,019	18,302	84,100	84,150	20,941	18,050	22,099	19,142
78,150	78,200	19,097	16,384	19,957	17,476	81,150	81,200	20,027	17,224	21,037	18,316	84,150	84,200	20,957	18,064	22,117	19,156
78,200	78,250	19,112	16,398	19,975	17,490	81,200	81,250	20,042	17,238	21,055	18,330	84,200	84,250	20,972	18,078	22,135	19,170
78,250	78,300	19,128	16,412	19,993	17,504	81,250	81,300	20,058	17,252	21,073	18,344	84,250	84,300	20,988	18,092	22,153	19,184
78,300	78,350	19,143	16,426	20,011	17,518	81,300	81,350	20,073	17,266	21,091	18,358	84,300	84,350	21,003	18,106	22,171	19,198
78,350	78,400	19,159	16,440	20,029	17,532	81,350	81,400	20,089	17,280	21,109	18,372	84,350	84,400	21,019	18,120	22,189	19,212
78,400	78,450	19,174	16,454	20,047	17,546	81,400	81,450	20,104	17,294	21,127	18,386	84,400	84,450	21,034	18,134	22,207	19,226
78,450	78,500	19,190	16,468	20,065	17,560	81,450	81,500	20,120	17,308	21,145	18,400	84,450	84,500	21,050	18,148	22,225	19,240
78,500	78,550	19,205	16,482	20,083	17,574	81,500	81,550	20,135	17,322	21,163	18,414	84,500	84,550	21,065	18,162	22,243	19,254
78,550	78,600	19,221	16,496	20,101	17,588	81,550	81,600	20,151	17,336	21,181	18,428	84,550	84,600	21,081	18,176	22,261	19,268
78,600	78,650	19,236	16,510	20,119	17,602	81,600	81,650	20,166	17,350	21,199	18,442	84,600	84,650	21,096	18,190	22,279	19,282
78,650	78,700	19,252	16,524	20,137	17,616	81,650	81,700	20,182	17,364	21,217	18,456	84,650	84,700	21,112	18,204	22,297	19,296
78,700	78,750	19,267	16,538	20,155	17,630	81,700	81,750	20,197	17,378	21,235	18,470	84,700	84,750	21,127	18,218	22,315	19,310
78,750	78,800	19,283	16,552	20,173	17,644	81,750	81,800	20,213	17,392	21,253	18,484	84,750	84,800	21,143	18,232	22,333	19,324
78,800	78,850	19,298	16,566	20,191	17,658	81,800	81,850	20,228	17,406	21,271	18,498	84,800	84,850	21,158	18,246	22,351	19,338
78,850	78,900	19,314	16,580	20,209	17,672	81,850	81,900	20,244	17,420	21,289	18,512	84,850	84,900	21,174	18,260	22,369	19,352
78,900	78,950	19,329	16,594	20,227	17,686	81,900	81,950	20,259	17,434	21,307	18,526	84,900	84,950	21,189	18,274	22,387	19,366
78,950	79,000	19,345	16,608	20,245	17,700	81,950	82,000	20,275	17,448	21,325	18,540	84,950	85,000	21,205	18,288	22,405	19,380
79,000						82,000						85,000					
79,000	79,050	19,360	16,622	20,263	17,714	82,000	82,050	20,290	17,462	21,343	18,554	85,000	85,050	21,220	18,302	22,423	19,394
79,050	79,100	19,376	16,636	20,281	17,728	82,050	82,100	20,306	17,476	21,361	18,568	85,050	85,100	21,236	18,316	22,441	19,408
79,100	79,150	19,391	16,650	20,299	17,742	82,100	82,150	20,321	17,490	21,379	18,582	85,100	85,150	21,251	18,330	22,459	19,422
79,150	79,200	19,407	16,664	20,317	17,756	82,150	82,200	20,337	17,504	21,397	18,596	85,150	85,200	21,267	18,344	22,477	19,436
79,200	79,250	19,422	16,678	20,335	17,770	82,200	82,250	20,352	17,518	21,415	18,610	85,200	85,250	21,282	18,358	22,495	19,450
79,250	79,300	19,438	16,692	20,353	17,784	82,250	82,300	20,368	17,532	21,433	18,624	85,250	85,300	21,298	18,372	22,513	19,464
79,300	79,350	19,453	16,706	20,371	17,798	82,300	82,350	20,383	17,546	21,451	18,638	85,300	85,350	21,313	18,386	22,531	19,478
79,350	79,400	19,469	16,720	20,389	17,812	82,350	82,400	20,399	17,560	21,469	18,652	85,350	85,400	21,329	18,400	22,549	19,492
79,400	79,450	19,484	16,734	20,407	17,826	82,400	82,450	20,414	17,574	21,487	18,666	85,400	85,450	21,344	18,414	22,567	19,506
79,450	79,500	19,500	16,748	20,425	17,840	82,450	82,500	20,430	17,588	21,505	18,680	85,450	85,500	21,360	18,428	22,585	19,520
79,500	79,550	19,515	16,762	20,443	17,854	82,500	82,550	20,445	17,602	21,523	18,694	85,500	85,550	21,375	18,442	22,603	19,534
79,550	79,600	19,531	16,776	20,461	17,868	82,550	82,600	20,461	17,616	21,541	18,708	85,550	85,600	21,391	18,456	22,621	19,548
79,600	79,650	19,546	16,790	20,479	17,882	82,600	82,650	20,476	17,630	21,559	18,722	85,600	85,650	21,406	18,470	22,639	19,562
79,650	79,700	19,562	16,804	20,497	17,896	82,650	82,700	20,492	17,644	21,577	18,736	85,650	85,700	21,422	18,484	22,657	19,576
79,700	79,750	19,577	16,818	20,515	17,910	82,700	82,750	20,507	17,658	21,595	18,750	85,700	85,750	21,437	18,498	22,675	19,590
79,750	79,800	19,593	16,832	20,533	17,924	82,750	82,800	20,523	17,672	21,613	18,764	85,750	85,800	21,453	18,512	22,693	19,604
79,800	79,850	19,608</															

