

2001 Tax Table

Caution. Dependents, see the worksheet on page 33.

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	4,112	3,784
25,250	25,300	3,791	3,791	4,126	3,791
25,300	25,350	3,799	3,799	4,139	3,799
25,350	25,400	3,806	3,806	4,153	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—			
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						
300	325	47	47	47	47	1,650	1,675	249	249	249	249	3,000	3,050	454	454	454	454
325	350	51	51	51	51	1,675	1,700	253	253	253	253	3,050	3,100	461	461	461	461
350	375	54	54	54	54	1,700	1,725	257	257	257	257	3,100	3,150	469	469	469	469
375	400	58	58	58	58	1,725	1,750	261	261	261	261	3,150	3,200	476	476	476	476
400	425	62	62	62	62	1,750	1,775	264	264	264	264	3,200	3,250	484	484	484	484
425	450	66	66	66	66	1,775	1,800	268	268	268	268	3,250	3,300	491	491	491	491
450	475	69	69	69	69	1,800	1,825	272	272	272	272	3,300	3,350	499	499	499	499
475	500	73	73	73	73	1,825	1,850	276	276	276	276	3,350	3,400	506	506	506	506
500	525	77	77	77	77	1,850	1,875	279	279	279	279	3,400	3,450	514	514	514	514
525	550	81	81	81	81	1,875	1,900	283	283	283	283	3,450	3,500	521	521	521	521
550	575	84	84	84	84	1,900	1,925	287	287	287	287	3,500	3,550	529	529	529	529
575	600	88	88	88	88	1,925	1,950	291	291	291	291	3,550	3,600	536	536	536	536
600	625	92	92	92	92	1,950	1,975	294	294	294	294	3,600	3,650	544	544	544	544
625	650	96	96	96	96	1,975	2,000	298	298	298	298	3,650	3,700	551	551	551	551
650	675	99	99	99	99	2,000						3,700	3,750	559	559	559	559
675	700	103	103	103	103	2,000	2,025	302	302	302	302	3,750	3,800	566	566	566	566
700	725	107	107	107	107	2,025	2,050	306	306	306	306	3,800	3,850	574	574	574	574
725	750	111	111	111	111	2,050	2,075	309	309	309	309	3,850	3,900	581	581	581	581
750	775	114	114	114	114	2,075	2,100	313	313	313	313	3,900	3,950	589	589	589	589
775	800	118	118	118	118	2,100	2,125	317	317	317	317	3,950	4,000	596	596	596	596
800	825	122	122	122	122	2,125	2,150	321	321	321	321	4,000					
825	850	126	126	126	126	2,150	2,175	324	324	324	324	4,000	4,050	604	604	604	604
850	875	129	129	129	129	2,175	2,200	328	328	328	328	4,050	4,100	611	611	611	611
875	900	133	133	133	133	2,200	2,225	332	332	332	332	4,100	4,150	619	619	619	619
900	925	137	137	137	137	2,225	2,250	336	336	336	336	4,150	4,200	626	626	626	626
925	950	141	141	141	141	2,250	2,275	339	339	339	339	4,200	4,250	634	634	634	634
950	975	144	144	144	144	2,275	2,300	343	343	343	343	4,250	4,300	641	641	641	641
975	1,000	148	148	148	148	2,300	2,325	347	347	347	347	4,300	4,350	649	649	649	649
1,000						2,325	2,350	351	351	351	351	4,350	4,400	656	656	656	656
1,000	1,025	152	152	152	152	2,350	2,375	354	354	354	354	4,400	4,450	664	664	664	664
1,025	1,050	156	156	156	156	2,375	2,400	358	358	358	358	4,450	4,500	671	671	671	671
1,050	1,075	159	159	159	159	2,400	2,425	362	362	362	362	4,500	4,550	679	679	679	679
1,075	1,100	163	163	163	163	2,425	2,450	366	366	366	366	4,550	4,600	686	686	686	686
1,100	1,125	167	167	167	167	2,450	2,475	369	369	369	369	4,600	4,650	694	694	694	694
1,125	1,150	171	171	171	171	2,475	2,500	373	373	373	373	4,650	4,700	701	701	701	701
1,150	1,175	174	174	174	174	2,500	2,525	377	377	377	377	4,700	4,750	709	709	709	709
1,175	1,200	178	178	178	178	2,525	2,550	381	381	381	381	4,750	4,800	716	716	716	716
1,200	1,225	182	182	182	182	2,550	2,575	384	384	384	384	4,800	4,850	724	724	724	724
1,225	1,250	186	186	186	186	2,575	2,600	388	388	388	388	4,850	4,900	731	731	731	731
1,250	1,275	189	189	189	189	2,600	2,625	392	392	392	392	4,900	4,950	739	739	739	739
1,275	1,300	193	193	193	193	2,625	2,650	396	396	396	396	4,950	5,000	746	746	746	746
						2,650	2,675	399	399	399	399						
						2,675	2,700	403	403	403	403						

