

2005 Tax Table



See the instructions for line 44 that begin on page 37 to see if you must use the Tax Table below to figure your tax.

Example. Mr. and Mrs. Brown are filing a joint return. Their taxable income on Form 1040, line 43, is \$25,300. First, they find the \$25,300–25,350 taxable income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the taxable income line and filing status column meet is \$3,069. This is the tax amount they should enter on Form 1040, line 44.

Sample Table

At least	But less than	Single	Your tax is—			
			Married filing jointly *	Married filing separately	Head of a household	
25,200	25,250	3,419	3,054	3,419	3,261	
25,250	25,300	3,426	3,061	3,426	3,269	
25,300	25,350	3,434	3,069	3,434	3,276	
25,350	25,400	3,441	3,076	3,441	3,284	

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
0	5	0	0	0	0	1,300	1,325	131	131	131	131	2,700	2,725	271	271	271	271
5	15	1	1	1	1	1,325	1,350	134	134	134	134	2,725	2,750	274	274	274	274
15	25	2	2	2	2	1,350	1,375	136	136	136	136	2,750	2,775	276	276	276	276
25	50	4	4	4	4	1,375	1,400	139	139	139	139	2,775	2,800	279	279	279	279
50	75	6	6	6	6	1,400	1,425	141	141	141	141	2,800	2,825	281	281	281	281
75	100	9	9	9	9	1,425	1,450	144	144	144	144	2,825	2,850	284	284	284	284
100	125	11	11	11	11	1,450	1,475	146	146	146	146	2,850	2,875	286	286	286	286
125	150	14	14	14	14	1,475	1,500	149	149	149	149	2,875	2,900	289	289	289	289
150	175	16	16	16	16	1,500	1,525	151	151	151	151	2,900	2,925	291	291	291	291
175	200	19	19	19	19	1,525	1,550	154	154	154	154	2,925	2,950	294	294	294	294
200	225	21	21	21	21	1,550	1,575	156	156	156	156	2,950	2,975	296	296	296	296
225	250	24	24	24	24	1,575	1,600	159	159	159	159	2,975	3,000	299	299	299	299
250	275	26	26	26	26	1,600	1,625	161	161	161	161	3,000					
275	300	29	29	29	29	1,625	1,650	164	164	164	164	3,000	3,050	303	303	303	303
300	325	31	31	31	31	1,650	1,675	166	166	166	166	3,050	3,100	308	308	308	308
325	350	34	34	34	34	1,675	1,700	169	169	169	169	3,100	3,150	313	313	313	313
350	375	36	36	36	36	1,700	1,725	171	171	171	171	3,150	3,200	318	318	318	318
375	400	39	39	39	39	1,725	1,750	174	174	174	174	3,200	3,250	323	323	323	323
400	425	41	41	41	41	1,750	1,775	176	176	176	176	3,250	3,300	328	328	328	328
425	450	44	44	44	44	1,775	1,800	179	179	179	179	3,300	3,350	333	333	333	333
450	475	46	46	46	46	1,800	1,825	181	181	181	181	3,350	3,400	338	338	338	338
475	500	49	49	49	49	1,825	1,850	184	184	184	184	3,400	3,450	343	343	343	343
500	525	51	51	51	51	1,850	1,875	186	186	186	186	3,450	3,500	348	348	348	348
525	550	54	54	54	54	1,875	1,900	189	189	189	189	3,500	3,550	353	353	353	353
550	575	56	56	56	56	1,900	1,925	191	191	191	191	3,550	3,600	358	358	358	358
575	600	59	59	59	59	1,925	1,950	194	194	194	194	3,600	3,650	363	363	363	363
600	625	61	61	61	61	1,950	1,975	196	196	196	196	3,650	3,700	368	368	368	368
625	650	64	64	64	64	1,975	2,000	199	199	199	199	3,700	3,750	373	373	373	373
650	675	66	66	66	66	2,000				3,750	3,800	378	378	378	378	378	378
675	700	69	69	69	69	2,000	2,025	201	201	201	201	3,800	3,850	383	383	383	383
700	725	71	71	71	71	2,025	2,050	204	204	204	204	3,850	3,900	388	388	388	388
725	750	74	74	74	74	2,050	2,075	206	206	206	206	3,900	3,950	393	393	393	393
750	775	76	76	76	76	2,075	2,100	209	209	209	209	3,950	4,000	398	398	398	398
775	800	79	79	79	79	2,100	2,125	211	211	211	211	4,000					
800	825	81	81	81	81	2,125	2,150	214	214	214	214	4,000	4,050	403	403	403	403
825	850	84	84	84	84	2,150	2,175	216	216	216	216	4,050	4,100	408	408	408	408
850	875	86	86	86	86	2,175	2,200	219	219	219	219	4,100	4,150	413	413	413	413
875	900	89	89	89	89	2,200	2,225	221	221	221	221	4,150	4,200	418	418	418	418
900	925	91	91	91	91	2,225	2,250	224	224	224	224	4,200	4,250	423	423	423	423
925	950	94	94	94	94	2,250	2,275	226	226	226	226	4,250	4,300	428	428	428	428
950	975	96	96	96	96	2,275	2,300	229	229	229	229	4,300	4,350	433	433	433	433
975	1,000	99	99	99	99	2,300	2,325	231	231	231	231	4,350	4,400	438	438	438	438
1,000						2,325	2,350	234	234	234	234	4,400	4,450	443	443	443	443
1,000	1,025	101	101	101	101	2,350	2,375	236	236	236	236	4,450	4,500	448	448	448	448
1,025	1,050	104	104	104	104	2,375	2,400	239	239	239	239	4,500	4,550	453	453	453	453
1,050	1,075	106	106	106	106	2,400	2,425	241	241	241	241	4,550	4,600	458	458	458	458
1,075	1,100	109	109	109	109	2,425	2,450	244	244	244	244	4,600	4,650	463	463	463	463
1,100	1,125	111	111	111	111	2,450	2,475	246	246	246	246	4,650	4,700	468	468	468	468
1,125	1,150	114	114	114	114	2,475	2,500	249	249	249	249	4,700	4,750	473	473	473	473
1,150	1,175	116	116	116	116	2,500	2,525	251	251	251	251	4,750	4,800	478	478	478	478
1,175	1,200	119	119	119	119	2,525	2,550	254	254	254	254	4,800	4,850	483	483	483	483
1,200	1,225	121	121	121	121	2,550	2,575	256	256	256	256	4,850	4,900	488	488	488	488
1,225	1,250	124	124	124	124	2,575	2,600	259	259	259	259	4,900	4,950	493	493	493	493
1,250	1,275	126	126	126	126	2,600	2,625	261	261	261	261	4,950	5,000	498	498	498	498
1,275	1,300	129	129	129	129	2,625	2,650	264	264	264	264						
						2,650	2,675	266	266	266	266						
						2,675	2,700	269	269	269	269						

(Continued on page 66)

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

2005 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
		Your tax is—						Your tax is—						Your tax is—			
5,000						8,000						11,000					
5,000	5,050	503	503	503	503	8,000	8,050	839	803	839	803	11,000	11,050	1,289	1,103	1,289	1,131
5,050	5,100	508	508	508	508	8,050	8,100	846	808	846	808	11,050	11,100	1,296	1,108	1,296	1,139
5,100	5,150	513	513	513	513	8,100	8,150	854	813	854	813	11,100	11,150	1,304	1,113	1,304	1,146
5,150	5,200	518	518	518	518	8,150	8,200	861	818	861	818	11,150	11,200	1,311	1,118	1,311	1,154
5,200	5,250	523	523	523	523	8,200	8,250	869	823	869	823	11,200	11,250	1,319	1,123	1,319	1,161
5,250	5,300	528	528	528	528	8,250	8,300	876	828	876	828	11,250	11,300	1,326	1,128	1,326	1,169
5,300	5,350	533	533	533	533	8,300	8,350	884	833	884	833	11,300	11,350	1,334	1,133	1,334	1,176
5,350	5,400	538	538	538	538	8,350	8,400	891	838	891	838	11,350	11,400	1,341	1,138	1,341	1,184
5,400	5,450	543	543	543	543	8,400	8,450	899	843	899	843	11,400	11,450	1,349	1,143	1,349	1,191
5,450	5,500	548	548	548	548	8,450	8,500	906	848	906	848	11,450	11,500	1,356	1,148	1,356	1,199
5,500	5,550	553	553	553	553	8,500	8,550	914	853	914	853	11,500	11,550	1,364	1,153	1,364	1,206
5,550	5,600	558	558	558	558	8,550	8,600	921	858	921	858	11,550	11,600	1,371	1,158	1,371	1,214
5,600	5,650	563	563	563	563	8,600	8,650	929	863	929	863	11,600	11,650	1,379	1,163	1,379	1,221
5,650	5,700	568	568	568	568	8,650	8,700	936	868	936	868	11,650	11,700	1,386	1,168	1,386	1,229
5,700	5,750	573	573	573	573	8,700	8,750	944	873	944	873	11,700	11,750	1,394	1,173	1,394	1,236
5,750	5,800	578	578	578	578	8,750	8,800	951	878	951	878	11,750	11,800	1,401	1,178	1,401	1,244
5,800	5,850	583	583	583	583	8,800	8,850	959	883	959	883	11,800	11,850	1,409	1,183	1,409	1,251
5,850	5,900	588	588	588	588	8,850	8,900	966	888	966	888	11,850	11,900	1,416	1,188	1,416	1,259
5,900	5,950	593	593	593	593	8,900	8,950	974	893	974	893	11,900	11,950	1,424	1,193	1,424	1,266
5,950	6,000	598	598	598	598	8,950	9,000	981	898	981	898	11,950	12,000	1,431	1,198	1,431	1,274
6,000						9,000						12,000					
6,000	6,050	603	603	603	603	9,000	9,050	989	903	989	903	12,000	12,050	1,439	1,203	1,439	1,281
6,050	6,100	608	608	608	608	9,050	9,100	996	908	996	908	12,050	12,100	1,446	1,208	1,446	1,289
6,100	6,150	613	613	613	613	9,100	9,150	1,004	913	1,004	913	12,100	12,150	1,454	1,213	1,454	1,296
6,150	6,200	618	618	618	618	9,150	9,200	1,011	918	1,011	918	12,150	12,200	1,461	1,218	1,461	1,304
6,200	6,250	623	623	623	623	9,200	9,250	1,019	923	1,019	923	12,200	12,250	1,469	1,223	1,469	1,311
6,250	6,300	628	628	628	628	9,250	9,300	1,026	928	1,026	928	12,250	12,300	1,476	1,228	1,476	1,319
6,300	6,350	633	633	633	633	9,300	9,350	1,034	933	1,034	933	12,300	12,350	1,484	1,233	1,484	1,326
6,350	6,400	638	638	638	638	9,350	9,400	1,041	938	1,041	938	12,350	12,400	1,491	1,238	1,491	1,334
6,400	6,450	643	643	643	643	9,400	9,450	1,049	943	1,049	943	12,400	12,450	1,499	1,243	1,499	1,341
6,450	6,500	648	648	648	648	9,450	9,500	1,056	948	1,056	948	12,450	12,500	1,506	1,248	1,506	1,349
6,500	6,550	653	653	653	653	9,500	9,550	1,064	953	1,064	953	12,500	12,550	1,514	1,253	1,514	1,356
6,550	6,600	658	658	658	658	9,550	9,600	1,071	958	1,071	958	12,550	12,600	1,521	1,258	1,521	1,364
6,600	6,650	663	663	663	663	9,600	9,650	1,079	963	1,079	963	12,600	12,650	1,529	1,263	1,529	1,371
6,650	6,700	668	668	668	668	9,650	9,700	1,086	968	1,086	968	12,650	12,700	1,536	1,268	1,536	1,379
6,700	6,750	673	673	673	673	9,700	9,750	1,094	973	1,094	973	12,700	12,750	1,544	1,273	1,544	1,386
6,750	6,800	678	678	678	678	9,750	9,800	1,101	978	1,101	978	12,750	12,800	1,551	1,278	1,551	1,394
6,800	6,850	683	683	683	683	9,800	9,850	1,109	983	1,109	983	12,800	12,850	1,559	1,283	1,559	1,401
6,850	6,900	688	688	688	688	9,850	9,900	1,116	988	1,116	988	12,850	12,900	1,566	1,288	1,566	1,409
6,900	6,950	693	693	693	693	9,900	9,950	1,124	993	1,124	993	12,900	12,950	1,574	1,293	1,574	1,416
6,950	7,000	698	698	698	698	9,950	10,000	1,131	998	1,131	998	12,950	13,000	1,581	1,298	1,581	1,424
7,000						10,000						13,000					
7,000	7,050	703	703	703	703	10,000	10,050	1,139	1,003	1,139	1,003	13,000	13,050	1,589	1,303	1,589	1,431
7,050	7,100	708	708	708	708	10,050	10,100	1,146	1,008	1,146	1,008	13,050	13,100	1,596	1,308	1,596	1,439
7,100	7,150	713	713	713	713	10,100	10,150	1,154	1,013	1,154	1,013	13,100	13,150	1,604	1,313	1,604	1,446
7,150	7,200	718	718	718	718	10,150	10,200	1,161	1,018	1,161	1,018	13,150	13,200	1,611	1,318	1,611	1,454
7,200	7,250	723	723	723	723	10,200	10,250	1,169	1,023	1,169	1,023	13,200	13,250	1,619	1,323	1,619	1,461
7,250	7,300	728	728	728	728	10,250	10,300	1,176	1,028	1,176	1,028	13,250	13,300	1,626	1,328	1,626	1,469
7,300	7,350	734	733	734	733	10,300	10,350	1,184	1,033	1,184	1,033	13,300	13,350	1,634	1,333	1,634	1,476
7,350	7,400	741	738	741	738	10,350	10,400	1,191	1,038	1,191	1,038	13,350	13,400	1,641	1,338	1,641	1,484
7,400	7,450	749	743	749	743	10,400	10,450	1,199	1,043	1,199	1,043	13,400	13,450	1,649	1,343	1,649	1,491
7,450	7,500	756	748	756	748	10,450	10,500	1,206	1,048	1,206	1,049	13,450	13,500	1,656	1,348	1,656	1,499
7,500	7,550	764	753	764	753	10,500	10,550	1,214	1,053	1,214	1,056	13,500	13,550	1,664	1,353	1,664	1,506
7,550	7,600	771	758	771	758	10,550	10,600	1,221	1,058	1,221	1,064	13,550	13,600	1,671	1,358	1,671	1,514
7,600	7,650	779	763	779	763	10,600	10,650	1,229	1,063	1,229	1,071	13,600	13,650	1,679	1,363	1,679	1,521
7,650	7,700	786	768	786	768	10,650	10,700	1,236	1,068	1,236	1,079	13,650	13,700	1,686	1,368	1,686	1,529
7,700	7,750	794	773	794	773	10,700	10,750	1,244	1,073	1,244	1,086	13,700	13,750	1,694	1,373	1,694	1,536
7,750	7,800	801	778	801	778	10,750	10,800	1,251	1,078	1,251	1,094	13,750	13,800	1,701	1,378	1,701	1,544
7,800	7,850	809	783	809	783	10,800	10,850	1,259	1,083	1,259	1,101	13,800	13,850	1,709	1,383	1,709	1,551
7,850	7,900	816	788	816	788	10,850	10,900	1,266	1,088	1,266	1,109	13,850	13,900	1,716	1,388	1,716	1,559
7,900	7,950	824	793	824	793	10,900	10,950	1,274	1,093	1,274	1,116	13,900	13,950	1,724	1,393	1,724	1,566
7,950	8,000	831	798	831	798	10,950	11,000	1,281	1,098	1,281	1,124	13,950	14,000	1,731	1,398	1,731	1,574