1998 Tax Table—Continued

If line 39 (taxable income) is—		And you are—				If line 39 (taxable income) is—		And you are—				If line 39 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
86,000						89,000						92,000					
86,000	86,050	21,530	18,582	22,783	19,674	89,000	89,050	22,460	19,422	23,863	20,553	92,000	92,050	23,390	20,262	24,943	21,483
86,050	86,100	21,546	18,596	22,801	19,688	89,050	89,100	22,476	19,436	23,881	20,569	92,050	92,100	23,406	20,276	24,961	21,499
86,100	86,150	21,561	18,610	22,819	19,702	89,100	89,150	22,491	19,450	23,899	20,584	92,100	92,150	23,421	20,290	24,979	21,514
86,150	86,200	21,577	18,624	22,837	19,716	89,150	89,200	22,507	19,464	23,917	20,600	92,150	92,200	23,437	20,304	24,997	21,530
86,200	86,250	21,592	18,638	22,855	19,730	89,200	89,250	22,522	19,478	23,935	20,615	92,200	92,250	23,452	20,318	25,015	21,545
86,250	86,300	21,608	18,652	22,873	19,744	89,250	89,300	22,538	19,492	23,953	20,631	92,250	92,300	23,468	20,332	25,033	21,561
86,300	86,350	21,623	18,666	22,891	19,758	89,300	89,350	22,553	19,506	23,971	20,646	92,300	92,350	23,483	20,346	25,051	21,576
86,350	86,400	21,639	18,680	22,909	19,772	89,350	89,400	22,569	19,520	23,989	20,662	92,350	92,400	23,499	20,360	25,069	21,592
86,400	86,450	21,654	18,694	22,927	19,786	89,400	89,450	22,584	19,534	24,007	20,677	92,400	92,450	23,514	20,374	25,087	21,607
86,450	86,500	21,670	18,708	22,945	19,800	89,450	89,500	22,600	19,548	24,025	20,693	92,450	92,500	23,530	20,388	25,105	21,623
86,500	86,550	21,685	18,722	22,963	19,814	89,500	89,550	22,615	19,562	24,043	20,708	92,500	92,550	23,545	20,402	25,123	21,638
86,550	86,600	21,701	18,736	22,981	19,828	89,550	89,600	22,631	19,576	24,061	20,724	92,550	92,600	23,561	20,416	25,141	21,654
86,600	86,650	21,716	18,750	22,999	19,842	89,600	89,650	22,646	19,590	24,079	20,739	92,600	92,650	23,576	20,430	25,159	21,669
86,650	86,700	21,732	18,764	23,017	19,856	89,650	89,700	22,662	19,604	24,097	20,755	92,650	92,700	23,592	20,444	25,177	21,685
86,700	86,750	21,747	18,778	23,035	19,870	89,700	89,750	22,677	19,618	24,115	20,770	92,700	92,750	23,607	20,458	25,195	21,700
86,750	86,800	21,763	18,792	23,053	19,884	89,750	89,800	22,693	19,632	24,133	20,786	92,750	92,800	23,623	20,472	25,213	21,716
86,800	86,850	21,778	18,806	23,071	19,898	89,800	89,850	22,708	19,646	24,151	20,801	92,800	92,850	23,638	20,486	25,231	21,731
86,850	86,900	21,794	18,820	23,089	19,912	89,850	89,900	22,724	19,660	24,169	20,817	92,850	92,900	23,654	20,500	25,249	21,747
86,900	86,950	21,809	18,834	23,107	19,926	89,900	89,950	22,739	19,674	24,187	20,832	92,900	92,950	23,669	20,514	25,267	21,762
86,950	87,000	21,825	18,848	23,125	19,940	89,950	90,000	22,755	19,688	24,205	20,848	92,950	93,000	23,685	20,528	25,285	21,778
87,000						90,000						93,000					
87,000	87,050	21,840	18,862	23,143	19,954	90,000	90,050	22,770	19,702	24,223	20,863	93,000	93,050	23,700	20,542	25,303	21,793
87,050	87,100	21,856	18,876	23,161	19,968	90,050	90,100	22,786	19,716	24,241	20,879	93,050	93,100	23,716	20,556	25,321	21,809
87,100	87,150	21,871	18,890	23,179	19,982	90,100	90,150	22,801	19,730	24,259	20,894	93,100	93,150	23,731	20,570	25,339	21,824
87,150	87,200	21,887	18,904	23,197	19,996	90,150	90,200	22,817	19,744	24,277	20,910	93,150	93,200	23,747	20,584	25,357	21,840
87,200	87,250	21,902	18,918	23,215	20,010	90,200	90,250	22,832	19,758	24,295	20,925	93,200	93,250	23,762	20,598	25,375	21,855
87,250	87,300	21,918	18,932	23,233	20,024	90,250	90,300	22,848	19,772	24,313	20,941	93,250	93,300	23,778	20,612	25,393	21,871
87,300	87,350	21,933	18,946	23,251	20,038	90,300	90,350	22,863	19,786	24,331	20,956	93,300	93,350	23,793	20,626	25,411	21,886
