

# 1997 Tax Table

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

**Example.** Mr. and Mrs. Brown are filing a joint return. Their taxable income on line 38 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 39 of their Form 1040.

## Sample Table

| At least            | But less than | Single | Married filing jointly* | Married filing separately | Head of a household |
|---------------------|---------------|--------|-------------------------|---------------------------|---------------------|
| <b>Your tax is—</b> |               |        |                         |                           |                     |
| 25,200              | 25,250        | 3,859  | 3,784                   | 4,385                     | 3,784               |
| 25,250              | 25,300        | 3,873  | 3,791                   | 4,399                     | 3,791               |
| 25,300              | 25,350        | 3,887  | <u>3,799</u>            | 4,413                     | 3,799               |
| 25,350              | 25,400        | 3,901  | 3,806                   | 4,427                     | 3,806               |

| If line 38 (taxable income) is— |               | And you are—        |                         |                           |                     | If line 38 (taxable income) is— |               | And you are— |                         |                           |                     | If line 38 (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 |
|                                 |               | <b>Your tax is—</b> |                         |                           |                     | <b>Your tax is—</b>             |               |              |                         | <b>Your tax is—</b>       |                     |                                 |               |              |                         |                           |                     |
| \$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                 | <b>3,000</b>                    |               |              |                         |                           |                     |
| 275                             | 300           | 43                  | 43                      | 43                        | 43                  | 1,625                           | 1,650         | 246          | 246                     | 246                       | 246                 | 3,000                           | 3,050         | 454          | 454                     | 454                       | 454                 |
| 300                             | 325           | 47                  | 47                      | 47                        | 47                  | 1,650                           | 1,675         | 249          | 249                     | 249                       | 249                 | 3,050                           | 3,100         | 461          | 461                     | 461                       | 461                 |
| 325                             | 350           | 51                  | 51                      | 51                        | 51                  | 1,675                           | 1,700         | 253          | 253                     | 253                       | 253                 | 3,100                           | 3,150         | 469          | 469                     | 469                       | 469                 |
| 350                             | 375           | 54                  | 54                      | 54                        | 54                  | 1,700                           | 1,725         | 257          | 257                     | 257                       | 257                 | 3,150                           | 3,200         | 476          | 476                     | 476                       | 476                 |
| 375                             | 400           | 58                  | 58                      | 58                        | 58                  | 1,725                           | 1,750         | 261          | 261                     | 261                       | 261                 | 3,200                           | 3,250         | 484          | 484                     | 484                       | 484                 |
| 400                             | 425           | 62                  | 62                      | 62                        | 62                  | 1,750                           | 1,775         | 264          | 264                     | 264                       | 264                 | 3,250                           | 3,300         | 491          | 491                     | 491                       | 491                 |
| 425                             | 450           | 66                  | 66                      | 66                        | 66                  | 1,775                           | 1,800         | 268          | 268                     | 268                       | 268                 | 3,300                           | 3,350         | 499          | 499                     | 499                       | 499                 |
| 450                             | 475           | 69                  | 69                      | 69                        | 69                  | 1,800                           | 1,825         | 272          | 272                     | 272                       | 272                 | 3,350                           | 3,400         | 506          | 506                     | 506                       | 506                 |
| 475                             | 500           | 73                  | 73                      | 73                        | 73                  | 1,825                           | 1,850         | 276          | 276                     | 276                       | 276                 | 3,400                           | 3,450         | 514          | 514                     | 514                       | 514                 |
| 500                             | 525           | 77                  | 77                      | 77                        | 77                  | 1,850                           | 1,875         | 279          | 279                     | 279                       | 279                 | 3,450                           | 3,500         | 521          | 521                     | 521                       | 521                 |
| 525                             | 550           | 81                  | 81                      | 81                        | 81                  | 1,875                           | 1,900         | 283          | 283                     | 283                       | 283                 | 3,500                           | 3,550         | 529          | 529                     | 529                       | 529                 |
| 550                             | 575           | 84                  | 84                      | 84                        | 84                  | 1,900                           | 1,925         | 287          | 287                     | 287                       | 287                 | 3,550                           | 3,600         | 536          | 536                     | 536                       | 536                 |
| 575                             | 600           | 88                  | 88                      | 88                        | 88                  | 1,925                           | 1,950         | 291          | 291                     | 291                       | 291                 | 3,600                           | 3,650         | 544          | 544                     | 544                       | 544                 |
| 600                             | 625           | 92                  | 92                      | 92                        | 92                  | 1,950                           | 1,975         | 294          | 294                     | 294                       | 294                 | 3,650                           | 3,700         | 551          | 551                     | 551                       | 551                 |
| 625                             | 650           | 96                  | 96                      | 96                        | 96                  | 1,975                           | 2,000         | 298          | 298                     | 298                       | 298                 | 3,700                           | 3,750         | 559          | 559                     | 559                       | 559                 |
| 650                             | 675           | 99                  | 99                      | 99                        | 99                  | <b>2,000</b>                    |               |              |                         |                           |                     | 3,750                           | 3,800         | 566          | 566                     | 566                       | 566                 |
| 675                             | 700           | 103                 | 103                     | 103                       | 103                 | 2,000                           | 2,025         | 302          | 302                     | 302                       | 302                 | 3,800                           | 3,850         | 574          | 574                     | 574                       | 574                 |
| 700                             | 725           | 107                 | 107                     | 107                       | 107                 | 2,025                           | 2,050         | 306          | 306                     | 306                       | 306                 | 3,850                           | 3,900         | 581          | 581                     | 581                       | 581                 |
| 725                             | 750           | 111                 | 111                     | 111                       | 111                 | 2,050                           | 2,075         | 309          | 309                     | 309                       | 309                 | 3,900                           | 3,950         | 589          | 589                     | 589                       | 589                 |
| 750                             | 775           | 114                 | 114                     | 114                       | 114                 | 2,075                           | 2,100         | 313          | 313                     | 313                       | 313                 | 3,950                           | 4,000         | 596          | 596                     | 596                       | 596                 |
| 775                             | 800           | 118                 | 118                     | 118                       | 118                 | 2,100                           | 2,125         | 317          | 317                     | 317                       | 317                 | <b>4,000</b>                    |               |              |                         |                           |                     |
| 800                             | 825           | 122                 | 122                     | 122                       | 122                 | 2,125                           | 2,150         | 321          | 321                     | 321                       | 321                 | 4,000                           | 4,050         | 604          | 604                     | 604                       | 604                 |
| 825                             | 850           | 126                 | 126                     | 126                       | 126                 | 2,150                           | 2,175         | 324          | 324                     | 324                       | 324                 | 4,050                           | 4,100         | 611          | 611                     | 611                       | 611                 |
| 850                             | 875           | 129                 | 129                     | 129                       | 129                 | 2,175                           | 2,200         | 328          | 328                     | 328                       | 328                 | 4,100                           | 4,150         | 619          | 619                     | 619                       | 619                 |
| 875                             | 900           | 133                 | 133                     | 133                       | 133                 | 2,200                           | 2,225         | 332          | 332                     | 332                       | 332                 | 4,150                           | 4,200         | 626          | 626                     | 626                       | 626                 |
| 900                             | 925           | 137                 | 137                     | 137                       | 137                 | 2,225                           | 2,250         | 336          | 336                     | 336                       | 336                 | 4,200                           | 4,250         | 634          | 634                     | 634                       | 634                 |
| 925                             | 950           | 141                 | 141                     | 141                       | 141                 | 2,250                           | 2,275         | 339          | 339                     | 339                       | 339                 | 4,250                           | 4,300         | 641          | 641                     | 641                       | 641                 |
| 950                             | 975           | 144                 | 144                     | 144                       | 144                 | 2,275                           | 2,300         | 343          | 343                     | 343                       | 343                 | 4,300                           | 4,350         | 649          | 649                     | 649                       | 649                 |
| 975                             | 1,000         | 148                 | 148                     | 148                       | 148                 | 2,300                           | 2,325         | 347          | 347                     | 347                       | 347                 | 4,350                           | 4,400         | 656          | 656                     | 656                       | 656                 |
| <b>1,000</b>                    |               |                     |                         |                           |                     | 2,325                           | 2,350         | 351          | 351                     | 351                       | 351                 | 4,400                           | 4,450         | 664          | 664                     | 664                       | 664                 |
| 1,000                           | 1,025         | 152                 | 152                     | 152                       | 152                 | 2,350                           | 2,375         | 354          | 354                     | 354                       | 354                 | 4,450                           | 4,500         | 671          | 671                     | 671                       | 671                 |
| 1,025                           | 1,050         | 156                 | 156                     | 156                       | 156                 | 2,375                           | 2,400         | 358          | 358                     | 358                       | 358                 | 4,500                           | 4,550         | 679          | 679                     | 679                       | 679                 |
| 1,050                           | 1,075         | 159                 | 159                     | 159                       | 159                 | 2,400                           | 2,425         | 362          | 362                     | 362                       | 362                 | 4,550                           | 4,600         | 686          | 686                     | 686                       | 686                 |
| 1,075                           | 1,100         | 163                 | 163                     | 163                       | 163                 | 2,425                           | 2,450         | 366          | 366                     | 366                       | 366                 | 4,600                           | 4,650         | 694          | 694                     | 694                       | 694                 |
| 1,100                           | 1,125         | 167                 | 167                     | 167                       | 167                 | 2,450                           | 2,475         | 369          | 369                     | 369                       | 369                 | 4,650                           | 4,700         | 701          | 701                     | 701                       | 701                 |
| 1,125                           | 1,150         | 171                 | 171                     | 171                       | 171                 | 2,475                           | 2,500         | 373          | 373                     | 373                       | 373                 | 4,700                           | 4,750         | 709          | 709                     | 709                       | 709                 |
| 1,150                           | 1,175         | 174                 | 174                     | 174                       | 174                 | 2,500                           | 2,525         | 377          | 377                     | 377                       | 377                 | 4,750                           | 4,800         | 716          | 716                     | 716                       | 716                 |
| 1,175                           | 1,200         | 178                 | 178                     | 178                       | 178                 | 2,525                           | 2,550         | 381          | 381                     | 381                       | 381                 | 4,800                           | 4,850         | 724          | 724                     | 724                       | 724                 |
| 1,200                           | 1,225         | 182                 | 182                     | 182                       | 182                 | 2,550                           | 2,575         | 384          | 384                     | 384                       | 384                 | 4,850                           | 4,900         | 731          | 731                     | 731                       | 731                 |
| 1,225                           | 1,250         | 186                 | 186                     | 186                       | 186                 | 2,575                           | 2,600         | 388          | 388                     | 388                       | 388                 | 4,900                           | 4,950         | 739          | 739                     | 739                       | 739                 |
| 1,250                           | 1,275         | 189                 | 189                     | 189                       | 189                 | 2,600                           | 2,625         | 392          | 392                     | 392                       | 392                 | 4,950                           | 5,000         | 746          | 746                     | 746                       | 746                 |
| 1,275                           | 1,300         | 193                 | 193                     | 193                       | 193                 | 2,625                           | 2,650         | 396          | 396                     | 396                       | 396                 | <b>Continued on next page</b>   |               |              |                         |                           |                     |
|                                 |               |                     |                         |                           |                     | 2,650                           | 2,675         | 399          | 399                     | 399                       | 399                 |                                 |               |              |                         |                           |                     |
|                                 |               |                     |                         |                           |                     | 2,675                           | 2,700         | 403          | 403                     | 403                       | 403                 |                                 |               |              |                         |                           |                     |

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

1997 Tax Table—Continued

| If line 38 (taxable income) is— |               | And you are— |                          |                           |                     | If line 38 (taxable income) is— |               | And you are— |                          |                           |                     | If line 38 (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— |                          |                           |                     |
| <b>5,000</b>                    |               |              |                          |                           |                     | <b>8,000</b>                    |               |              |                          |                           |                     | <b>11,000</b>                   |               |              |                          |                           |                     |
| 5,000                           | 5,050         | 754          | 754                      | 754                       | 754                 | 8,000                           | 8,050         | 1,204        | 1,204                    | 1,204                     | 1,204               | 11,000                          | 11,050        | 1,654        | 1,654                    | 1,654                     | 1,654               |
| 5,050                           | 5,100         | 761          | 761                      | 761                       | 761                 | 8,050                           | 8,100         | 1,211        | 1,211                    | 1,211                     | 1,211               | 11,050                          | 11,100        | 1,661        | 1,661                    | 1,661                     | 1,661               |
| 5,100                           | 5,150         | 769          | 769                      | 769                       | 769                 | 8,100                           | 8,150         | 1,219        | 1,219                    | 1,219                     | 1,219               | 11,100                          | 11,150        | 1,669        | 1,669                    | 1,669                     | 1,669               |
| 5,150                           | 5,200         | 776          | 776                      | 776                       | 776                 | 8,150                           | 8,200         | 1,226        | 1,226                    | 1,226                     | 1,226               | 11,150                          | 11,200        | 1,676        | 1,676                    | 1,676                     | 1,676               |
| 5,200                           | 5,250         | 784          | 784                      | 784                       | 784                 | 8,200                           | 8,250         | 1,234        | 1,234                    | 1,234                     | 1,234               | 11,200                          | 11,250        | 1,684        | 1,684                    | 1,684                     | 1,684               |
| 5,250                           | 5,300         | 791          | 791                      | 791                       | 791                 | 8,250                           | 8,300         | 1,241        | 1,241                    | 1,241                     | 1,241               | 11,250                          | 11,300        | 1,691        | 1,691                    | 1,691                     | 1,691               |
| 5,300                           | 5,350         | 799          | 799                      | 799                       | 799                 | 8,300                           | 8,350         | 1,249        | 1,249                    | 1,249                     | 1,249               | 11,300                          | 11,350        | 1,699        | 1,699                    | 1,699                     | 1,699               |
| 5,350                           | 5,400         | 806          | 806                      | 806                       | 806                 | 8,350                           | 8,400         | 1,256        | 1,256                    | 1,256                     | 1,256               | 11,350                          | 11,400        | 1,706        | 1,706                    | 1,706                     | 1,706               |
| 5,400                           | 5,450         | 814          | 814                      | 814                       | 814                 | 8,400                           | 8,450         | 1,264        | 1,264                    | 1,264                     | 1,264               | 11,400                          | 11,450        | 1,714        | 1,714                    | 1,714                     | 1,714               |
| 5,450                           | 5,500         | 821          | 821                      | 821                       | 821                 | 8,450                           | 8,500         | 1,271        | 1,271                    | 1,271                     | 1,271               | 11,450                          | 11,500        | 1,721        | 1,721                    | 1,721                     | 1,721               |
| 5,500                           | 5,550         | 829          | 829                      | 829                       | 829                 | 8,500                           | 8,550         | 1,279        | 1,279                    | 1,279                     | 1,279               | 11,500                          | 11,550        | 1,729        | 1,729                    | 1,729                     | 1,729               |
| 5,550                           | 5,600         | 836          | 836                      | 836                       | 836                 | 8,550                           | 8,600         | 1,286        | 1,286                    | 1,286                     | 1,286               | 11,550                          | 11,600        | 1,736        | 1,736                    | 1,736                     | 1,736               |
| 5,600                           | 5,650         | 844          | 844                      | 844                       | 844                 | 8,600                           | 8,650         | 1,294        | 1,294                    | 1,294                     | 1,294               | 11,600                          | 11,650        | 1,744        | 1,744                    | 1,744                     | 1,744               |
| 5,650                           | 5,700         | 851          | 851                      | 851                       | 851                 | 8,650                           | 8,700         | 1,301        | 1,301                    | 1,301                     | 1,301               | 11,650                          | 11,700        | 1,751        | 1,751                    | 1,751                     | 1,751               |
| 5,700                           | 5,750         | 859          | 859                      | 859                       | 859                 | 8,700                           | 8,750         | 1,309        | 1,309                    | 1,309                     | 1,309               | 11,700                          | 11,750        | 1,759        | 1,759                    | 1,759                     | 1,759               |
| 5,750                           | 5,800         | 866          | 866                      | 866                       | 866                 | 8,750                           | 8,800         | 1,316        | 1,316                    | 1,316                     | 1,316               | 11,750                          | 11,800        | 1,766        | 1,766                    | 1,766                     | 1,766               |
| 5,800                           | 5,850         | 874          | 874                      | 874                       | 874                 | 8,800                           | 8,850         | 1,324        | 1,324                    | 1,324                     | 1,324               | 11,800                          | 11,850        | 1,774        | 1,774                    | 1,774                     | 1,774               |
| 5,850                           | 5,900         | 881          | 881                      | 881                       | 881                 | 8,850                           | 8,900         | 1,331        | 1,331                    | 1,331                     | 1,331               | 11,850                          | 11,900        | 1,781        | 1,781                    | 1,781                     | 1,781               |
| 5,900                           | 5,950         | 889          | 889                      | 889                       | 889                 | 8,900                           | 8,950         | 1,339        | 1,339                    | 1,339                     | 1,339               | 11,900                          | 11,950        | 1,789        | 1,789                    | 1,789                     | 1,789               |
| 5,950                           | 6,000         | 896          | 896                      | 896                       | 896                 | 8,950                           | 9,000         | 1,346        | 1,346                    | 1,346                     | 1,346               | 11,950                          | 12,000        | 1,796        | 1,796                    | 1,796                     | 1,796               |
| <b>6,000</b>                    |               |              |                          |                           |                     | <b>9,000</b>                    |               |              |                          |                           |                     | <b>12,000</b>                   |               |              |                          |                           |                     |
| 6,000                           | 6,050         | 904          | 904                      | 904                       | 904                 | 9,000                           | 9,050         | 1,354        | 1,354                    | 1,354                     | 1,354               | 12,000                          | 12,050        | 1,804        | 1,804                    | 1,804                     | 1,804               |
| 6,050                           | 6,100         | 911          | 911                      | 911                       | 911                 | 9,050                           | 9,100         | 1,361        | 1,361                    | 1,361                     | 1,361               | 12,050                          | 12,100        | 1,811        | 1,811                    | 1,811                     | 1,811               |
| 6,100                           | 6,150         | 919          | 919                      | 919                       | 919                 | 9,100                           | 9,150         | 1,369        | 1,369                    | 1,369                     | 1,369               | 12,100                          | 12,150        | 1,819        | 1,819                    | 1,819                     | 1,819               |
| 6,150                           | 6,200         | 926          | 926                      | 926                       | 926                 | 9,150                           | 9,200         | 1,376        | 1,376                    | 1,376                     | 1,376               | 12,150                          | 12,200        | 1,826        | 1,826                    | 1,826                     | 1,826               |
| 6,200                           | 6,250         | 934          | 934                      | 934                       | 934                 | 9,200                           | 9,250         | 1,384        | 1,384                    | 1,384                     | 1,384               | 12,200                          | 12,250        | 1,834        | 1,834                    | 1,834                     | 1,834               |
| 6,250                           | 6,300         | 941          | 941                      | 941                       | 941                 | 9,250                           | 9,300         | 1,391        | 1,391                    | 1,391                     | 1,391               | 12,250                          | 12,300        | 1,841        | 1,841                    | 1,841                     | 1,841               |
| 6,300                           | 6,350         | 949          | 949                      | 949                       | 949                 | 9,300                           | 9,350         | 1,399        | 1,399                    | 1,399                     | 1,399               | 12,300                          | 12,350        | 1,849        | 1,849                    | 1,849                     | 1,849               |
| 6,350                           | 6,400         | 956          | 956                      | 956                       | 956                 | 9,350                           | 9,400         | 1,406        | 1,406                    | 1,406                     | 1,406               | 12,350                          | 12,400        | 1,856        | 1,856                    | 1,856                     | 1,856               |
| 6,400                           | 6,450         | 964          | 964                      | 964                       | 964                 | 9,400                           | 9,450         | 1,414        | 1,414                    | 1,414                     | 1,414               | 12,400                          | 12,450        | 1,864        | 1,864                    | 1,864                     | 1,864               |
| 6,450                           | 6,500         | 971          | 971                      | 971                       | 971                 | 9,450                           | 9,500         | 1,421        | 1,421                    | 1,421                     | 1,421               | 12,450                          | 12,500        | 1,871        | 1,871                    | 1,871                     | 1,871               |
| 6,500                           | 6,550         | 979          | 979                      | 979                       | 979                 | 9,500                           | 9,550         | 1,429        | 1,429                    | 1,429                     | 1,429               | 12,500                          | 12,550        | 1,879        | 1,879                    | 1,879                     | 1,879               |
| 6,550                           | 6,600         | 986          | 986                      | 986                       | 986                 | 9,550                           | 9,600         | 1,436        | 1,436                    | 1,436                     | 1,436               | 12,550                          | 12,600        | 1,886        | 1,886                    | 1,886                     | 1,886               |
| 6,600                           | 6,650         | 994          | 994                      | 994                       | 994                 | 9,600                           | 9,650         | 1,444        | 1,444                    | 1,444                     | 1,444               | 12,600                          | 12,650        | 1,894        | 1,894                    | 1,894                     | 1,894               |
| 6,650                           | 6,700         | 1,001        | 1,001                    | 1,001                     | 1,001               | 9,650                           | 9,700         | 1,451        | 1,451                    | 1,451                     | 1,451               | 12,650                          | 12,700        | 1,901        | 1,901                    | 1,901                     | 1,901               |
| 6,700                           | 6,750         | 1,009        | 1,009                    | 1,009                     | 1,009               | 9,700                           | 9,750         | 1,459        | 1,459                    | 1,459                     | 1,459               | 12,700                          | 12,750        | 1,909        | 1,909                    | 1,909                     | 1,909               |
| 6,750                           | 6,800         | 1,016        | 1,016                    | 1,016                     | 1,016               | 9,750                           | 9,800         | 1,466        | 1,466                    | 1,466                     | 1,466               | 12,750                          | 12,800        | 1,916        | 1,916                    | 1,916                     | 1,916               |
| 6,800                           | 6,850         | 1,024        | 1,024                    | 1,024                     | 1,024               | 9,800                           | 9,850         | 1,474        | 1,474                    | 1,474                     | 1,474               | 12,800                          | 12,850        | 1,924        | 1,924                    | 1,924                     | 1,924               |
| 6,850                           | 6,900         | 1,031        | 1,031                    | 1,031                     | 1,031               | 9,850                           | 9,900         | 1,481        | 1,481                    | 1,481                     | 1,481               | 12,850                          | 12,900        | 1,931        | 1,931                    | 1,931                     | 1,931               |
| 6,900                           | 6,950         | 1,039        | 1,039                    | 1,039                     | 1,039               | 9,900                           | 9,950         | 1,489        | 1,489                    | 1,489                     | 1,489               | 12,900                          | 12,950        | 1,939        | 1,939                    | 1,939                     | 1,939               |
| 6,950                           | 7,000         | 1,046        | 1,046                    | 1,046                     | 1,046               | 9,950                           | 10,000        | 1,496        | 1,496                    | 1,496                     | 1,496               | 12,950                          | 13,000        | 1,946        | 1,946                    | 1,946                     | 1,946               |
| <b>7,000</b>                    |               |              |                          |                           |                     | <b>10,000</b>                   |               |              |                          |                           |                     | <b>13,000</b>                   |               |              |                          |                           |                     |
| 7,000                           | 7,050         | 1,054        | 1,054                    | 1,054                     | 1,054               | 10,000                          | 10,050        | 1,504        | 1,504                    | 1,504                     | 1,504               | 13,000                          | 13,050        | 1,954        | 1,954                    | 1,954                     | 1,954               |
| 7,050                           | 7,100         | 1,061        | 1,061                    | 1,061                     | 1,061               | 10,050                          | 10,100        | 1,511        | 1,511                    | 1,511                     | 1,511               | 13,050                          | 13,100        | 1,961        | 1,961                    | 1,961                     | 1,961               |
| 7,100                           | 7,150         | 1,069        | 1,069                    | 1,069                     | 1,069               | 10,100                          | 10,150        | 1,519        | 1,519                    | 1,519                     | 1,519               | 13,100                          | 13,150        | 1,969        | 1,969                    | 1,969                     | 1,969               |
| 7,150                           | 7,200         | 1,076        | 1,076                    | 1,076                     | 1,076               | 10,150                          | 10,200        | 1,526        | 1,526                    | 1,526                     | 1,526               | 13,150                          | 13,200        | 1,976        | 1,976                    | 1,976                     | 1,976               |
| 7,200                           | 7,250         | 1,084        | 1,084                    | 1,084                     | 1,084               | 10,200                          | 10,250        | 1,534        | 1,534                    | 1,534                     | 1,534               | 13,200                          | 13,250        | 1,984        | 1,984                    | 1,984                     | 1,984               |
| 7,250                           | 7,300         | 1,091        | 1,091                    | 1,091                     | 1,091               | 10,250                          | 10,300        | 1,541        | 1,541                    | 1,541                     | 1,541               | 13,250                          | 13,300        | 1,991        | 1,991                    | 1,991                     | 1,991               |
| 7,300                           | 7,350         | 1,099        | 1,099                    | 1,099                     | 1,099               | 10,300                          | 10,350        | 1,549        | 1,549                    | 1,549                     | 1,549               | 13,300                          | 13,350        | 1,999        | 1,999                    | 1,999                     | 1,999               |
| 7,350                           | 7,400         | 1,106        | 1,106                    | 1,106                     | 1,106               | 10,350                          | 10,400        | 1,556        | 1,556                    | 1,556                     | 1,556               | 13,350                          | 13,400        | 2,006        | 2,006                    | 2,006                     | 2,006               |
| 7,400                           | 7,450         | 1,114        | 1,114                    | 1,114                     | 1,114               | 10,400                          | 10,450        | 1,564        | 1,564                    | 1,564                     | 1,564               | 13,400                          | 13,450        | 2,014        | 2,014                    | 2,014                     | 2,014               |
| 7,450                           | 7,500         | 1,121        | 1,121                    | 1,121                     | 1,121               | 10,450                          | 10,500        | 1,571        | 1,571                    | 1,571                     | 1,571               | 13,450                          | 13,500        | 2,021        | 2,021                    | 2,021                     | 2,021               |
| 7,500                           | 7,550         | 1,129        | 1,129                    | 1,129                     | 1,129               | 10,500                          | 10,550        | 1,579        | 1,579                    | 1,579                     | 1,579               | 13,500                          | 13,550        | 2,029        | 2,029                    | 2,029                     | 2,029               |
| 7,550                           | 7,600         | 1,136        | 1,136                    | 1,136                     | 1,136               | 10,550                          | 10,600        | 1,586        | 1,586                    | 1,586                     | 1,586               | 13,550                          | 13,600        | 2,036        | 2,036                    | 2,036                     | 2,036               |
| 7,600                           | 7,650         | 1,144        | 1,144                    | 1,144                     | 1,144               | 10,600                          | 10,650        | 1,594        | 1,594                    | 1,594                     | 1,594               | 13,600                          | 13,650        | 2,044        | 2,044                    | 2,044                     | 2,044               |
| 7,650                           | 7,700         | 1,151        | 1,151                    | 1,151                     | 1,151               | 10,650                          | 10,700        | 1,601        | 1,601                    | 1,601                     | 1,601               | 13,650                          | 13,700        | 2,051        | 2,051                    | 2,051                     | 2,051               |
| 7,700                           | 7,750         | 1,159        | 1,159                    | 1,159                     | 1,159               | 10,700                          | 10,750        | 1,609        | 1,609                    | 1,609                     | 1,609               | 13,700                          | 13,750        | 2,059        | 2,059                    | 2,059                     | 2,059               |
| 7,750                           | 7,800         | 1,166        | 1,166                    | 1,166                     | 1,166               | 10,750                          | 10,800        | 1,616        | 1,616                    | 1,616                     | 1,616               | 13,750                          | 13,800        | 2,066        | 2,066                    | 2,066                     | 2,066               |
| 7,800                           | 7,850         | 1,174        | 1,174                    | 1,174                     | 1,174               | 10,800                          | 10,850        | 1,624        | 1,624                    | 1,624                     | 1,624               | 13,800                          | 13,850        | 2,074        | 2,074                    | 2,074                     | 2,074               |
| 7,850                           | 7,900         | 1,181        | 1,181                    | 1,181                     | 1,181               | 10,850                          | 10,900        | 1,631        | 1,631                    | 1,631                     | 1,631               | 13,850                          | 13,900        | 2,081        | 2,081                    | 2,081                     | 2,081               |
| 7,900                           | 7,950         | 1,189        | 1,189                    | 1,189                     | 1,189               | 10,900                          | 10,950        | 1,639        | 1,639                    | 1,639                     | 1,639               | 13,900                          | 13,950        | 2,089        | 2,089                    | 2,089                     | 2,089               |
| 7,950                           | 8,000         | 1,196        | 1,196                    | 1,196                     | 1,196               | 10,950                          | 11,000        | 1,646        | 1,646                    | 1,646                     | 1,646               | 13,950                          | 14,000        | 2,096        | 2,096                    | 2,096                     | 2,096               |