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

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
		Your tax is—						Your tax is—						Your tax is—			
14,000						17,000						20,000					
14,000	14,050	1,739	1,403	1,739	1,581	17,000	17,050	2,189	1,824	2,189	2,031	20,000	20,050	2,639	2,274	2,639	2,481
14,050	14,100	1,746	1,408	1,746	1,589	17,050	17,100	2,196	1,831	2,196	2,039	20,050	20,100	2,646	2,281	2,646	2,489
14,100	14,150	1,754	1,413	1,754	1,596	17,100	17,150	2,204	1,839	2,204	2,046	20,100	20,150	2,654	2,289	2,654	2,496
14,150	14,200	1,761	1,418	1,761	1,604	17,150	17,200	2,211	1,846	2,211	2,054	20,150	20,200	2,661	2,296	2,661	2,504
14,200	14,250	1,769	1,423	1,769	1,611	17,200	17,250	2,219	1,854	2,219	2,061	20,200	20,250	2,669	2,304	2,669	2,511
14,250	14,300	1,776	1,428	1,776	1,619	17,250	17,300	2,226	1,861	2,226	2,069	20,250	20,300	2,676	2,311	2,676	2,519
14,300	14,350	1,784	1,433	1,784	1,626	17,300	17,350	2,234	1,869	2,234	2,076	20,300	20,350	2,684	2,319	2,684	2,526
14,350	14,400	1,791	1,438	1,791	1,634	17,350	17,400	2,241	1,876	2,241	2,084	20,350	20,400	2,691	2,326	2,691	2,534
14,400	14,450	1,799	1,443	1,799	1,641	17,400	17,450	2,249	1,884	2,249	2,091	20,400	20,450	2,699	2,334	2,699	2,541
14,450	14,500	1,806	1,448	1,806	1,649	17,450	17,500	2,256	1,891	2,256	2,099	20,450	20,500	2,706	2,341	2,706	2,549
14,500	14,550	1,814	1,453	1,814	1,656	17,500	17,550	2,264	1,899	2,264	2,106	20,500	20,550	2,714	2,349	2,714	2,556
14,550	14,600	1,821	1,458	1,821	1,664	17,550	17,600	2,271	1,906	2,271	2,114	20,550	20,600	2,721	2,356	2,721	2,564
14,600	14,650	1,829	1,464	1,829	1,671	17,600	17,650	2,279	1,914	2,279	2,121	20,600	20,650	2,729	2,364	2,729	2,571
14,650	14,700	1,836	1,471	1,836	1,679	17,650	17,700	2,286	1,921	2,286	2,129	20,650	20,700	2,736	2,371	2,736	2,579
14,700	14,750	1,844	1,479	1,844	1,686	17,700	17,750	2,294	1,929	2,294	2,136	20,700	20,750	2,744	2,379	2,744	2,586
14,750	14,800	1,851	1,486	1,851	1,694	17,750	17,800	2,301	1,936	2,301	2,144	20,750	20,800	2,751	2,386	2,751	2,594
14,800	14,850	1,859	1,494	1,859	1,701	17,800	17,850	2,309	1,944	2,309	2,151	20,800	20,850	2,759	2,394	2,759	2,601
14,850	14,900	1,866	1,501	1,866	1,709	17,850	17,900	2,316	1,951	2,316	2,159	20,850	20,900	2,766	2,401	2,766	2,609
14,900	14,950	1,874	1,509	1,874	1,716	17,900	17,950	2,324	1,959	2,324	2,166	20,900	20,950	2,774	2,409	2,774	2,616
14,950	15,000	1,881	1,516	1,881	1,724	17,950	18,000	2,331	1,966	2,331	2,174	20,950	21,000	2,781	2,416	2,781	2,624
15,000						18,000						21,000					
15,000	15,050	1,889	1,524	1,889	1,731	18,000	18,050	2,339	1,974	2,339	2,181	21,000	21,050	2,789	2,424	2,789	2,631
15,050	15,100	1,896	1,531	1,896	1,739	18,050	18,100	2,346	1,981	2,346	2,189	21,050	21,100	2,796	2,431	2,796	2,639
15,100	15,150	1,904	1,539	1,904	1,746	18,100	18,150	2,354	1,989	2,354	2,196	21,100	21,150	2,804	2,439	2,804	2,646
15,150	15,200	1,911	1,546	1,911	1,754	18,150	18,200	2,361	1,996	2,361	2,204	21,150	21,200	2,811	2,446	2,811	2,654
15,200	15,250	1,919	1,554	1,919	1,761	18,200	18,250	2,369	2,004	2,369	2,211	21,200	21,250	2,819	2,454	2,819	2,661
15,250	15,300	1,926	1,561	1,926	1,769	18,250	18,300	2,376	2,011	2,376	2,219	21,250	21,300	2,826	2,461	2,826	2,669
15,300	15,350	1,934	1,569	1,934	1,776	18,300	18,350	2,384	2,019	2,384	2,226	21,300	21,350	2,834	2,469	2,834	2,676
15,350	15,400	1,941	1,576	1,941	1,784	18,350	18,400	2,391	2,026	2,391	2,234	21,350	21,400	2,841	2,476	2,841	2,684
15,400	15,450	1,949	1,584	1,949	1,791	18,400	18,450	2,399	2,034	2,399	2,241	21,400	21,450	2,849	2,484	2,849	2,691
15,450	15,500	1,956	1,591	1,956	1,799	18,450	18,500	2,406	2,041	2,406	2,249	21,450	21,500	2,856	2,491	2,856	2,699
15,500	15,550	1,964	1,599	1,964	1,806	18,500	18,550	2,414	2,049	2,414	2,256	21,500	21,550	2,864	2,499	2,864	2,706
15,550	15,600	1,971	1,606	1,971	1,814	18,550	18,600	2,421	2,056	2,421	2,264	21,550	21,600	2,871	2,506	2,871	2,714
15,600	15,650	1,979	1,614	1,979	1,821	18,600	18,650	2,429	2,064	2,429	2,271	21,600	21,650	2,879	2,514	2,879	2,721
15,650	15,700	1,986	1,621	1,986	1,829	18,650	18,700	2,436	2,071	2,436	2,279	21,650	21,700	2,886	2,521	2,886	2,729
15,700	15,750	1,994	1,629	1,994	1,836	18,700	18,750	2,444	2,079	2,444	2,286	21,700	21,750	2,894	2,529	2,894	2,736
15,750	15,800	2,001	1,636	2,001	1,844	18,750	18,800	2,451	2,086	2,451	2,294	21,750	21,800	2,901	2,536	2,901	2,744
15,800	15,850	2,009	1,644	2,009	1,851	18,800	18,850	2,459	2,094	2,459	2,301	21,800	21,850	2,909	2,544	2,909	2,751
15,850	15,900	2,016	1,651	2,016	1,859	18,850	18,900	2,466	2,101	2,466	2,309	21,850	21,900	2,916	2,551	2,916	2,759
15,900	15,950	2,024	1,659	2,024	1,866	18,900	18,950	2,474	2,109	2,474	2,316	21,900	21,950	2,924	2,559	2,924	2,766
15,950	16,000	2,031	1,666	2,031	1,874	18,950	19,000	2,481	2,116	2,481	2,324	21,950	22,000	2,931	2,566	2,931	2,774
16,000						19,000						22,000					
16,000	16,050	2,039	1,674	2,039	1,881	19,000	19,050	2,489	2,124	2,489	2,331	22,000	22,050	2,939	2,574	2,939	2,781
16,050	16,100	2,046	1,681	2,046	1,889	19,050	19,100	2,496	2,131	2,496	2,339	22,050	22,100	2,946	2,581	2,946	2,789
16,100	16,150	2,054	1,689	2,054	1,896	19,100	19,150	2,504	2,139	2,504	2,346	22,100	22,150	2,954	2,589	2,954	2,796
16,150	16,200	2,061	1,696	2,061	1,904	19,150	19,200	2,511	2,146	2,511	2,354	22,150	22,200	2,961	2,596	2,961	2,804
16,200	16,250	2,069	1,704	2,069	1,911	19,200	19,250	2,519	2,154	2,519	2,361	22,200	22,250	2,969	2,604	2,969	2,811
16,250	16,300	2,076	1,711	2,076	1,919	19,250	19,300	2,526	2,161	2,526	2,369	22,250	22,300	2,976	2,611	2,976	2,819
16,300	16,350	2,084	1,719	2,084	1,926	19,300	19,350	2,534	2,169	2,534	2,376	22,300	22,350	2,984	2,619	2,984	2,826
16,350	16,400	2,091	1,726	2,091	1,934	19,350	19,400	2,541	2,176	2,541	2,384	22,350	22,400	2,991	2,626	2,991	2,834
16,400	16,450	2,099	1,734	2,099	1,941	19,400	19,450	2,549	2,184	2,549	2,391	22,400	22,450	2,999	2,634	2,999	2,841
16,450	16,500	2,106	1,741	2,106	1,949	19,450	19,500	2,556	2,191	2,556	2,399	22,450	22,500	3,006	2,641	3,006	2,849
16,500	16,550	2,114	1,749	2,114	1,956	19,500	19,550	2,564	2,199	2,564	2,406	22,500	22,550	3,014	2,649	3,014	2,856
16,550	16,600	2,121	1,756	2,121	1,964	19,550	19,600	2,571	2,206	2,571	2,414	22,550	22,600	3,021	2,656	3,021	2,864
16,600	16,650	2,129	1,764	2,129	1,971	19,600	19,650	2,579	2,214	2,579	2,421	22,600	22,650	3,029	2,664	3,029	2,871
16,650	16,700	2,136	1,771	2,136	1,979	19,650	19,700	2,586	2,221	2,586	2,429	22,650	22,700	3,036	2,671	3,036	2,879
16,700	16,750	2,144	1,779	2,144	1,986	19,700	19,750	2,594	2,229	2,594	2,436	22,700	22,750	3,044	2,679	3,044	2,886
16,750	16,800	2,151	1,786	2,151	1,994	19,750	19,800	2,601	2,236	2,601	2,444	22,750	22,800	3,051	2,686	3,051	2,894
16,800	16,850	2,159	1,794	2,159	2,001	19,800	19,850	2,609	2,244	2,609	2,451	22,800	22,850	3,059	2,694	3,059	2,901
16,850	16,900	2,166	1,801	2,166	2,009	19,850	19,900	2,616	2,251	2,616	2,459	22,850	22,900	3,066	2,701	3,066	2,909
16,900	16,950	2,174	1,809	2,174	2,016	19,900	19,950	2,624	2,259	2,624	2,466	22,900	22,950	3,074	2,709	3,074	2,916
16,950	17,000	2,181	1,816	2,181	2,024	19,950	20,000	2,631	2,266	2,631							