(Continued on page 60)

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

2001 Tax Table—Continued Caution. Dependents, see the worksheet on page 33.

Table with columns: 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—. Includes sub-headers for filing status (Single, Married, Married filing separately, Head of a household) and tax is—, with numerical values for various income brackets.

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

(Continued on page 61)

2001 Tax Table—Continued Caution. Dependents, see the worksheet on page 33.

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
		Your tax is—						Your tax is—			
95,000						98,000					
95,000	95,050	23,635	20,482	25,108	21,642	98,000	98,050	24,550	21,307	26,173	22,557
95,050	95,100	23,650	20,496	25,125	21,657	98,050	98,100	24,565	21,321	26,190	22,572
95,100	95,150	23,665	20,509	25,143	21,672	98,100	98,150	24,580	21,334	26,208	22,587
95,150	95,200	23,681	20,523	25,161	21,688	98,150	98,200	24,596	21,348	26,226	22,603
95,200	95,250	23,696	20,537	25,179	21,703	98,200	98,250	24,611	21,362	26,244	22,618
95,250	95,300	23,711	20,551	25,196	21,718	98,250	98,300	24,626	21,376	26,261	22,633
95,300	95,350	23,726	20,564	25,214	21,733	98,300	98,350	24,641	21,389	26,279	22,648
95,350	95,400	23,742	20,578	25,232	21,749	98,350	98,400	24,657	21,403	26,297	22,664
95,400	95,450	23,757	20,592	25,250	21,764	98,400	98,450	24,672	21,417	26,315	22,679
95,450	95,500	23,772	20,606	25,267	21,779	98,450	98,500	24,687	21,431	26,332	22,694
95,500	95,550	23,787	20,619	25,285	21,794	98,500	98,550	24,702	21,444	26,350	22,709
95,550	95,600	23,803	20,633	25,303	21,810	98,550	98,600	24,718	21,458	26,368	22,725
95,600	95,650	23,818	20,647	25,321	21,825	98,600	98,650	24,733	21,472	26,386	22,740
95,650	95,700	23,833	20,661	25,338	21,840	98,650	98,700	24,748	21,486	26,403	22,755
95,700	95,750	23,848	20,674	25,356	21,855	98,700	98,750	24,763	21,499	26,421	22,770
95,750	95,800	23,864	20,688	25,374	21,871	98,750	98,800	24,779	21,513	26,439	22,786
95,800	95,850	23,879	20,702	25,392	21,886	98,800	98,850	24,794	21,527	26,457	22,801
95,850	95,900	23,894	20,716	25,409	21,901	98,850	98,900	24,809	21,541	26,474	22,816
95,900	95,950	23,909	20,729	25,427	21,916	98,900	98,950	24,824	21,554	26,492	22,831
95,950	96,000	23,925	20,743	25,445	21,932	98,950	99,000	24,840	21,568	26,510	22,847
96,000						99,000					
96,000	96,050	23,940	20,757	25,463	21,947	99,000	99,050	24,855	21,582	26,528	22,862
96,050	96,100	23,955	20,771	25,480	21,962	99,050	99,100	24,870	21,596	26,545	22,877
96,100	96,150	23,970	20,784	25,498	21,977	99,100	99,150	24,885	21,609	26,563	22,892
96,150	96,200	23,986	20,798	25,516	21,993	99,150	99,200	24,901	21,623	26,581	22,908
96,200	96,250	24,001	20,812	25,534	22,008	99,200	99,250	24,916	21,637	26,599	22,923
96,250	96,300	24,016	20,826	25,551	22,023	99,250	99,300	24,931	21,651	26,616	22,938
96,300	96,350	24,031	20,839	25,569	22,038	99,300	99,350	24,946	21,664	26,634	22,953
96,350	96,400	24,047	20,853	25,587	22,054	99,350	99,400	24,962	21,678	26,652	22,969
96,400	96,450	24,062	20,867	25,605	22,069	99,400	99,450	24,977	21,692	26,670	22,984