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

Continued on next page

1997 Tax Table—Continued

| If line 38 (taxable income) is— |               | And you are— |                          |                           |                     | If line 38 (taxable income) is— |               | And you are— |                          |                           |                     | If line 38 (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— |                          |                           |                     |
| <b>14,000</b>                   |               |              |                          |                           |                     | <b>17,000</b>                   |               |              |                          |                           |                     | <b>20,000</b>                   |               |              |                          |                           |                     |
| 14,000                          | 14,050        | 2,104        | 2,104                    | 2,104                     | 2,104               | 17,000                          | 17,050        | 2,554        | 2,554                    | 2,554                     | 2,554               | 20,000                          | 20,050        | 3,004        | 3,004                    | 3,004                     | 3,004               |
| 14,050                          | 14,100        | 2,111        | 2,111                    | 2,111                     | 2,111               | 17,050                          | 17,100        | 2,561        | 2,561                    | 2,561                     | 2,561               | 20,050                          | 20,100        | 3,011        | 3,011                    | 3,011                     | 3,011               |
| 14,100                          | 14,150        | 2,119        | 2,119                    | 2,119                     | 2,119               | 17,100                          | 17,150        | 2,569        | 2,569                    | 2,569                     | 2,569               | 20,100                          | 20,150        | 3,019        | 3,019                    | 3,019                     | 3,019               |
| 14,150                          | 14,200        | 2,126        | 2,126                    | 2,126                     | 2,126               | 17,150                          | 17,200        | 2,576        | 2,576                    | 2,576                     | 2,576               | 20,150                          | 20,200        | 3,026        | 3,026                    | 3,026                     | 3,026               |
| 14,200                          | 14,250        | 2,134        | 2,134                    | 2,134                     | 2,134               | 17,200                          | 17,250        | 2,584        | 2,584                    | 2,584                     | 2,584               | 20,200                          | 20,250        | 3,034        | 3,034                    | 3,034                     | 3,034               |
| 14,250                          | 14,300        | 2,141        | 2,141                    | 2,141                     | 2,141               | 17,250                          | 17,300        | 2,591        | 2,591                    | 2,591                     | 2,591               | 20,250                          | 20,300        | 3,041        | 3,041                    | 3,041                     | 3,041               |
| 14,300                          | 14,350        | 2,149        | 2,149                    | 2,149                     | 2,149               | 17,300                          | 17,350        | 2,599        | 2,599                    | 2,599                     | 2,599               | 20,300                          | 20,350        | 3,049        | 3,049                    | 3,049                     | 3,049               |
| 14,350                          | 14,400        | 2,156        | 2,156                    | 2,156                     | 2,156               | 17,350                          | 17,400        | 2,606        | 2,606                    | 2,606                     | 2,606               | 20,350                          | 20,400        | 3,056        | 3,056                    | 3,056                     | 3,056               |
| 14,400                          | 14,450        | 2,164        | 2,164                    | 2,164                     | 2,164               | 17,400                          | 17,450        | 2,614        | 2,614                    | 2,614                     | 2,614               | 20,400                          | 20,450        | 3,064        | 3,064                    | 3,064                     | 3,064               |
| 14,450                          | 14,500        | 2,171        | 2,171                    | 2,171                     | 2,171               | 17,450                          | 17,500        | 2,621        | 2,621                    | 2,621                     | 2,621               | 20,450                          | 20,500        | 3,071        | 3,071                    | 3,071                     | 3,071               |
| 14,500                          | 14,550        | 2,179        | 2,179                    | 2,179                     | 2,179               | 17,500                          | 17,550        | 2,629        | 2,629                    | 2,629                     | 2,629               | 20,500                          | 20,550        | 3,079        | 3,079                    | 3,079                     | 3,079               |
| 14,550                          | 14,600        | 2,186        | 2,186                    | 2,186                     | 2,186               | 17,550                          | 17,600        | 2,636        | 2,636                    | 2,636                     | 2,636               | 20,550                          | 20,600        | 3,086        | 3,086                    | 3,086                     | 3,086               |
| 14,600                          | 14,650        | 2,194        | 2,194                    | 2,194                     | 2,194               | 17,600                          | 17,650        | 2,644        | 2,644                    | 2,644                     | 2,644               | 20,600                          | 20,650        | 3,094        | 3,094                    | 3,094                     | 3,094               |
| 14,650                          | 14,700        | 2,201        | 2,201                    | 2,201                     | 2,201               | 17,650                          | 17,700        | 2,651        | 2,651                    | 2,651                     | 2,651               | 20,650                          | 20,700        | 3,101        | 3,101                    | 3,111                     | 3,101               |
| 14,700                          | 14,750        | 2,209        | 2,209                    | 2,209                     | 2,209               | 17,700                          | 17,750        | 2,659        | 2,659                    | 2,659                     | 2,659               | 20,700                          | 20,750        | 3,109        | 3,109                    | 3,125                     | 3,109               |
| 14,750                          | 14,800        | 2,216        | 2,216                    | 2,216                     | 2,216               | 17,750                          | 17,800        | 2,666        | 2,666                    | 2,666                     | 2,666               | 20,750                          | 20,800        | 3,116        | 3,116                    | 3,139                     | 3,116               |
| 14,800                          | 14,850        | 2,224        | 2,224                    | 2,224                     | 2,224               | 17,800                          | 17,850        | 2,674        | 2,674                    | 2,674                     | 2,674               | 20,800                          | 20,850        | 3,124        | 3,124                    | 3,153                     | 3,124               |
| 14,850                          | 14,900        | 2,231        | 2,231                    | 2,231                     | 2,231               | 17,850                          | 17,900        | 2,681        | 2,681                    | 2,681                     | 2,681               | 20,850                          | 20,900        | 3,131        | 3,131                    | 3,167                     | 3,131               |
| 14,900                          | 14,950        | 2,239        | 2,239                    | 2,239                     | 2,239               | 17,900                          | 17,950        | 2,689        | 2,689                    | 2,689                     | 2,689               | 20,900                          | 20,950        | 3,139        | 3,139                    | 3,181                     | 3,139               |
| 14,950                          | 15,000        | 2,246        | 2,246                    | 2,246                     | 2,246               | 17,950                          | 18,000        | 2,696        | 2,696                    | 2,696                     | 2,696               | 20,950                          | 21,000        | 3,146        | 3,146                    | 3,195                     | 3,146               |
| <b>15,000</b>                   |               |              |                          |                           |                     | <b>18,000</b>                   |               |              |                          |                           |                     | <b>21,000</b>                   |               |              |                          |                           |                     |
| 15,000                          | 15,050        | 2,254        | 2,254                    | 2,254                     | 2,254               | 18,000                          | 18,050        | 2,704        | 2,704                    | 2,704                     | 2,704               | 21,000                          | 21,050        | 3,154        | 3,154                    | 3,209                     | 3,154               |
| 15,050                          | 15,100        | 2,261        | 2,261                    | 2,261                     | 2,261               | 18,050                          | 18,100        | 2,711        | 2,711                    | 2,711                     | 2,711               | 21,050                          | 21,100        | 3,161        | 3,161                    | 3,223                     | 3,161               |
| 15,100                          | 15,150        | 2,269        | 2,269                    | 2,269                     | 2,269               | 18,100                          | 18,150        | 2,719        | 2,719                    | 2,719                     | 2,719               | 21,100                          | 21,150        | 3,169        | 3,169                    | 3,237                     | 3,169               |
| 15,150                          | 15,200        | 2,276        | 2,276                    | 2,276                     | 2,276               | 18,150                          | 18,200        | 2,726        | 2,726                    | 2,726                     | 2,726               | 21,150                          | 21,200        | 3,176        | 3,176                    | 3,251                     | 3,176               |
| 15,200                          | 15,250        | 2,284        | 2,284                    | 2,284                     | 2,284               | 18,200                          | 18,250        | 2,734        | 2,734                    | 2,734                     | 2,734               | 21,200                          | 21,250        | 3,184        | 3,184                    | 3,265                     | 3,184               |
| 15,250                          | 15,300        | 2,291        | 2,291                    | 2,291                     | 2,291               | 18,250                          | 18,300        | 2,741        | 2,741                    | 2,741                     | 2,741               | 21,250                          | 21,300        | 3,191        | 3,191                    | 3,279                     | 3,191               |
| 15,300                          | 15,350        | 2,299        | 2,299                    | 2,299                     | 2,299               | 18,300                          | 18,350        | 2,749        | 2,749                    | 2,749                     | 2,749               | 21,300                          | 21,350        | 3,199        | 3,199                    | 3,293                     | 3,199               |
| 15,350                          | 15,400        | 2,306        | 2,306                    | 2,306                     | 2,306               | 18,350                          | 18,400        | 2,756        | 2,756                    | 2,756                     | 2,756               | 21,350                          | 21,400        | 3,206        | 3,206                    | 3,307                     | 3,206               |
| 15,400                          | 15,450        | 2,314        | 2,314                    | 2,314                     | 2,314               | 18,400                          | 18,450        | 2,764        | 2,764                    | 2,764                     | 2,764               | 21,400                          | 21,450        | 3,214        | 3,214                    | 3,321                     | 3,214               |
| 15,450                          | 15,500        | 2,321        | 2,321                    | 2,321                     | 2,321               | 18,450                          | 18,500        | 2,771        | 2,771                    | 2,771                     | 2,771               | 21,450                          | 21,500        | 3,221        | 3,221                    | 3,335                     | 3,221               |
| 15,500                          | 15,550        | 2,329        | 2,329                    | 2,329                     | 2,329               | 18,500                          | 18,550        | 2,779        | 2,779                    | 2,779                     | 2,779               | 21,500                          | 21,550        | 3,229        | 3,229                    | 3,349                     | 3,229               |
| 15,550                          | 15,600        | 2,336        | 2,336                    | 2,336                     | 2,336               | 18,550                          | 18,600        | 2,786        | 2,786                    | 2,786                     | 2,786               | 21,550                          | 21,600        | 3,236        | 3,236                    | 3,363                     | 3,236               |
| 15,600                          | 15,650        | 2,344        | 2,344                    | 2,344                     | 2,344               | 18,600                          | 18,650        | 2,794        | 2,794                    | 2,794                     | 2,794               | 21,600                          | 21,650        | 3,244        | 3,244                    | 3,377                     | 3,244               |
| 15,650                          | 15,700        | 2,351        | 2,351                    | 2,351                     | 2,351               | 18,650                          | 18,700        | 2,801        | 2,801                    | 2,801                     | 2,801               | 21,650                          | 21,700        | 3,251        | 3,251                    | 3,391                     | 3,251               |
| 15,700                          | 15,750        | 2,359        | 2,359                    | 2,359                     | 2,359               | 18,700                          | 18,750        | 2,809        | 2,809                    | 2,809                     | 2,809               | 21,700                          | 21,750        | 3,259        | 3,259                    | 3,405                     | 3,259               |
| 15,750                          | 15,800        | 2,366        | 2,366                    | 2,366                     | 2,366               | 18,750                          | 18,800        | 2,816        | 2,816                    | 2,816                     | 2,816               | 21,750                          | 21,800        | 3,266        | 3,266                    | 3,419                     | 3,266               |
| 15,800                          | 15,850        | 2,374        | 2,374                    | 2,374                     | 2,374               | 18,800                          | 18,850        | 2,824        | 2,824                    | 2,824                     | 2,824               | 21,800                          | 21,850        | 3,274        | 3,274                    | 3,433                     | 3,274               |
| 15,850                          | 15,900        | 2,381        | 2,381                    | 2,381                     | 2,381               | 18,850                          | 18,900        | 2,831        | 2,831                    | 2,831                     | 2,831               | 21,850                          | 21,900        | 3,281        | 3,281                    | 3,447                     | 3,281               |
| 15,900                          | 15,950        | 2,389        | 2,389                    | 2,389                     | 2,389               | 18,900                          | 18,950        | 2,839        | 2,839                    | 2,839                     | 2,839               | 21,900                          | 21,950        | 3,289        | 3,289                    | 3,461                     | 3,289               |
| 15,950                          | 16,000        | 2,396        | 2,396                    | 2,396                     | 2,396               | 18,950                          | 19,000        | 2,846        | 2,846                    | 2,846                     | 2,846               | 21,950                          | 22,000        | 3,296        | 3,296                    | 3,475                     | 3,296               |
| <b>16,000</b>                   |               |              |                          |                           |                     | <b>19,000</b>                   |               |              |                          |                           |                     | <b>22,000</b>                   |               |              |                          |                           |                     |
| 16,000                          | 16,050        | 2,404        | 2,404                    | 2,404                     | 2,404               | 19,000                          | 19,050        | 2,854        | 2,854                    | 2,854                     | 2,854               | 22,000                          | 22,050        | 3,304        | 3,304                    | 3,489                     | 3,304               |
| 16,050                          | 16,100        | 2,411        | 2,411                    | 2,411                     | 2,411               | 19,050                          | 19,100        | 2,861        | 2,861                    | 2,861                     | 2,861               | 22,050                          | 22,100        | 3,311        | 3,311                    | 3,503                     | 3,311               |
| 16,100                          | 16,150        | 2,419        | 2,419                    | 2,419                     | 2,419               | 19,100                          | 19,150        | 2,869        | 2,869                    | 2,869                     | 2,869               | 22,100                          | 22,150        | 3,319        | 3,319                    | 3,517                     | 3,319               |
| 16,150                          | 16,200        | 2,426        | 2,426                    | 2,426                     | 2,426               | 19,150                          | 19,200        | 2,876        | 2,876                    | 2,876                     | 2,876               | 22,150                          | 22,200        | 3,326        | 3,326                    | 3,531                     | 3,326               |
| 16,200                          | 16,250        | 2,434        | 2,434                    | 2,434                     | 2,434               | 19,200                          | 19,250        | 2,884        | 2,884                    | 2,884                     | 2,884               | 22,200                          | 22,250        | 3,334        | 3,334                    | 3,545                     | 3,334               |
| 16,250                          | 16,300        | 2,441        | 2,441                    | 2,441                     | 2,441               | 19,250                          | 19,300        | 2,891        | 2,891                    | 2,891                     | 2,891               | 22,250                          | 22,300        | 3,341        | 3,341                    | 3,559                     | 3,341               |
| 16,300                          | 16,350        | 2,449        | 2,449                    | 2,449                     | 2,449               | 19,300                          | 19,350        | 2,899        | 2,899                    | 2,899                     | 2,899               | 22,300                          | 22,350        | 3,349        | 3,349                    | 3,573                     | 3,349               |
| 16,350                          | 16,400        | 2,456        | 2,456                    | 2,456                     | 2,456               | 19,350                          | 19,400        | 2,906        | 2,906                    | 2,906                     | 2,906               | 22,350                          | 22,400        | 3,356        | 3,356                    | 3,587                     | 3,356               |
| 16,400                          | 16,450        | 2,464        | 2,464                    | 2,464                     | 2,464               | 19,400                          | 19,450        | 2,914        | 2,914                    | 2,914                     | 2,914               | 22,400                          | 22,450        | 3,364        | 3,364                    | 3,601                     | 3,364               |
| 16,450                          | 16,500        | 2,471        | 2,471                    | 2,471                     | 2,471               | 19,450                          | 19,500        | 2,921        | 2,921                    | 2,921                     | 2,921               | 22,450                          | 22,500        | 3,371        | 3,371                    | 3,615                     | 3,371               |
| 16,500                          | 16,550        | 2,479        | 2,479                    | 2,479                     | 2,479               | 19,500                          | 19,550        | 2,929        | 2,929                    | 2,929                     | 2,929               | 22,500                          | 22,550        | 3,379        | 3,379                    | 3,629                     | 3,379               |
| 16,550                          | 16,600        | 2,486        | 2,486                    | 2,486                     | 2,486               | 19,550                          | 19,600        | 2,936        | 2,936                    | 2,936                     | 2,936               | 22,550                          | 22,600        | 3,386        | 3,386                    | 3,643                     | 3,386               |
| 16,600                          | 16,650        | 2,494        | 2,494                    | 2,494                     | 2,494               | 19,600                          | 19,650        | 2,944        | 2,944                    | 2,944                     | 2,944               | 22,600                          | 22,650        | 3,394        | 3,394                    | 3,657                     | 3,394               |
| 16,650                          | 16,700        | 2,501        | 2,501                    | 2,501                     | 2,501               | 19,650                          | 19,700        | 2,951        | 2,951                    | 2,951                     | 2,951               | 22,650                          | 22,700        | 3,401        | 3,401                    | 3,671                     | 3,401               |
| 16,700                          | 16,750        | 2,509        | 2,509                    | 2,509                     | 2,509               | 19,700                          | 19,750        | 2,959        | 2,959                    | 2,959                     | 2,959               | 22,700                          | 22,750        | 3,409        | 3,409                    | 3,685                     | 3,409               |
| 16,750                          | 16,800        | 2,516        | 2,516                    | 2,516                     | 2,516               | 19,750                          | 19,800        | 2,966        | 2,966                    | 2,966                     | 2,966               | 22,750                          | 22,800        | 3,416        | 3,416                    | 3,699                     | 3,416               |
| 16,800                          | 16,850        | 2,524        | 2,524                    | 2,524                     | 2,524               | 19,800                          | 19,850        | 2,974        | 2,974                    | 2,974                     | 2,974               | 22,800                          | 22,850        | 3,424        | 3,424                    | 3,713                     | 3,424               |
| 16,850                          | 16,900        | 2,531        | 2,531                    | 2,531                     | 2,531               | 19,850                          | 19,900        | 2,981        | 2,981                    | 2,981                     | 2,981               | 22,850                          | 22,900        | 3,431        | 3,431                    | 3,727                     | 3,431               |
| 16,900                          | 16,950        | 2,539        | 2,539                    | 2,539                     | 2,539               | 19,900                          | 19,950        | 2,989        | 2,989                    | 2,989                     | 2,989               | 22,900                          | 22,950        | 3,439        | 3,439                    | 3,741                     | 3,439               |
| 16,950                          | 17,000        | 2,546        | 2,546                    | 2,546                     | 2,546               | 19,950                          | 20,000        | 2,996        | 2,996                    | 2,996                     |                     |                                 |               |              |                          |                           |                     |