2005 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
		Your tax is—						Your tax is—						Your tax is—			
23,000						26,000						29,000					
23,000	23,050	3,089	2,724	3,089	2,931	26,000	26,050	3,539	3,174	3,539	3,381	29,000	29,050	3,989	3,624	3,989	3,831
23,050	23,100	3,096	2,731	3,096	2,939	26,050	26,100	3,546	3,181	3,546	3,389	29,050	29,100	3,996	3,631	3,996	3,839
23,100	23,150	3,104	2,739	3,104	2,946	26,100	26,150	3,554	3,189	3,554	3,396	29,100	29,150	4,004	3,639	4,004	3,846
23,150	23,200	3,111	2,746	3,111	2,954	26,150	26,200	3,561	3,196	3,561	3,404	29,150	29,200	4,011	3,646	4,011	3,854
23,200	23,250	3,119	2,754	3,119	2,961	26,200	26,250	3,569	3,204	3,569	3,411	29,200	29,250	4,019	3,654	4,019	3,861
23,250	23,300	3,126	2,761	3,126	2,969	26,250	26,300	3,576	3,211	3,576	3,419	29,250	29,300	4,026	3,661	4,026	3,869
23,300	23,350	3,134	2,769	3,134	2,976	26,300	26,350	3,584	3,219	3,584	3,426	29,300	29,350	4,034	3,669	4,034	3,876
23,350	23,400	3,141	2,776	3,141	2,984	26,350	26,400	3,591	3,226	3,591	3,434	29,350	29,400	4,041	3,676	4,041	3,884
23,400	23,450	3,149	2,784	3,149	2,991	26,400	26,450	3,599	3,234	3,599	3,441	29,400	29,450	4,049	3,684	4,049	3,891
23,450	23,500	3,156	2,791	3,156	2,999	26,450	26,500	3,606	3,241	3,606	3,449	29,450	29,500	4,056	3,691	4,056	3,899
23,500	23,550	3,164	2,799	3,164	3,006	26,500	26,550	3,614	3,249	3,614	3,456	29,500	29,550	4,064	3,699	4,064	3,906
23,550	23,600	3,171	2,806	3,171	3,014	26,550	26,600	3,621	3,256	3,621	3,464	29,550	29,600	4,071	3,706	4,071	3,914
23,600	23,650	3,179	2,814	3,179	3,021	26,600	26,650	3,629	3,264	3,629	3,471	29,600	29,650	4,079	3,714	4,079	3,921
23,650	23,700	3,186	2,821	3,186	3,029	26,650	26,700	3,636	3,271	3,636	3,479	29,650	29,700	4,086	3,721	4,086	3,929
23,700	23,750	3,194	2,829	3,194	3,036	26,700	26,750	3,644	3,279	3,644	3,486	29,700	29,750	4,096	3,729	4,096	3,936
23,750	23,800	3,201	2,836	3,201	3,044	26,750	26,800	3,651	3,286	3,651	3,494	29,750	29,800	4,109	3,736	4,109	3,944
23,800	23,850	3,209	2,844	3,209	3,051	26,800	26,850	3,659	3,294	3,659	3,501	29,800	29,850	4,121	3,744	4,121	3,951
23,850	23,900	3,216	2,851	3,216	3,059	26,850	26,900	3,666	3,301	3,666	3,509	29,850	29,900	4,134	3,751	4,134	3,959
23,900	23,950	3,224	2,859	3,224	3,066	26,900	26,950	3,674	3,309	3,674	3,516	29,900	29,950	4,146	3,759	4,146	3,966
23,950	24,000	3,231	2,866	3,231	3,074	26,950	27,000	3,681	3,316	3,681	3,524	29,950	30,000	4,159	3,766	4,159	3,974
24,000						27,000						30,000					
24,000	24,050	3,239	2,874	3,239	3,081	27,000	27,050	3,689	3,324	3,689	3,531	30,000	30,050	4,171	3,774	4,171	3,981
24,050	24,100	3,246	2,881	3,246	3,089	27,050	27,100	3,696	3,331	3,696	3,539	30,050	30,100	4,184	3,781	4,184	3,989
24,100	24,150	3,254	2,889	3,254	3,096	27,100	27,150	3,704	3,339	3,704	3,546	30,100	30,150	4,196	3,789	4,196	3,996
24,150	24,200	3,261	2,896	3,261	3,104	27,150	27,200	3,711	3,346	3,711	3,554	30,150	30,200	4,209	3,796	4,209	4,004
24,200	24,250	3,269	2,904	3,269	3,111	27,200	27,250	3,719	3,354	3,719	3,561	30,200	30,250	4,221	3,804	4,221	4,011
24,250	24,300	3,276	2,911	3,276	3,119	27,250	27,300	3,726	3,361	3,726	3,569	30,250	30,300	4,234	3,811	4,234	4,019
24,300	24,350	3,284	2,919	3,284	3,126	27,300	27,350	3,734	3,369	3,734	3,576	30,300	30,350	4,246	3,819	4,246	4,026
24,350	24,400	3,291	2,926	3,291	3,134	27,350	27,400	3,741	3,376	3,741	3,584	30,350	30,400	4,259	3,826	4,259	4,034
24,400	24,450	3,299	2,934	3,299	3,141	27,400	27,450	3,749	3,384	3,749	3,591	30,400	30,450	4,271	3,834	4,271	4,041
24,450	24,500	3,306	2,941	3,306	3,149	27,450	27,500	3,756	3,391	3,756	3,599	30,450	30,500	4,284	3,841	4,284	4,049
24,500	24,550	3,314	2,949	3,314	3,156	27,500	27,550	3,764	3,399	3,764	3,606	30,500	30,550	4,296	3,849	4,296	4,056
24,550	24,600	3,321	2,956	3,321	3,164	27,550	27,600	3,771	3,406	3,771	3,614	30,550	30,600	4,309	3,856	4,309	4,064
24,600	24,650	3,329	2,964	3,329	3,171	27,600	27,650	3,779	3,414	3,779	3,621	30,600	30,650	4,321	3,864	4,321	4,071
24,650	24,700	3,336	2,971	3,336	3,179	27,650	27,700	3,786	3,421	3,786	3,629	30,650	30,700	4,334	3,871	4,334	4,079
24,700	24,750	3,344	2,979	3,344	3,186	27,700	27,750	3,794	3,429	3,794	3,636	30,700	30,750	4,346	3,879	4,346	4,086
24,750	24,800	3,351	2,986	3,351	3,194	27,750	27,800	3,801	3,436	3,801	3,644	30,750	30,800	4,359	3,886	4,359	4,094
24,800	24,850	3,359	2,994	3,359	3,201	27,800	27,850	3,809	3,444	3,809	3,651	30,800	30,850	4,371	3,894	4,371	4,101
24,850	24,900	3,366	3,001	3,366	3,209	27,850	27,900	3,816	3,451	3,816	3,659	30,850	30,900	4,384	3,901	4,384	4,109
24,900	24,950	3,374	3,009	3,374	3,216	27,900	27,950	3,824	3,459	3,824	3,666	30,900	30,950	4,396	3,909	4,396	4,116
24,950	25,000	3,381	3,016	3,381	3,224	27,950	28,000	3,831	3,466	3,831	3,674	30,950	31,000	4,409	3,916	4,409	4,124
25,000						28,000						31,000					
25,000	25,050	3,389	3,024	3,389	3,231	28,000	28,050	3,839	3,474	3,839	3,681	31,000	31,050	4,421	3,924	4,421	4,131
25,050	25,100	3,396	3,031	3,396	3,239	28,050	28,100	3,846	3,481	3,846	3,689	31,050	31,100	4,434	3,931	4,434	4,139
25,100	25,150	3,404	3,039	3,404	3,246	28,100	28,150	3,854	3,489	3,854	3,696	31,100	31,150	4,446	3,939	4,446	4,146
25,150	25,200	3,411	3,046	3,411	3,254	28,150	28,200	3,861	3,496	3,861	3,704	31,150	31,200	4,459	3,946	4,459	4,154
25,200	25,250	3,419	3,054	3,419	3,261	28,200	28,250	3,869	3,504	3,869	3,711	31,200	31,250	4,471	3,954	4,471	4,161
25,250	25,300	3,426	3,061	3,426	3,269	28,250	28,300	3,876	3,511	3,876	3,719	31,250	31,300	4,484	3,961	4,484	4,169
25,300	25,350	3,434	3,069	3,434	3,276	28,300	28,350	3,884	3,519	3,884	3,726	31,300	31,350	4,496	3,969	4,496	4,176
25,350	25,400	3,441	3,076	3,441	3,284	28,350	28,400	3,891	3,526	3,891	3,734	31,350	31,400	4,509	3,976	4,509	4,184
25,400	25,450	3,449	3,084	3,449	3,291	28,400	28,450	3,899	3,534	3,899	3,741	31,400	31,450	4,521	3,984	4,521	4,191
25,450	25,500	3,456	3,091	3,456	3,299	28,450	28,500	3,906	3,541	3,906	3,749	31,450	31,500	4,534	3,991	4,534	4,199
25,500	25,550	3,464	3,099	3,464	3,306	28,500	28,550	3,914	3,549	3,914	3,756	31,500	31,550	4,546	3,999	4,546	4,206
25,550	25,600	3,471	3,106	3,471	3,314	28,550	28,600	3,921	3,556	3,921	3,764	31,550	31,600	4,559	4,006	4,559	4,214
25,600	25,650	3,479	3,114	3,479	3,321	28,600	28,650	3,929	3,564	3,929	3,771	31,600	31,650	4,571	4,014	4,571	4,221
25,650	25,700	3,486	3,121	3,486	3,329	28,650	28,700	3,936	3,571	3,936	3,779	31,650	31,700	4,584	4,021	4,584	4,229
25,700	25,750	3,494	3,129	3,494	3,336	28,700	28,750	3,944	3,579	3,944	3,786	31,700	31,750	4,596	4,029	4,596	4,236
25,750	25,800	3,501	3,136	3,501	3,344	28,750	28,800	3,951	3,586	3,951	3,794	31,750	31,800	4,609	4,036	4,609	4,244
25,800	25,850	3,509	3,144	3,509	3,351	28,800	28,850	3,959	3,594	3,959	3,801	31,800	31,850	4,621	4,044	4,621	4,251
25,850	25,900	3,516	3,151	3,516	3,359	28,850	28,900	3,966	3,601	3,966	3,809	31,850	31,900	4,634	4,051	4,634	4,259
25,900	25,950	3,524	3,159	3,524	3,366	28,900	28,950	3,974	3,609	3,974	3,816	31,900	31,950	4,646	4,059	4,646	4,266
25,950	26,000	3,531	3,166	3,531	3,374	28,950	29,000	3,981	3,616	3,981	3,824	31,950	32,000	4,659	4,066	4,659	4,274

2005 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—			
		Single	Married filing jointly *	Married filing separately	Head of a household			Single	Married filing jointly *	Married filing separately	Head of a household			Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
32,000						35,000						38,000					
32,000	32,050	4,671	4,074	4,671	4,281	35,000	35,050	5,421	4,524	5,421	4,731	38,000	38,050	6,171	4,974	6,171	5,181
32,050	32,100	4,684	4,081	4,684	4,289	35,050	35,100	5,434	4,531	5,434	4,739	38,050	38,100	6,184	4,981	6,184	5,189
32,100	32,150	4,696	4,089	4,696	4,296	35,100	35,150	5,446	4,539	5,446	4,746	38,100	38,150	6,196	4,989	6,196	5,196
32,150	32,200	4,709	4,096	4,709	4,304	35,150	35,200	5,459	4,546	5,459	4,754	38,150	38,200	6,209	4,996	6,209	5,204
32,200	32,250	4,721	4,104	4,721	4,311	35,200	35,250	5,471	4,554	5,471	4,761	38,200	38,250	6,221	5,004	6,221	5,211
32,250	32,300	4,734	4,111	4,734	4,319	35,250	35,300	5,484	4,561	5,484	4,769	38,250	38,300	6,234	5,011	6,234	5,219
32,300	32,350	4,746	4,119	4,746	4,326	35,300	35,350	5,496	4,569	5,496	4,776	38,300	38,350	6,246	5,019	6,246	5,226
32,350	32,400	4,759	4,126	4,759	4,334	35,350	35,400	5,509	4,576	5,509	4,784	38,350	38,400	6,259	5,026	6,259	5,234
32,400	32,450	4,771	4,134	4,771	4,341	35,400	35,450	5,521	4,584	5,521	4,791	38,400	38,450	6,271	5,034	6,271	5,241
32,450	32,500	4,784	4,141	4,784	4,349	35,450	35,500	5,534	4,591	5,534	4,799	38,450	38,500	6,284	5,041	6,284	5,249
32,500	32,550	4,796	4,149	4,796	4,356	35,500	35,550	5,546	4,599	5,546	4,806	38,500	38,550	6,296	5,049	6,296	5,256
32,550	32,600	4,809	4,156	4,809	4,364	35,550	35,600	5,559	4,606	5,559	4,814	38,550	38,600	6,309	5,056	6,309	5,264
32,600	32,650	4,821	4,164	4,821	4,371	35,600	35,650	5,571	4,614	5,571	4,821	38,600	38,650	6,321	5,064	6,321	5,271
32,650	32,700	4,834	4,171	4,834	4,379	35,650	35,700	5,584	4,621	5,584	4,829	38,650	38,700	6,334	5,071	6,334	5,279
32,700	32,750	4,846	4,179	4,846	4,386	35,700	35,750	5,596	4,629	5,596	4,836	38,700	38,750	6,346	5,079	6,346	5,286
32,750	32,800	4,859	4,186	4,859	4,394	35,750	35,800	5,609	4,636	5,609	4,844	38,750	38,800	6,359	5,086	6,359	5,294
32,800	32,850	4,871	4,194	4,871	4,401	35,800	35,850	5,621	4,644	5,621	4,851	38,800	38,850	6,371	5,094	6,371	5,301
32,850	32,900	4,884	4,201	4,884	4,409	35,850	35,900	5,634	4,651	5,634	4,859	38,850	38,900	6,384	5,101	6,384	5,309
32,900	32,950	4,896	4,209	4,896	4,416	35,900	35,950	5,646	4,659	5,646	4,866	38,900	38,950	6,396	5,109	6,396	5,316
32,950	33,000	4,909	4,216	4,909	4,424	35,950	36,000	5,659	4,666	5,659	4,874	38,950	39,000	6,409	5,116	6,409	5,324
33,000						36,000						39,000					
33,000	33,050	4,921	4,224	4,921	4,431	36,000	36,050	5,671	4,674	5,671	4,881	39,000	39,050	6,421	5,124	6,421	5,331
33,050	33,100	4,934	4,231	4,934	4,439	36,050	36,100	5,684	4,681	5,684	4,889	39,050	39,100	6,434	5,131	6,434	5,339
33,100	33,150	4,946	4,239	4,946	4,446	36,100	36,150	5,696	4,689	5,696	4,896	39,100	39,150	6,446	5,139	6,446	5,346
33,150	33,200	4,959	4,246	4,959	4,454	36,150	36,200	5,709	4,696	5,709	4,904	39,150	39,200	6,459	5,146	6,459	5,354
33,200	33,250	4,971	4,254	4,971	4,461	36,200	36,250	5,721	4,704	5,721	4,911	39,200	39,250	6,471	5,154	6,471	5,361
33,250	33,300	4,984	4,261	4,984	4,469	36,250	36,300	5,734	4,711	5,734	4,919	39,250	39,300	6,484	5,161	6,484	5,369
33,300	33,350	4,996	4,269	4,996	4,476	36,300	36,350	5,746	4,719	5,746	4,926	39,300	39,350	6,496	5,169	6,496	5,376
33,350	33,400	5,009	4,276	5,009	4,484	36,350	36,400	5,759	4,726	5,759	4,934	39,350	39,400	6,509	5,176	6,509	5,384
33,400	33,450	5,021	4,284	5,021	4,491	36,400	36,450	5,771	4,734	5,771	4,941	39,400	39,450	6,521	5,184	6,521	5,391
33,450	33,500	5,034	4,291	5,034	4,499	36,450	36,500	5,784	4,741	5,784	4,949	39,450	39,500	6,534	5,191	6,534	5,399
33,500	33,550	5,046	4,299	5,046	4,506	36,500	36,550	5,796	4,749	5,796	4,956	39,500	39,550	6,546	5,199	6,546	5,406
33,550	33,600	5,059	4,306	5,059	4,514	36,550	36,600	5,809	4,756	5,809	4,964	39,550	39,600	6,559	5,206	6,559	5,414
33,600	33,650	5,071	4,314	5,071	4,521	36,600	36,650	5,821	4,764	5,821	4,971	39,600	39,650	6,571	5,214	6,571	5,421
33,650	33,700	5,084	4,321	5,084	4,529	36,650	36,700	5,834	4,771	5,834	4,979	39,650	39,700	6,584	5,221	6,584	5,429
33,700	33,750	5,096	4,329	5,096	4,536	36,700	36,750	5,846	4,779	5,846	4,986	39,700	39,750	6,596	5,229	6,596	5,436
33,750	33,800	5,109	4,336	5,109	4,544	36,750	36,800	5,859	4,786	5,859	4,994	39,750	39,800	6,609	5,236	6,609	5,444
33,800	33,850	5,121	4,344	5,121	4,551	36,800	36,850	5,871	4,794	5,871	5,001	39,800	39,850	6,621	5,244	6,621	5,454
33,850	33,900	5,134	4,351	5,134	4,559	36,850	36,900	5,884	4,801	5,884	5,009	39,850	39,900	6,634	5,251	6,634	5,466
33,900	33,950	5,146	4,359	5,146	4,566	36,900	36,950	5,896	4,809	5,896	5,016	39,900	39,950	6,646	5,259	6,646	5,479
33,950	34,000	5,159	4,366	5,159	4,574	36,950	37,000	5,909	4,816	5,909	5,024	39,950	40,000	6,659	5,266	6,659	5,491
34,000						37,000						40,000					
34,000	34,050	5,171	4,374	5,171	4,581	37,000	37,050	5,921	4,824	5,921	5,031	40,000	40,050	6,671	5,274	6,671	5,504
34,050	34,100	5,184	4,381	5,184	4,589	37,050	37,100	5,934	4,831	5,934	5,039	40,050	40,100	6,684	5,281	6,684	5,516
34,100	34,150	5,196	4,389	5,196	4,596	37,100	37,150	5,946	4,839	5,946	5,046	40,100	40,150	6,696	5,289	6,696	5,529
34,150	34,200	5,209	4,396	5,209	4,604	37,150	37,200	5,959	4,846	5,959	5,054	40,150	40,200	6,709	5,296	6,709	5,541
34,200	34,250	5,221	4,404	5,221	4,611	37,200	37,250	5,971	4,854	5,971	5,061	40,200	40,250	6,721	5,304	6,721	5,554
34,250	34,300	5,234	4,411	5,234	4,619	37,250	37,300	5,984	4,861	5,984	5,069	40,250	40,300	6,734	5,311	6,734	5,566
34,300	34,350	5,246	4,419	5,246	4,626	37,300	37,350	5,996	4,869	5,996	5,076	40,300	40,350	6,746	5,319	6,746	5,579
34,350	34,400	5,259	4,426	5,259	4,634	37,350	37,400	6,009	4,876	6,009	5,084	40,350	40,400	6,759	5,326	6,759	5,591
34,400	34,450	5,271	4,434	5,271	4,641	37,400	37,450	6,021	4,884	6,021	5,091	40,400	40,450	6,771	5,334	6,771	5,604
34,450	34,500	5,284	4,441	5,284	4,649	37,450	37,500	6,034	4,891	6,034	5,099	40,450	40,500	6,784	5,341	6,784	5,616
34,500	34,550	5,296	4,449	5,296	4,656	37,500	37,550	6,046	4,899	6,046	5,106	40,500	40,550	6,796	5,349	6,796	5,629
34,550	34,600	5,309	4,456	5,309	4,664	37,550	37,600	6,059	4,906	6,059	5,114	40,550	40,600	6,809	5,356	6,809	5,641
34,600	34,650	5,321	4,464	5,321	4,671	37,600	37,650	6,071	4,914	6,071	5,121	40,600	40,650	6,821	5,364	6,821	5,654
34,650	34,700	5,334	4,471	5,334	4,679	37,650	37,700	6,084	4,921	6,084	5,129	40,650	40,700	6,834	5,371	6,834	5,666
34,700	34,750	5,346	4,479	5,346	4,686	37,700	37,750	6,096	4,929	6,096	5,136	40,700	40,750	6,846	5,379	6,846	5,679
34,750	34,800	5,359	4,486	5,359	4,694	37,750	37,800	6,109	4,936	6,109	5,144	40,750	40,800	6,859	5,386	6,859	5,691
34,800	34,850	5,371	4,494	5,371	4,701	37,800	37,850	6,121	4,944	6,121	5,151	40,800	40,850	6,871	5,394	6,871	5,704
34,850	34,900	5,384	4,501	5,384	4,709	37,850	37,900	6,134	4,951	6,134	5,159	40,850	40,900	6,884	5,401	6,884	5,716
34,900	34,950	5,396	4,509	5,396	4,716	37,900	37,950	6,146	4,959	6,146	5,166	40,900	40,950	6,896	5,409	6,896	5,729
34,950	35,000	5,409	4,516	5,409	4,724	37,950	38,000	6,159	4,966	6,159	5,174	40,950	41,000	6,9			