87,350	87,400	21,949	18,960	23,269	20,052	90,350	90,400	22,879	19,800	24,349	20,972	93,350	93,400	23,809	20,640	25,429	21,902
87,400	87,450	21,964	18,974	23,287	20,066	90,400	90,450	22,894	19,814	24,367	20,987	93,400	93,450	23,824	20,654	25,447	21,917
87,450	87,500	21,980	18,988	23,305	20,080	90,450	90,500	22,910	19,828	24,385	21,003	93,450	93,500	23,840	20,668	25,465	21,933
87,500	87,550	21,995	19,002	23,323	20,094	90,500	90,550	22,925	19,842	24,403	21,018	93,500	93,550	23,855	20,682	25,483	21,948
87,550	87,600	22,011	19,016	23,341	20,108	90,550	90,600	22,941	19,856	24,421	21,034	93,550	93,600	23,871	20,696	25,501	21,964
87,600	87,650	22,026	19,030	23,359	20,122	90,600	90,650	22,956	19,870	24,439	21,049	93,600	93,650	23,886	20,710	25,519	21,979
87,650	87,700	22,042	19,044	23,377	20,136	90,650	90,700	22,972	19,884	24,457	21,065	93,650	93,700	23,902	20,724	25,537	21,995
87,700	87,750	22,057	19,058	23,395	20,150	90,700	90,750	22,987	19,898	24,475	21,080	93,700	93,750	23,917	20,738	25,555	22,010
87,750	87,800	22,073	19,072	23,413	20,166	90,750	90,800	23,003	19,912	24,493	21,096	93,750	93,800	23,933	20,752	25,573	22,026
87,800	87,850	22,088	19,086	23,431	20,181	90,800	90,850	23,018	19,926	24,511	21,111	93,800	93,850	23,948	20,766	25,591	22,041
87,850	87,900	22,104	19,100	23,449	20,197	90,850	90,900	23,034	19,940	24,529	21,127	93,850	93,900	23,964	20,780	25,609	22,057
87,900	87,950	22,119	19,114	23,467	20,212	90,900	90,950	23,049	19,954	24,547	21,142	93,900	93,950	23,979	20,794	25,627	22,072
87,950	88,000	22,135	19,128	23,485	20,228	90,950	91,000	23,065	19,968	24,565	21,158	93,950	94,000	23,995	20,808	25,645	22,088
88,000						91,000						94,000					
88,000	88,050	22,150	19,142	23,503	20,243	91,000	91,050	23,080	19,982	24,583	21,173	94,000	94,050	24,010	20,822	25,663	22,103
88,050	88,100	22,166	19,156	23,521	20,259	91,050	91,100	23,096	19,996	24,601	21,189	94,050	94,100	24,026	20,836	25,681	22,119
88,100	88,150	22,181	19,170	23,539	20,274	91,100	91,150	23,111	20,010	24,619	21,204	94,100	94,150	24,041	20,850	25,699	22,134
88,150	88,200	22,197	19,184	23,557	20,290	91,150	91,200	23,127	20,024	24,637	21,220	94,150	94,200	24,057	20,864	25,717	22,150
88,200	88,250	22,212	19,198	23,575	20,305	91,200	91,250	23,142	20,038	24,655	21,235	94,200	94,250	24,072	20,878	25,735	22,165
88,250	88,300	22,228	19,212	23,593	20,321	91,250	91,300	23,158	20,052	24,673	21,251	94,250	94,300	24,088	20,892	25,753	22,181
88,300	88,350	22,243	19,226	23,611	20,336	91,300	91,350	23,173	20,066	24,691	21,266	94,300	94,350	24,103	20,906	25,771	22,196
88,350	88,400	22,259	19,240	23,629	20,352	91,350	91,400	23,189	20,080	24,709	21,282	94,350	94,400	24,119	20,920	25,789	22,212
88,400	88,450	22,274	19,254	23,647	20,367	91,400	91,450	23,204	20,094	24,727	21,297	94,400	94,450	24,134	20,934	25,807	22,227
88,450	88,500	22,290	19,268	23,665	20,383	91,450	91,500	23,220	20,108	24,745	21,313	94,450	94,500	24,150	20,948	25,825	22,243
88,500	88,550	22,305	19,282	23,683	20,398	91,500	91,550	23,235	20,122	24,763	21,328	94,500	94,550	24,165	20,962	25,843	22,258
88,550	88,600	22,321	19,296	23,701	20,414	91,550	91,600	23,251	20,136	24,781	21,344	94,550	94,600	24,181	20,976	25,861	22,274
88,600	88,650	22,336	19,310	23,719	20,429	91,600	91,650	23,266	20,150	24,799	21,359	94,600	94,650	24,196	20,990	25,879	22,289
88,650	88,700	22,352	19,324	23,737	20,445	91,650	91,700	23,282	20,164	24,817	21,375	94,650	94,700	24,212	21,004	25,897	22,305
88,700	88,750	22,367	19,338	23,755	20,460	91,700	91,750	23,297	20,178	24,835	21,390	94,700	94,750	24,227	21,018	25,915	22,320
88,750	88,800	22,383	19,352	23,773	20,476	91,750	91,800	23,313	20,192	24,853	21,406	94,750	94,800	24,243	21,032	25,933	22,336
88,800	88,850	22,398</															