1997 Tax Table—Continued

| If line 38 (taxable income) is— |               | And you are— |                          |                           |                     | If line 38 (taxable income) is— |               | And you are— |                          |                           |                     | If line 38 (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— |                          |                           |                     |
| <b>23,000</b>                   |               |              |                          |                           |                     | <b>26,000</b>                   |               |              |                          |                           |                     | <b>29,000</b>                   |               |              |                          |                           |                     |
| 23,000                          | 23,050        | 3,454        | 3,454                    | 3,769                     | 3,454               | 26,000                          | 26,050        | 4,083        | 3,904                    | 4,609                     | 3,904               | 29,000                          | 29,050        | 4,923        | 4,354                    | 5,449                     | 4,354               |
| 23,050                          | 23,100        | 3,461        | 3,461                    | 3,783                     | 3,461               | 26,050                          | 26,100        | 4,097        | 3,911                    | 4,623                     | 3,911               | 29,050                          | 29,100        | 4,937        | 4,361                    | 5,463                     | 4,361               |
| 23,100                          | 23,150        | 3,469        | 3,469                    | 3,797                     | 3,469               | 26,100                          | 26,150        | 4,111        | 3,919                    | 4,637                     | 3,919               | 29,100                          | 29,150        | 4,951        | 4,369                    | 5,477                     | 4,369               |
| 23,150                          | 23,200        | 3,476        | 3,476                    | 3,811                     | 3,476               | 26,150                          | 26,200        | 4,125        | 3,926                    | 4,651                     | 3,926               | 29,150                          | 29,200        | 4,965        | 4,376                    | 5,491                     | 4,376               |
| 23,200                          | 23,250        | 3,484        | 3,484                    | 3,825                     | 3,484               | 26,200                          | 26,250        | 4,139        | 3,934                    | 4,665                     | 3,934               | 29,200                          | 29,250        | 4,979        | 4,384                    | 5,505                     | 4,384               |
| 23,250                          | 23,300        | 3,491        | 3,491                    | 3,839                     | 3,491               | 26,250                          | 26,300        | 4,153        | 3,941                    | 4,679                     | 3,941               | 29,250                          | 29,300        | 4,993        | 4,391                    | 5,519                     | 4,391               |
| 23,300                          | 23,350        | 3,499        | 3,499                    | 3,853                     | 3,499               | 26,300                          | 26,350        | 4,167        | 3,949                    | 4,693                     | 3,949               | 29,300                          | 29,350        | 5,007        | 4,399                    | 5,533                     | 4,399               |
| 23,350                          | 23,400        | 3,506        | 3,506                    | 3,867                     | 3,506               | 26,350                          | 26,400        | 4,181        | 3,956                    | 4,707                     | 3,956               | 29,350                          | 29,400        | 5,021        | 4,406                    | 5,547                     | 4,406               |
| 23,400                          | 23,450        | 3,514        | 3,514                    | 3,881                     | 3,514               | 26,400                          | 26,450        | 4,195        | 3,964                    | 4,721                     | 3,964               | 29,400                          | 29,450        | 5,035        | 4,414                    | 5,561                     | 4,414               |
| 23,450                          | 23,500        | 3,521        | 3,521                    | 3,895                     | 3,521               | 26,450                          | 26,500        | 4,209        | 3,971                    | 4,735                     | 3,971               | 29,450                          | 29,500        | 5,049        | 4,421                    | 5,575                     | 4,421               |
| 23,500                          | 23,550        | 3,529        | 3,529                    | 3,909                     | 3,529               | 26,500                          | 26,550        | 4,223        | 3,979                    | 4,749                     | 3,979               | 29,500                          | 29,550        | 5,063        | 4,429                    | 5,589                     | 4,429               |
| 23,550                          | 23,600        | 3,536        | 3,536                    | 3,923                     | 3,536               | 26,550                          | 26,600        | 4,237        | 3,986                    | 4,763                     | 3,986               | 29,550                          | 29,600        | 5,077        | 4,436                    | 5,603                     | 4,436               |
| 23,600                          | 23,650        | 3,544        | 3,544                    | 3,937                     | 3,544               | 26,600                          | 26,650        | 4,251        | 3,994                    | 4,777                     | 3,994               | 29,600                          | 29,650        | 5,091        | 4,444                    | 5,617                     | 4,444               |
| 23,650                          | 23,700        | 3,551        | 3,551                    | 3,951                     | 3,551               | 26,650                          | 26,700        | 4,265        | 4,001                    | 4,791                     | 4,001               | 29,650                          | 29,700        | 5,105        | 4,451                    | 5,631                     | 4,451               |
| 23,700                          | 23,750        | 3,559        | 3,559                    | 3,965                     | 3,559               | 26,700                          | 26,750        | 4,279        | 4,009                    | 4,805                     | 4,009               | 29,700                          | 29,750        | 5,119        | 4,459                    | 5,645                     | 4,459               |
| 23,750                          | 23,800        | 3,566        | 3,566                    | 3,979                     | 3,566               | 26,750                          | 26,800        | 4,293        | 4,016                    | 4,819                     | 4,016               | 29,750                          | 29,800        | 5,133        | 4,466                    | 5,659                     | 4,466               |
| 23,800                          | 23,850        | 3,574        | 3,574                    | 3,993                     | 3,574               | 26,800                          | 26,850        | 4,307        | 4,024                    | 4,833                     | 4,024               | 29,800                          | 29,850        | 5,147        | 4,474                    | 5,673                     | 4,474               |
| 23,850                          | 23,900        | 3,581        | 3,581                    | 4,007                     | 3,581               | 26,850                          | 26,900        | 4,321        | 4,031                    | 4,847                     | 4,031               | 29,850                          | 29,900        | 5,161        | 4,481                    | 5,687                     | 4,481               |
| 23,900                          | 23,950        | 3,589        | 3,589                    | 4,021                     | 3,589               | 26,900                          | 26,950        | 4,335        | 4,039                    | 4,861                     | 4,039               | 29,900                          | 29,950        | 5,175        | 4,489                    | 5,701                     | 4,489               |
| 23,950                          | 24,000        | 3,596        | 3,596                    | 4,035                     | 3,596               | 26,950                          | 27,000        | 4,349        | 4,046                    | 4,875                     | 4,046               | 29,950                          | 30,000        | 5,189        | 4,496                    | 5,715                     | 4,496               |
| <b>24,000</b>                   |               |              |                          |                           |                     | <b>27,000</b>                   |               |              |                          |                           |                     | <b>30,000</b>                   |               |              |                          |                           |                     |
| 24,000                          | 24,050        | 3,604        | 3,604                    | 4,049                     | 3,604               | 27,000                          | 27,050        | 4,363        | 4,054                    | 4,889                     | 4,054               | 30,000                          | 30,050        | 5,203        | 4,504                    | 5,729                     | 4,504               |
| 24,050                          | 24,100        | 3,611        | 3,611                    | 4,063                     | 3,611               | 27,050                          | 27,100        | 4,377        | 4,061                    | 4,903                     | 4,061               | 30,050                          | 30,100        | 5,217        | 4,511                    | 5,743                     | 4,511               |
| 24,100                          | 24,150        | 3,619        | 3,619                    | 4,077                     | 3,619               | 27,100                          | 27,150        | 4,391        | 4,069                    | 4,917                     | 4,069               | 30,100                          | 30,150        | 5,231        | 4,519                    | 5,757                     | 4,519               |
| 24,150                          | 24,200        | 3,626        | 3,626                    | 4,091                     | 3,626               | 27,150                          | 27,200        | 4,405        | 4,076                    | 4,931                     | 4,076               | 30,150                          | 30,200        | 5,245        | 4,526                    | 5,771                     | 4,526               |
| 24,200                          | 24,250        | 3,634        | 3,634                    | 4,105                     | 3,634               | 27,200                          | 27,250        | 4,419        | 4,084                    | 4,945                     | 4,084               | 30,200                          | 30,250        | 5,259        | 4,534                    | 5,785                     | 4,534               |
| 24,250                          | 24,300        | 3,641        | 3,641                    | 4,119                     | 3,641               | 27,250                          | 27,300        | 4,433        | 4,091                    | 4,959                     | 4,091               | 30,250                          | 30,300        | 5,273        | 4,541                    | 5,799                     | 4,541               |
| 24,300                          | 24,350        | 3,649        | 3,649                    | 4,133                     | 3,649               | 27,300                          | 27,350        | 4,447        | 4,099                    | 4,973                     | 4,099               | 30,300                          | 30,350        | 5,287        | 4,549                    | 5,813                     | 4,549               |
| 24,350                          | 24,400        | 3,656        | 3,656                    | 4,147                     | 3,656               | 27,350                          | 27,400        | 4,461        | 4,106                    | 4,987                     | 4,106               | 30,350                          | 30,400        | 5,301        | 4,556                    | 5,827                     | 4,556               |
| 24,400                          | 24,450        | 3,664        | 3,664                    | 4,161                     | 3,664               | 27,400                          | 27,450        | 4,475        | 4,114                    | 5,001                     | 4,114               | 30,400                          | 30,450        | 5,315        | 4,564                    | 5,841                     | 4,564               |
| 24,450                          | 24,500        | 3,671        | 3,671                    | 4,175                     | 3,671               | 27,450                          | 27,500        | 4,489        | 4,121                    | 5,015                     | 4,121               | 30,450                          | 30,500        | 5,329        | 4,571                    | 5,855                     | 4,571               |
| 24,500                          | 24,550        | 3,679        | 3,679                    | 4,189                     | 3,679               | 27,500                          | 27,550        | 4,503        | 4,129                    | 5,029                     | 4,129               | 30,500                          | 30,550        | 5,343        | 4,579                    | 5,869                     | 4,579               |
| 24,550                          | 24,600        | 3,686        | 3,686                    | 4,203                     | 3,686               | 27,550                          | 27,600        | 4,517        | 4,136                    | 5,043                     | 4,136               | 30,550                          | 30,600        | 5,357        | 4,586                    | 5,883                     | 4,586               |
| 24,600                          | 24,650        | 3,694        | 3,694                    | 4,217                     | 3,694               | 27,600                          | 27,650        | 4,531        | 4,144                    | 5,057                     | 4,144               | 30,600                          | 30,650        | 5,371        | 4,594                    | 5,897                     | 4,594               |
| 24,650                          | 24,700        | 3,702        | 3,702                    | 4,231                     | 3,702               | 27,650                          | 27,700        | 4,545        | 4,151                    | 5,071                     | 4,151               | 30,650                          | 30,700        | 5,385        | 4,601                    | 5,911                     | 4,601               |
| 24,700                          | 24,750        | 3,710        | 3,710                    | 4,245                     | 3,710               | 27,700                          | 27,750        | 4,559        | 4,159                    | 5,085                     | 4,159               | 30,700                          | 30,750        | 5,399        | 4,609                    | 5,925                     | 4,609               |
| 24,750                          | 24,800        | 3,718        | 3,718                    | 4,259                     | 3,718               | 27,750                          | 27,800        | 4,573        | 4,166                    | 5,099                     | 4,166               | 30,750                          | 30,800        | 5,413        | 4,616                    | 5,939                     | 4,616               |
| 24,800                          | 24,850        | 3,726        | 3,726                    | 4,273                     | 3,726               | 27,800                          | 27,850        | 4,587        | 4,174                    | 5,113                     | 4,174               | 30,800                          | 30,850        | 5,427        | 4,624                    | 5,953                     | 4,624               |
| 24,850                          | 24,900        | 3,734        | 3,734                    | 4,287                     | 3,734               | 27,850                          | 27,900        | 4,601        | 4,181                    | 5,127                     | 4,181               | 30,850                          | 30,900        | 5,441        | 4,631                    | 5,967                     | 4,631               |
| 24,900                          | 24,950        | 3,742        | 3,742                    | 4,301                     | 3,742               | 27,900                          | 27,950        | 4,615        | 4,189                    | 5,141                     | 4,189               | 30,900                          | 30,950        | 5,455        | 4,639                    | 5,981                     | 4,639               |
| 24,950                          | 25,000        | 3,750        | 3,750                    | 4,315                     | 3,750               | 27,950                          | 28,000        | 4,629        | 4,196                    | 5,155                     | 4,196               | 30,950                          | 31,000        | 5,469        | 4,646                    | 5,995                     | 4,646               |
| <b>25,000</b>                   |               |              |                          |                           |                     | <b>28,000</b>                   |               |              |                          |                           |                     | <b>31,000</b>                   |               |              |                          |                           |                     |
| 25,000                          | 25,050        | 3,803        | 3,754                    | 4,329                     | 3,754               | 28,000                          | 28,050        | 4,643        | 4,204                    | 5,169                     | 4,204               | 31,000                          | 31,050        | 5,483        | 4,654                    | 6,009                     | 4,654               |
| 25,050                          | 25,100        | 3,811        | 3,761                    | 4,343                     | 3,761               | 28,050                          | 28,100        | 4,657        | 4,211                    | 5,183                     | 4,211               | 31,050                          | 31,100        | 5,497        | 4,661                    | 6,023                     | 4,661               |
| 25,100                          | 25,150        | 3,819        | 3,769                    | 4,357                     | 3,769               | 28,100                          | 28,150        | 4,671        | 4,219                    | 5,197                     | 4,219               | 31,100                          | 31,150        | 5,511        | 4,669                    | 6,037                     | 4,669               |
| 25,150                          | 25,200        | 3,827        | 3,777                    | 4,371                     | 3,777               | 28,150                          | 28,200        | 4,685        | 4,226                    | 5,211                     | 4,226               | 31,150                          | 31,200        | 5,525        | 4,676                    | 6,051                     | 4,676               |
| 25,200                          | 25,250        | 3,835        | 3,784                    | 4,385                     | 3,784               | 28,200                          | 28,250        | 4,699        | 4,234                    | 5,225                     | 4,234               | 31,200                          | 31,250        | 5,539        | 4,684                    | 6,065                     | 4,684               |
| 25,250                          | 25,300        | 3,843        | 3,791                    | 4,399                     | 3,791               | 28,250                          | 28,300        | 4,713        | 4,241                    | 5,239                     | 4,241               | 31,250                          | 31,300        | 5,553        | 4,691                    | 6,079                     | 4,691               |
| 25,300                          | 25,350        | 3,851        | 3,799                    | 4,413                     | 3,799               | 28,300                          | 28,350        | 4,727        | 4,249                    | 5,253                     | 4,249               | 31,300                          | 31,350        | 5,567        | 4,699                    | 6,093                     | 4,699               |
| 25,350                          | 25,400        | 3,859        | 3,806                    | 4,427                     | 3,806               | 28,350                          | 28,400        | 4,741        | 4,256                    | 5,267                     | 4,256               | 31,350                          | 31,400        | 5,581        | 4,706                    | 6,107                     | 4,706               |
| 25,400                          | 25,450        | 3,867        | 3,814                    | 4,441                     | 3,814               | 28,400                          | 28,450        | 4,755        | 4,264                    | 5,281                     | 4,264               | 31,400                          | 31,450        | 5,595        | 4,714                    | 6,121                     | 4,714               |
| 25,450                          | 25,500        | 3,875        | 3,821                    | 4,455                     | 3,821               | 28,450                          | 28,500        | 4,769        | 4,271                    | 5,295                     | 4,271               | 31,450                          | 31,500        | 5,609        | 4,721                    | 6,135                     | 4,721               |
| 25,500                          | 25,550        | 3,883        | 3,829                    | 4,469                     | 3,829               | 28,500                          | 28,550        | 4,783        | 4,279                    | 5,309                     | 4,279               | 31,500                          | 31,550        | 5,623        | 4,729                    | 6,149                     | 4,729               |
| 25,550                          | 25,600        | 3,891        | 3,836                    | 4,483                     | 3,836               | 28,550                          | 28,600        | 4,797        | 4,286                    | 5,323                     | 4,286               | 31,550                          | 31,600        | 5,637        | 4,736                    | 6,163                     | 4,736               |
| 25,600                          | 25,650        | 3,899        | 3,844                    | 4,497                     | 3,844               | 28,600                          | 28,650        | 4,811        | 4,294                    | 5,337                     | 4,294               | 31,600                          | 31,650        | 5,651        | 4,744                    | 6,177                     | 4,744               |
| 25,650                          | 25,700        | 3,907        | 3,851                    | 4,511                     | 3,851               | 28,650                          | 28,700        | 4,825        | 4,301                    | 5,351                     | 4,301               | 31,650                          | 31,700        | 5,665        | 4,751                    | 6,191                     | 4,751               |
| 25,700                          | 25,750        | 3,915        | 3,859                    | 4,525                     | 3,859               | 28,700                          | 28,750        | 4,839        | 4,309                    | 5,365                     | 4,309               | 31,700                          | 31,750        | 5,679        | 4,759                    | 6,205                     | 4,759               |
| 25,750                          | 25,800        | 3,923        | 3,866                    | 4,539                     | 3,866               | 28,750                          | 28,800        | 4,853        | 4,316                    | 5,379                     | 4,316               | 31,750                          | 31,800        | 5,693        | 4,766                    | 6,219                     | 4,766               |
| 25,800                          | 25,850        | 3,931        | 3,874                    | 4,553                     | 3,874               | 28,800                          | 28,850        | 4,867        | 4,324                    | 5,393                     | 4,324               | 31,800                          | 31,850        | 5,707        | 4,774                    | 6,233                     | 4,774               |
| 25,850                          | 25,900        | 3,939        | 3,881                    | 4,567                     | 3,881               | 28,850                          | 28,900        | 4,881        | 4,331                    | 5,407                     | 4,331               | 31,850                          | 31,900        | 5,721        | 4,781                    | 6,247                     | 4,781               |
| 25,900                          | 25,950        | 3,947        | 3,889                    | 4,581                     | 3,889               | 28,900                          | 28,950        | 4,895        | 4,339                    | 5,421                     | 4,339               | 31,900                          | 31,950        | 5,735        | 4,789                    | 6,261                     | 4,789               |
| 25,950                          | 26,000        | 3,955        | 3,896                    | 4,595                     | 3,896               | 28,950                          | 29,000        | 4,909        | 4,346                    | 5,435                     |                     |                                 |               |              |                          |                           |                     |