2005 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
		Your tax is—						Your tax is—						Your tax is—			
41,000						44,000						47,000					
41,000	41,050	6,921	5,424	6,921	5,754	44,000	44,050	7,671	5,874	7,671	6,504	47,000	47,050	8,421	6,324	8,421	7,254
41,050	41,100	6,934	5,431	6,934	5,766	44,050	44,100	7,684	5,881	7,684	6,516	47,050	47,100	8,434	6,331	8,434	7,266
41,100	41,150	6,946	5,439	6,946	5,779	44,100	44,150	7,696	5,889	7,696	6,529	47,100	47,150	8,446	6,339	8,446	7,279
41,150	41,200	6,959	5,446	6,959	5,791	44,150	44,200	7,709	5,896	7,709	6,541	47,150	47,200	8,459	6,346	8,459	7,291
41,200	41,250	6,971	5,454	6,971	5,804	44,200	44,250	7,721	5,904	7,721	6,554	47,200	47,250	8,471	6,354	8,471	7,304
41,250	41,300	6,984	5,461	6,984	5,816	44,250	44,300	7,734	5,911	7,734	6,566	47,250	47,300	8,484	6,361	8,484	7,316
41,300	41,350	6,996	5,469	6,996	5,829	44,300	44,350	7,746	5,919	7,746	6,579	47,300	47,350	8,496	6,369	8,496	7,329
41,350	41,400	7,009	5,476	7,009	5,841	44,350	44,400	7,759	5,926	7,759	6,591	47,350	47,400	8,509	6,376	8,509	7,341
41,400	41,450	7,021	5,484	7,021	5,854	44,400	44,450	7,771	5,934	7,771	6,604	47,400	47,450	8,521	6,384	8,521	7,354
41,450	41,500	7,034	5,491	7,034	5,866	44,450	44,500	7,784	5,941	7,784	6,616	47,450	47,500	8,534	6,391	8,534	7,366
41,500	41,550	7,046	5,499	7,046	5,879	44,500	44,550	7,796	5,949	7,796	6,629	47,500	47,550	8,546	6,399	8,546	7,379
41,550	41,600	7,059	5,506	7,059	5,891	44,550	44,600	7,809	5,956	7,809	6,641	47,550	47,600	8,559	6,406	8,559	7,391
41,600	41,650	7,071	5,514	7,071	5,904	44,600	44,650	7,821	5,964	7,821	6,654	47,600	47,650	8,571	6,414	8,571	7,404
41,650	41,700	7,084	5,521	7,084	5,916	44,650	44,700	7,834	5,971	7,834	6,666	47,650	47,700	8,584	6,421	8,584	7,416
41,700	41,750	7,096	5,529	7,096	5,929	44,700	44,750	7,846	5,979	7,846	6,679	47,700	47,750	8,596	6,429	8,596	7,429
41,750	41,800	7,109	5,536	7,109	5,941	44,750	44,800	7,859	5,986	7,859	6,691	47,750	47,800	8,609	6,436	8,609	7,441
41,800	41,850	7,121	5,544	7,121	5,954	44,800	44,850	7,871	5,994	7,871	6,704	47,800	47,850	8,621	6,444	8,621	7,454
41,850	41,900	7,134	5,551	7,134	5,966	44,850	44,900	7,884	6,001	7,884	6,716	47,850	47,900	8,634	6,451	8,634	7,466
41,900	41,950	7,146	5,559	7,146	5,979	44,900	44,950	7,896	6,009	7,896	6,729	47,900	47,950	8,646	6,459	8,646	7,479
41,950	42,000	7,159	5,566	7,159	5,991	44,950	45,000	7,909	6,016	7,909	6,741	47,950	48,000	8,659	6,466	8,659	7,491
42,000						45,000						48,000					
42,000	42,050	7,171	5,574	7,171	6,004	45,000	45,050	7,921	6,024	7,921	6,754	48,000	48,050	8,671	6,474	8,671	7,504
42,050	42,100	7,184	5,581	7,184	6,016	45,050	45,100	7,934	6,031	7,934	6,766	48,050	48,100	8,684	6,481	8,684	7,516
42,100	42,150	7,196	5,589	7,196	6,029	45,100	45,150	7,946	6,039	7,946	6,779	48,100	48,150	8,696	6,489	8,696	7,529
42,150	42,200	7,209	5,596	7,209	6,041	45,150	45,200	7,959	6,046	7,959	6,791	48,150	48,200	8,709	6,496	8,709	7,541
42,200	42,250	7,221	5,604	7,221	6,054	45,200	45,250	7,971	6,054	7,971	6,804	48,200	48,250	8,721	6,504	8,721	7,554
42,250	42,300	7,234	5,611	7,234	6,066	45,250	45,300	7,984	6,061	7,984	6,816	48,250	48,300	8,734	6,511	8,734	7,566
42,300	42,350	7,246	5,619	7,246	6,079	45,300	45,350	7,996	6,069	7,996	6,829	48,300	48,350	8,746	6,519	8,746	7,579
42,350	42,400	7,259	5,626	7,259	6,091	45,350	45,400	8,009	6,076	8,009	6,841	48,350	48,400	8,759	6,526	8,759	7,591
42,400	42,450	7,271	5,634	7,271	6,104	45,400	45,450	8,021	6,084	8,021	6,854	48,400	48,450	8,771	6,534	8,771	7,604
42,450	42,500	7,284	5,641	7,284	6,116	45,450	45,500	8,034	6,091	8,034	6,866	48,450	48,500	8,784	6,541	8,784	7,616
42,500	42,550	7,296	5,649	7,296	6,129	45,500	45,550	8,046	6,099	8,046	6,879	48,500	48,550	8,796	6,549	8,796	7,629
42,550	42,600	7,309	5,656	7,309	6,141	45,550	45,600	8,059	6,106	8,059	6,891	48,550	48,600	8,809	6,556	8,809	7,641
42,600	42,650	7,321	5,664	7,321	6,154	45,600	45,650	8,071	6,114	8,071	6,904	48,600	48,650	8,821	6,564	8,821	7,654
42,650	42,700	7,334	5,671	7,334	6,166	45,650	45,700	8,084	6,121	8,084	6,916	48,650	48,700	8,834	6,571	8,834	7,666
42,700	42,750	7,346	5,679	7,346	6,179	45,700	45,750	8,096	6,129	8,096	6,929	48,700	48,750	8,846	6,579	8,846	7,679
42,750	42,800	7,359	5,686	7,359	6,191	45,750	45,800	8,109	6,136	8,109	6,941	48,750	48,800	8,859	6,586	8,859	7,691
42,800	42,850	7,371	5,694	7,371	6,204	45,800	45,850	8,121	6,144	8,121	6,954	48,800	48,850	8,871	6,594	8,871	7,704
42,850	42,900	7,384	5,701	7,384	6,216	45,850	45,900	8,134	6,151	8,134	6,966	48,850	48,900	8,884	6,601	8,884	7,716
42,900	42,950	7,396	5,709	7,396	6,229	45,900	45,950	8,146	6,159	8,146	6,979	48,900	48,950	8,896	6,609	8,896	7,729
42,950	43,000	7,409	5,716	7,409	6,241	45,950	46,000	8,159	6,166	8,159	6,991	48,950	49,000	8,909	6,616	8,909	7,741
43,000						46,000						49,000					
43,000	43,050	7,421	5,724	7,421	6,254	46,000	46,050	8,171	6,174	8,171	7,004	49,000	49,050	8,921	6,624	8,921	7,754
43,050	43,100	7,434	5,731	7,434	6,266	46,050	46,100	8,184	6,181	8,184	7,016	49,050	49,100	8,934	6,631	8,934	7,766
43,100	43,150	7,446	5,739	7,446	6,279	46,100	46,150	8,196	6,189	8,196	7,029	49,100	49,150	8,946	6,639	8,946	7,779
43,150	43,200	7,459	5,746	7,459	6,291	46,150	46,200	8,209	6,196	8,209	7,041	49,150	49,200	8,959	6,646	8,959	7,791
43,200	43,250	7,471	5,754	7,471	6,304	46,200	46,250	8,221	6,204	8,221	7,054	49,200	49,250	8,971	6,654	8,971	7,804
43,250	43,300	7,484	5,761	7,484	6,316	46,250	46,300	8,234	6,211	8,234	7,066	49,250	49,300	8,984	6,661	8,984	7,816
43,300	43,350	7,496	5,769	7,496	6,329	46,300	46,350	8,246	6,219	8,246	7,079	49,300	49,350	8,996	6,669	8,996	7,829
43,350	43,400	7,509	5,776	7,509	6,341	46,350	46,400	8,259	6,226	8,259	7,091	49,350	49,400	9,009	6,676	9,009	7,841
43,400	43,450	7,521	5,784	7,521	6,354	46,400	46,450	8,271	6,234	8,271	7,104	49,400	49,450	9,021	6,684	9,021	7,854
43,450	43,500	7,534	5,791	7,534	6,366	46,450	46,500	8,284	6,241	8,284	7,116	49,450	49,500	9,034	6,691	9,034	7,866
43,500	43,550	7,546	5,799	7,546	6,379	46,500	46,550	8,296	6,249	8,296	7,129	49,500	49,550	9,046	6,699	9,046	7,879
43,550	43,600	7,559	5,806	7,559	6,391	46,550	46,600	8,309	6,256	8,309	7,141	49,550	49,600	9,059	6,706	9,059	7,891
43,600	43,650	7,571	5,814	7,571	6,404	46,600	46,650	8,321	6,264	8,321	7,154	49,600	49,650	9,071	6,714	9,071	7,904
43,650	43,700	7,584	5,821	7,584	6,416	46,650	46,700	8,334	6,271	8,334	7,166	49,650	49,700	9,084	6,721	9,084	7,916
43,700	43,750	7,596	5,829	7,596	6,429	46,700	46,750	8,346	6,279	8,346	7,179	49,700	49,750	9,096	6,729	9,096	7,929
43,750	43,800	7,609	5,836	7,609	6,441	46,750	46,800	8,359	6,286	8,359	7,191	49,750	49,800	9,109	6,736	9,109	7,941
43,800	43,850	7,621	5,844	7,621	6,454	46,800	46,850	8,371	6,294	8,371	7,204	49,800	49,850	9,121	6,744	9,121	7,954
43,850	43,900	7,634	5,851	7,634	6,466	46,850	46,900	8,384	6,301	8,384	7,216	49,850	49,900	9,134	6,751	9,134	7,966
43,900	43,950	7,646	5,859	7,646	6,479	46,900	46,950	8,396	6,309	8,396	7,229	49,900	49,950	9,146	6,759	9,146	7,979
43,950	44,000	7,659	5,866	7,659	6,491	46,950	47,000	8,409	6,316	8,409							