96,450	96,500	24,077	20,881	25,622	22,084	99,450	99,500	24,992	21,706	26,687	22,999
96,500	96,550	24,092	20,894	25,640	22,099	99,500	99,550	25,007	21,719	26,705	23,014
96,550	96,600	24,108	20,908	25,658	22,115	99,550	99,600	25,023	21,733	26,723	23,030
96,600	96,650	24,123	20,922	25,676	22,130	99,600	99,650	25,038	21,747	26,741	23,045
96,650	96,700	24,138	20,936	25,693	22,145	99,650	99,700	25,053	21,761	26,758	23,060
96,700	96,750	24,153	20,949	25,711	22,160	99,700	99,750	25,068	21,774	26,776	23,075
96,750	96,800	24,169	20,963	25,729	22,176	99,750	99,800	25,084	21,788	26,794	23,091
96,800	96,850	24,184	20,977	25,747	22,191	99,800	99,850	25,099	21,802	26,812	23,106
96,850	96,900	24,199	20,991	25,764	22,206	99,850	99,900	25,114	21,816	26,829	23,121
96,900	96,950	24,214	21,004	25,782	22,221	99,900	99,950	25,129	21,829	26,847	23,136
96,950	97,000	24,230	21,018	25,800	22,237	99,950	100,000	25,145	21,843	26,865	23,152
97,000						<div style="border: 1px solid black; border-radius: 50%; padding: 20px; width: fit-content; margin: auto;"> <p>\$100,000 or over — use the Tax Rate Schedules on page 71</p> </div>					
97,000	97,050	24,245	21,032	25,818	22,252						
97,050	97,100	24,260	21,046	25,835	22,267						
97,100	97,150	24,275	21,059	25,853	22,282						
97,150	97,200	24,291	21,073	25,871	22,298						
97,200	97,250	24,306	21,087	25,889	22,313						
97,250	97,300	24,321	21,101	25,906	22,328						
97,300	97,350	24,336	21,114	25,924	22,343						
97,350	97,400	24,352	21,128	25,942	22,359						
97,400	97,450	24,367	21,142	25,960	22,374						
97,450	97,500	24,382	21,156	25,977	22,389						
97,500	97,550	24,397	21,169	25,995	22,404						
97,550	97,600	24,413	21,183	26,013	22,420						
97,600	97,650	24,428	21,197	26,031	22,435						
97,650	97,700	24,443	21,211	26,048	22,450						
97,700	97,750	24,458	21,224	26,066	22,465						
97,750	97,800	24,474	21,238	26,084	22,481						
97,800	97,850	24,489	21,252	26,102	22,496						
97,850	97,900	24,504	21,266	26,119	22,511						
97,900	97,950	24,519	21,279	26,137	22,526						
97,950	98,000	24,535	21,293	26,155	22,542						

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

2001 Tax Rate Schedules



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	\$27,050	..... 15%	\$0
27,050	65,550	\$4,057.50 + 27.5%	27,050
65,550	136,750	14,645.00 + 30.5%	65,550
136,750	297,350	36,361.00 + 35.5%	136,750
297,350	.....	93,374.00 + 39.1%	297,350

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	\$45,200	..... 15%	\$0
45,200	109,250	\$6,780.00 + 27.5%	45,200
109,250	166,500	24,393.75 + 30.5%	109,250
166,500	297,350	41,855.00 + 35.5%	166,500
297,350	.....	88,306.75 + 39.1%	297,350

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	\$22,600	..... 15%	\$0
22,600	54,625	\$3,390.00 + 27.5%	22,600
54,625	83,250	12,196.88 + 30.5%	54,625
83,250	148,675	20,927.50 + 35.5%	83,250
148,675	.....	44,153.38 + 39.1%	148,675

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	\$36,250	..... 15%	\$0
36,250	93,650	\$5,437.50 + 27.5%	36,250
93,650	151,650	21,222.50 + 30.5%	93,650
151,650	297,350	38,912.50 + 35.5%	151,650
297,350	.....	90,636.00 + 39.1%	297,350