1997 Tax Table—Continued

| If line 38 (taxable income) is— |               | And you are— |                          |                           |                     | If line 38 (taxable income) is— |               | And you are— |                          |                           |                     | If line 38 (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— |                          |                           |                     |
| <b>32,000</b>                   |               |              |                          |                           |                     | <b>35,000</b>                   |               |              |                          |                           |                     | <b>38,000</b>                   |               |              |                          |                           |                     |
| 32,000                          | 32,050        | 5,763        | 4,804                    | 6,289                     | 4,804               | 35,000                          | 35,050        | 6,603        | 5,254                    | 7,129                     | 5,511               | 38,000                          | 38,050        | 7,443        | 5,704                    | 7,969                     | 6,351               |
| 32,050                          | 32,100        | 5,777        | 4,811                    | 6,303                     | 4,811               | 35,050                          | 35,100        | 6,617        | 5,261                    | 7,143                     | 5,525               | 38,050                          | 38,100        | 7,457        | 5,711                    | 7,983                     | 6,365               |
| 32,100                          | 32,150        | 5,791        | 4,819                    | 6,317                     | 4,819               | 35,100                          | 35,150        | 6,631        | 5,269                    | 7,157                     | 5,539               | 38,100                          | 38,150        | 7,471        | 5,719                    | 7,997                     | 6,379               |
| 32,150                          | 32,200        | 5,805        | 4,826                    | 6,331                     | 4,826               | 35,150                          | 35,200        | 6,645        | 5,276                    | 7,171                     | 5,553               | 38,150                          | 38,200        | 7,485        | 5,726                    | 8,011                     | 6,393               |
| 32,200                          | 32,250        | 5,819        | 4,834                    | 6,345                     | 4,834               | 35,200                          | 35,250        | 6,659        | 5,284                    | 7,185                     | 5,567               | 38,200                          | 38,250        | 7,499        | 5,734                    | 8,025                     | 6,407               |
| 32,250                          | 32,300        | 5,833        | 4,841                    | 6,359                     | 4,841               | 35,250                          | 35,300        | 6,673        | 5,291                    | 7,199                     | 5,581               | 38,250                          | 38,300        | 7,513        | 5,741                    | 8,039                     | 6,421               |
| 32,300                          | 32,350        | 5,847        | 4,849                    | 6,373                     | 4,849               | 35,300                          | 35,350        | 6,687        | 5,299                    | 7,213                     | 5,595               | 38,300                          | 38,350        | 7,527        | 5,749                    | 8,053                     | 6,435               |
| 32,350                          | 32,400        | 5,861        | 4,856                    | 6,387                     | 4,856               | 35,350                          | 35,400        | 6,701        | 5,306                    | 7,227                     | 5,609               | 38,350                          | 38,400        | 7,541        | 5,756                    | 8,067                     | 6,449               |
| 32,400                          | 32,450        | 5,875        | 4,864                    | 6,401                     | 4,864               | 35,400                          | 35,450        | 6,715        | 5,314                    | 7,241                     | 5,623               | 38,400                          | 38,450        | 7,555        | 5,764                    | 8,081                     | 6,463               |
| 32,450                          | 32,500        | 5,889        | 4,871                    | 6,415                     | 4,871               | 35,450                          | 35,500        | 6,729        | 5,321                    | 7,255                     | 5,637               | 38,450                          | 38,500        | 7,569        | 5,771                    | 8,095                     | 6,477               |
| 32,500                          | 32,550        | 5,903        | 4,879                    | 6,429                     | 4,879               | 35,500                          | 35,550        | 6,743        | 5,329                    | 7,269                     | 5,651               | 38,500                          | 38,550        | 7,583        | 5,779                    | 8,109                     | 6,491               |
| 32,550                          | 32,600        | 5,917        | 4,886                    | 6,443                     | 4,886               | 35,550                          | 35,600        | 6,757        | 5,336                    | 7,283                     | 5,665               | 38,550                          | 38,600        | 7,597        | 5,786                    | 8,123                     | 6,505               |
| 32,600                          | 32,650        | 5,931        | 4,894                    | 6,457                     | 4,894               | 35,600                          | 35,650        | 6,771        | 5,344                    | 7,297                     | 5,679               | 38,600                          | 38,650        | 7,611        | 5,794                    | 8,137                     | 6,519               |
| 32,650                          | 32,700        | 5,945        | 4,901                    | 6,471                     | 4,901               | 35,650                          | 35,700        | 6,785        | 5,351                    | 7,311                     | 5,693               | 38,650                          | 38,700        | 7,625        | 5,801                    | 8,151                     | 6,533               |
| 32,700                          | 32,750        | 5,959        | 4,909                    | 6,485                     | 4,909               | 35,700                          | 35,750        | 6,799        | 5,359                    | 7,325                     | 5,707               | 38,700                          | 38,750        | 7,639        | 5,809                    | 8,165                     | 6,547               |
| 32,750                          | 32,800        | 5,973        | 4,916                    | 6,499                     | 4,916               | 35,750                          | 35,800        | 6,813        | 5,366                    | 7,339                     | 5,721               | 38,750                          | 38,800        | 7,653        | 5,816                    | 8,179                     | 6,561               |
| 32,800                          | 32,850        | 5,987        | 4,924                    | 6,513                     | 4,924               | 35,800                          | 35,850        | 6,827        | 5,374                    | 7,353                     | 5,735               | 38,800                          | 38,850        | 7,667        | 5,824                    | 8,193                     | 6,575               |
| 32,850                          | 32,900        | 6,001        | 4,931                    | 6,527                     | 4,931               | 35,850                          | 35,900        | 6,841        | 5,381                    | 7,367                     | 5,749               | 38,850                          | 38,900        | 7,681        | 5,831                    | 8,207                     | 6,589               |
| 32,900                          | 32,950        | 6,015        | 4,939                    | 6,541                     | 4,939               | 35,900                          | 35,950        | 6,855        | 5,389                    | 7,381                     | 5,763               | 38,900                          | 38,950        | 7,695        | 5,839                    | 8,221                     | 6,603               |
| 32,950                          | 33,000        | 6,029        | 4,946                    | 6,555                     | 4,946               | 35,950                          | 36,000        | 6,869        | 5,396                    | 7,395                     | 5,777               | 38,950                          | 39,000        | 7,709        | 5,846                    | 8,235                     | 6,617               |
| <b>33,000</b>                   |               |              |                          |                           |                     | <b>36,000</b>                   |               |              |                          |                           |                     | <b>39,000</b>                   |               |              |                          |                           |                     |
| 33,000                          | 33,050        | 6,043        | 4,954                    | 6,569                     | 4,954               | 36,000                          | 36,050        | 6,883        | 5,404                    | 7,409                     | 5,791               | 39,000                          | 39,050        | 7,723        | 5,854                    | 8,249                     | 6,631               |
| 33,050                          | 33,100        | 6,057        | 4,961                    | 6,583                     | 4,965               | 36,050                          | 36,100        | 6,897        | 5,411                    | 7,423                     | 5,805               | 39,050                          | 39,100        | 7,737        | 5,861                    | 8,263                     | 6,645               |
| 33,100                          | 33,150        | 6,071        | 4,969                    | 6,597                     | 4,979               | 36,100                          | 36,150        | 6,911        | 5,419                    | 7,437                     | 5,819               | 39,100                          | 39,150        | 7,751        | 5,869                    | 8,277                     | 6,659               |
| 33,150                          | 33,200        | 6,085        | 4,976                    | 6,611                     | 4,993               | 36,150                          | 36,200        | 6,925        | 5,426                    | 7,451                     | 5,833               | 39,150                          | 39,200        | 7,765        | 5,876                    | 8,291                     | 6,673               |
| 33,200                          | 33,250        | 6,099        | 4,984                    | 6,625                     | 5,007               | 36,200                          | 36,250        | 6,939        | 5,434                    | 7,465                     | 5,847               | 39,200                          | 39,250        | 7,779        | 5,884                    | 8,305                     | 6,687               |
| 33,250                          | 33,300        | 6,113        | 4,991                    | 6,639                     | 5,021               | 36,250                          | 36,300        | 6,953        | 5,441                    | 7,479                     | 5,861               | 39,250                          | 39,300        | 7,793        | 5,891                    | 8,319                     | 6,701               |
| 33,300                          | 33,350        | 6,127        | 4,999                    | 6,653                     | 5,035               | 36,300                          | 36,350        | 6,967        | 5,449                    | 7,493                     | 5,875               | 39,300                          | 39,350        | 7,807        | 5,899                    | 8,333                     | 6,715               |
| 33,350                          | 33,400        | 6,141        | 5,006                    | 6,667                     | 5,049               | 36,350                          | 36,400        | 6,981        | 5,456                    | 7,507                     | 5,889               | 39,350                          | 39,400        | 7,821        | 5,906                    | 8,347                     | 6,729               |
| 33,400                          | 33,450        | 6,155        | 5,014                    | 6,681                     | 5,063               | 36,400                          | 36,450        | 6,995        | 5,464                    | 7,521                     | 5,903               | 39,400                          | 39,450        | 7,835        | 5,914                    | 8,361                     | 6,743               |
| 33,450                          | 33,500        | 6,169        | 5,021                    | 6,695                     | 5,077               | 36,450                          | 36,500        | 7,009        | 5,471                    | 7,535                     | 5,917               | 39,450                          | 39,500        | 7,849        | 5,921                    | 8,375                     | 6,757               |
| 33,500                          | 33,550        | 6,183        | 5,029                    | 6,709                     | 5,091               | 36,500                          | 36,550        | 7,023        | 5,479                    | 7,549                     | 5,931               | 39,500                          | 39,550        | 7,863        | 5,929                    | 8,389                     | 6,771               |
| 33,550                          | 33,600        | 6,197        | 5,036                    | 6,723                     | 5,105               | 36,550                          | 36,600        | 7,037        | 5,486                    | 7,563                     | 5,945               | 39,550                          | 39,600        | 7,877        | 5,936                    | 8,403                     | 6,785               |
| 33,600                          | 33,650        | 6,211        | 5,044                    | 6,737                     | 5,119               | 36,600                          | 36,650        | 7,051        | 5,494                    | 7,577                     | 5,959               | 39,600                          | 39,650        | 7,891        | 5,944                    | 8,417                     | 6,799               |
| 33,650                          | 33,700        | 6,225        | 5,051                    | 6,751                     | 5,133               | 36,650                          | 36,700        | 7,065        | 5,501                    | 7,591                     | 5,973               | 39,650                          | 39,700        | 7,905        | 5,951                    | 8,431                     | 6,813               |
| 33,700                          | 33,750        | 6,239        | 5,059                    | 6,765                     | 5,147               | 36,700                          | 36,750        | 7,079        | 5,509                    | 7,605                     | 5,987               | 39,700                          | 39,750        | 7,919        | 5,959                    | 8,445                     | 6,827               |
| 33,750                          | 33,800        | 6,253        | 5,066                    | 6,779                     | 5,161               | 36,750                          | 36,800        | 7,093        | 5,516                    | 7,619                     | 6,001               | 39,750                          | 39,800        | 7,933        | 5,966                    | 8,459                     | 6,841               |
| 33,800                          | 33,850        | 6,267        | 5,074                    | 6,793                     | 5,175               | 36,800                          | 36,850        | 7,107        | 5,524                    | 7,633                     | 6,015               | 39,800                          | 39,850        | 7,947        | 5,974                    | 8,473                     | 6,855               |
| 33,850                          | 33,900        | 6,281        | 5,081                    | 6,807                     | 5,189               | 36,850                          | 36,900        | 7,121        | 5,531                    | 7,647                     | 6,029               | 39,850                          | 39,900        | 7,961        | 5,981                    | 8,487                     | 6,869               |
| 33,900                          | 33,950        | 6,295        | 5,089                    | 6,821                     | 5,203               | 36,900                          | 36,950        | 7,135        | 5,539                    | 7,661                     | 6,043               | 39,900                          | 39,950        | 7,975        | 5,989                    | 8,501                     | 6,883               |
| 33,950                          | 34,000        | 6,309        | 5,096                    | 6,835                     | 5,217               | 36,950                          | 37,000        | 7,149        | 5,546                    | 7,675                     | 6,057               | 39,950                          | 40,000        | 7,989        | 5,996                    | 8,515                     | 6,897               |
| <b>34,000</b>                   |               |              |                          |                           |                     | <b>37,000</b>                   |               |              |                          |                           |                     | <b>40,000</b>                   |               |              |                          |                           |                     |
| 34,000                          | 34,050        | 6,323        | 5,104                    | 6,849                     | 5,231               | 37,000                          | 37,050        | 7,163        | 5,554                    | 7,689                     | 6,071               | 40,000                          | 40,050        | 8,003        | 6,004                    | 8,529                     | 6,911               |
| 34,050                          | 34,100        | 6,337        | 5,111                    | 6,863                     | 5,245               | 37,050                          | 37,100        | 7,177        | 5,561                    | 7,703                     | 6,085               | 40,050                          | 40,100        | 8,017        | 6,011                    | 8,543                     | 6,925               |
| 34,100                          | 34,150        | 6,351        | 5,119                    | 6,877                     | 5,259               | 37,100                          | 37,150        | 7,191        | 5,569                    | 7,717                     | 6,099               | 40,100                          | 40,150        | 8,031        | 6,019                    | 8,557                     | 6,939               |
| 34,150                          | 34,200        | 6,365        | 5,126                    | 6,891                     | 5,273               | 37,150                          | 37,200        | 7,205        | 5,576                    | 7,731                     | 6,113               | 40,150                          | 40,200        | 8,045        | 6,026                    | 8,571                     | 6,953               |
| 34,200                          | 34,250        | 6,379        | 5,134                    | 6,905                     | 5,287               | 37,200                          | 37,250        | 7,219        | 5,584                    | 7,745                     | 6,127               | 40,200                          | 40,250        | 8,059        | 6,034                    | 8,585                     | 6,967               |
| 34,250                          | 34,300        | 6,393        | 5,141                    | 6,919                     | 5,301               | 37,250                          | 37,300        | 7,233        | 5,591                    | 7,759                     | 6,141               | 40,250                          | 40,300        | 8,073        | 6,041                    | 8,599                     | 6,981               |
| 34,300                          | 34,350        | 6,407        | 5,149                    | 6,933                     | 5,315               | 37,300                          | 37,350        | 7,247        | 5,599                    | 7,773                     | 6,155               | 40,300                          | 40,350        | 8,087        | 6,049                    | 8,613                     | 6,995               |
| 34,350                          | 34,400        | 6,421        | 5,156                    | 6,947                     | 5,329               | 37,350                          | 37,400        | 7,261        | 5,606                    | 7,787                     | 6,169               | 40,350                          | 40,400        | 8,101        | 6,056                    | 8,627                     | 7,009               |
| 34,400                          | 34,450        | 6,435        | 5,164                    | 6,961                     | 5,343               | 37,400                          | 37,450        | 7,275        | 5,614                    | 7,801                     | 6,183               | 40,400                          | 40,450        | 8,115        | 6,064                    | 8,641                     | 7,023               |
| 34,450                          | 34,500        | 6,449        | 5,171                    | 6,975                     | 5,357               | 37,450                          | 37,500        | 7,289        | 5,621                    | 7,815                     | 6,197               | 40,450                          | 40,500        | 8,129        | 6,071                    | 8,655                     | 7,037               |
| 34,500                          | 34,550        | 6,463        | 5,179                    | 6,989                     | 5,371               | 37,500                          | 37,550        | 7,303        | 5,629                    | 7,829                     | 6,211               | 40,500                          | 40,550        | 8,143        | 6,079                    | 8,669                     | 7,051               |
| 34,550                          | 34,600        | 6,477        | 5,186                    | 7,003                     | 5,385               | 37,550                          | 37,600        | 7,317        | 5,636                    | 7,843                     | 6,225               | 40,550                          | 40,600        | 8,157        | 6,086                    | 8,683                     | 7,065               |
| 34,600                          | 34,650        | 6,491        | 5,194                    | 7,017                     | 5,399               | 37,600                          | 37,650        | 7,331        | 5,644                    | 7,857                     | 6,239               | 40,600                          | 40,650        | 8,171        | 6,094                    | 8,697                     | 7,079               |
| 34,650                          | 34,700        | 6,505        | 5,201                    | 7,031                     | 5,413               | 37,650                          | 37,700        | 7,345        | 5,651                    | 7,871                     | 6,253               | 40,650                          | 40,700        | 8,185        | 6,101                    | 8,711                     | 7,093               |
| 34,700                          | 34,750        | 6,519        | 5,209                    | 7,045                     | 5,427               | 37,700                          | 37,750        | 7,359        | 5,659                    | 7,885                     | 6,267               | 40,700                          | 40,750        | 8,199        | 6,109                    | 8,725                     | 7,107               |
| 34,750                          | 34,800        | 6,533        | 5,216                    | 7,059                     | 5,441               | 37,750                          | 37,800        | 7,373        | 5,666                    | 7,899                     | 6,281               | 40,750                          | 40,800        | 8,213        | 6,116                    | 8,739                     | 7,121               |
| 34,800                          | 34,850        | 6,547        | 5,224                    | 7,073                     | 5,455               | 37,800                          | 37,850        | 7,387        | 5,674                    | 7,913                     | 6,295               | 40,800                          | 40,850        | 8,227        | 6,124                    | 8,753                     | 7,135               |
| 34,850                          | 34,900        | 6,561        | 5,231                    | 7,087                     | 5,469               | 37,850                          | 37,900        | 7,401        | 5,681                    | 7,927                     | 6,309               | 40,850                          | 40,900        | 8,241        | 6,131                    | 8,767                     | 7,149               |
| 34,900                          | 34,950        | 6,575        | 5,239                    | 7,101                     | 5,483               | 37,900                          | 37,950        | 7,415        | 5,689                    | 7,941                     | 6,323               | 40,900                          | 40,950        | 8,255        | 6,139                    | 8,781                     | 7,163               |
| 34,950                          | 35,000        | 6,589        | 5,246                    | 7,115                     | 5,497               | 37,950                          | 38,000        | 7,429        | 5,696                    | 7,955                     |                     |                                 |               |              |                          |                           |                     |

1997 Tax Table—Continued

| If line 38 (taxable income) is— |               | And you are— |                          |                           |                     | If line 38 (taxable income) is— |               | And you are— |                          |                           |                     | If line 38 (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— |                          |                           |                     |
| <b>41,000</b>                   |               |              |                          |                           |                     | <b>44,000</b>                   |               |              |                          |                           |                     | <b>47,000</b>                   |               |              |                          |                           |                     |
| 41,000                          | 41,050        | 8,283        | 6,154                    | 8,809                     | 7,191               | 44,000                          | 44,050        | 9,123        | 6,971                    | 9,649                     | 8,031               | 47,000                          | 47,050        | 9,963        | 7,811                    | 10,489                    | 8,871               |
| 41,050                          | 41,100        | 8,297        | 6,161                    | 8,823                     | 7,205               | 44,050                          | 44,100        | 9,137        | 6,985                    | 9,663                     | 8,045               | 47,050                          | 47,100        | 9,977        | 7,825                    | 10,503                    | 8,885               |
| 41,100                          | 41,150        | 8,311        | 6,169                    | 8,837                     | 7,219               | 44,100                          | 44,150        | 9,151        | 6,999                    | 9,677                     | 8,059               | 47,100                          | 47,150        | 9,991        | 7,839                    | 10,517                    | 8,899               |
| 41,150                          | 41,200        | 8,325        | 6,176                    | 8,851                     | 7,233               | 44,150                          | 44,200        | 9,165        | 7,013                    | 9,691                     | 8,073               | 47,150                          | 47,200        | 10,005       | 7,853                    | 10,531                    | 8,913               |
| 41,200                          | 41,250        | 8,339        | 6,187                    | 8,865                     | 7,247               | 44,200                          | 44,250        | 9,179        | 7,027                    | 9,705                     | 8,087               | 47,200                          | 47,250        | 10,019       | 7,867                    | 10,545                    | 8,927               |
| 41,250                          | 41,300        | 8,353        | 6,201                    | 8,879                     | 7,261               | 44,250                          | 44,300        | 9,193        | 7,041                    | 9,719                     | 8,101               | 47,250                          | 47,300        | 10,033       | 7,881                    | 10,559                    | 8,941               |
| 41,300                          | 41,350        | 8,367        | 6,215                    | 8,893                     | 7,275               | 44,300                          | 44,350        | 9,207        | 7,055                    | 9,733                     | 8,115               | 47,300                          | 47,350        | 10,047       | 7,895                    | 10,573                    | 8,955               |
| 41,350                          | 41,400        | 8,381        | 6,229                    | 8,907                     | 7,289               | 44,350                          | 44,400        | 9,221        | 7,069                    | 9,747                     | 8,129               | 47,350                          | 47,400        | 10,061       | 7,909                    | 10,587                    | 8,969               |
| 41,400                          | 41,450        | 8,395        | 6,243                    | 8,921                     | 7,303               | 44,400                          | 44,450        | 9,235        | 7,083                    | 9,761                     | 8,143               | 47,400                          | 47,450        | 10,075       | 7,923                    | 10,601                    | 8,983               |
| 41,450                          | 41,500        | 8,409        | 6,257                    | 8,935                     | 7,317               | 44,450                          | 44,500        | 9,249        | 7,097                    | 9,775                     | 8,157               | 47,450                          | 47,500        | 10,089       | 7,937                    | 10,615                    | 8,997               |
| 41,500                          | 41,550        | 8,423        | 6,271                    | 8,949                     | 7,331               | 44,500                          | 44,550        | 9,263        | 7,111                    | 9,789                     | 8,171               | 47,500                          | 47,550        | 10,103       | 7,951                    | 10,629                    | 9,011               |
| 41,550                          | 41,600        | 8,437        | 6,285                    | 8,963                     | 7,345               | 44,550                          | 44,600        | 9,277        | 7,125                    | 9,803                     | 8,185               | 47,550                          | 47,600        | 10,117       | 7,965                    | 10,643                    | 9,025               |
| 41,600                          | 41,650        | 8,451        | 6,299                    | 8,977                     | 7,359               | 44,600                          | 44,650        | 9,291        | 7,139                    | 9,817                     | 8,199               | 47,600                          | 47,650        | 10,131       | 7,979                    | 10,657                    | 9,039               |
| 41,650                          | 41,700        | 8,465        | 6,313                    | 8,991                     | 7,373               | 44,650                          | 44,700        | 9,305        | 7,153                    | 9,831                     | 8,213               | 47,650                          | 47,700        | 10,145       | 7,993                    | 10,671                    | 9,053               |
| 41,700                          | 41,750        | 8,479        | 6,327                    | 9,005                     | 7,387               | 44,700                          | 44,750        | 9,319        | 7,167                    | 9,845                     | 8,227               | 47,700                          | 47,750        | 10,159       | 8,007                    | 10,685                    | 9,067               |
| 41,750                          | 41,800        | 8,493        | 6,341                    | 9,019                     | 7,401               | 44,750                          | 44,800        | 9,333        | 7,181                    | 9,859                     | 8,241               | 47,750                          | 47,800        | 10,173       | 8,021                    | 10,699                    | 9,081               |
| 41,800                          | 41,850        | 8,507        | 6,355                    | 9,033                     | 7,415               | 44,800                          | 44,850        | 9,347        | 7,195                    | 9,873                     | 8,255               | 47,800                          | 47,850        | 10,187       | 8,035                    | 10,713                    | 9,095               |
| 41,850                          | 41,900        | 8,521        | 6,369                    | 9,047                     | 7,429               | 44,850                          | 44,900        | 9,361        | 7,209                    | 9,887                     | 8,269               | 47,850                          | 47,900        | 10,201       | 8,049                    | 10,727                    | 9,109               |
| 41,900                          | 41,950        | 8,535        | 6,383                    | 9,061                     | 7,443               | 44,900                          | 44,950        | 9,375        | 7,223                    | 9,901                     | 8,283               | 47,900                          | 47,950        | 10,215       | 8,063                    | 10,741                    | 9,123               |
| 41,950                          | 42,000        | 8,549        | 6,397                    | 9,075                     | 7,457               | 44,950                          | 45,000        | 9,389        | 7,237                    | 9,915                     | 8,297               | 47,950                          | 48,000        | 10,229       | 8,077                    | 10,755                    | 9,137               |
| <b>42,000</b>                   |               |              |                          |                           |                     | <b>45,000</b>                   |               |              |                          |                           |                     | <b>48,000</b>                   |               |              |                          |                           |                     |
| 42,000                          | 42,050        | 8,563        | 6,411                    | 9,089                     | 7,471               | 45,000                          | 45,050        | 9,403        | 7,251                    | 9,929                     | 8,311               | 48,000                          | 48,050        | 10,243       | 8,091                    | 10,769                    | 9,151               |
| 42,050                          | 42,100        | 8,577        | 6,425                    | 9,103                     | 7,485               | 45,050                          | 45,100        | 9,417        | 7,265                    | 9,943                     | 8,325               | 48,050                          | 48,100        | 10,257       | 8,105                    | 10,783                    | 9,165               |
| 42,100                          | 42,150        | 8,591        | 6,439                    | 9,117                     | 7,499               | 45,100                          | 45,150        | 9,431        | 7,279                    | 9,957                     | 8,339               | 48,100                          | 48,150        | 10,271       | 8,119                    | 10,797                    | 9,179               |
| 42,150                          | 42,200        | 8,605        | 6,453                    | 9,131                     | 7,513               | 45,150                          | 45,200        | 9,445        | 7,293                    | 9,971                     | 8,353               | 48,150                          | 48,200        | 10,285       | 8,133                    | 10,811                    | 9,193               |
| 42,200                          | 42,250        | 8,619        | 6,467                    | 9,145                     | 7,527               | 45,200                          | 45,250        | 9,459        | 7,307                    | 9,985                     | 8,367               | 48,200                          | 48,250        | 10,299       | 8,147                    | 10,825                    | 9,207               |
| 42,250                          | 42,300        | 8,633        | 6,481                    | 9,159                     | 7,541               | 45,250                          | 45,300        | 9,473        | 7,321                    | 9,999                     | 8,381               | 48,250                          | 48,300        | 10,313       | 8,161                    | 10,839                    | 9,221               |
| 42,300                          | 42,350        | 8,647        | 6,495                    | 9,173                     | 7,555               | 45,300                          | 45,350        | 9,487        | 7,335                    | 10,013                    | 8,395               | 48,300                          | 48,350        | 10,327       | 8,175                    | 10,853                    | 9,235               |
| 42,350                          | 42,400        | 8,661        | 6,509                    | 9,187                     | 7,569               | 45,350                          | 45,400        | 9,501        | 7,349                    | 10,027                    | 8,409               | 48,350                          | 48,400        | 10,341       | 8,189                    | 10,867                    | 9,249               |
| 42,400                          | 42,450        | 8,675        | 6,523                    | 9,201                     | 7,583               | 45,400                          | 45,450        | 9,515        | 7,363                    | 10,041                    | 8,423               | 48,400                          | 48,450        | 10,355       | 8,203                    | 10,881                    | 9,263               |
| 42,450                          | 42,500        | 8,689        | 6,537                    | 9,215                     | 7,597               | 45,450                          | 45,500        | 9,529        | 7,377                    | 10,055                    | 8,437               | 48,450                          | 48,500        | 10,369       | 8,217                    | 10,895                    | 9,277               |
| 42,500                          | 42,550        | 8,703        | 6,551                    | 9,229                     | 7,611               | 45,500                          | 45,550        | 9,543        | 7,391                    | 10,069                    | 8,451               | 48,500                          | 48,550        | 10,383       | 8,231                    | 10,909                    | 9,291               |
| 42,550                          | 42,600        | 8,717        | 6,565                    | 9,243                     | 7,625               | 45,550                          | 45,600        | 9,557        | 7,405                    | 10,083                    | 8,465               | 48,550                          | 48,600        | 10,397       | 8,245                    | 10,923                    | 9,305               |
| 42,600                          | 42,650        | 8,731        | 6,579                    | 9,257                     | 7,639               | 45,600                          | 45,650        | 9,571        | 7,419                    | 10,097                    | 8,479               | 48,600                          | 48,650        | 10,411       | 8,259                    | 10,937                    | 9,319               |
| 42,650                          | 42,700        | 8,745        | 6,593                    | 9,271                     | 7,653               | 45,650                          | 45,700        | 9,585        | 7,433                    | 10,111                    | 8,493               | 48,650                          | 48,700        | 10,425       | 8,273                    | 10,951                    | 9,333               |
| 42,700                          | 42,750        | 8,759        | 6,607                    | 9,285                     | 7,667               | 45,700                          | 45,750        | 9,599        | 7,447                    | 10,125                    | 8,507               | 48,700                          | 48,750        | 10,439       | 8,287                    | 10,965                    | 9,347               |
| 42,750                          | 42,800        | 8,773        | 6,621                    | 9,299                     | 7,681               | 45,750                          | 45,800        | 9,613        | 7,461                    | 10,139                    | 8,521               | 48,750                          | 48,800        | 10,453       | 8,301                    | 10,979                    | 9,361               |
| 42,800                          | 42,850        | 8,787        | 6,635                    | 9,313                     | 7,695               | 45,800                          | 45,850        | 9,627        | 7,475                    | 10,153                    | 8,535               | 48,800                          | 48,850        | 10,467       | 8,315                    | 10,993                    | 9,375               |
| 42,850                          | 42,900        | 8,801        | 6,649                    | 9,327                     | 7,709               | 45,850                          | 45,900        | 9,641        | 7,489                    | 10,167                    | 8,549               | 48,850                          | 48,900        | 10,481       | 8,329                    | 11,007                    | 9,389               |
| 42,900                          | 42,950        | 8,815        | 6,663                    | 9,341                     | 7,723               | 45,900                          | 45,950        | 9,655        | 7,503                    | 10,181                    | 8,563               | 48,900                          | 48,950        | 10,495       | 8,343                    | 11,021                    | 9,403               |
| 42,950                          | 43,000        | 8,829        | 6,677                    | 9,355                     | 7,737               | 45,950                          | 46,000        | 9,669        | 7,517                    | 10,195                    | 8,577               | 48,950                          | 49,000        | 10,509       | 8,357                    | 11,035                    | 9,417               |
| <b>43,000</b>                   |               |              |                          |                           |                     | <b>46,000</b>                   |               |              |                          |                           |                     | <b>49,000</b>                   |               |              |                          |                           |                     |
| 43,000                          | 43,050        | 8,843        | 6,691                    | 9,369                     | 7,751               | 46,000                          | 46,050        | 9,683        | 7,531                    | 10,209                    | 8,591               | 49,000                          | 49,050        | 10,523       | 8,371                    | 11,049                    | 9,431               |
| 43,050                          | 43,100        | 8,857        | 6,705                    | 9,383                     | 7,765               | 46,050                          | 46,100        | 9,697        | 7,545                    | 10,223                    | 8,605               | 49,050                          | 49,100        | 10,537       | 8,385                    | 11,063                    | 9,445               |
| 43,100                          | 43,150        | 8,871        | 6,719                    | 9,397                     | 7,779               | 46,100                          | 46,150        | 9,711        | 7,559                    | 10,237                    | 8,619               | 49,100                          | 49,150        | 10,551       | 8,399                    | 11,077                    | 9,459               |
| 43,150                          | 43,200        | 8,885        | 6,733                    | 9,411                     | 7,793               | 46,150                          | 46,200        | 9,725        | 7,573                    | 10,251                    | 8,633               | 49,150                          | 49,200        | 10,565       | 8,413                    | 11,091                    | 9,473               |
| 43,200                          | 43,250        | 8,899        | 6,747                    | 9,425                     | 7,807               | 46,200                          | 46,250        | 9,739        | 7,587                    | 10,265                    | 8,647               | 49,200                          | 49,250        | 10,579       | 8,427                    | 11,105                    | 9,487               |
| 43,250                          | 43,300        | 8,913        | 6,761                    | 9,439                     | 7,821               | 46,250                          | 46,300        | 9,753        | 7,601                    | 10,279                    | 8,661               | 49,250                          | 49,300        | 10,593       | 8,441                    | 11,119                    | 9,501               |
| 43,300                          | 43,350        | 8,927        | 6,775                    | 9,453                     | 7,835               | 46,300                          | 46,350        | 9,767        | 7,615                    | 10,293                    | 8,675               | 49,300                          | 49,350        | 10,607       | 8,455                    | 11,133                    | 9,515               |
| 43,350                          | 43,400        | 8,941        | 6,789                    | 9,467                     | 7,849               | 46,350                          | 46,400        | 9,781        | 7,629                    | 10,307                    | 8,689               | 49,350                          | 49,400        | 10,621       | 8,469                    | 11,147                    | 9,529               |
| 43,400                          | 43,450        | 8,955        | 6,803                    | 9,481                     | 7,863               | 46,400                          | 46,450        | 9,795        | 7,643                    | 10,321                    | 8,703               | 49,400                          | 49,450        | 10,635       | 8,483                    | 11,161                    | 9,543               |
| 43,450                          | 43,500        | 8,969        | 6,817                    | 9,495                     | 7,877               | 46,450                          | 46,500        | 9,809        | 7,657                    | 10,335                    | 8,717               | 49,450                          | 49,500        | 10,649       | 8,497                    | 11,175                    | 9,557               |
| 43,500                          | 43,550        | 8,983        | 6,831                    | 9,509                     | 7,891               | 46,500                          | 46,550        | 9,823        | 7,671                    | 10,349                    | 8,731               | 49,500                          | 49,550        | 10,663       | 8,511                    | 11,189                    | 9,571               |
| 43,550                          | 43,600        | 8,997        | 6,845                    | 9,523                     | 7,905               | 46,550                          | 46,600        | 9,837        | 7,685                    | 10,363                    | 8,745               | 49,550                          | 49,600        | 10,677       | 8,525                    | 11,203                    | 9,585               |
| 43,600                          | 43,650        | 9,011        | 6,859                    | 9,537                     | 7,919               | 46,600                          | 46,650        | 9,851        | 7,699                    | 10,377                    | 8,759               | 49,600                          | 49,650        | 10,691       | 8,539                    | 11,217                    | 9,599               |
| 43,650                          | 43,700        | 9,025        | 6,873                    | 9,551                     | 7,933               | 46,650                          | 46,700        | 9,865        | 7,713                    | 10,391                    | 8,773               | 49,650                          | 49,700        | 10,705       | 8,553                    | 11,231                    | 9,613               |
| 43,700                          | 43,750        | 9,039        | 6,887                    | 9,565                     | 7,947               | 46,700                          | 46,750        | 9,879        | 7,727                    | 10,405                    | 8,787               | 49,700                          | 49,750        | 10,719       | 8,567                    | 11,245                    | 9,627               |
| 43,750                          | 43,800        | 9,053        | 6,901                    | 9,579                     | 7,961               | 46,750                          | 46,800        | 9,893        | 7,741                    | 10,419                    | 8,801               | 49,750                          | 49,800        | 10,733       | 8,581                    | 11,259                    | 9,641               |
| 43,800                          | 43,850        | 9,067        | 6,915                    | 9,593                     | 7,975               | 46,800                          | 46,850        | 9,907        | 7,755                    | 10,433                    | 8,815               | 49,800                          | 49,850        | 10,747       | 8,595                    | 11,273                    | 9,655               |
| 43,850                          | 43,900        | 9,081        | 6,929                    | 9,607                     | 7,989               | 46,850                          | 46,900        | 9,921        | 7,769                    | 10,447                    | 8,829               | 49,850                          | 49,900        | 10,761       | 8,609                    | 11,287                    | 9,669               |
| 43,900                          | 43,950        | 9,095        | 6,943                    | 9,621                     | 8,003               | 46,900                          | 46,950        | 9,935        | 7,783                    | 10,461                    | 8,843               | 49,900                          | 49,950        | 10,775       | 8,62                     |                           |                     |