2005 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—			
		Single	Married filing jointly *	Married filing separately	Head of a household			Single	Married filing jointly *	Married filing separately	Head of a household			Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
50,000						53,000						56,000					
50,000	50,050	9,171	6,774	9,171	8,004	53,000	53,050	9,921	7,224	9,921	8,754	56,000	56,050	10,671	7,674	10,671	9,504
50,050	50,100	9,184	6,781	9,184	8,016	53,050	53,100	9,934	7,231	9,934	8,766	56,050	56,100	10,684	7,681	10,684	9,516
50,100	50,150	9,196	6,789	9,196	8,029	53,100	53,150	9,946	7,239	9,946	8,779	56,100	56,150	10,696	7,689	10,696	9,529
50,150	50,200	9,209	6,796	9,209	8,041	53,150	53,200	9,959	7,246	9,959	8,791	56,150	56,200	10,709	7,696	10,709	9,541
50,200	50,250	9,221	6,804	9,221	8,054	53,200	53,250	9,971	7,254	9,971	8,804	56,200	56,250	10,721	7,704	10,721	9,554
50,250	50,300	9,234	6,811	9,234	8,066	53,250	53,300	9,984	7,261	9,984	8,816	56,250	56,300	10,734	7,711	10,734	9,566
50,300	50,350	9,246	6,819	9,246	8,079	53,300	53,350	9,996	7,269	9,996	8,829	56,300	56,350	10,746	7,719	10,746	9,579
50,350	50,400	9,259	6,826	9,259	8,091	53,350	53,400	10,009	7,276	10,009	8,841	56,350	56,400	10,759	7,726	10,759	9,591
50,400	50,450	9,271	6,834	9,271	8,104	53,400	53,450	10,021	7,284	10,021	8,854	56,400	56,450	10,771	7,734	10,771	9,604
50,450	50,500	9,284	6,841	9,284	8,116	53,450	53,500	10,034	7,291	10,034	8,866	56,450	56,500	10,784	7,741	10,784	9,616
50,500	50,550	9,296	6,849	9,296	8,129	53,500	53,550	10,046	7,299	10,046	8,879	56,500	56,550	10,796	7,749	10,796	9,629
50,550	50,600	9,309	6,856	9,309	8,141	53,550	53,600	10,059	7,306	10,059	8,891	56,550	56,600	10,809	7,756	10,809	9,641
50,600	50,650	9,321	6,864	9,321	8,154	53,600	53,650	10,071	7,314	10,071	8,904	56,600	56,650	10,821	7,764	10,821	9,654
50,650	50,700	9,334	6,871	9,334	8,166	53,650	53,700	10,084	7,321	10,084	8,916	56,650	56,700	10,834	7,771	10,834	9,666
50,700	50,750	9,346	6,879	9,346	8,179	53,700	53,750	10,096	7,329	10,096	8,929	56,700	56,750	10,846	7,779	10,846	9,679
50,750	50,800	9,359	6,886	9,359	8,191	53,750	53,800	10,109	7,336	10,109	8,941	56,750	56,800	10,859	7,786	10,859	9,691
50,800	50,850	9,371	6,894	9,371	8,204	53,800	53,850	10,121	7,344	10,121	8,954	56,800	56,850	10,871	7,794	10,871	9,704
50,850	50,900	9,384	6,901	9,384	8,216	53,850	53,900	10,134	7,351	10,134	8,966	56,850	56,900	10,884	7,801	10,884	9,716
50,900	50,950	9,396	6,909	9,396	8,229	53,900	53,950	10,146	7,359	10,146	8,979	56,900	56,950	10,896	7,809	10,896	9,729
50,950	51,000	9,409	6,916	9,409	8,241	53,950	54,000	10,159	7,366	10,159	8,991	56,950	57,000	10,909	7,816	10,909	9,741
51,000						54,000						57,000					
51,000	51,050	9,421	6,924	9,421	8,254	54,000	54,050	10,171	7,374	10,171	9,004	57,000	57,050	10,921	7,824	10,921	9,754
51,050	51,100	9,434	6,931	9,434	8,266	54,050	54,100	10,184	7,381	10,184	9,016	57,050	57,100	10,934	7,831	10,934	9,766
51,100	51,150	9,446	6,939	9,446	8,279	54,100	54,150	10,196	7,389	10,196	9,029	57,100	57,150	10,946	7,839	10,946	9,779
51,150	51,200	9,459	6,946	9,459	8,291	54,150	54,200	10,209	7,396	10,209	9,041	57,150	57,200	10,959	7,846	10,959	9,791
51,200	51,250	9,471	6,954	9,471	8,304	54,200	54,250	10,221	7,404	10,221	9,054	57,200	57,250	10,971	7,854	10,971	9,804
51,250	51,300	9,484	6,961	9,484	8,316	54,250	54,300	10,234	7,411	10,234	9,066	57,250	57,300	10,984	7,861	10,984	9,816
51,300	51,350	9,496	6,969	9,496	8,329	54,300	54,350	10,246	7,419	10,246	9,079	57,300	57,350	10,996	7,869	10,996	9,829
51,350	51,400	9,509	6,976	9,509	8,341	54,350	54,400	10,259	7,426	10,259	9,091	57,350	57,400	11,009	7,876	11,009	9,841
51,400	51,450	9,521	6,984	9,521	8,354	54,400	54,450	10,271	7,434	10,271	9,104	57,400	57,450	11,021	7,884	11,021	9,854
51,450	51,500	9,534	6,991	9,534	8,366	54,450	54,500	10,284	7,441	10,284	9,116	57,450	57,500	11,034	7,891	11,034	9,866
51,500	51,550	9,546	6,999	9,546	8,379	54,500	54,550	10,296	7,449	10,296	9,129	57,500	57,550	11,046	7,899	11,046	9,879
51,550	51,600	9,559	7,006	9,559	8,391	54,550	54,600	10,309	7,456	10,309	9,141	57,550	57,600	11,059	7,906	11,059	9,891
51,600	51,650	9,571	7,014	9,571	8,404	54,600	54,650	10,321	7,464	10,321	9,154	57,600	57,650	11,071	7,914	11,071	9,904
51,650	51,700	9,584	7,021	9,584	8,416	54,650	54,700	10,334	7,471	10,334	9,166	57,650	57,700	11,084	7,921	11,084	9,916
51,700	51,750	9,596	7,029	9,596	8,429	54,700	54,750	10,346	7,479	10,346	9,179	57,700	57,750	11,096	7,929	11,096	9,929
51,750	51,800	9,609	7,036	9,609	8,441	54,750	54,800	10,359	7,486	10,359	9,191	57,750	57,800	11,109	7,936	11,109	9,941
51,800	51,850	9,621	7,044	9,621	8,454	54,800	54,850	10,371	7,494	10,371	9,204	57,800	57,850	11,121	7,944	11,121	9,954
51,850	51,900	9,634	7,051	9,634	8,466	54,850	54,900	10,384	7,501	10,384	9,216	57,850	57,900	11,134	7,951	11,134	9,966
51,900	51,950	9,646	7,059	9,646	8,479	54,900	54,950	10,396	7,509	10,396	9,229	57,900	57,950	11,146	7,959	11,146	9,979
51,950	52,000	9,659	7,066	9,659	8,491	54,950	55,000	10,409	7,516	10,409	9,241	57,950	58,000	11,159	7,966	11,159	9,991
52,000						55,000						58,000					
52,000	52,050	9,671	7,074	9,671	8,504	55,000	55,050	10,421	7,524	10,421	9,254	58,000	58,050	11,171	7,974	11,171	10,004
52,050	52,100	9,684	7,081	9,684	8,516	55,050	55,100	10,434	7,531	10,434	9,266	58,050	58,100	11,184	7,981	11,184	10,016
52,100	52,150	9,696	7,089	9,696	8,529	55,100	55,150	10,446	7,539	10,446	9,279	58,100	58,150	11,196	7,989	11,196	10,029
52,150	52,200	9,709	7,096	9,709	8,541	55,150	55,200	10,459	7,546	10,459	9,291	58,150	58,200	11,209	7,996	11,209	10,041
52,200	52,250	9,721	7,104	9,721	8,554	55,200	55,250	10,471	7,554	10,471	9,304	58,200	58,250	11,221	8,004	11,221	10,054
52,250	52,300	9,734	7,111	9,734	8,566	55,250	55,300	10,484	7,561	10,484	9,316	58,250	58,300	11,234	8,011	11,234	10,066
52,300	52,350	9,746	7,119	9,746	8,579	55,300	55,350	10,496	7,569	10,496	9,329	58,300	58,350	11,246	8,019	11,246	10,079
52,350	52,400	9,759	7,126	9,759	8,591	55,350	55,400	10,509	7,576	10,509	9,341	58,350	58,400	11,259	8,026	11,259	10,091
52,400	52,450	9,771	7,134	9,771	8,604	55,400	55,450	10,521	7,584	10,521	9,354	58,400	58,450	11,271	8,034	11,271	10,104
52,450	52,500	9,784	7,141	9,784	8,616	55,450	55,500	10,534	7,591	10,534	9,366	58,450	58,500	11,284	8,041	11,284	10,116
52,500	52,550	9,796	7,149	9,796	8,629	55,500	55,550	10,546	7,599	10,546	9,379	58,500	58,550	11,296	8,049	11,296	10,129
52,550	52,600	9,809	7,156	9,809	8,641	55,550	55,600	10,559	7,606	10,559	9,391	58,550	58,600	11,309	8,056	11,309	10,141
52,600	52,650	9,821	7,164	9,821	8,654	55,600	55,650	10,571	7,614	10,571	9,404	58,600	58,650	11,321	8,064	11,321	10,154
52,650	52,700	9,834	7,171	9,834	8,666	55,650	55,700	10,584	7,621	10,584	9,416	58,650	58,700	11,334	8,071	11,334	10,166
52,700	52,750	9,846	7,179	9,846	8,679	55,700	55,750	10,596	7,629	10,596	9,429	58,700	58,750	11,346	8,079	11,346	10,179
52,750	52,800	9,859	7,186	9,859	8,691	55,750	55,800	10,609	7,636	10,609	9,441	58,750	58,800	11,359	8,086	11,359	10,191
52,800	52,850	9,871	7,194	9,871	8,704	55,800	55,850	10,621	7,644	10,621	9,454	58,800	58,850	11,371	8,094	11,371	10,204
52,850	52,900	9,884	7,201	9,884	8,716	55,850	55,900	10,634	7,651	10,634	9,466	58,850	58,900	11,384	8,101	11,384	10,216
52,900	52,950	9,896	7,209	9,896	8,729	55,900	55,950	10,646	7,659	10,64							