1998 Tax Table—Continued

If line 39 (taxable income) is—		And you are—				If line 39 (taxable income) is—		And you are—							
		Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold			Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold				
At least	But less than	Your tax is—				At least	But less than	Your tax is—							
95,000					98,000										
95,000	95,050	24,320	21,102	26,023	22,413	98,000	98,050	25,250	21,942	27,103	23,343				
95,050	95,100	24,336	21,116	26,041	22,429	98,050	98,100	25,266	21,956	27,121	23,359				
95,100	95,150	24,351	21,130	26,059	22,444	98,100	98,150	25,281	21,970	27,139	23,374				
95,150	95,200	24,367	21,144	26,077	22,460	98,150	98,200	25,297	21,984	27,157	23,390				
95,200	95,250	24,382	21,158	26,095	22,475	98,200	98,250	25,312	21,998	27,175	23,405				
95,250	95,300	24,398	21,172	26,113	22,491	98,250	98,300	25,328	22,012	27,193	23,421				
95,300	95,350	24,413	21,186	26,131	22,506	98,300	98,350	25,343	22,026	27,211	23,436				
95,350	95,400	24,429	21,200	26,149	22,522	98,350	98,400	25,359	22,040	27,229	23,452				
95,400	95,450	24,444	21,214	26,167	22,537	98,400	98,450	25,374	22,054	27,247	23,467				
95,450	95,500	24,460	21,228	26,185	22,553	98,450	98,500	25,390	22,068	27,265	23,483				
95,500	95,550	24,475	21,242	26,203	22,568	98,500	98,550	25,405	22,082	27,283	23,498				
95,550	95,600	24,491	21,256	26,221	22,584	98,550	98,600	25,421	22,096	27,301	23,514				
95,600	95,650	24,506	21,270	26,239	22,599	98,600	98,650	25,436	22,110	27,319	23,529				
95,650	95,700	24,522	21,284	26,257	22,615	98,650	98,700	25,452	22,124	27,337	23,545				
95,700	95,750	24,537	21,298	26,275	22,630	98,700	98,750	25,467	22,138	27,355	23,560				
95,750	95,800	24,553	21,312	26,293	22,646	98,750	98,800	25,483	22,152	27,373	23,576				
95,800	95,850	24,568	21,326	26,311	22,661	98,800	98,850	25,498	22,166	27,391	23,591				
95,850	95,900	24,584	21,340	26,329	22,677	98,850	98,900	25,514	22,180	27,409	23,607				
95,900	95,950	24,599	21,354	26,347	22,692	98,900	98,950	25,529	22,194	27,427	23,622				
95,950	96,000	24,615	21,368	26,365	22,708	98,950	99,000	25,545	22,208	27,445	23,638				
96,000					99,000										
96,000	96,050	24,630	21,382	26,383	22,723	99,000	99,050	25,560	22,222	27,463	23,653				
96,050	96,100	24,646	21,396	26,401	22,739	99,050	99,100	25,576	22,236	27,481	23,669				
96,100	96,150	24,661	21,410	26,419	22,754	99,100	99,150	25,591	22,250	27,499	23,684				
96,150	96,200	24,677	21,424	26,437	22,770	99,150	99,200	25,607	22,264	27,517	23,700				
96,200	96,250	24,692	21,438	26,455	22,785	99,200	99,250	25,622	22,278	27,535	23,715				