1997 Tax Table—Continued

| If line 38 (taxable income) is— |               | And you are— |                          |                           |                     | If line 38 (taxable income) is— |               | And you are— |                          |                           |                     | If line 38 (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— |                          |                           |                     |
| <b>50,000</b>                   |               |              |                          |                           |                     | <b>53,000</b>                   |               |              |                          |                           |                     | <b>56,000</b>                   |               |              |                          |                           |                     |
| 50,000                          | 50,050        | 10,803       | 8,651                    | 11,336                    | 9,711               | 53,000                          | 53,050        | 11,643       | 9,491                    | 12,266                    | 10,551              | 56,000                          | 56,050        | 12,483       | 10,331                   | 13,196                    | 11,391              |
| 50,050                          | 50,100        | 10,817       | 8,665                    | 11,351                    | 9,725               | 53,050                          | 53,100        | 11,657       | 9,505                    | 12,281                    | 10,565              | 56,050                          | 56,100        | 12,497       | 10,345                   | 13,211                    | 11,405              |
| 50,100                          | 50,150        | 10,831       | 8,679                    | 11,367                    | 9,739               | 53,100                          | 53,150        | 11,671       | 9,519                    | 12,297                    | 10,579              | 56,100                          | 56,150        | 12,511       | 10,359                   | 13,227                    | 11,419              |
| 50,150                          | 50,200        | 10,845       | 8,693                    | 11,382                    | 9,753               | 53,150                          | 53,200        | 11,685       | 9,533                    | 12,312                    | 10,593              | 56,150                          | 56,200        | 12,525       | 10,373                   | 13,242                    | 11,433              |
| 50,200                          | 50,250        | 10,859       | 8,707                    | 11,398                    | 9,767               | 53,200                          | 53,250        | 11,699       | 9,547                    | 12,328                    | 10,607              | 56,200                          | 56,250        | 12,539       | 10,387                   | 13,258                    | 11,447              |
| 50,250                          | 50,300        | 10,873       | 8,721                    | 11,413                    | 9,781               | 53,250                          | 53,300        | 11,713       | 9,561                    | 12,343                    | 10,621              | 56,250                          | 56,300        | 12,553       | 10,401                   | 13,273                    | 11,461              |
| 50,300                          | 50,350        | 10,887       | 8,735                    | 11,429                    | 9,795               | 53,300                          | 53,350        | 11,727       | 9,575                    | 12,359                    | 10,635              | 56,300                          | 56,350        | 12,567       | 10,415                   | 13,289                    | 11,475              |
| 50,350                          | 50,400        | 10,901       | 8,749                    | 11,444                    | 9,809               | 53,350                          | 53,400        | 11,741       | 9,589                    | 12,374                    | 10,649              | 56,350                          | 56,400        | 12,581       | 10,429                   | 13,304                    | 11,489              |
| 50,400                          | 50,450        | 10,915       | 8,763                    | 11,460                    | 9,823               | 53,400                          | 53,450        | 11,755       | 9,603                    | 12,390                    | 10,663              | 56,400                          | 56,450        | 12,595       | 10,443                   | 13,320                    | 11,503              |
| 50,450                          | 50,500        | 10,929       | 8,777                    | 11,475                    | 9,837               | 53,450                          | 53,500        | 11,769       | 9,617                    | 12,405                    | 10,677              | 56,450                          | 56,500        | 12,609       | 10,457                   | 13,335                    | 11,517              |
| 50,500                          | 50,550        | 10,943       | 8,791                    | 11,491                    | 9,851               | 53,500                          | 53,550        | 11,783       | 9,631                    | 12,421                    | 10,691              | 56,500                          | 56,550        | 12,623       | 10,471                   | 13,351                    | 11,531              |
| 50,550                          | 50,600        | 10,957       | 8,805                    | 11,506                    | 9,865               | 53,550                          | 53,600        | 11,797       | 9,645                    | 12,436                    | 10,705              | 56,550                          | 56,600        | 12,637       | 10,485                   | 13,366                    | 11,545              |
| 50,600                          | 50,650        | 10,971       | 8,819                    | 11,522                    | 9,879               | 53,600                          | 53,650        | 11,811       | 9,659                    | 12,452                    | 10,719              | 56,600                          | 56,650        | 12,651       | 10,499                   | 13,382                    | 11,559              |
| 50,650                          | 50,700        | 10,985       | 8,833                    | 11,537                    | 9,893               | 53,650                          | 53,700        | 11,825       | 9,673                    | 12,467                    | 10,733              | 56,650                          | 56,700        | 12,665       | 10,513                   | 13,397                    | 11,573              |
| 50,700                          | 50,750        | 10,999       | 8,847                    | 11,553                    | 9,907               | 53,700                          | 53,750        | 11,839       | 9,687                    | 12,483                    | 10,747              | 56,700                          | 56,750        | 12,679       | 10,527                   | 13,413                    | 11,587              |
| 50,750                          | 50,800        | 11,013       | 8,861                    | 11,568                    | 9,921               | 53,750                          | 53,800        | 11,853       | 9,701                    | 12,498                    | 10,761              | 56,750                          | 56,800        | 12,693       | 10,541                   | 13,428                    | 11,601              |
| 50,800                          | 50,850        | 11,027       | 8,875                    | 11,584                    | 9,935               | 53,800                          | 53,850        | 11,867       | 9,715                    | 12,514                    | 10,775              | 56,800                          | 56,850        | 12,707       | 10,555                   | 13,444                    | 11,615              |
| 50,850                          | 50,900        | 11,041       | 8,889                    | 11,599                    | 9,949               | 53,850                          | 53,900        | 11,881       | 9,729                    | 12,529                    | 10,789              | 56,850                          | 56,900        | 12,721       | 10,569                   | 13,459                    | 11,629              |
| 50,900                          | 50,950        | 11,055       | 8,903                    | 11,615                    | 9,963               | 53,900                          | 53,950        | 11,895       | 9,743                    | 12,545                    | 10,803              | 56,900                          | 56,950        | 12,735       | 10,583                   | 13,475                    | 11,643              |
| 50,950                          | 51,000        | 11,069       | 8,917                    | 11,630                    | 9,977               | 53,950                          | 54,000        | 11,909       | 9,757                    | 12,560                    | 10,817              | 56,950                          | 57,000        | 12,749       | 10,597                   | 13,490                    | 11,657              |
| <b>51,000</b>                   |               |              |                          |                           |                     | <b>54,000</b>                   |               |              |                          |                           |                     | <b>57,000</b>                   |               |              |                          |                           |                     |
| 51,000                          | 51,050        | 11,083       | 8,931                    | 11,646                    | 9,991               | 54,000                          | 54,050        | 11,923       | 9,771                    | 12,576                    | 10,831              | 57,000                          | 57,050        | 12,763       | 10,611                   | 13,506                    | 11,671              |
| 51,050                          | 51,100        | 11,097       | 8,945                    | 11,661                    | 10,005              | 54,050                          | 54,100        | 11,937       | 9,785                    | 12,591                    | 10,845              | 57,050                          | 57,100        | 12,777       | 10,625                   | 13,521                    | 11,685              |
| 51,100                          | 51,150        | 11,111       | 8,959                    | 11,677                    | 10,019              | 54,100                          | 54,150        | 11,951       | 9,799                    | 12,607                    | 10,859              | 57,100                          | 57,150        | 12,791       | 10,639                   | 13,537                    | 11,699              |
| 51,150                          | 51,200        | 11,125       | 8,973                    | 11,692                    | 10,033              | 54,150                          | 54,200        | 11,965       | 9,813                    | 12,622                    | 10,873              | 57,150                          | 57,200        | 12,805       | 10,653                   | 13,552                    | 11,713              |
| 51,200                          | 51,250        | 11,139       | 8,987                    | 11,708                    | 10,047              | 54,200                          | 54,250        | 11,979       | 9,827                    | 12,638                    | 10,887              | 57,200                          | 57,250        | 12,819       | 10,667                   | 13,568                    | 11,727              |
| 51,250                          | 51,300        | 11,153       | 9,001                    | 11,723                    | 10,061              | 54,250                          | 54,300        | 11,993       | 9,841                    | 12,653                    | 10,901              | 57,250                          | 57,300        | 12,833       | 10,681                   | 13,583                    | 11,741              |
| 51,300                          | 51,350        | 11,167       | 9,015                    | 11,739                    | 10,075              | 54,300                          | 54,350        | 12,007       | 9,855                    | 12,669                    | 10,915              | 57,300                          | 57,350        | 12,847       | 10,695                   | 13,599                    | 11,755              |
| 51,350                          | 51,400        | 11,181       | 9,029                    | 11,754                    | 10,089              | 54,350                          | 54,400        | 12,021       | 9,869                    | 12,684                    | 10,929              | 57,350                          | 57,400        | 12,861       | 10,709                   | 13,614                    | 11,769              |
| 51,400                          | 51,450        | 11,195       | 9,043                    | 11,770                    | 10,103              | 54,400                          | 54,450        | 12,035       | 9,883                    | 12,700                    | 10,943              | 57,400                          | 57,450        | 12,875       | 10,723                   | 13,630                    | 11,783              |
| 51,450                          | 51,500        | 11,209       | 9,057                    | 11,785                    | 10,117              | 54,450                          | 54,500        | 12,049       | 9,897                    | 12,715                    | 10,957              | 57,450                          | 57,500        | 12,889       | 10,737                   | 13,645                    | 11,797              |
| 51,500                          | 51,550        | 11,223       | 9,071                    | 11,801                    | 10,131              | 54,500                          | 54,550        | 12,063       | 9,911                    | 12,731                    | 10,971              | 57,500                          | 57,550        | 12,903       | 10,751                   | 13,661                    | 11,811              |
| 51,550                          | 51,600        | 11,237       | 9,085                    | 11,816                    | 10,145              | 54,550                          | 54,600        | 12,077       | 9,925                    | 12,746                    | 10,985              | 57,550                          | 57,600        | 12,917       | 10,765                   | 13,676                    | 11,825              |
| 51,600                          | 51,650        | 11,251       | 9,099                    | 11,832                    | 10,159              | 54,600                          | 54,650        | 12,091       | 9,939                    | 12,762                    | 10,999              | 57,600                          | 57,650        | 12,931       | 10,779                   | 13,692                    | 11,839              |
| 51,650                          | 51,700        | 11,265       | 9,113                    | 11,847                    | 10,173              | 54,650                          | 54,700        | 12,105       | 9,953                    | 12,777                    | 11,013              | 57,650                          | 57,700        | 12,945       | 10,793                   | 13,707                    | 11,853              |
| 51,700                          | 51,750        | 11,279       | 9,127                    | 11,863                    | 10,187              | 54,700                          | 54,750        | 12,119       | 9,967                    | 12,793                    | 11,027              | 57,700                          | 57,750        | 12,959       | 10,807                   | 13,723                    | 11,867              |
| 51,750                          | 51,800        | 11,293       | 9,141                    | 11,878                    | 10,201              | 54,750                          | 54,800        | 12,133       | 9,981                    | 12,808                    | 11,041              | 57,750                          | 57,800        | 12,973       | 10,821                   | 13,738                    | 11,881              |
| 51,800                          | 51,850        | 11,307       | 9,155                    | 11,894                    | 10,215              | 54,800                          | 54,850        | 12,147       | 9,995                    | 12,824                    | 11,055              | 57,800                          | 57,850        | 12,987       | 10,835                   | 13,754                    | 11,895              |
| 51,850                          | 51,900        | 11,321       | 9,169                    | 11,909                    | 10,229              | 54,850                          | 54,900        | 12,161       | 10,009                   | 12,839                    | 11,069              | 57,850                          | 57,900        | 13,001       | 10,849                   | 13,769                    | 11,909              |
| 51,900                          | 51,950        | 11,335       | 9,183                    | 11,925                    | 10,243              | 54,900                          | 54,950        | 12,175       | 10,023                   | 12,855                    | 11,083              | 57,900                          | 57,950        | 13,015       | 10,863                   | 13,785                    | 11,923              |
| 51,950                          | 52,000        | 11,349       | 9,197                    | 11,940                    | 10,257              | 54,950                          | 55,000        | 12,189       | 10,037                   | 12,870                    | 11,097              | 57,950                          | 58,000        | 13,029       | 10,877                   | 13,800                    | 11,937              |
| <b>52,000</b>                   |               |              |                          |                           |                     | <b>55,000</b>                   |               |              |                          |                           |                     | <b>58,000</b>                   |               |              |                          |                           |                     |
| 52,000                          | 52,050        | 11,363       | 9,211                    | 11,956                    | 10,271              | 55,000                          | 55,050        | 12,203       | 10,051                   | 12,886                    | 11,111              | 58,000                          | 58,050        | 13,043       | 10,891                   | 13,816                    | 11,951              |
| 52,050                          | 52,100        | 11,377       | 9,225                    | 11,971                    | 10,285              | 55,050                          | 55,100        | 12,217       | 10,065                   | 12,901                    | 11,125              | 58,050                          | 58,100        | 13,057       | 10,905                   | 13,831                    | 11,965              |
| 52,100                          | 52,150        | 11,391       | 9,239                    | 11,987                    | 10,299              | 55,100                          | 55,150        | 12,231       | 10,079                   | 12,917                    | 11,139              | 58,100                          | 58,150        | 13,071       | 10,919                   | 13,847                    | 11,979              |
| 52,150                          | 52,200        | 11,405       | 9,253                    | 12,002                    | 10,313              | 55,150                          | 55,200        | 12,245       | 10,093                   | 12,932                    | 11,153              | 58,150                          | 58,200        | 13,085       | 10,933                   | 13,862                    | 11,993              |
| 52,200                          | 52,250        | 11,419       | 9,267                    | 12,018                    | 10,327              | 55,200                          | 55,250        | 12,259       | 10,107                   | 12,948                    | 11,167              | 58,200                          | 58,250        | 13,099       | 10,947                   | 13,878                    | 12,007              |
| 52,250                          | 52,300        | 11,433       | 9,281                    | 12,033                    | 10,341              | 55,250                          | 55,300        | 12,273       | 10,121                   | 12,963                    | 11,181              | 58,250                          | 58,300        | 13,113       | 10,961                   | 13,893                    | 12,021              |
| 52,300                          | 52,350        | 11,447       | 9,295                    | 12,049                    | 10,355              | 55,300                          | 55,350        | 12,287       | 10,135                   | 12,979                    | 11,195              | 58,300                          | 58,350        | 13,127       | 10,975                   | 13,909                    | 12,035              |
| 52,350                          | 52,400        | 11,461       | 9,309                    | 12,064                    | 10,369              | 55,350                          | 55,400        | 12,301       | 10,149                   | 12,994                    | 11,209              | 58,350                          | 58,400        | 13,141       | 10,989                   | 13,924                    | 12,049              |
| 52,400                          | 52,450        | 11,475       | 9,323                    | 12,080                    | 10,383              | 55,400                          | 55,450        | 12,315       | 10,163                   | 13,010                    | 11,223              | 58,400                          | 58,450        | 13,155       | 11,003                   | 13,940                    | 12,063              |
| 52,450                          | 52,500        | 11,489       | 9,337                    | 12,095                    | 10,397              | 55,450                          | 55,500        | 12,329       | 10,177                   | 13,025                    | 11,237              | 58,450                          | 58,500        | 13,169       | 11,017                   | 13,955                    | 12,077              |
| 52,500                          | 52,550        | 11,503       | 9,351                    | 12,111                    | 10,411              | 55,500                          | 55,550        | 12,343       | 10,191                   | 13,041                    | 11,251              | 58,500                          | 58,550        | 13,183       | 11,031                   | 13,971                    | 12,091              |
| 52,550                          | 52,600        | 11,517       | 9,365                    | 12,126                    | 10,425              | 55,550                          | 55,600        | 12,357       | 10,205                   | 13,056                    | 11,265              | 58,550                          | 58,600        | 13,197       | 11,045                   | 13,986                    | 12,105              |
| 52,600                          | 52,650        | 11,531       | 9,379                    | 12,142                    | 10,439              | 55,600                          | 55,650        | 12,371       | 10,219                   | 13,072                    | 11,279              | 58,600                          | 58,650        | 13,211       | 11,059                   | 14,002                    | 12,119              |
| 52,650                          | 52,700        | 11,545       | 9,393                    | 12,157                    | 10,453              | 55,650                          | 55,700        | 12,385       | 10,233                   | 13,087                    | 11,293              | 58,650                          | 58,700        | 13,225       | 11,073                   | 14,017                    | 12,133              |
| 52,700                          | 52,750        | 11,559       | 9,407                    | 12,173                    | 10,467              | 55,700                          | 55,750        | 12,399       | 10,247                   | 13,103                    | 11,307              | 58,700                          | 58,750        | 13,239       | 11,087                   | 14,033                    | 12,147              |
| 52,750                          | 52,800        | 11,573       | 9,421                    | 12,188                    | 10,481              | 55,750                          | 55,800        | 12,413       | 10,261                   | 13,118                    | 11,321              | 58,750                          | 58,800        | 13,253       | 11,101                   | 14,048                    | 12,161              |
| 52,800                          | 52,850        | 11,587       | 9,435                    | 12,204                    | 10,495              | 55,800                          | 55,850        | 12,427       | 10,275                   | 13,134                    | 11,335              | 58,800                          |               |              |                          |                           |                     |