2005 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
		Your tax is—						Your tax is—						Your tax is—			
59,000						62,000						65,000					
59,000	59,050	11,421	8,124	11,421	10,254	62,000	62,050	12,171	8,836	12,233	11,004	65,000	65,050	12,921	9,586	13,073	11,754
59,050	59,100	11,434	8,131	11,434	10,266	62,050	62,100	12,184	8,849	12,247	11,016	65,050	65,100	12,934	9,599	13,087	11,766
59,100	59,150	11,446	8,139	11,446	10,279	62,100	62,150	12,196	8,861	12,261	11,029	65,100	65,150	12,946	9,611	13,101	11,779
59,150	59,200	11,459	8,146	11,459	10,291	62,150	62,200	12,209	8,874	12,275	11,041	65,150	65,200	12,959	9,624	13,115	11,791
59,200	59,250	11,471	8,154	11,471	10,304	62,200	62,250	12,221	8,886	12,289	11,054	65,200	65,250	12,971	9,636	13,129	11,804
59,250	59,300	11,484	8,161	11,484	10,316	62,250	62,300	12,234	8,899	12,303	11,066	65,250	65,300	12,984	9,649	13,143	11,816
59,300	59,350	11,496	8,169	11,496	10,329	62,300	62,350	12,246	8,911	12,317	11,079	65,300	65,350	12,996	9,661	13,157	11,829
59,350	59,400	11,509	8,176	11,509	10,341	62,350	62,400	12,259	8,924	12,331	11,091	65,350	65,400	13,009	9,674	13,171	11,841
59,400	59,450	11,521	8,186	11,521	10,354	62,400	62,450	12,271	8,936	12,345	11,104	65,400	65,450	13,021	9,686	13,185	11,854
59,450	59,500	11,534	8,199	11,534	10,366	62,450	62,500	12,284	8,949	12,359	11,116	65,450	65,500	13,034	9,699	13,199	11,866
59,500	59,550	11,546	8,211	11,546	10,379	62,500	62,550	12,296	8,961	12,373	11,129	65,500	65,550	13,046	9,711	13,213	11,879
59,550	59,600	11,559	8,224	11,559	10,391	62,550	62,600	12,309	8,974	12,387	11,141	65,550	65,600	13,059	9,724	13,227	11,891
59,600	59,650	11,571	8,236	11,571	10,404	62,600	62,650	12,321	8,986	12,401	11,154	65,600	65,650	13,071	9,736	13,241	11,904
59,650	59,700	11,584	8,249	11,584	10,416	62,650	62,700	12,334	8,999	12,415	11,166	65,650	65,700	13,084	9,749	13,255	11,916
59,700	59,750	11,596	8,261	11,596	10,429	62,700	62,750	12,346	9,011	12,429	11,179	65,700	65,750	13,096	9,761	13,269	11,929
59,750	59,800	11,609	8,274	11,609	10,441	62,750	62,800	12,359	9,024	12,443	11,191	65,750	65,800	13,109	9,774	13,283	11,941
59,800	59,850	11,621	8,286	11,621	10,454	62,800	62,850	12,371	9,036	12,457	11,204	65,800	65,850	13,121	9,786	13,297	11,954
59,850	59,900	11,634	8,299	11,634	10,466	62,850	62,900	12,384	9,049	12,471	11,216	65,850	65,900	13,134	9,799	13,311	11,966
59,900	59,950	11,646	8,311	11,646	10,479	62,900	62,950	12,396	9,061	12,485	11,229	65,900	65,950	13,146	9,811	13,325	11,979
59,950	60,000	11,659	8,324	11,659	10,491	62,950	63,000	12,409	9,074	12,499	11,241	65,950	66,000	13,159	9,824	13,339	11,991
60,000						63,000						66,000					
60,000	60,050	11,671	8,336	11,673	10,504	63,000	63,050	12,421	9,086	12,513	11,254	66,000	66,050	13,171	9,836	13,353	12,004
60,050	60,100	11,684	8,349	11,687	10,516	63,050	63,100	12,434	9,099	12,527	11,266	66,050	66,100	13,184	9,849	13,367	12,016
60,100	60,150	11,696	8,361	11,701	10,529	63,100	63,150	12,446	9,111	12,541	11,279	66,100	66,150	13,196	9,861	13,381	12,029
60,150	60,200	11,709	8,374	11,715	10,541	63,150	63,200	12,459	9,124	12,555	11,291	66,150	66,200	13,209	9,874	13,395	12,041
60,200	60,250	11,721	8,386	11,729	10,554	63,200	63,250	12,471	9,136	12,569	11,304	66,200	66,250	13,221	9,886	13,409	12,054
60,250	60,300	11,734	8,399	11,743	10,566	63,250	63,300	12,484	9,149	12,583	11,316	66,250	66,300	13,234	9,899	13,423	12,066
60,300	60,350	11,746	8,411	11,757	10,579	63,300	63,350	12,496	9,161	12,597	11,329	66,300	66,350	13,246	9,911	13,437	12,079
60,350	60,400	11,759	8,424	11,771	10,591	63,350	63,400	12,509	9,174	12,611	11,341	66,350	66,400	13,259	9,924	13,451	12,091
60,400	60,450	11,771	8,436	11,785	10,604	63,400	63,450	12,521	9,186	12,625	11,354	66,400	66,450	13,271	9,936	13,465	12,104
60,450	60,500	11,784	8,449	11,799	10,616	63,450	63,500	12,534	9,199	12,639	11,366	66,450	66,500	13,284	9,949	13,479	12,116
60,500	60,550	11,796	8,461	11,813	10,629	63,500	63,550	12,546	9,211	12,653	11,379	66,500	66,550	13,296	9,961	13,493	12,129
60,550	60,600	11,809	8,474	11,827	10,641	63,550	63,600	12,559	9,224	12,667	11,391	66,550	66,600	13,309	9,974	13,507	12,141
60,600	60,650	11,821	8,486	11,841	10,654	63,600	63,650	12,571	9,236	12,681	11,404	66,600	66,650	13,321	9,986	13,521	12,154
60,650	60,700	11,834	8,499	11,855	10,666	63,650	63,700	12,584	9,249	12,695	11,416	66,650	66,700	13,334	9,999	13,535	12,166
60,700	60,750	11,846	8,511	11,869	10,679	63,700	63,750	12,596	9,261	12,709	11,429	66,700	66,750	13,346	10,011	13,549	12,179
60,750	60,800	11,859	8,524	11,883	10,691	63,750	63,800	12,609	9,274	12,723	11,441	66,750	66,800	13,359	10,024	13,563	12,191
60,800	60,850	11,871	8,536	11,897	10,704	63,800	63,850	12,621	9,286	12,737	11,454	66,800	66,850	13,371	10,036	13,577	12,204
60,850	60,900	11,884	8,549	11,911	10,716	63,850	63,900	12,634	9,299	12,751	11,466	66,850	66,900	13,384	10,049	13,591	12,216
60,900	60,950	11,896	8,561	11,925	10,729	63,900	63,950	12,646	9,311	12,765	11,479	66,900	66,950	13,396	10,061	13,605	12,229
60,950	61,000	11,909	8,574	11,939	10,741	63,950	64,000	12,659	9,324	12,779	11,491	66,950	67,000	13,409	10,074	13,619	12,241
61,000						64,000						67,000					
61,000	61,050	11,921	8,586	11,953	10,754	64,000	64,050	12,671	9,336	12,793	11,504	67,000	67,050	13,421	10,086	13,633	12,254
61,050	61,100	11,934	8,599	11,967	10,766	64,050	64,100	12,684	9,349	12,807	11,516	67,050	67,100	13,434	10,099	13,647	12,266
61,100	61,150	11,946	8,611	11,981	10,779	64,100	64,150	12,696	9,361	12,821	11,529	67,100	67,150	13,446	10,111	13,661	12,279
61,150	61,200	11,959	8,624	11,995	10,791	64,150	64,200	12,709	9,374	12,835	11,541	67,150	67,200	13,459	10,124	13,675	12,291
61,200	61,250	11,971	8,636	12,009	10,804	64,200	64,250	12,721	9,386	12,849	11,554	67,200	67,250	13,471	10,136	13,689	12,304
61,250	61,300	11,984	8,649	12,023	10,816	64,250	64,300	12,734	9,399	12,863	11,566	67,250	67,300	13,484	10,149	13,703	12,316
61,300	61,350	11,996	8,661	12,037	10,829	64,300	64,350	12,746	9,411	12,877	11,579	67,300	67,350	13,496	10,161	13,717	12,329
61,350	61,400	12,009	8,674	12,051	10,841	64,350	64,400	12,759	9,424	12,891	11,591	67,350	67,400	13,509	10,174	13,731	12,341
61,400	61,450	12,021	8,686	12,065	10,854	64,400	64,450	12,771	9,436	12,905	11,604	67,400	67,450	13,521	10,186	13,745	12,354
61,450	61,500	12,034	8,699	12,079	10,866	64,450	64,500	12,784	9,449	12,919	11,616	67,450	67,500	13,534	10,199	13,759	12,366
61,500	61,550	12,046	8,711	12,093	10,879	64,500	64,550	12,796	9,461	12,933	11,629	67,500	67,550	13,546	10,211	13,773	12,379
61,550	61,600	12,059	8,724	12,107	10,891	64,550	64,600	12,809	9,474	12,947	11,641	67,550	67,600	13,559	10,224	13,787	12,391
61,600	61,650	12,071	8,736	12,121	10,904	64,600	64,650	12,821	9,486	12,961	11,654	67,600	67,650	13,571	10,236	13,801	12,404
61,650	61,700	12,084	8,749	12,135	10,916	64,650	64,700	12,834	9,499	12,975	11,666	67,650	67,700	13,584	10,249	13,815	12,416
61,700	61,750	12,096	8,761	12,149	10,929	64,700	64,750	12,846	9,511	12,989	11,679	67,700	67,750	13,596	10,261	13,829	12,429
61,750	61,800	12,109	8,774	12,163	10,941	64,750	64,800	12,859	9,524	13,003	11,691	67,750	67,800	13,609	10,274	13,843	12,441
61,800	61,850	12,121	8,786	12,177	10,954	64,800	64,850	12,871	9,536	13,017	11,704	67,800	67,850	13,621	10,286	13,857	12,454
61,850	61,900	12,134	8,799	12,191	10,966	64,850	64,900</										

2005 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
		Your tax is—						Your tax is—						Your tax is—			
68,000						71,000						74,000					
68,000	68,050	13,671	10,336	13,913	12,504	71,000	71,050	14,421	11,086	14,753	13,254	74,000	74,050	15,234	11,836	15,593	14,004
68,050	68,100	13,684	10,349	13,927	12,516	71,050	71,100	14,434	11,099	14,767	13,266	74,050	74,100	15,248	11,849	15,607	14,016
68,100	68,150	13,696	10,361	13,941	12,529	71,100	71,150	14,446	11,111	14,781	13,279	74,100	74,150	15,262	11,861	15,621	14,029
68,150	68,200	13,709	10,374	13,955	12,541	71,150	71,200	14,459	11,124	14,795	13,291	74,150	74,200	15,276	11,874	15,635	14,041
68,200	68,250	13,721	10,386	13,969	12,554	71,200	71,250	14,471	11,136	14,809	13,304	74,200	74,250	15,290	11,886	15,649	14,054
68,250	68,300	13,734	10,399	13,983	12,566	71,250	71,300	14,484	11,149	14,823	13,316	74,250	74,300	15,304	11,899	15,663	14,066
68,300	68,350	13,746	10,411	13,997	12,579	71,300	71,350	14,496	11,161	14,837	13,329	74,300	74,350	15,318	11,911	15,677	14,079
68,350	68,400	13,759	10,424	14,011	12,591	71,350	71,400	14,509	11,174	14,851	13,341	74,350	74,400	15,332	11,924	15,691	14,091
68,400	68,450	13,771	10,436	14,025	12,604	71,400	71,450	14,521	11,186	14,865	13,354	74,400	74,450	15,346	11,936	15,705	14,104
68,450	68,500	13,784	10,449	14,039	12,616	71,450	71,500	14,534	11,199	14,879	13,366	74,450	74,500	15,360	11,949	15,719	14,116
68,500	68,550	13,796	10,461	14,053	12,629	71,500	71,550	14,546	11,211	14,893	13,379	74,500	74,550	15,374	11,961	15,733	14,129
68,550	68,600	13,809	10,474	14,067	12,641	71,550	71,600	14,559	11,224	14,907	13,391	74,550	74,600	15,388	11,974	15,747	14,141
68,600	68,650	13,821	10,486	14,081	12,654	71,600	71,650	14,571	11,236	14,921	13,404	74,600	74,650	15,402	11,986	15,761	14,154
68,650	68,700	13,834	10,499	14,095	12,666	71,650	71,700	14,584	11,249	14,935	13,416	74,650	74,700	15,416	11,999	15,775	14,166
68,700	68,750	13,846	10,511	14,109	12,679	71,700	71,750	14,596	11,261	14,949	13,429	74,700	74,750	15,430	12,011	15,789	14,179
68,750	68,800	13,859	10,524	14,123	12,691	71,750	71,800	14,609	11,274	14,963	13,441	74,750	74,800	15,444	12,024	15,803	14,191
68,800	68,850	13,871	10,536	14,137	12,704	71,800	71,850	14,621	11,286	14,977	13,454	74,800	74,850	15,458	12,036	15,817	14,204
68,850	68,900	13,884	10,549	14,151	12,716	71,850	71,900	14,634	11,299	14,991	13,466	74,850	74,900	15,472	12,049	15,831	14,216
68,900	68,950	13,896	10,561	14,165	12,729	71,900	71,950	14,646	11,311	15,005	13,479	74,900	74,950	15,486	12,061	15,845	14,229
68,950	69,000	13,909	10,574	14,179	12,741	71,950	72,000	14,660	11,324	15,019	13,491	74,950	75,000	15,500	12,074	15,859	14,241
69,000						72,000						75,000					
69,000	69,050	13,921	10,586	14,193	12,754	72,000	72,050	14,674	11,336	15,033	13,504	75,000	75,050	15,514	12,086	15,873	14,254
69,050	69,100	13,934	10,599	14,207	12,766	72,050	72,100	14,688	11,349	15,047	13,516	75,050	75,100	15,528	12,099	15,887	14,266
69,100	69,150	13,946	10,611	14,221	12,779	72,100	72,150	14,702	11,361	15,061	13,529	75,100	75,150	15,542	12,111	15,901	14,279
69,150	69,200	13,959	10,624	14,235	12,791	72,150	72,200	14,716	11,374	15,075	13,541	75,150	75,200	15,556	12,124	15,915	14,291
69,200	69,250	13,971	10,636	14,249	12,804	72,200	72,250	14,730	11,386	15,089	13,554	75,200	75,250	15,570	12,136	15,929	14,304
69,250	69,300	13,984	10,649	14,263	12,816	72,250	72,300	14,744	11,399	15,103	13,566	75,250	75,300	15,584	12,149	15,943	14,316
69,300	69,350	13,996	10,661	14,277	12,829	72,300	72,350	14,758	11,411	15,117	13,579	75,300	75,350	15,598	12,161	15,957	14,329
69,350	69,400	14,009	10,674	14,291	12,841	72,350	72,400	14,772	11,424	15,131	13,591	75,350	75,400	15,612	12,174	15,971	14,341
69,400	69,450	14,021	10,686	14,305	12,854	72,400	72,450	14,786	11,436	15,145	13,604	75,400	75,450	15,626	12,186	15,985	14,354
69,450	69,500	14,034	10,699	14,319	12,866	72,450	72,500	14,800	11,449	15,159	13,616	75,450	75,500	15,640	12,199	15,999	14,366
69,500	69,550	14,046	10,711	14,333	12,879	72,500	72,550	14,814	11,461	15,173	13,629	75,500	75,550	15,654	12,211	16,013	14,379
69,550	69,600	14,059	10,724	14,347	12,891	72,550	72,600	14,828	11,474	15,187	13,641	75,550	75,600	15,668	12,224	16,027	14,391
69,600	69,650	14,071	10,736	14,361	12,904	72,600	72,650	14,842	11,486	15,201	13,654	75,600	75,650	15,682	12,236	16,041	14,404
69,650	69,700	14,084	10,749	14,375	12,916	72,650	72,700	14,856	11,499	15,215	13,666	75,650	75,700	15,696	12,249	16,055	14,416
69,700	69,750	14,096	10,761	14,389	12,929	72,700	72,750	14,870	11,511	15,229	13,679	75,700	75,750	15,710	12,261	16,069	14,429
69,750	69,800	14,109	10,774	14,403	12,941	72,750	72,800	14,884	11,524	15,243	13,691	75,750	75,800	15,724	12,274	16,083	14,441
69,800	69,850	14,121	10,786	14,417	12,954	72,800	72,850	14,898	11,536	15,257	13,704	75,800	75,850	15,738	12,286	16,097	14,454
69,850	69,900	14,134	10,799	14,431	12,966	72,850	72,900	14,912	11,549	15,271	13,716	75,850	75,900	15,752	12,299	16,111	14,466
69,900	69,950	14,146	10,811	14,445	12,979	72,900	72,950	14,926	11,561	15,285	13,729	75,900	75,950	15,766	12,311	16,125	14,479
69,950	70,000	14,159	10,824	14,459	12,991	72,950	73,000	14,940	11,574	15,299	13,741	75,950	76,000	15,780	12,324	16,139	14,491
70,000						73,000						76,000					
70,000	70,050	14,171	10,836	14,473	13,004	73,000	73,050	14,954	11,586	15,313	13,754	76,000	76,050	15,794	12,336	16,153	14,504
70,050	70,100	14,184	10,849	14,487	13,016	73,050	73,100	14,968	11,599	15,327	13,766	76,050	76,100	15,808	12,349	16,167	14,516
70,100	70,150	14,196	10,861	14,501	13,029	73,100	73,150	14,982	11,611	15,341	13,779	76,100	76,150	15,822	12,361	16,181	14,529
70,150	70,200	14,209	10,874	14,515	13,041	73,150	73,200	14,996	11,624	15,355	13,791	76,150	76,200	15,836	12,374	16,195	14,541
70,200	70,250	14,221	10,886	14,529	13,054	73,200	73,250	15,010	11,636	15,369	13,804	76,200	76,250	15,850	12,386	16,209	14,554
70,250	70,300	14,234	10,899	14,543	13,066	73,250	73,300	15,024	11,649	15,383	13,816	76,250	76,300	15,864	12,399	16,223	14,566
70,300	70,350	14,246	10,911	14,557	13,079	73,300	73,350	15,038	11,661	15,397	13,829	76,300	76,350	15,878	12,411	16,237	14,579
70,350	70,400	14,259	10,924	14,571	13,091	73,350	73,400	15,052	11,674	15,411	13,841	76,350	76,400	15,892	12,424	16,251	14,591
70,400	70,450	14,271	10,936	14,585	13,104	73,400	73,450	15,066	11,686	15,425	13,854	76,400	76,450	15,906	12,436	16,265	14,604
70,450	70,500	14,284	10,949	14,599	13,116	73,450	73,500	15,080	11,699	15,439	13,866	76,450	76,500	15,920	12,449	16,279	14,616
70,500	70,550	14,296	10,961	14,613	13,129	73,500	73,550	15,094	11,711	15,453	13,879	76,500	76,550	15,934	12,461	16,293	14,629
70,550	70,600	14,309	10,974	14,627	13,141	73,550	73,600	15,108	11,724	15,467	13,891	76,550	76,600	15,948	12,474	16,307	14,641
70,600	70,650	14,321	10,986	14,641	13,154	73,600	73,650	15,122	11,736	15,481	13,904	76,600	76,650	15,962	12,486	16,321	14,654
70,650	70,700	14,334	10,999	14,655	13,166	73,650	73,700	15,136	11,749	15,495	13,916	76,650	76,700	15,976	12,499	16,335	14,666
70,700	70,750	14,346	11,011	14,669	13,179	73,700	73,750	15,150	11,761	15,509	13,929	76,700	76,750	15,990	12,511	16,349	14,679
70,750	70,800	14,359	11,024	14,683	13,191	73,750	73,800	15,164	11,774	15,523	13,941	76,750	76,800	16,004	12,524	16,363	14,691
70,800	70,850	14,371															