96,250	96,300	24,708	21,452	26,473	22,801	99,250	99,300	25,638	22,292	27,553	23,731				
96,300	96,350	24,723	21,466	26,491	22,816	99,300	99,350	25,653	22,306	27,571	23,746				
96,350	96,400	24,739	21,480	26,509	22,832	99,350	99,400	25,669	22,320	27,589	23,762				
96,400	96,450	24,754	21,494	26,527	22,847	99,400	99,450	25,684	22,334	27,607	23,777				
96,450	96,500	24,770	21,508	26,545	22,863	99,450	99,500	25,700	22,348	27,625	23,793				
96,500	96,550	24,785	21,522	26,563	22,878	99,500	99,550	25,715	22,362	27,643	23,808				
96,550	96,600	24,801	21,536	26,581	22,894	99,550	99,600	25,731	22,376	27,661	23,824				
96,600	96,650	24,816	21,550	26,599	22,909	99,600	99,650	25,746	22,390	27,679	23,839				
96,650	96,700	24,832	21,564	26,617	22,925	99,650	99,700	25,762	22,404	27,697	23,855				
96,700	96,750	24,847	21,578	26,635	22,940	99,700	99,750	25,777	22,418	27,715	23,870				
96,750	96,800	24,863	21,592	26,653	22,956	99,750	99,800	25,793	22,432	27,733	23,886				
96,800	96,850	24,878	21,606	26,671	22,971	99,800	99,850	25,808	22,446	27,751	23,901				
96,850	96,900	24,894	21,620	26,689	22,987	99,850	99,900	25,824	22,460	27,769	23,917				
96,900	96,950	24,909	21,634	26,707	23,002	99,900	99,950	25,839	22,474	27,787	23,932				
96,950	97,000	24,925	21,648	26,725	23,018	99,950	100,000	25,855	22,488	27,805	23,948				
97,000										<div style="border: 1px solid black; border-radius: 50%; padding: 20px; width: fit-content; margin: 0 auto;"> <p>\$100,000 or over — use the Tax Rate Schedules on page 64</p> </div>					
97,000	97,050	24,940	21,662	26,743	23,033										
97,050	97,100	24,956	21,676	26,761	23,049										
97,100	97,150	24,971	21,690	26,779	23,064										
97,150	97,200	24,987	21,704	26,797	23,080										
97,200	97,250	25,002	21,718	26,815	23,095										
97,250	97,300	25,018	21,732	26,833	23,111										
97,300	97,350	25,033	21,746	26,851	23,126										
97,350	97,400	25,049	21,760	26,869	23,142										
97,400	97,450	25,064	21,774	26,887	23,157										
97,450	97,500	25,080	21,788	26,905	23,173										
97,500	97,550	25,095	21,802	26,923	23,188										
97,550	97,600	25,111	21,816	26,941	23,204										
97,600	97,650	25,126	21,830	26,959	23,219										
97,650	97,700	25,142	21,844	26,977	23,235										
97,700	97,750	25,157	21,858	26,995	23,250										
97,750	97,800	25,173	21,872	27,013	23,266										
97,800	97,850	25,188	21,886	27,031	23,281										
97,850	97,900	25,204	21,900	27,049	23,297										
97,900	97,950	25,219	21,914	27,067	23,312										
97,950	98,000	25,235	21,928	27,085	23,328										