1997 Tax Table—Continued

| If line 38 (taxable income) is— |               | And you are— |                          |                           |                     | If line 38 (taxable income) is— |               | And you are— |                          |                           |                     | If line 38 (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— |                          |                           |                     |
| <b>59,000</b>                   |               |              |                          |                           |                     | <b>62,000</b>                   |               |              |                          |                           |                     | <b>65,000</b>                   |               |              |                          |                           |                     |
| 59,000                          | 59,050        | 13,323       | 11,171                   | 14,126                    | 12,231              | 62,000                          | 62,050        | 14,231       | 12,011                   | 15,056                    | 13,071              | 65,000                          | 65,050        | 15,161       | 12,851                   | 15,986                    | 13,911              |
| 59,050                          | 59,100        | 13,337       | 11,185                   | 14,141                    | 12,245              | 62,050                          | 62,100        | 14,246       | 12,025                   | 15,071                    | 13,085              | 65,050                          | 65,100        | 15,176       | 12,865                   | 16,001                    | 13,925              |
| 59,100                          | 59,150        | 13,351       | 11,199                   | 14,157                    | 12,259              | 62,100                          | 62,150        | 14,262       | 12,039                   | 15,087                    | 13,099              | 65,100                          | 65,150        | 15,192       | 12,879                   | 16,017                    | 13,939              |
| 59,150                          | 59,200        | 13,365       | 11,213                   | 14,172                    | 12,273              | 62,150                          | 62,200        | 14,277       | 12,053                   | 15,102                    | 13,113              | 65,150                          | 65,200        | 15,207       | 12,893                   | 16,032                    | 13,953              |
| 59,200                          | 59,250        | 13,379       | 11,227                   | 14,188                    | 12,287              | 62,200                          | 62,250        | 14,293       | 12,067                   | 15,118                    | 13,127              | 65,200                          | 65,250        | 15,223       | 12,907                   | 16,048                    | 13,967              |
| 59,250                          | 59,300        | 13,393       | 11,241                   | 14,203                    | 12,301              | 62,250                          | 62,300        | 14,308       | 12,081                   | 15,133                    | 13,141              | 65,250                          | 65,300        | 15,238       | 12,921                   | 16,063                    | 13,981              |
| 59,300                          | 59,350        | 13,407       | 11,255                   | 14,219                    | 12,315              | 62,300                          | 62,350        | 14,324       | 12,095                   | 15,149                    | 13,155              | 65,300                          | 65,350        | 15,254       | 12,935                   | 16,079                    | 13,995              |
| 59,350                          | 59,400        | 13,421       | 11,269                   | 14,234                    | 12,329              | 62,350                          | 62,400        | 14,339       | 12,109                   | 15,164                    | 13,169              | 65,350                          | 65,400        | 15,269       | 12,949                   | 16,094                    | 14,009              |
| 59,400                          | 59,450        | 13,435       | 11,283                   | 14,250                    | 12,343              | 62,400                          | 62,450        | 14,355       | 12,123                   | 15,180                    | 13,183              | 65,400                          | 65,450        | 15,285       | 12,963                   | 16,110                    | 14,023              |
| 59,450                          | 59,500        | 13,449       | 11,297                   | 14,265                    | 12,357              | 62,450                          | 62,500        | 14,370       | 12,137                   | 15,195                    | 13,197              | 65,450                          | 65,500        | 15,300       | 12,977                   | 16,125                    | 14,037              |
| 59,500                          | 59,550        | 13,463       | 11,311                   | 14,281                    | 12,371              | 62,500                          | 62,550        | 14,386       | 12,151                   | 15,211                    | 13,211              | 65,500                          | 65,550        | 15,316       | 12,991                   | 16,141                    | 14,051              |
| 59,550                          | 59,600        | 13,477       | 11,325                   | 14,296                    | 12,385              | 62,550                          | 62,600        | 14,401       | 12,165                   | 15,226                    | 13,225              | 65,550                          | 65,600        | 15,331       | 13,005                   | 16,156                    | 14,065              |
| 59,600                          | 59,650        | 13,491       | 11,339                   | 14,312                    | 12,399              | 62,600                          | 62,650        | 14,417       | 12,179                   | 15,242                    | 13,239              | 65,600                          | 65,650        | 15,347       | 13,019                   | 16,172                    | 14,079              |
| 59,650                          | 59,700        | 13,505       | 11,353                   | 14,327                    | 12,413              | 62,650                          | 62,700        | 14,432       | 12,193                   | 15,257                    | 13,253              | 65,650                          | 65,700        | 15,362       | 13,033                   | 16,187                    | 14,093              |
| 59,700                          | 59,750        | 13,519       | 11,367                   | 14,343                    | 12,427              | 62,700                          | 62,750        | 14,448       | 12,207                   | 15,273                    | 13,267              | 65,700                          | 65,750        | 15,378       | 13,047                   | 16,203                    | 14,107              |
| 59,750                          | 59,800        | 13,533       | 11,381                   | 14,358                    | 12,441              | 62,750                          | 62,800        | 14,463       | 12,221                   | 15,288                    | 13,281              | 65,750                          | 65,800        | 15,393       | 13,061                   | 16,218                    | 14,121              |
| 59,800                          | 59,850        | 13,549       | 11,395                   | 14,374                    | 12,455              | 62,800                          | 62,850        | 14,479       | 12,235                   | 15,304                    | 13,295              | 65,800                          | 65,850        | 15,409       | 13,075                   | 16,234                    | 14,135              |
| 59,850                          | 59,900        | 13,564       | 11,409                   | 14,389                    | 12,469              | 62,850                          | 62,900        | 14,494       | 12,249                   | 15,319                    | 13,309              | 65,850                          | 65,900        | 15,424       | 13,089                   | 16,249                    | 14,149              |
| 59,900                          | 59,950        | 13,580       | 11,423                   | 14,405                    | 12,483              | 62,900                          | 62,950        | 14,510       | 12,263                   | 15,335                    | 13,323              | 65,900                          | 65,950        | 15,440       | 13,103                   | 16,265                    | 14,163              |
| 59,950                          | 60,000        | 13,595       | 11,437                   | 14,420                    | 12,497              | 62,950                          | 63,000        | 14,525       | 12,277                   | 15,350                    | 13,337              | 65,950                          | 66,000        | 15,455       | 13,117                   | 16,280                    | 14,177              |
| <b>60,000</b>                   |               |              |                          |                           |                     | <b>63,000</b>                   |               |              |                          |                           |                     | <b>66,000</b>                   |               |              |                          |                           |                     |
| 60,000                          | 60,050        | 13,611       | 11,451                   | 14,436                    | 12,511              | 63,000                          | 63,050        | 14,541       | 12,291                   | 15,366                    | 13,351              | 66,000                          | 66,050        | 15,471       | 13,131                   | 16,296                    | 14,191              |
| 60,050                          | 60,100        | 13,626       | 11,465                   | 14,451                    | 12,525              | 63,050                          | 63,100        | 14,556       | 12,305                   | 15,381                    | 13,365              | 66,050                          | 66,100        | 15,486       | 13,145                   | 16,311                    | 14,205              |
| 60,100                          | 60,150        | 13,642       | 11,479                   | 14,467                    | 12,539              | 63,100                          | 63,150        | 14,572       | 12,319                   | 15,397                    | 13,379              | 66,100                          | 66,150        | 15,502       | 13,159                   | 16,327                    | 14,219              |
| 60,150                          | 60,200        | 13,657       | 11,493                   | 14,482                    | 12,553              | 63,150                          | 63,200        | 14,587       | 12,333                   | 15,412                    | 13,393              | 66,150                          | 66,200        | 15,517       | 13,173                   | 16,342                    | 14,233              |
| 60,200                          | 60,250        | 13,673       | 11,507                   | 14,498                    | 12,567              | 63,200                          | 63,250        | 14,603       | 12,347                   | 15,428                    | 13,407              | 66,200                          | 66,250        | 15,533       | 13,187                   | 16,358                    | 14,247              |
| 60,250                          | 60,300        | 13,688       | 11,521                   | 14,513                    | 12,581              | 63,250                          | 63,300        | 14,618       | 12,361                   | 15,443                    | 13,421              | 66,250                          | 66,300        | 15,548       | 13,201                   | 16,373                    | 14,261              |
| 60,300                          | 60,350        | 13,704       | 11,535                   | 14,529                    | 12,595              | 63,300                          | 63,350        | 14,634       | 12,375                   | 15,459                    | 13,435              | 66,300                          | 66,350        | 15,564       | 13,215                   | 16,389                    | 14,275              |
| 60,350                          | 60,400        | 13,719       | 11,549                   | 14,544                    | 12,609              | 63,350                          | 63,400        | 14,649       | 12,389                   | 15,474                    | 13,449              | 66,350                          | 66,400        | 15,579       | 13,229                   | 16,404                    | 14,289              |
| 60,400                          | 60,450        | 13,735       | 11,563                   | 14,560                    | 12,623              | 63,400                          | 63,450        | 14,665       | 12,403                   | 15,490                    | 13,463              | 66,400                          | 66,450        | 15,595       | 13,243                   | 16,420                    | 14,303              |
| 60,450                          | 60,500        | 13,750       | 11,577                   | 14,575                    | 12,637              | 63,450                          | 63,500        | 14,680       | 12,417                   | 15,505                    | 13,477              | 66,450                          | 66,500        | 15,610       | 13,257                   | 16,435                    | 14,317              |
| 60,500                          | 60,550        | 13,766       | 11,591                   | 14,591                    | 12,651              | 63,500                          | 63,550        | 14,696       | 12,431                   | 15,521                    | 13,491              | 66,500                          | 66,550        | 15,626       | 13,271                   | 16,451                    | 14,331              |
| 60,550                          | 60,600        | 13,781       | 11,605                   | 14,606                    | 12,665              | 63,550                          | 63,600        | 14,711       | 12,445                   | 15,536                    | 13,505              | 66,550                          | 66,600        | 15,641       | 13,285                   | 16,466                    | 14,345              |
| 60,600                          | 60,650        | 13,797       | 11,619                   | 14,622                    | 12,679              | 63,600                          | 63,650        | 14,727       | 12,459                   | 15,552                    | 13,519              | 66,600                          | 66,650        | 15,657       | 13,299                   | 16,482                    | 14,359              |
| 60,650                          | 60,700        | 13,812       | 11,633                   | 14,637                    | 12,693              | 63,650                          | 63,700        | 14,742       | 12,473                   | 15,567                    | 13,533              | 66,650                          | 66,700        | 15,672       | 13,313                   | 16,497                    | 14,373              |
| 60,700                          | 60,750        | 13,828       | 11,647                   | 14,653                    | 12,707              | 63,700                          | 63,750        | 14,758       | 12,487                   | 15,583                    | 13,547              | 66,700                          | 66,750        | 15,688       | 13,327                   | 16,513                    | 14,387              |
| 60,750                          | 60,800        | 13,843       | 11,661                   | 14,668                    | 12,721              | 63,750                          | 63,800        | 14,773       | 12,501                   | 15,598                    | 13,561              | 66,750                          | 66,800        | 15,703       | 13,341                   | 16,528                    | 14,401              |
| 60,800                          | 60,850        | 13,859       | 11,675                   | 14,684                    | 12,735              | 63,800                          | 63,850        | 14,789       | 12,515                   | 15,614                    | 13,575              | 66,800                          | 66,850        | 15,719       | 13,355                   | 16,544                    | 14,415              |
| 60,850                          | 60,900        | 13,874       | 11,689                   | 14,699                    | 12,749              | 63,850                          | 63,900        | 14,804       | 12,529                   | 15,629                    | 13,589              | 66,850                          | 66,900        | 15,734       | 13,369                   | 16,559                    | 14,429              |
| 60,900                          | 60,950        | 13,890       | 11,703                   | 14,715                    | 12,763              | 63,900                          | 63,950        | 14,820       | 12,543                   | 15,645                    | 13,603              | 66,900                          | 66,950        | 15,750       | 13,383                   | 16,575                    | 14,443              |
| 60,950                          | 61,000        | 13,905       | 11,717                   | 14,730                    | 12,777              | 63,950                          | 64,000        | 14,835       | 12,557                   | 15,660                    | 13,617              | 66,950                          | 67,000        | 15,765       | 13,397                   | 16,590                    | 14,457              |
| <b>61,000</b>                   |               |              |                          |                           |                     | <b>64,000</b>                   |               |              |                          |                           |                     | <b>67,000</b>                   |               |              |                          |                           |                     |
| 61,000                          | 61,050        | 13,921       | 11,731                   | 14,746                    | 12,791              | 64,000                          | 64,050        | 14,851       | 12,571                   | 15,676                    | 13,631              | 67,000                          | 67,050        | 15,781       | 13,411                   | 16,606                    | 14,471              |
| 61,050                          | 61,100        | 13,936       | 11,745                   | 14,761                    | 12,805              | 64,050                          | 64,100        | 14,866       | 12,585                   | 15,691                    | 13,645              | 67,050                          | 67,100        | 15,796       | 13,425                   | 16,621                    | 14,485              |
| 61,100                          | 61,150        | 13,952       | 11,759                   | 14,777                    | 12,819              | 64,100                          | 64,150        | 14,882       | 12,599                   | 15,707                    | 13,659              | 67,100                          | 67,150        | 15,812       | 13,439                   | 16,637                    | 14,499              |
| 61,150                          | 61,200        | 13,967       | 11,773                   | 14,792                    | 12,833              | 64,150                          | 64,200        | 14,897       | 12,613                   | 15,722                    | 13,673              | 67,150                          | 67,200        | 15,827       | 13,453                   | 16,652                    | 14,513              |
| 61,200                          | 61,250        | 13,983       | 11,787                   | 14,808                    | 12,847              | 64,200                          | 64,250        | 14,913       | 12,627                   | 15,738                    | 13,687              | 67,200                          | 67,250        | 15,843       | 13,467                   | 16,668                    | 14,527              |
| 61,250                          | 61,300        | 13,998       | 11,801                   | 14,823                    | 12,861              | 64,250                          | 64,300        | 14,928       | 12,641                   | 15,753                    | 13,701              | 67,250                          | 67,300        | 15,858       | 13,481                   | 16,683                    | 14,541              |
| 61,300                          | 61,350        | 14,014       | 11,815                   | 14,839                    | 12,875              | 64,300                          | 64,350        | 14,944       | 12,655                   | 15,769                    | 13,715              | 67,300                          | 67,350        | 15,874       | 13,495                   | 16,699                    | 14,555              |
| 61,350                          | 61,400        | 14,029       | 11,829                   | 14,854                    | 12,889              | 64,350                          | 64,400        | 14,959       | 12,669                   | 15,784                    | 13,729              | 67,350                          | 67,400        | 15,889       | 13,509                   | 16,714                    | 14,569              |
| 61,400                          | 61,450        | 14,045       | 11,843                   | 14,870                    | 12,903              | 64,400                          | 64,450        | 14,975       | 12,683                   | 15,800                    | 13,743              | 67,400                          | 67,450        | 15,905       | 13,523                   | 16,730                    | 14,583              |
| 61,450                          | 61,500        | 14,060       | 11,857                   | 14,885                    | 12,917              | 64,450                          | 64,500        | 14,990       | 12,697                   | 15,815                    | 13,757              | 67,450                          | 67,500        | 15,920       | 13,537                   | 16,745                    | 14,597              |
| 61,500                          | 61,550        | 14,076       | 11,871                   | 14,901                    | 12,931              | 64,500                          | 64,550        | 15,006       | 12,711                   | 15,831                    | 13,771              | 67,500                          | 67,550        | 15,936       | 13,551                   | 16,761                    | 14,611              |
| 61,550                          | 61,600        | 14,091       | 11,885                   | 14,916                    | 12,945              | 64,550                          | 64,600        | 15,021       | 12,725                   | 15,846                    | 13,785              | 67,550                          | 67,600        | 15,951       | 13,565                   | 16,776                    | 14,625              |
| 61,600                          | 61,650        | 14,107       | 11,899                   | 14,932                    | 12,959              | 64,600                          | 64,650        | 15,037       | 12,739                   | 15,862                    | 13,799              | 67,600                          | 67,650        | 15,967       | 13,579                   | 16,792                    | 14,639              |
| 61,650                          | 61,700        | 14,122       | 11,913                   | 14,947                    | 12,973              | 64,650                          | 64,700        | 15,052       | 12,753                   | 15,877                    | 13,813              | 67,650                          | 67,700        | 15,982       | 13,593                   | 16,807                    | 14,653              |
| 61,700                          | 61,750        | 14,138       | 11,927                   | 14,963                    | 12,987              | 64,700                          | 64,750        | 15,068       | 12,767                   | 15,893                    | 13,827              | 67,700                          | 67,750        | 15,998       | 13,607                   | 16,823                    | 14,667              |
| 61,750                          | 61,800        | 14,153       | 11,941                   | 14,978                    | 13,001              | 64,750                          | 64,800        | 15,083       | 12,781                   | 15,908                    | 13,841              | 67,750                          | 67,800        | 16,013       | 13,621                   | 16,838                    | 14,681              |
| 61,800                          | 61,850        | 14,169</     |                          |                           |                     |                                 |               |              |                          |                           |                     |                                 |               |              |                          |                           |                     |