2005 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
		Your tax is—						Your tax is—						Your tax is—			
77,000						80,000						83,000					
77,000	77,050	16,074	12,586	16,433	14,754	80,000	80,050	16,914	13,336	17,273	15,504	83,000	83,050	17,754	14,086	18,113	16,254
77,050	77,100	16,088	12,599	16,447	14,766	80,050	80,100	16,928	13,349	17,287	15,516	83,050	83,100	17,768	14,099	18,127	16,266
77,100	77,150	16,102	12,611	16,461	14,779	80,100	80,150	16,942	13,361	17,301	15,529	83,100	83,150	17,782	14,111	18,141	16,279
77,150	77,200	16,116	12,624	16,475	14,791	80,150	80,200	16,956	13,374	17,315	15,541	83,150	83,200	17,796	14,124	18,155	16,291
77,200	77,250	16,130	12,636	16,489	14,804	80,200	80,250	16,970	13,386	17,329	15,554	83,200	83,250	17,810	14,136	18,169	16,304
77,250	77,300	16,144	12,649	16,503	14,816	80,250	80,300	16,984	13,399	17,343	15,566	83,250	83,300	17,824	14,149	18,183	16,316
77,300	77,350	16,158	12,661	16,517	14,829	80,300	80,350	16,998	13,411	17,357	15,579	83,300	83,350	17,838	14,161	18,197	16,329
77,350	77,400	16,172	12,674	16,531	14,841	80,350	80,400	17,012	13,424	17,371	15,591	83,350	83,400	17,852	14,174	18,211	16,341
77,400	77,450	16,186	12,686	16,545	14,854	80,400	80,450	17,026	13,436	17,385	15,604	83,400	83,450	17,866	14,186	18,225	16,354
77,450	77,500	16,200	12,699	16,559	14,866	80,450	80,500	17,040	13,449	17,399	15,616	83,450	83,500	17,880	14,199	18,239	16,366
77,500	77,550	16,214	12,711	16,573	14,879	80,500	80,550	17,054	13,461	17,413	15,629	83,500	83,550	17,894	14,211	18,253	16,379
77,550	77,600	16,228	12,724	16,587	14,891	80,550	80,600	17,068	13,474	17,427	15,641	83,550	83,600	17,908	14,224	18,267	16,391
77,600	77,650	16,242	12,736	16,601	14,904	80,600	80,650	17,082	13,486	17,441	15,654	83,600	83,650	17,922	14,236	18,281	16,404
77,650	77,700	16,256	12,749	16,615	14,916	80,650	80,700	17,096	13,499	17,455	15,666	83,650	83,700	17,936	14,249	18,295	16,416
77,700	77,750	16,270	12,761	16,629	14,929	80,700	80,750	17,110	13,511	17,469	15,679	83,700	83,750	17,950	14,261	18,309	16,429
77,750	77,800	16,284	12,774	16,643	14,941	80,750	80,800	17,124	13,524	17,483	15,691	83,750	83,800	17,964	14,274	18,323	16,441
77,800	77,850	16,298	12,786	16,657	14,954	80,800	80,850	17,138	13,536	17,497	15,704	83,800	83,850	17,978	14,286	18,337	16,454
77,850	77,900	16,312	12,799	16,671	14,966	80,850	80,900	17,152	13,549	17,511	15,716	83,850	83,900	17,992	14,299	18,351	16,466
77,900	77,950	16,326	12,811	16,685	14,979	80,900	80,950	17,166	13,561	17,525	15,729	83,900	83,950	18,006	14,311	18,365	16,479
77,950	78,000	16,340	12,824	16,699	14,991	80,950	81,000	17,180	13,574	17,539	15,741	83,950	84,000	18,020	14,324	18,379	16,491
78,000						81,000						84,000					
78,000	78,050	16,354	12,836	16,713	15,004	81,000	81,050	17,194	13,586	17,553	15,754	84,000	84,050	18,034	14,336	18,393	16,504
78,050	78,100	16,368	12,849	16,727	15,016	81,050	81,100	17,208	13,599	17,567	15,766	84,050	84,100	18,048	14,349	18,407	16,516
78,100	78,150	16,382	12,861	16,741	15,029	81,100	81,150	17,222	13,611	17,581	15,779	84,100	84,150	18,062	14,361	18,421	16,529
78,150	78,200	16,396	12,874	16,755	15,041	81,150	81,200	17,236	13,624	17,595	15,791	84,150	84,200	18,076	14,374	18,435	16,541
78,200	78,250	16,410	12,886	16,769	15,054	81,200	81,250	17,250	13,636	17,609	15,804	84,200	84,250	18,090	14,386	18,449	16,554
78,250	78,300	16,424	12,899	16,783	15,066	81,250	81,300	17,264	13,649	17,623	15,816	84,250	84,300	18,104	14,399	18,463	16,566
78,300	78,350	16,438	12,911	16,797	15,079	81,300	81,350	17,278	13,661	17,637	15,829	84,300	84,350	18,118	14,411	18,477	16,579
78,350	78,400	16,452	12,924	16,811	15,091	81,350	81,400	17,292	13,674	17,651	15,841	84,350	84,400	18,132	14,424	18,491	16,591
78,400	78,450	16,466	12,936	16,825	15,104	81,400	81,450	17,306	13,686	17,665	15,854	84,400	84,450	18,146	14,436	18,505	16,604
78,450	78,500	16,480	12,949	16,839	15,116	81,450	81,500	17,320	13,699	17,679	15,866	84,450	84,500	18,160	14,449	18,519	16,616
78,500	78,550	16,494	12,961	16,853	15,129	81,500	81,550	17,334	13,711	17,693	15,879	84,500	84,550	18,174	14,461	18,533	16,629
78,550	78,600	16,508	12,974	16,867	15,141	81,550	81,600	17,348	13,724	17,707	15,891	84,550	84,600	18,188	14,474	18,547	16,641
78,600	78,650	16,522	12,986	16,881	15,154	81,600	81,650	17,362	13,736	17,721	15,904	84,600	84,650	18,202	14,486	18,561	16,654
78,650	78,700	16,536	12,999	16,895	15,166	81,650	81,700	17,376	13,749	17,735	15,916	84,650	84,700	18,216	14,499	18,575	16,666
78,700	78,750	16,550	13,011	16,909	15,179	81,700	81,750	17,390	13,761	17,749	15,929	84,700	84,750	18,230	14,511	18,589	16,679
78,750	78,800	16,564	13,024	16,923	15,191	81,750	81,800	17,404	13,774	17,763	15,941	84,750	84,800	18,244	14,524	18,603	16,691
78,800	78,850	16,578	13,036	16,937	15,204	81,800	81,850	17,418	13,786	17,777	15,954	84,800	84,850	18,258	14,536	18,617	16,704
78,850	78,900	16,592	13,049	16,951	15,216	81,850	81,900	17,432	13,799	17,791	15,966	84,850	84,900	18,272	14,549	18,631	16,716
78,900	78,950	16,606	13,061	16,965	15,229	81,900	81,950	17,446	13,811	17,805	15,979	84,900	84,950	18,286	14,561	18,645	16,729
78,950	79,000	16,620	13,074	16,979	15,241	81,950	82,000	17,460	13,824	17,819	15,991	84,950	85,000	18,300	14,574	18,659	16,741
79,000						82,000						85,000					
79,000	79,050	16,634	13,086	16,993	15,254	82,000	82,050	17,474	13,836	17,833	16,004	85,000	85,050	18,314	14,586	18,673	16,754
79,050	79,100	16,648	13,099	17,007	15,266	82,050	82,100	17,488	13,849	17,847	16,016	85,050	85,100	18,328	14,599	18,687	16,766
79,100	79,150	16,662	13,111	17,021	15,279	82,100	82,150	17,502	13,861	17,861	16,029	85,100	85,150	18,342	14,611	18,701	16,779
79,150	79,200	16,676	13,124	17,035	15,291	82,150	82,200	17,516	13,874	17,875	16,041	85,150	85,200	18,356	14,624	18,715	16,791
79,200	79,250	16,690	13,136	17,049	15,304	82,200	82,250	17,530	13,886	17,889	16,054	85,200	85,250	18,370	14,636	18,729	16,804
79,250	79,300	16,704	13,149	17,063	15,316	82,250	82,300	17,544	13,899	17,903	16,066	85,250	85,300	18,384	14,649	18,743	16,816
79,300	79,350	16,718	13,161	17,077	15,329	82,300	82,350	17,558	13,911	17,917	16,079	85,300	85,350	18,398	14,661	18,757	16,829
79,350	79,400	16,732	13,174	17,091	15,341	82,350	82,400	17,572	13,924	17,931	16,091	85,350	85,400	18,412	14,674	18,771	16,841
79,400	79,450	16,746	13,186	17,105	15,354	82,400	82,450	17,586	13,936	17,945	16,104	85,400	85,450	18,426	14,686	18,785	16,854
79,450	79,500	16,760	13,199	17,119	15,366	82,450	82,500	17,600	13,949	17,959	16,116	85,450	85,500	18,440	14,699	18,799	16,866
79,500	79,550	16,774	13,211	17,133	15,379	82,500	82,550	17,614	13,961	17,973	16,129	85,500	85,550	18,454	14,711	18,813	16,879
79,550	79,600	16,788	13,224	17,147	15,391	82,550	82,600	17,628	13,974	17,987	16,141	85,550	85,600	18,468	14,724	18,827	16,891
79,600	79,650	16,802	13,236	17,161	15,404	82,60											