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

1998 Tax Rate Schedules

Caution: Use **only** if your taxable income (Form 1040, line 39) is \$100,000 or more. If less, use the **Tax Table**. Even though you cannot use the Tax Rate Schedules below if your taxable income is less than \$100,000, all levels of taxable income are shown so taxpayers can see the tax rate that applies to each level.

Schedule X—Use if your filing status is **Single**

If the amount on Form 1040, line 39, is: <i>Over—</i>	<i>But not over—</i>	Enter on Form 1040, line 40	<i>of the amount over—</i>
\$0	\$25,350	..... 15%	\$0
25,350	61,400	\$3,802.50 + 28%	25,350
61,400	128,100	13,896.50 + 31%	61,400
128,100	278,450	34,573.50 + 36%	128,100
278,450	.....	88,699.50 + 39.6%	278,450

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

If the amount on Form 1040, line 39, is: <i>Over—</i>	<i>But not over—</i>	Enter on Form 1040, line 40	<i>of the amount over—</i>
\$0	\$42,350	..... 15%	\$0
42,350	102,300	\$6,352.50 + 28%	42,350
102,300	155,950	23,138.50 + 31%	102,300
155,950	278,450	39,770.00 + 36%	155,950
278,450	.....	83,870.00 + 39.6%	278,450

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

If the amount on Form 1040, line 39, is: <i>Over—</i>	<i>But not over—</i>	Enter on Form 1040, line 40	<i>of the amount over—</i>
\$0	\$21,175	..... 15%	\$0
21,175	51,150	\$3,176.25 + 28%	21,175
51,150	77,975	11,569.25 + 31%	51,150
77,975	139,225	19,885.00 + 36%	77,975
139,225	.....	41,935.00 + 39.6%	139,225

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

If the amount on Form 1040, line 39, is: <i>Over—</i>	<i>But not over—</i>	Enter on Form 1040, line 40	<i>of the amount over—</i>
\$0	\$33,950	..... 15%	\$0
33,950	87,700	\$5,092.50 + 28%	33,950
87,700	142,000	20,142.50 + 31%	87,700
142,000	278,450	36,975.50 + 36%	142,000
278,450	.....	86,097.50 + 39.6%	278,450