1997 Tax Table—Continued

| If line 38 (taxable income) is— |               | And you are— |                          |                           |                     | If line 38 (taxable income) is— |               | And you are— |                          |                           |                     | If line 38 (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— |                          |                           |                     |
| <b>68,000</b>                   |               |              |                          |                           |                     | <b>71,000</b>                   |               |              |                          |                           |                     | <b>74,000</b>                   |               |              |                          |                           |                     |
| 68,000                          | 68,050        | 16,091       | 13,691                   | 16,916                    | 14,751              | 71,000                          | 71,050        | 17,021       | 14,531                   | 17,846                    | 15,591              | 74,000                          | 74,050        | 17,951       | 15,371                   | 18,776                    | 16,431              |
| 68,050                          | 68,100        | 16,106       | 13,705                   | 16,931                    | 14,765              | 71,050                          | 71,100        | 17,036       | 14,545                   | 17,861                    | 15,605              | 74,050                          | 74,100        | 17,966       | 15,385                   | 18,791                    | 16,445              |
| 68,100                          | 68,150        | 16,122       | 13,719                   | 16,947                    | 14,779              | 71,100                          | 71,150        | 17,052       | 14,559                   | 17,877                    | 15,619              | 74,100                          | 74,150        | 17,982       | 15,399                   | 18,807                    | 16,459              |
| 68,150                          | 68,200        | 16,137       | 13,733                   | 16,962                    | 14,793              | 71,150                          | 71,200        | 17,067       | 14,573                   | 17,892                    | 15,633              | 74,150                          | 74,200        | 17,997       | 15,413                   | 18,822                    | 16,473              |
| 68,200                          | 68,250        | 16,153       | 13,747                   | 16,978                    | 14,807              | 71,200                          | 71,250        | 17,083       | 14,587                   | 17,908                    | 15,647              | 74,200                          | 74,250        | 18,013       | 15,427                   | 18,838                    | 16,487              |
| 68,250                          | 68,300        | 16,168       | 13,761                   | 16,993                    | 14,821              | 71,250                          | 71,300        | 17,098       | 14,601                   | 17,923                    | 15,661              | 74,250                          | 74,300        | 18,028       | 15,441                   | 18,853                    | 16,501              |
| 68,300                          | 68,350        | 16,184       | 13,775                   | 17,009                    | 14,835              | 71,300                          | 71,350        | 17,114       | 14,615                   | 17,939                    | 15,675              | 74,300                          | 74,350        | 18,044       | 15,455                   | 18,869                    | 16,515              |
| 68,350                          | 68,400        | 16,199       | 13,789                   | 17,024                    | 14,849              | 71,350                          | 71,400        | 17,129       | 14,629                   | 17,954                    | 15,689              | 74,350                          | 74,400        | 18,059       | 15,469                   | 18,884                    | 16,529              |
| 68,400                          | 68,450        | 16,215       | 13,803                   | 17,040                    | 14,863              | 71,400                          | 71,450        | 17,145       | 14,643                   | 17,970                    | 15,703              | 74,400                          | 74,450        | 18,075       | 15,483                   | 18,900                    | 16,543              |
| 68,450                          | 68,500        | 16,230       | 13,817                   | 17,055                    | 14,877              | 71,450                          | 71,500        | 17,160       | 14,657                   | 17,985                    | 15,717              | 74,450                          | 74,500        | 18,090       | 15,497                   | 18,915                    | 16,557              |
| 68,500                          | 68,550        | 16,246       | 13,831                   | 17,071                    | 14,891              | 71,500                          | 71,550        | 17,176       | 14,671                   | 18,001                    | 15,731              | 74,500                          | 74,550        | 18,106       | 15,511                   | 18,931                    | 16,571              |
| 68,550                          | 68,600        | 16,261       | 13,845                   | 17,086                    | 14,905              | 71,550                          | 71,600        | 17,191       | 14,685                   | 18,016                    | 15,745              | 74,550                          | 74,600        | 18,121       | 15,525                   | 18,946                    | 16,585              |
| 68,600                          | 68,650        | 16,277       | 13,859                   | 17,102                    | 14,919              | 71,600                          | 71,650        | 17,207       | 14,699                   | 18,032                    | 15,759              | 74,600                          | 74,650        | 18,137       | 15,539                   | 18,962                    | 16,599              |
| 68,650                          | 68,700        | 16,292       | 13,873                   | 17,117                    | 14,933              | 71,650                          | 71,700        | 17,222       | 14,713                   | 18,047                    | 15,773              | 74,650                          | 74,700        | 18,152       | 15,553                   | 18,977                    | 16,613              |
| 68,700                          | 68,750        | 16,308       | 13,887                   | 17,133                    | 14,947              | 71,700                          | 71,750        | 17,238       | 14,727                   | 18,063                    | 15,787              | 74,700                          | 74,750        | 18,168       | 15,567                   | 18,993                    | 16,627              |
| 68,750                          | 68,800        | 16,323       | 13,901                   | 17,148                    | 14,961              | 71,750                          | 71,800        | 17,253       | 14,741                   | 18,078                    | 15,801              | 74,750                          | 74,800        | 18,183       | 15,581                   | 19,008                    | 16,641              |
| 68,800                          | 68,850        | 16,339       | 13,915                   | 17,164                    | 14,975              | 71,800                          | 71,850        | 17,269       | 14,755                   | 18,094                    | 15,815              | 74,800                          | 74,850        | 18,199       | 15,595                   | 19,024                    | 16,655              |
| 68,850                          | 68,900        | 16,354       | 13,929                   | 17,179                    | 14,989              | 71,850                          | 71,900        | 17,284       | 14,769                   | 18,109                    | 15,829              | 74,850                          | 74,900        | 18,214       | 15,609                   | 19,039                    | 16,669              |
| 68,900                          | 68,950        | 16,370       | 13,943                   | 17,195                    | 15,003              | 71,900                          | 71,950        | 17,300       | 14,783                   | 18,125                    | 15,843              | 74,900                          | 74,950        | 18,230       | 15,623                   | 19,055                    | 16,683              |
| 68,950                          | 69,000        | 16,385       | 13,957                   | 17,210                    | 15,017              | 71,950                          | 72,000        | 17,315       | 14,797                   | 18,140                    | 15,857              | 74,950                          | 75,000        | 18,245       | 15,637                   | 19,070                    | 16,697              |
| <b>69,000</b>                   |               |              |                          |                           |                     | <b>72,000</b>                   |               |              |                          |                           |                     | <b>75,000</b>                   |               |              |                          |                           |                     |
| 69,000                          | 69,050        | 16,401       | 13,971                   | 17,226                    | 15,031              | 72,000                          | 72,050        | 17,331       | 14,811                   | 18,156                    | 15,871              | 75,000                          | 75,050        | 18,261       | 15,651                   | 19,086                    | 16,711              |
| 69,050                          | 69,100        | 16,416       | 13,985                   | 17,241                    | 15,045              | 72,050                          | 72,100        | 17,346       | 14,825                   | 18,171                    | 15,885              | 75,050                          | 75,100        | 18,276       | 15,665                   | 19,101                    | 16,725              |
| 69,100                          | 69,150        | 16,432       | 13,999                   | 17,257                    | 15,059              | 72,100                          | 72,150        | 17,362       | 14,839                   | 18,187                    | 15,899              | 75,100                          | 75,150        | 18,292       | 15,679                   | 19,117                    | 16,739              |
| 69,150                          | 69,200        | 16,447       | 14,013                   | 17,272                    | 15,073              | 72,150                          | 72,200        | 17,377       | 14,853                   | 18,202                    | 15,913              | 75,150                          | 75,200        | 18,307       | 15,693                   | 19,132                    | 16,753              |
| 69,200                          | 69,250        | 16,463       | 14,027                   | 17,288                    | 15,087              | 72,200                          | 72,250        | 17,393       | 14,867                   | 18,218                    | 15,927              | 75,200                          | 75,250        | 18,323       | 15,707                   | 19,148                    | 16,767              |
| 69,250                          | 69,300        | 16,478       | 14,041                   | 17,303                    | 15,101              | 72,250                          | 72,300        | 17,408       | 14,881                   | 18,233                    | 15,941              | 75,250                          | 75,300        | 18,338       | 15,721                   | 19,163                    | 16,781              |
| 69,300                          | 69,350        | 16,494       | 14,055                   | 17,319                    | 15,115              | 72,300                          | 72,350        | 17,424       | 14,895                   | 18,249                    | 15,955              | 75,300                          | 75,350        | 18,354       | 15,735                   | 19,179                    | 16,795              |
| 69,350                          | 69,400        | 16,509       | 14,069                   | 17,334                    | 15,129              | 72,350                          | 72,400        | 17,439       | 14,909                   | 18,264                    | 15,969              | 75,350                          | 75,400        | 18,369       | 15,749                   | 19,194                    | 16,809              |
| 69,400                          | 69,450        | 16,525       | 14,083                   | 17,350                    | 15,143              | 72,400                          | 72,450        | 17,455       | 14,923                   | 18,280                    | 15,983              | 75,400                          | 75,450        | 18,385       | 15,763                   | 19,210                    | 16,823              |
| 69,450                          | 69,500        | 16,540       | 14,097                   | 17,365                    | 15,157              | 72,450                          | 72,500        | 17,470       | 14,937                   | 18,295                    | 15,997              | 75,450                          | 75,500        | 18,400       | 15,777                   | 19,225                    | 16,837              |
| 69,500                          | 69,550        | 16,556       | 14,111                   | 17,381                    | 15,171              | 72,500                          | 72,550        | 17,486       | 14,951                   | 18,311                    | 16,011              | 75,500                          | 75,550        | 18,416       | 15,791                   | 19,241                    | 16,851              |
| 69,550                          | 69,600        | 16,571       | 14,125                   | 17,396                    | 15,185              | 72,550                          | 72,600        | 17,501       | 14,965                   | 18,326                    | 16,025              | 75,550                          | 75,600        | 18,431       | 15,805                   | 19,256                    | 16,865              |
| 69,600                          | 69,650        | 16,587       | 14,139                   | 17,412                    | 15,199              | 72,600                          | 72,650        | 17,517       | 14,979                   | 18,342                    | 16,039              | 75,600                          | 75,650        | 18,447       | 15,819                   | 19,272                    | 16,879              |
| 69,650                          | 69,700        | 16,602       | 14,153                   | 17,427                    | 15,213              | 72,650                          | 72,700        | 17,532       | 14,993                   | 18,357                    | 16,053              | 75,650                          | 75,700        | 18,462       | 15,833                   | 19,287                    | 16,893              |
| 69,700                          | 69,750        | 16,618       | 14,167                   | 17,443                    | 15,227              | 72,700                          | 72,750        | 17,548       | 15,007                   | 18,373                    | 16,067              | 75,700                          | 75,750        | 18,478       | 15,847                   | 19,303                    | 16,907              |
| 69,750                          | 69,800        | 16,633       | 14,181                   | 17,458                    | 15,241              | 72,750                          | 72,800        | 17,563       | 15,021                   | 18,388                    | 16,081              | 75,750                          | 75,800        | 18,493       | 15,861                   | 19,318                    | 16,921              |
| 69,800                          | 69,850        | 16,649       | 14,195                   | 17,474                    | 15,255              | 72,800                          | 72,850        | 17,579       | 15,035                   | 18,404                    | 16,095              | 75,800                          | 75,850        | 18,509       | 15,875                   | 19,334                    | 16,935              |
| 69,850                          | 69,900        | 16,664       | 14,209                   | 17,489                    | 15,269              | 72,850                          | 72,900        | 17,594       | 15,049                   | 18,419                    | 16,109              | 75,850                          | 75,900        | 18,524       | 15,889                   | 19,349                    | 16,949              |
| 69,900                          | 69,950        | 16,680       | 14,223                   | 17,505                    | 15,283              | 72,900                          | 72,950        | 17,610       | 15,063                   | 18,435                    | 16,123              | 75,900                          | 75,950        | 18,540       | 15,903                   | 19,367                    | 16,963              |
| 69,950                          | 70,000        | 16,695       | 14,237                   | 17,520                    | 15,297              | 72,950                          | 73,000        | 17,625       | 15,077                   | 18,450                    | 16,137              | 75,950                          | 76,000        | 18,555       | 15,917                   | 19,385                    | 16,977              |
| <b>70,000</b>                   |               |              |                          |                           |                     | <b>73,000</b>                   |               |              |                          |                           |                     | <b>76,000</b>                   |               |              |                          |                           |                     |
| 70,000                          | 70,050        | 16,711       | 14,251                   | 17,536                    | 15,311              | 73,000                          | 73,050        | 17,641       | 15,091                   | 18,466                    | 16,151              | 76,000                          | 76,050        | 18,571       | 15,931                   | 19,403                    | 16,991              |
| 70,050                          | 70,100        | 16,726       | 14,265                   | 17,551                    | 15,325              | 73,050                          | 73,100        | 17,656       | 15,105                   | 18,481                    | 16,165              | 76,050                          | 76,100        | 18,586       | 15,945                   | 19,421                    | 17,005              |
| 70,100                          | 70,150        | 16,742       | 14,279                   | 17,567                    | 15,339              | 73,100                          | 73,150        | 17,672       | 15,119                   | 18,497                    | 16,179              | 76,100                          | 76,150        | 18,602       | 15,959                   | 19,439                    | 17,019              |
| 70,150                          | 70,200        | 16,757       | 14,293                   | 17,582                    | 15,353              | 73,150                          | 73,200        | 17,687       | 15,133                   | 18,512                    | 16,193              | 76,150                          | 76,200        | 18,617       | 15,973                   | 19,457                    | 17,033              |
| 70,200                          | 70,250        | 16,773       | 14,307                   | 17,598                    | 15,367              | 73,200                          | 73,250        | 17,703       | 15,147                   | 18,528                    | 16,207              | 76,200                          | 76,250        | 18,633       | 15,987                   | 19,475                    | 17,047              |
| 70,250                          | 70,300        | 16,788       | 14,321                   | 17,613                    | 15,381              | 73,250                          | 73,300        | 17,718       | 15,161                   | 18,543                    | 16,221              | 76,250                          | 76,300        | 18,648       | 16,001                   | 19,493                    | 17,061              |
| 70,300                          | 70,350        | 16,804       | 14,335                   | 17,629                    | 15,395              | 73,300                          | 73,350        | 17,734       | 15,175                   | 18,559                    | 16,235              | 76,300                          | 76,350        | 18,664       | 16,015                   | 19,511                    | 17,075              |
| 70,350                          | 70,400        | 16,819       | 14,349                   | 17,644                    | 15,409              | 73,350                          | 73,400        | 17,749       | 15,189                   | 18,574                    | 16,249              | 76,350                          | 76,400        | 18,679       | 16,029                   | 19,529                    | 17,089              |
| 70,400                          | 70,450        | 16,835       | 14,363                   | 17,660                    | 15,423              | 73,400                          | 73,450        | 17,765       | 15,203                   | 18,590                    | 16,263              | 76,400                          | 76,450        | 18,695       | 16,043                   | 19,547                    | 17,103              |
| 70,450                          | 70,500        | 16,850       | 14,377                   | 17,675                    | 15,437              | 73,450                          | 73,500        | 17,780       | 15,217                   | 18,605                    | 16,277              | 76,450                          | 76,500        | 18,710       | 16,057                   | 19,565                    | 17,117              |
| 70,500                          | 70,550        | 16,866       | 14,391                   | 17,691                    | 15,451              | 73,500                          | 73,550        | 17,796       | 15,231                   | 18,621                    | 16,291              | 76,500                          | 76,550        | 18,726       | 16,071                   | 19,583                    | 17,131              |
| 70,550                          | 70,600        | 16,881       | 14,405                   | 17,706                    | 15,465              | 73,550                          | 73,600        | 17,811       | 15,245                   | 18,636                    | 16,305              | 76,550                          | 76,600        | 18,741       | 16,085                   | 19,601                    | 17,145              |
| 70,600                          | 70,650        | 16,897       | 14,419                   | 17,722                    | 15,479              | 73,600                          | 73,650        | 17,827       | 15,259                   | 18,652                    | 16,319              | 76,600                          | 76,650        | 18,757       | 16,099                   | 19,619                    | 17,159              |
| 70,650                          | 70,700        | 16,912       | 14,433                   | 17,737                    | 15,493              | 73,650                          | 73,700        | 17,842       | 15,273                   | 18,667                    | 16,333              | 76,650                          | 76,700        | 18,772       | 16,113                   | 19,637                    | 17,173              |
| 70,700                          | 70,750        | 16,928       | 14,447                   | 17,753                    | 15,507              | 73,700                          | 73,750        | 17,858       | 15,287                   | 18,683                    | 16,347              | 76,700                          | 76,750        | 18,788       | 16,127                   | 19,655                    | 17,187              |
| 70,750                          | 70,800        | 16,943       | 14,461                   | 17,768                    | 15,521              | 73,750                          | 73,800        | 17,873       | 15,301                   | 18,698                    | 16,361              | 76,750                          | 76,800        | 18,803       | 16,141                   | 19,673                    | 17,201              |
| 70,800                          | 70,850        | 16,959</     |                          |                           |                     |                                 |               |              |                          |                           |                     |                                 |               |              |                          |                           |                     |

1997 Tax Table—Continued

| If line 38 (taxable income) is— |               | And you are— |                          |                           |                     | If line 38 (taxable income) is— |               | And you are— |                          |                           |                     | If line 38 (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— |                          |                           |                     |
| <b>77,000</b>                   |               |              |                          |                           |                     | <b>80,000</b>                   |               |              |                          |                           |                     | <b>83,000</b>                   |               |              |                          |                           |                     |
| 77,000                          | 77,050        | 18,881       | 16,211                   | 19,763                    | 17,271              | 80,000                          | 80,050        | 19,811       | 17,051                   | 20,843                    | 18,111              | 83,000                          | 83,050        | 20,741       | 17,891                   | 21,923                    | 18,951              |
| 77,050                          | 77,100        | 18,896       | 16,225                   | 19,781                    | 17,285              | 80,050                          | 80,100        | 19,826       | 17,065                   | 20,861                    | 18,125              | 83,050                          | 83,100        | 20,756       | 17,905                   | 21,941                    | 18,965              |
| 77,100                          | 77,150        | 18,912       | 16,239                   | 19,799                    | 17,299              | 80,100                          | 80,150        | 19,842       | 17,079                   | 20,879                    | 18,139              | 83,100                          | 83,150        | 20,772       | 17,919                   | 21,959                    | 18,979              |
| 77,150                          | 77,200        | 18,927       | 16,253                   | 19,817                    | 17,313              | 80,150                          | 80,200        | 19,857       | 17,093                   | 20,897                    | 18,153              | 83,150                          | 83,200        | 20,787       | 17,933                   | 21,977                    | 18,993              |
| 77,200                          | 77,250        | 18,943       | 16,267                   | 19,835                    | 17,327              | 80,200                          | 80,250        | 19,873       | 17,107                   | 20,915                    | 18,167              | 83,200                          | 83,250        | 20,803       | 17,947                   | 21,995                    | 19,007              |
| 77,250                          | 77,300        | 18,958       | 16,281                   | 19,853                    | 17,341              | 80,250                          | 80,300        | 19,888       | 17,121                   | 20,933                    | 18,181              | 83,250                          | 83,300        | 20,818       | 17,961                   | 22,013                    | 19,021              |
| 77,300                          | 77,350        | 18,974       | 16,295                   | 19,871                    | 17,355              | 80,300                          | 80,350        | 19,904       | 17,135                   | 20,951                    | 18,195              | 83,300                          | 83,350        | 20,834       | 17,975                   | 22,031                    | 19,035              |
| 77,350                          | 77,400        | 18,989       | 16,309                   | 19,889                    | 17,369              | 80,350                          | 80,400        | 19,919       | 17,149                   | 20,969                    | 18,209              | 83,350                          | 83,400        | 20,849       | 17,989                   | 22,049                    | 19,049              |
| 77,400                          | 77,450        | 19,005       | 16,323                   | 19,907                    | 17,383              | 80,400                          | 80,450        | 19,935       | 17,163                   | 20,987                    | 18,223              | 83,400                          | 83,450        | 20,865       | 18,003                   | 22,067                    | 19,063              |
| 77,450                          | 77,500        | 19,020       | 16,337                   | 19,925                    | 17,397              | 80,450                          | 80,500        | 19,950       | 17,177                   | 21,005                    | 18,237              | 83,450                          | 83,500        | 20,880       | 18,017                   | 22,085                    | 19,077              |
| 77,500                          | 77,550        | 19,036       | 16,351                   | 19,943                    | 17,411              | 80,500                          | 80,550        | 19,966       | 17,191                   | 21,023                    | 18,251              | 83,500                          | 83,550        | 20,896       | 18,031                   | 22,103                    | 19,091              |
| 77,550                          | 77,600        | 19,051       | 16,365                   | 19,961                    | 17,425              | 80,550                          | 80,600        | 19,981       | 17,205                   | 21,041                    | 18,265              | 83,550                          | 83,600        | 20,911       | 18,045                   | 22,121                    | 19,105              |
| 77,600                          | 77,650        | 19,067       | 16,379                   | 19,979                    | 17,439              | 80,600                          | 80,650        | 19,997       | 17,219                   | 21,059                    | 18,279              | 83,600                          | 83,650        | 20,927       | 18,059                   | 22,139                    | 19,119              |
| 77,650                          | 77,700        | 19,082       | 16,393                   | 19,997                    | 17,453              | 80,650                          | 80,700        | 20,012       | 17,233                   | 21,077                    | 18,293              | 83,650                          | 83,700        | 20,942       | 18,073                   | 22,157                    | 19,133              |
| 77,700                          | 77,750        | 19,098       | 16,407                   | 20,015                    | 17,467              | 80,700                          | 80,750        | 20,028       | 17,247                   | 21,095                    | 18,307              | 83,700                          | 83,750        | 20,958       | 18,087                   | 22,175                    | 19,147              |
| 77,750                          | 77,800        | 19,113       | 16,421                   | 20,033                    | 17,481              | 80,750                          | 80,800        | 20,043       | 17,261                   | 21,113                    | 18,321              | 83,750                          | 83,800        | 20,973       | 18,101                   | 22,193                    | 19,161              |
| 77,800                          | 77,850        | 19,129       | 16,435                   | 20,051                    | 17,495              | 80,800                          | 80,850        | 20,059       | 17,275                   | 21,131                    | 18,335              | 83,800                          | 83,850        | 20,989       | 18,115                   | 22,211                    | 19,175              |
| 77,850                          | 77,900        | 19,144       | 16,449                   | 20,069                    | 17,509              | 80,850                          | 80,900        | 20,074       | 17,289                   | 21,149                    | 18,349              | 83,850                          | 83,900        | 21,004       | 18,129                   | 22,229                    | 19,189              |
| 77,900                          | 77,950        | 19,160       | 16,463                   | 20,087                    | 17,523              | 80,900                          | 80,950        | 20,090       | 17,303                   | 21,167                    | 18,363              | 83,900                          | 83,950        | 21,020       | 18,143                   | 22,247                    | 19,203              |
| 77,950                          | 78,000        | 19,175       | 16,477                   | 20,105                    | 17,537              | 80,950                          | 81,000        | 20,105       | 17,317                   | 21,185                    | 18,377              | 83,950                          | 84,000        | 21,035       | 18,157                   | 22,265                    | 19,217              |
| <b>78,000</b>                   |               |              |                          |                           |                     | <b>81,000</b>                   |               |              |                          |                           |                     | <b>84,000</b>                   |               |              |                          |                           |                     |
| 78,000                          | 78,050        | 19,191       | 16,491                   | 20,123                    | 17,551              | 81,000                          | 81,050        | 20,121       | 17,331                   | 21,203                    | 18,391              | 84,000                          | 84,050        | 21,051       | 18,171                   | 22,283                    | 19,231              |
| 78,050                          | 78,100        | 19,206       | 16,505                   | 20,141                    | 17,565              | 81,050                          | 81,100        | 20,136       | 17,345                   | 21,221                    | 18,405              | 84,050                          | 84,100        | 21,066       | 18,185                   | 22,301                    | 19,245              |
| 78,100                          | 78,150        | 19,222       | 16,519                   | 20,159                    | 17,579              | 81,100                          | 81,150        | 20,152       | 17,359                   | 21,239                    | 18,419              | 84,100                          | 84,150        | 21,082       | 18,199                   | 22,319                    | 19,259              |
| 78,150                          | 78,200        | 19,237       | 16,533                   | 20,177                    | 17,593              | 81,150                          | 81,200        | 20,167       | 17,373                   | 21,257                    | 18,433              | 84,150                          | 84,200        | 21,097       | 18,213                   | 22,337                    | 19,273              |
| 78,200                          | 78,250        | 19,253       | 16,547                   | 20,195                    | 17,607              | 81,200                          | 81,250        | 20,183       | 17,387                   | 21,275                    | 18,447              | 84,200                          | 84,250        | 21,113       | 18,227                   | 22,355                    | 19,287              |
| 78,250                          | 78,300        | 19,268       | 16,561                   | 20,213                    | 17,621              | 81,250                          | 81,300        | 20,198       | 17,401                   | 21,293                    | 18,461              | 84,250                          | 84,300        | 21,128       | 18,241                   | 22,373                    | 19,301              |
| 78,300                          | 78,350        | 19,284       | 16,575                   | 20,231                    | 17,635              | 81,300                          | 81,350        | 20,214       | 17,415                   | 21,311                    | 18,475              | 84,300                          | 84,350        | 21,144       | 18,255                   | 22,391                    | 19,315              |
| 78,350                          | 78,400        | 19,299       | 16,589                   | 20,249                    | 17,649              | 81,350                          | 81,400        | 20,229       | 17,429                   | 21,329                    | 18,489              | 84,350                          | 84,400        | 21,159       | 18,269                   | 22,409                    | 19,329              |
| 78,400                          | 78,450        | 19,315       | 16,603                   | 20,267                    | 17,663              | 81,400                          | 81,450        | 20,245       | 17,443                   | 21,347                    | 18,503              | 84,400                          | 84,450        | 21,175       | 18,283                   | 22,427                    | 19,343              |
| 78,450                          | 78,500        | 19,330       | 16,617                   | 20,285                    | 17,677              | 81,450                          | 81,500        | 20,260       | 17,457                   | 21,365                    | 18,517              | 84,450                          | 84,500        | 21,190       | 18,297                   | 22,445                    | 19,357              |
| 78,500                          | 78,550        | 19,346       | 16,631                   | 20,303                    | 17,691              | 81,500                          | 81,550        | 20,276       | 17,471                   | 21,383                    | 18,531              | 84,500                          | 84,550        | 21,206       | 18,311                   | 22,463                    | 19,371              |
| 78,550                          | 78,600        | 19,361       | 16,645                   | 20,321                    | 17,705              | 81,550                          | 81,600        | 20,291       | 17,485                   | 21,401                    | 18,545              | 84,550                          | 84,600        | 21,221       | 18,325                   | 22,481                    | 19,385              |
| 78,600                          | 78,650        | 19,377       | 16,659                   | 20,339                    | 17,719              | 81,600                          | 81,650        | 20,307       | 17,499                   | 21,419                    | 18,559              | 84,600                          | 84,650        | 21,237       | 18,339                   | 22,499                    | 19,399              |
| 78,650                          | 78,700        | 19,392       | 16,673                   | 20,357                    | 17,733              | 81,650                          | 81,700        | 20,322       | 17,513                   | 21,437                    | 18,573              | 84,650                          | 84,700        | 21,252       | 18,353                   | 22,517                    | 19,413              |
| 78,700                          | 78,750        | 19,408       | 16,687                   | 20,375                    | 17,747              | 81,700                          | 81,750        | 20,338       | 17,527                   | 21,455                    | 18,587              | 84,700                          | 84,750        | 21,268       | 18,367                   | 22,535                    | 19,427              |
| 78,750                          | 78,800        | 19,423       | 16,701                   | 20,393                    | 17,761              | 81,750                          | 81,800        | 20,353       | 17,541                   | 21,473                    | 18,601              | 84,750                          | 84,800        | 21,283       | 18,381                   | 22,553                    | 19,441              |
| 78,800                          | 78,850        | 19,439       | 16,715                   | 20,411                    | 17,775              | 81,800                          | 81,850        | 20,369       | 17,555                   | 21,491                    | 18,615              | 84,800                          | 84,850        | 21,299       | 18,395                   | 22,571                    | 19,455              |
| 78,850                          | 78,900        | 19,454       | 16,729                   | 20,429                    | 17,789              | 81,850                          | 81,900        | 20,384       | 17,569                   | 21,509                    | 18,629              | 84,850                          | 84,900        | 21,314       | 18,409                   | 22,589                    | 19,469              |
| 78,900                          | 78,950        | 19,470       | 16,743                   | 20,447                    | 17,803              | 81,900                          | 81,950        | 20,400       | 17,583                   | 21,527                    | 18,643              | 84,900                          | 84,950        | 21,330       | 18,423                   | 22,607                    | 19,483              |
| 78,950                          | 79,000        | 19,485       | 16,757                   | 20,465                    | 17,817              | 81,950                          | 82,000        | 20,415       | 17,597                   | 21,545                    | 18,657              | 84,950                          | 85,000        | 21,345       | 18,437                   | 22,625                    | 19,497              |
| <b>79,000</b>                   |               |              |                          |                           |                     | <b>82,000</b>                   |               |              |                          |                           |                     | <b>85,000</b>                   |               |              |                          |                           |                     |
| 79,000                          | 79,050        | 19,501       | 16,771                   | 20,483                    | 17,831              | 82,000                          | 82,050        | 20,431       | 17,611                   | 21,563                    | 18,671              | 85,000                          | 85,050        | 21,361       | 18,451                   | 22,643                    | 19,511              |
| 79,050                          | 79,100        | 19,516       | 16,785                   | 20,501                    | 17,845              | 82,050                          | 82,100        | 20,446       | 17,625                   | 21,581                    | 18,685              | 85,050                          | 85,100        | 21,376       | 18,465                   | 22,661                    | 19,525              |
| 79,100                          | 79,150        | 19,532       | 16,799                   | 20,519                    | 17,859              | 82,100                          | 82,150        | 20,462       | 17,639                   | 21,599                    | 18,699              | 85,100                          | 85,150        | 21,392       | 18,479                   | 22,679                    | 19,539              |
| 79,150                          | 79,200        | 19,547       | 16,813                   | 20,537                    | 17,873              | 82,150                          | 82,200        | 20,477       | 17,653                   | 21,617                    | 18,713              | 85,150                          | 85,200        | 21,407       | 18,493                   | 22,697                    | 19,553              |
| 79,200                          | 79,250        | 19,563       | 16,827                   | 20,555                    | 17,887              | 82,200                          | 82,250        | 20,493       | 17,667                   | 21,635                    | 18,727              | 85,200                          | 85,250        | 21,423       | 18,507                   | 22,715                    | 19,567              |
| 79,250                          | 79,300        | 19,578       | 16,841                   | 20,573                    | 17,901              | 82,250                          | 82,300        | 20,508       | 17,681                   | 21,653                    | 18,741              | 85,250                          | 85,300        | 21,438       | 18,521                   | 22,733                    | 19,581              |
| 79,300                          | 79,350        | 19,594       | 16,855                   | 20,591                    | 17,915              | 82,300                          | 82,350        | 20,524       | 17,695                   | 21,671                    | 18,755              | 85,300                          | 85,350        | 21,454       | 18,535                   | 22,751                    | 19,595              |
| 79,350                          | 79,400        | 19,609       | 16,869                   | 20,609                    | 17,929              | 82,350                          | 82,400        | 20,539       | 17,709                   | 21,689                    | 18,769              | 85,350                          | 85,400        | 21,469       | 18,549                   | 22,769                    | 19,609              |
| 79,400                          | 79,450        | 19,625       | 16,883                   | 20,627                    | 17,943              | 82,400                          | 82,450        | 20,555       | 17,723                   | 21,707                    | 18,783              | 85,400                          | 85,450        | 21,485       | 18,563                   | 22,787                    | 19,625              |
| 79,450                          | 79,500        | 19,640       | 16,897                   | 20,645                    | 17,957              | 82,450                          | 82,500        | 20,570       | 17,737                   | 21,725                    | 18,797              | 85,450                          | 85,500        | 21,500       | 18,577                   | 22,805                    | 19,640              |
| 79,500                          | 79,550        | 19,656       | 16,911                   | 20,663                    | 17,971              | 82,500                          | 82,550        | 20,586       | 17,751                   | 21,743                    | 18,811              | 85,500                          | 85,550        | 21,516       | 18,591                   | 22,823                    | 19,656              |
| 79,550                          | 79,600        | 19,671       | 16,925                   | 20,681                    | 17,985              | 82,550                          | 82,600        | 20,601       | 17,765                   | 21,761                    | 18,825              | 85,550                          | 85,600        | 21,531       | 18,605                   | 22,841                    | 19,671              |
| 79,600                          | 79,650        | 19,687       | 16,939                   | 20,699                    | 17,999              | 82,600                          | 82,650        | 20,617       | 17,779                   | 21,779                    | 18,839              | 85,600                          | 85,650        | 21,547       | 18,619                   | 22,859                    | 19,687              |
| 79,650                          | 79,700        | 19,702       | 16,953                   | 20,717                    | 18,013              | 82,650                          | 82,700        | 20,632       | 17,793                   | 21,797                    | 18,853              | 85,650                          | 85,700        | 21,562       | 18,633                   | 22,877                    | 19,702              |
| 79,700                          | 79,750        | 19,718       | 16,967                   | 20,735                    | 18,027              | 82,700                          | 82,750        | 20,648       | 17,807                   | 21,815                    | 18,867              | 85,700                          | 85,750        | 21,578       | 18,647                   | 22,895                    | 19,718              |
| 79,750                          | 79,800        | 19,733       | 16,981                   | 20,753                    | 18,041              | 82,750                          | 82,800        | 20,663       | 17,821                   | 21,833                    | 18,881              | 85,750                          | 85,800        | 21,593       | 18,661                   | 22,913                    | 19,733              |
| 79,800                          | 79,850        | 19,749</     |                          |                           |                     |                                 |               |              |                          |                           |                     |                                 |               |              |                          |                           |                     |