2005 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—			
		Single	Married filing jointly *	Married filing separately	Head of a household			Single	Married filing jointly *	Married filing separately	Head of a household			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	18,594	14,836	18,953	17,004	89,000	89,050	19,434	15,586	19,793	17,754	92,000	92,050	20,274	16,336	20,664	18,504
86,050	86,100	18,608	14,849	18,967	17,016	89,050	89,100	19,448	15,599	19,807	17,766	92,050	92,100	20,288	16,349	20,681	18,516
86,100	86,150	18,622	14,861	18,981	17,029	89,100	89,150	19,462	15,611	19,821	17,779	92,100	92,150	20,302	16,361	20,697	18,529
86,150	86,200	18,636	14,874	18,995	17,041	89,150	89,200	19,476	15,624	19,835	17,791	92,150	92,200	20,316	16,374	20,714	18,541
86,200	86,250	18,650	14,886	19,009	17,054	89,200	89,250	19,490	15,636	19,849	17,804	92,200	92,250	20,330	16,386	20,730	18,554
86,250	86,300	18,664	14,899	19,023	17,066	89,250	89,300	19,504	15,649	19,863	17,816	92,250	92,300	20,344	16,399	20,747	18,566
86,300	86,350	18,678	14,911	19,037	17,079	89,300	89,350	19,518	15,661	19,877	17,829	92,300	92,350	20,358	16,411	20,763	18,579
86,350	86,400	18,692	14,924	19,051	17,091	89,350	89,400	19,532	15,674	19,891	17,841	92,350	92,400	20,372	16,424	20,780	18,591
86,400	86,450	18,706	14,936	19,065	17,104	89,400	89,450	19,546	15,686	19,905	17,854	92,400	92,450	20,386	16,436	20,796	18,604
86,450	86,500	18,720	14,949	19,079	17,116	89,450	89,500	19,560	15,699	19,919	17,866	92,450	92,500	20,400	16,449	20,813	18,616
86,500	86,550	18,734	14,961	19,093	17,129	89,500	89,550	19,574	15,711	19,933	17,879	92,500	92,550	20,414	16,461	20,829	18,629
86,550	86,600	18,748	14,974	19,107	17,141	89,550	89,600	19,588	15,724	19,947	17,891	92,550	92,600	20,428	16,474	20,846	18,641
86,600	86,650	18,762	14,986	19,121	17,154	89,600	89,650	19,602	15,736	19,961	17,904	92,600	92,650	20,442	16,486	20,862	18,654
86,650	86,700	18,776	14,999	19,135	17,166	89,650	89,700	19,616	15,749	19,975	17,916	92,650	92,700	20,456	16,499	20,879	18,666
86,700	86,750	18,790	15,011	19,149	17,179	89,700	89,750	19,630	15,761	19,989	17,929	92,700	92,750	20,470	16,511	20,895	18,679
86,750	86,800	18,804	15,024	19,163	17,191	89,750	89,800	19,644	15,774	20,003	17,941	92,750	92,800	20,484	16,524	20,912	18,691
86,800	86,850	18,818	15,036	19,177	17,204	89,800	89,850	19,658	15,786	20,017	17,954	92,800	92,850	20,498	16,536	20,928	18,704
86,850	86,900	18,832	15,049	19,191	17,216	89,850	89,900	19,672	15,799	20,031	17,966	92,850	92,900	20,512	16,549	20,945	18,716
86,900	86,950	18,846	15,061	19,205	17,229	89,900	89,950	19,686	15,811	20,045	17,979	92,900	92,950	20,526	16,561	20,961	18,729
86,950	87,000	18,860	15,074	19,219	17,241	89,950	90,000	19,700	15,824	20,059	17,991	92,950	93,000	20,540	16,574	20,978	18,741
87,000						90,000						93,000					
87,000	87,050	18,874	15,086	19,233	17,254	90,000	90,050	19,714	15,836	20,073	18,004	93,000	93,050	20,554	16,586	20,994	18,754
87,050	87,100	18,888	15,099	19,247	17,266	90,050	90,100	19,728	15,849	20,087	18,016	93,050	93,100	20,568	16,599	21,011	18,766
87,100	87,150	18,902	15,111	19,261	17,279	90,100	90,150	19,742	15,861	20,101	18,029	93,100	93,150	20,582	16,611	21,027	18,779
87,150	87,200	18,916	15,124	19,275	17,291	90,150	90,200	19,756	15,874	20,115	18,041	93,150	93,200	20,596	16,624	21,044	18,791
87,200	87,250	18,930	15,136	19,289	17,304	90,200	90,250	19,770	15,886	20,129	18,054	93,200	93,250	20,610	16,636	21,060	18,804
87,250	87,300	18,944	15,149	19,303	17,316	90,250	90,300	19,784	15,899	20,143	18,066	93,250	93,300	20,624	16,649	21,077	18,816
87,300	87,350	18,958	15,161	19,317	17,329	90,300	90,350	19,798	15,911	20,157	18,079	93,300	93,350	20,638	16,661	21,093	18,829
87,350	87,400	18,972	15,174	19,331	17,341	90,350	90,400	19,812	15,924	20,171	18,091	93,350	93,400	20,652	16,674	21,110	18,841
87,400	87,450	18,986	15,186	19,345	17,354	90,400	90,450	19,826	15,936	20,185	18,104	93,400	93,450	20,666	16,686	21,126	18,854
87,450	87,500	19,000	15,199	19,359	17,366	90,450	90,500	19,840	15,949	20,199	18,116	93,450	93,500	20,680	16,699	21,143	18,866
87,500	87,550	19,014	15,211	19,373	17,379	90,500	90,550	19,854	15,961	20,213	18,129	93,500	93,550	20,694	16,711	21,159	18,879
87,550	87,600	19,028	15,224	19,387	17,391	90,550	90,600	19,868	15,974	20,227	18,141	93,550	93,600	20,708	16,724	21,176	18,891
87,600	87,650	19,042	15,236	19,401	17,404	90,600	90,650	19,882	15,986	20,241	18,154	93,600	93,650	20,722	16,736	21,192	18,904
87,650	87,700	19,056	15,249	19,415	17,416	90,650	90,700	19,896	15,999	20,255	18,166	93,650	93,700	20,736	16,749	21,209	18,916
87,700	87,750	19,070	15,261	19,429	17,429	90,700	90,750	19,910	16,011	20,269	18,179	93,700	93,750	20,750	16,761	21,225	18,929
87,750	87,800	19,084	15,274	19,443	17,441	90,750	90,800	19,924	16,024	20,283	18,191	93,750	93,800	20,764	16,774	21,242	18,941
87,800	87,850	19,098	15,286	19,457	17,454	90,800	90,850	19,938	16,036	20,297	18,204	93,800	93,850	20,778	16,786	21,258	18,954
87,850	87,900	19,112	15,299	19,471	17,466	90,850	90,900	19,952	16,049	20,311	18,216	93,850	93,900	20,792	16,799	21,275	18,966
87,900	87,950	19,126	15,311	19,485	17,479	90,900	90,950	19,966	16,061	20,325	18,229	93,900	93,950	20,806	16,811	21,291	18,979
87,950	88,000	19,140	15,324	19,499	17,491	90,950	91,000	19,980	16,074	20,339	18,241	93,950	94,000	20,820	16,824	21,308	18,991
88,000						91,000						94,000					
88,000	88,050	19,154	15,336	19,513	17,504	91,000	91,050	19,994	16,086	20,353	18,254	94,000	94,050	20,834	16,836	21,324	19,004
88,050	88,100	19,168	15,349	19,527	17,516	91,050	91,100	20,008	16,099	20,367	18,266	94,050	94,100	20,848	16,849	21,341	19,016
88,100	88,150	19,182	15,361	19,541	17,529	91,100	91,150	20,022	16,111	20,381	18,279	94,100	94,150	20,862	16,861	21,357	19,029
88,150	88,200	19,196	15,374	19,555	17,541	91,150	91,200	20,036	16,124	20,395	18,291	94,150	94,200	20,876	16,874	21,374	19,041
88,200	88,250	19,210	15,386	19,569	17,554	91,200	91,250	20,050	16,136	20,409	18,304	94,200	94,250	20,890	16,886	21,390	19,054
88,250	88,300	19,224	15,399	19,583	17,566	91,250	91,300	20,064	16,149	20,423	18,316	94,250	94,300	20,904	16,899	21,407	19,066
88,300	88,350	19,238	15,411	19,597	17,579	91,300	91,350	20,078	16,161	20,437	18,329	94,300	94,350	20,918	16,911	21,423	19,079
88,350	88,400	19,252	15,424	19,611	17,591	91,350	91,400	20,092	16,174	20,451	18,341	94,350	94,400	20,932	16,924	21,440	19,091
88,400	88,450	19,266	15,436	19,625	17,604	91,400	91,450	20,106	16,186	20,466	18,354	94,400	94,450	20,946	16,936	21,456	19,104
88,450	88,500	19,280	15,449	19,639	17,616	91,450	91,500	20,120	16,199	20,483	18,366	94,450	94,500	20,960	16,949	21,473	19,116
88,500	88,550	19,294	15,461	19,653	17,629	91,500	91,550	20,134	16,211	20,499	18,379	94,500	94,550	20,974	16,961	21,489	19,129
88,550	88,600	19,308	15,474	19,667	17,641	91,550	91,600	20,148	16,224	20,516	18,391	94,550	94,600	20,988	16,974	21,506	19,141
88,600	88,650	19,322	15,486	19,681	17,654	91,600	91,650	20,162	16,236	20,532	18,404	94,600	94,650	21,002	16,986	21,522	19,154
88,650	88,700	19,336	15,499	19,695	17,666	91,650	91,700	20,176	16,249	20,549	18,416	94,650	94,700	21,016	16,999	21,539	19,166
88,700	88,750	19,350	15,511	19,709	17,679	91,700	91,750	20,190	16,261	20,565	18,429	94,700	94,750	21,030	17,011	21,555	19,179
88,750	88,800	19,364	15,524	19,723	17,691	91,750	91,800	20,204	16,274	20,582	18,441	94,750	94,800	21,044	17,024	21,572	19,191
88,800	88,850	19,378	15,536	19,737	17,704												

2005 Tax Table—Continued

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
		Your tax is—						Your tax is—			
95,000						98,000					
95,000	95,050	21,114	17,086	21,654	19,254	98,000	98,050	21,954	17,836	22,644	20,004
95,050	95,100	21,128	17,099	21,671	19,266	98,050	98,100	21,968	17,849	22,661	20,016
95,100	95,150	21,142	17,111	21,687	19,279	98,100	98,150	21,982	17,861	22,677	20,029
95,150	95,200	21,156	17,124	21,704	19,291	98,150	98,200	21,996	17,874	22,694	20,041
95,200	95,250	21,170	17,136	21,720	19,304	98,200	98,250	22,010	17,886	22,710	20,054
95,250	95,300	21,184	17,149	21,737	19,316	98,250	98,300	22,024	17,899	22,727	20,066
95,300	95,350	21,198	17,161	21,753	19,329	98,300	98,350	22,038	17,911	22,743	20,079
95,350	95,400	21,212	17,174	21,770	19,341	98,350	98,400	22,052	17,924	22,760	20,091
95,400	95,450	21,226	17,186	21,786	19,354	98,400	98,450	22,066	17,936	22,776	20,104
95,450	95,500	21,240	17,199	21,803	19,366	98,450	98,500	22,080	17,949	22,793	20,116
95,500	95,550	21,254	17,211	21,819	19,379	98,500	98,550	22,094	17,961	22,809	20,129
95,550	95,600	21,268	17,224	21,836	19,391	98,550	98,600	22,108	17,974	22,826	20,141
95,600	95,650	21,282	17,236	21,852	19,404	98,600	98,650	22,122	17,986	22,842	20,154
95,650	95,700	21,296	17,249	21,869	19,416	98,650	98,700	22,136	17,999	22,859	20,166
95,700	95,750	21,310	17,261	21,885	19,429	98,700	98,750	22,150	18,011	22,875	20,179
95,750	95,800	21,324	17,274	21,902	19,441	98,750	98,800	22,164	18,024	22,892	20,191
95,800	95,850	21,338	17,286	21,918	19,454	98,800	98,850	22,178	18,036	22,908	20,204
95,850	95,900	21,352	17,299	21,935	19,466	98,850	98,900	22,192	18,049	22,925	20,216
95,900	95,950	21,366	17,311	21,951	19,479	98,900	98,950	22,206	18,061	22,941	20,229
95,950	96,000	21,380	17,324	21,968	19,491	98,950	99,000	22,220	18,074	22,958	20,241
96,000						99,000					
96,000	96,050	21,394	17,336	21,984	19,504	99,000	99,050	22,234	18,086	22,974	20,254
96,050	96,100	21,408	17,349	22,001	19,516	99,050	99,100	22,248	18,099	22,991	20,266
96,100	96,150	21,422	17,361	22,017	19,529	99,100	99,150	22,262	18,111	23,007	20,279
96,150	96,200	21,436	17,374	22,034	19,541	99,150	99,200	22,276	18,124	23,024	20,291
96,200	96,250	21,450	17,386	22,050	19,554	99,200	99,250	22,290	18,136	23,040	20,304
96,250	96,300	21,464	17,399	22,067	19,566	99,250	99,300	22,304	18,149	23,057	20,316
96,300	96,350	21,478	17,411	22,083	19,579	99,300	99,350	22,318	18,161	23,073	20,329
96,350	96,400	21,492	17,424	22,100	19,591	99,350	99,400	22,332	18,174	23,090	20,341
96,400	96,450	21,506	17,436	22,116	19,604	99,400	99,450	22,346	18,186	23,106	20,354
96,450	96,500	21,520	17,449	22,133	19,616	99,450	99,500	22,360	18,199	23,123	20,366
96,500	96,550	21,534	17,461	22,149	19,629	99,500	99,550	22,374	18,211	23,139	20,379
96,550	96,600	21,548	17,474	22,166	19,641	99,550	99,600	22,388	18,224	23,156	20,391
96,600	96,650	21,562	17,486	22,182	19,654	99,600	99,650	22,402	18,236	23,172	20,404
96,650	96,700	21,576	17,499	22,199	19,666	99,650	99,700	22,416	18,249	23,189	20,416
96,700	96,750	21,590	17,511	22,215	19,679	99,700	99,750	22,430	18,261	23,205	20,429
96,750	96,800	21,604	17,524	22,232	19,691	99,750	99,800	22,444	18,274	23,222	20,441
96,800	96,850	21,618	17,536	22,248	19,704	99,800	99,850	22,458	18,286	23,238	20,454
96,850	96,900	21,632	17,549	22,265	19,716	99,850	99,900	22,472	18,299	23,255	20,466
96,900	96,950	21,646	17,561	22,281	19,729	99,900	99,950	22,486	18,311	23,271	20,479
96,950	97,000	21,660	17,574	22,298	19,741	99,950	100,000	22,500	18,324	23,288	20,491
97,000						<div style="border: 1px solid black; border-radius: 50%; padding: 20px; text-align: center; width: fit-content; margin: auto;"> <p>\$100,000 or over — use the Tax Computation Worksheet on page 77</p> </div>					
97,000	97,050	21,674	17,586	22,314	19,754						
97,050	97,100	21,688	17,599	22,331	19,766						
97,100	97,150	21,702	17,611	22,347	19,779						
97,150	97,200	21,716	17,624	22,364	19,791						
97,200	97,250	21,730	17,636	22,380	19,804						
97,250	97,300	21,744	17,649	22,397	19,816						
97,300	97,350	21,758	17,661	22,413	19,829						
97,350	97,400	21,772	17,674	22,430	19,841						
97,400	97,450	21,786	17,686	22,446	19,854						
97,450	97,500	21,800	17,699	22,463	19,866						
97,500	97,550	21,814	17,711	22,479	19,879						
97,550	97,600	21,828	17,724	22,496	19,891						
97,600	97,650	21,842	17,736	22,512	19,904						
97,650	97,700	21,856	17,749	22,529	19,916						
97,700	97,750	21,870	17,761	22,545	19,929						
97,750	97,800	21,884	17,774	22,562	19,941						
97,800	97,850	21,898	17,786	22,578	19,954						
97,850	97,900	21,912	17,799	22,595	19,966						
97,900	97,950	21,926	17,811	22,611	19,979						
97,950	98,000	21,940	17,824	22,628	19,991						

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

2005 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 44 that begin on page 37.

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	\$7,300	..... 10%	\$0
7,300	29,700	\$730.00 + 15%	7,300
29,700	71,950	4,090.00 + 25%	29,700
71,950	150,150	14,652.50 + 28%	71,950
150,150	326,450	36,548.50 + 33%	150,150
326,450	.....	94,727.50 + 35%	326,450

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	\$14,600	..... 10%	\$0
14,600	59,400	\$1,460.00 + 15%	14,600
59,400	119,950	8,180.00 + 25%	59,400
119,950	182,800	23,317.50 + 28%	119,950
182,800	326,450	40,915.50 + 33%	182,800
326,450	.....	88,320.00 + 35%	326,450

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	\$7,300	..... 10%	\$0
7,300	29,700	\$730.00 + 15%	7,300
29,700	59,975	4,090.00 + 25%	29,700
59,975	91,400	11,658.75 + 28%	59,975
91,400	163,225	20,457.75 + 33%	91,400
163,225	.....	44,160.00 + 35%	163,225

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	\$10,450	..... 10%	\$0
10,450	39,800	\$1,045.00 + 15%	10,450
39,800	102,800	5,447.50 + 25%	39,800
102,800	166,450	21,197.50 + 28%	102,800
166,450	326,450	39,019.50 + 33%	166,450
326,450	.....	91,819.50 + 35%	326,450