1997 Tax Table—Continued

| If line 38 (taxable income) is— |               | And you are— |                          |                           |                     | If line 38 (taxable income) is— |               | And you are— |                          |                           |                     | If line 38 (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— |                          |                           |                     |
| <b>86,000</b>                   |               |              |                          |                           |                     | <b>89,000</b>                   |               |              |                          |                           |                     | <b>92,000</b>                   |               |              |                          |                           |                     |
| 86,000                          | 86,050        | 21,671       | 18,731                   | 23,003                    | 19,811              | 89,000                          | 89,050        | 22,601       | 19,571                   | 24,083                    | 20,741              | 92,000                          | 92,050        | 23,531       | 20,411                   | 25,163                    | 21,671              |
| 86,050                          | 86,100        | 21,686       | 18,745                   | 23,021                    | 19,826              | 89,050                          | 89,100        | 22,616       | 19,585                   | 24,101                    | 20,756              | 92,050                          | 92,100        | 23,546       | 20,425                   | 25,181                    | 21,686              |
| 86,100                          | 86,150        | 21,702       | 18,759                   | 23,039                    | 19,842              | 89,100                          | 89,150        | 22,632       | 19,599                   | 24,119                    | 20,772              | 92,100                          | 92,150        | 23,562       | 20,439                   | 25,199                    | 21,702              |
| 86,150                          | 86,200        | 21,717       | 18,773                   | 23,057                    | 19,857              | 89,150                          | 89,200        | 22,647       | 19,613                   | 24,137                    | 20,787              | 92,150                          | 92,200        | 23,577       | 20,453                   | 25,217                    | 21,717              |
| 86,200                          | 86,250        | 21,733       | 18,787                   | 23,075                    | 19,873              | 89,200                          | 89,250        | 22,663       | 19,627                   | 24,155                    | 20,803              | 92,200                          | 92,250        | 23,593       | 20,467                   | 25,235                    | 21,733              |
| 86,250                          | 86,300        | 21,748       | 18,801                   | 23,093                    | 19,888              | 89,250                          | 89,300        | 22,678       | 19,641                   | 24,173                    | 20,818              | 92,250                          | 92,300        | 23,608       | 20,481                   | 25,253                    | 21,748              |
| 86,300                          | 86,350        | 21,764       | 18,815                   | 23,111                    | 19,904              | 89,300                          | 89,350        | 22,694       | 19,655                   | 24,191                    | 20,834              | 92,300                          | 92,350        | 23,624       | 20,495                   | 25,271                    | 21,764              |
| 86,350                          | 86,400        | 21,779       | 18,829                   | 23,129                    | 19,919              | 89,350                          | 89,400        | 22,709       | 19,669                   | 24,209                    | 20,849              | 92,350                          | 92,400        | 23,639       | 20,509                   | 25,289                    | 21,779              |
| 86,400                          | 86,450        | 21,795       | 18,843                   | 23,147                    | 19,935              | 89,400                          | 89,450        | 22,725       | 19,683                   | 24,227                    | 20,865              | 92,400                          | 92,450        | 23,655       | 20,523                   | 25,307                    | 21,795              |
| 86,450                          | 86,500        | 21,810       | 18,857                   | 23,165                    | 19,950              | 89,450                          | 89,500        | 22,740       | 19,697                   | 24,245                    | 20,880              | 92,450                          | 92,500        | 23,670       | 20,537                   | 25,325                    | 21,810              |
| 86,500                          | 86,550        | 21,826       | 18,871                   | 23,183                    | 19,966              | 89,500                          | 89,550        | 22,756       | 19,711                   | 24,263                    | 20,896              | 92,500                          | 92,550        | 23,686       | 20,551                   | 25,343                    | 21,826              |
| 86,550                          | 86,600        | 21,841       | 18,885                   | 23,201                    | 19,981              | 89,550                          | 89,600        | 22,771       | 19,725                   | 24,281                    | 20,911              | 92,550                          | 92,600        | 23,701       | 20,565                   | 25,361                    | 21,841              |
| 86,600                          | 86,650        | 21,857       | 18,899                   | 23,219                    | 19,997              | 89,600                          | 89,650        | 22,787       | 19,739                   | 24,299                    | 20,927              | 92,600                          | 92,650        | 23,717       | 20,579                   | 25,379                    | 21,857              |
| 86,650                          | 86,700        | 21,872       | 18,913                   | 23,237                    | 20,012              | 89,650                          | 89,700        | 22,802       | 19,753                   | 24,317                    | 20,942              | 92,650                          | 92,700        | 23,732       | 20,593                   | 25,397                    | 21,872              |
| 86,700                          | 86,750        | 21,888       | 18,927                   | 23,255                    | 20,028              | 89,700                          | 89,750        | 22,818       | 19,767                   | 24,335                    | 20,958              | 92,700                          | 92,750        | 23,748       | 20,607                   | 25,415                    | 21,888              |
| 86,750                          | 86,800        | 21,903       | 18,941                   | 23,273                    | 20,043              | 89,750                          | 89,800        | 22,833       | 19,781                   | 24,353                    | 20,973              | 92,750                          | 92,800        | 23,763       | 20,621                   | 25,433                    | 21,903              |
| 86,800                          | 86,850        | 21,919       | 18,955                   | 23,291                    | 20,059              | 89,800                          | 89,850        | 22,849       | 19,795                   | 24,371                    | 20,989              | 92,800                          | 92,850        | 23,779       | 20,635                   | 25,451                    | 21,919              |
| 86,850                          | 86,900        | 21,934       | 18,969                   | 23,309                    | 20,074              | 89,850                          | 89,900        | 22,864       | 19,809                   | 24,389                    | 21,004              | 92,850                          | 92,900        | 23,794       | 20,649                   | 25,469                    | 21,934              |
| 86,900                          | 86,950        | 21,950       | 18,983                   | 23,327                    | 20,090              | 89,900                          | 89,950        | 22,880       | 19,823                   | 24,407                    | 21,020              | 92,900                          | 92,950        | 23,810       | 20,663                   | 25,487                    | 21,950              |
| 86,950                          | 87,000        | 21,965       | 18,997                   | 23,345                    | 20,105              | 89,950                          | 90,000        | 22,895       | 19,837                   | 24,425                    | 21,035              | 92,950                          | 93,000        | 23,825       | 20,677                   | 25,505                    | 21,965              |
| <b>87,000</b>                   |               |              |                          |                           |                     | <b>90,000</b>                   |               |              |                          |                           |                     | <b>93,000</b>                   |               |              |                          |                           |                     |
| 87,000                          | 87,050        | 21,981       | 19,011                   | 23,363                    | 20,121              | 90,000                          | 90,050        | 22,911       | 19,851                   | 24,443                    | 21,051              | 93,000                          | 93,050        | 23,841       | 20,691                   | 25,523                    | 21,981              |
| 87,050                          | 87,100        | 21,996       | 19,025                   | 23,381                    | 20,136              | 90,050                          | 90,100        | 22,926       | 19,865                   | 24,461                    | 21,066              | 93,050                          | 93,100        | 23,856       | 20,705                   | 25,541                    | 21,996              |
| 87,100                          | 87,150        | 22,012       | 19,039                   | 23,399                    | 20,152              | 90,100                          | 90,150        | 22,942       | 19,879                   | 24,479                    | 21,082              | 93,100                          | 93,150        | 23,872       | 20,719                   | 25,559                    | 22,012              |
| 87,150                          | 87,200        | 22,027       | 19,053                   | 23,417                    | 20,167              | 90,150                          | 90,200        | 22,957       | 19,893                   | 24,497                    | 21,097              | 93,150                          | 93,200        | 23,887       | 20,733                   | 25,577                    | 22,027              |
| 87,200                          | 87,250        | 22,043       | 19,067                   | 23,435                    | 20,183              | 90,200                          | 90,250        | 22,973       | 19,907                   | 24,515                    | 21,113              | 93,200                          | 93,250        | 23,903       | 20,747                   | 25,595                    | 22,043              |
| 87,250                          | 87,300        | 22,058       | 19,081                   | 23,453                    | 20,198              | 90,250                          | 90,300        | 22,988       | 19,921                   | 24,533                    | 21,128              | 93,250                          | 93,300        | 23,918       | 20,761                   | 25,613                    | 22,058              |
| 87,300                          | 87,350        | 22,074       | 19,095                   | 23,471                    | 20,214              | 90,300                          | 90,350        | 23,004       | 19,935                   | 24,551                    | 21,144              | 93,300                          | 93,350        | 23,934       | 20,775                   | 25,631                    | 22,074              |
| 87,350                          | 87,400        | 22,089       | 19,109                   | 23,489                    | 20,229              | 90,350                          | 90,400        | 23,019       | 19,949                   | 24,569                    | 21,159              | 93,350                          | 93,400        | 23,949       | 20,789                   | 25,649                    | 22,089              |
| 87,400                          | 87,450        | 22,105       | 19,123                   | 23,507                    | 20,245              | 90,400                          | 90,450        | 23,035       | 19,963                   | 24,587                    | 21,175              | 93,400                          | 93,450        | 23,965       | 20,803                   | 25,667                    | 22,105              |
| 87,450                          | 87,500        | 22,120       | 19,137                   | 23,525                    | 20,260              | 90,450                          | 90,500        | 23,050       | 19,977                   | 24,605                    | 21,190              | 93,450                          | 93,500        | 23,980       | 20,817                   | 25,685                    | 22,120              |
| 87,500                          | 87,550        | 22,136       | 19,151                   | 23,543                    | 20,276              | 90,500                          | 90,550        | 23,066       | 19,991                   | 24,623                    | 21,206              | 93,500                          | 93,550        | 23,996       | 20,831                   | 25,703                    | 22,136              |
| 87,550                          | 87,600        | 22,151       | 19,165                   | 23,561                    | 20,291              | 90,550                          | 90,600        | 23,081       | 20,005                   | 24,641                    | 21,221              | 93,550                          | 93,600        | 24,011       | 20,845                   | 25,721                    | 22,151              |
| 87,600                          | 87,650        | 22,167       | 19,179                   | 23,579                    | 20,307              | 90,600                          | 90,650        | 23,097       | 20,019                   | 24,659                    | 21,237              | 93,600                          | 93,650        | 24,027       | 20,859                   | 25,739                    | 22,167              |
| 87,650                          | 87,700        | 22,182       | 19,193                   | 23,597                    | 20,322              | 90,650                          | 90,700        | 23,112       | 20,033                   | 24,677                    | 21,252              | 93,650                          | 93,700        | 24,042       | 20,873                   | 25,757                    | 22,182              |
| 87,700                          | 87,750        | 22,198       | 19,207                   | 23,615                    | 20,338              | 90,700                          | 90,750        | 23,128       | 20,047                   | 24,695                    | 21,268              | 93,700                          | 93,750        | 24,058       | 20,887                   | 25,775                    | 22,198              |
| 87,750                          | 87,800        | 22,213       | 19,221                   | 23,633                    | 20,353              | 90,750                          | 90,800        | 23,143       | 20,061                   | 24,713                    | 21,283              | 93,750                          | 93,800        | 24,073       | 20,901                   | 25,793                    | 22,213              |
| 87,800                          | 87,850        | 22,229       | 19,235                   | 23,651                    | 20,369              | 90,800                          | 90,850        | 23,159       | 20,075                   | 24,731                    | 21,299              | 93,800                          | 93,850        | 24,089       | 20,915                   | 25,811                    | 22,229              |
| 87,850                          | 87,900        | 22,244       | 19,249                   | 23,669                    | 20,384              | 90,850                          | 90,900        | 23,174       | 20,089                   | 24,749                    | 21,314              | 93,850                          | 93,900        | 24,104       | 20,929                   | 25,829                    | 22,244              |
| 87,900                          | 87,950        | 22,260       | 19,263                   | 23,687                    | 20,400              | 90,900                          | 90,950        | 23,190       | 20,103                   | 24,767                    | 21,330              | 93,900                          | 93,950        | 24,120       | 20,943                   | 25,847                    | 22,260              |
| 87,950                          | 88,000        | 22,275       | 19,277                   | 23,705                    | 20,415              | 90,950                          | 91,000        | 23,205       | 20,117                   | 24,785                    | 21,345              | 93,950                          | 94,000        | 24,135       | 20,957                   | 25,865                    | 22,275              |
| <b>88,000</b>                   |               |              |                          |                           |                     | <b>91,000</b>                   |               |              |                          |                           |                     | <b>94,000</b>                   |               |              |                          |                           |                     |
| 88,000                          | 88,050        | 22,291       | 19,291                   | 23,723                    | 20,431              | 91,000                          | 91,050        | 23,221       | 20,131                   | 24,803                    | 21,361              | 94,000                          | 94,050        | 24,151       | 20,971                   | 25,883                    | 22,291              |
| 88,050                          | 88,100        | 22,306       | 19,305                   | 23,741                    | 20,446              | 91,050                          | 91,100        | 23,236       | 20,145                   | 24,821                    | 21,376              | 94,050                          | 94,100        | 24,166       | 20,985                   | 25,901                    | 22,306              |
| 88,100                          | 88,150        | 22,322       | 19,319                   | 23,759                    | 20,462              | 91,100                          | 91,150        | 23,252       | 20,159                   | 24,839                    | 21,392              | 94,100                          | 94,150        | 24,182       | 20,999                   | 25,919                    | 22,322              |
| 88,150                          | 88,200        | 22,337       | 19,333                   | 23,777                    | 20,477              | 91,150                          | 91,200        | 23,267       | 20,173                   | 24,857                    | 21,407              | 94,150                          | 94,200        | 24,197       | 21,013                   | 25,937                    | 22,337              |
| 88,200                          | 88,250        | 22,353       | 19,347                   | 23,795                    | 20,493              | 91,200                          | 91,250        | 23,283       | 20,187                   | 24,875                    | 21,423              | 94,200                          | 94,250        | 24,213       | 21,027                   | 25,955                    | 22,353              |
| 88,250                          | 88,300        | 22,368       | 19,361                   | 23,813                    | 20,508              | 91,250                          | 91,300        | 23,298       | 20,201                   | 24,893                    | 21,438              | 94,250                          | 94,300        | 24,228       | 21,041                   | 25,973                    | 22,368              |
| 88,300                          | 88,350        | 22,384       | 19,375                   | 23,831                    | 20,524              | 91,300                          | 91,350        | 23,314       | 20,215                   | 24,911                    | 21,454              | 94,300                          | 94,350        | 24,244       | 21,055                   | 25,991                    | 22,384              |
| 88,350                          | 88,400        | 22,399       | 19,389                   | 23,849                    | 20,539              | 91,350                          | 91,400        | 23,329       | 20,229                   | 24,929                    | 21,469              | 94,350                          | 94,400        | 24,259       | 21,069                   | 26,009                    | 22,399              |
| 88,400                          | 88,450        | 22,415       | 19,403                   | 23,867                    | 20,555              | 91,400                          | 91,450        | 23,345       | 20,243                   | 24,947                    | 21,485              | 94,400                          | 94,450        | 24,275       | 21,083                   | 26,027                    | 22,415              |
| 88,450                          | 88,500        | 22,430       | 19,417                   | 23,885                    | 20,570              | 91,450                          | 91,500        | 23,360       | 20,257                   | 24,965                    | 21,500              | 94,450                          | 94,500        | 24,290       | 21,097                   | 26,045                    | 22,430              |
| 88,500                          | 88,550        | 22,446       | 19,431                   | 23,903                    | 20,586              | 91,500                          | 91,550        | 23,376       | 20,271                   | 24,983                    | 21,516              | 94,500                          | 94,550        | 24,306       | 21,111                   | 26,063                    | 22,446              |
| 88,550                          | 88,600        | 22,461       | 19,445                   | 23,921                    | 20,601              | 91,550                          | 91,600        | 23,391       | 20,285                   | 25,001                    | 21,531              | 94,550                          | 94,600        | 24,321       | 21,125                   | 26,081                    | 22,461              |
| 88,600                          | 88,650        | 22,477       | 19,459                   | 23,939                    | 20,617              | 91,600                          | 91,650        | 23,407       | 20,299                   | 25,019                    | 21,547              | 94,600                          | 94,650        | 24,337       | 21,139                   | 26,099                    | 22,477              |
| 88,650                          | 88,700        | 22,492       | 19,473                   | 23,957                    | 20,632              | 91,650                          | 91,700        | 23,422       | 20,313                   | 25,037                    | 21,562              | 94,650                          | 94,700        | 24,352       | 21,153                   | 26,117                    | 22,492              |
| 88,700                          | 88,750        | 22,508       | 19,487                   | 23,975                    | 20,648              | 91,700                          | 91,750        | 23,438       | 20,327                   | 25,055                    | 21,578              | 94,700                          | 94,750        | 24,368       | 21,167                   | 26,135                    | 22,508              |
| 88,750                          | 88,800        | 22,523       | 19,501                   | 23,993                    | 20,663              | 91,750                          | 91,800        | 23,453       | 20,341                   | 25,073                    | 21,593              | 94,750                          | 94,800        | 24,383       | 21,181                   | 26,153                    | 22,523              |
| 88,800                          | 88,850        | 22,539</     |                          |                           |                     |                                 |               |              |                          |                           |                     |                                 |               |              |                          |                           |                     |

1997 Tax Table—Continued

| If line 38 (taxable income) is— |               | And you are— |                          |                           |                     | If line 38 (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— |                          |                           |                     |
| <b>95,000</b>                   |               |              |                          |                           |                     | <b>98,000</b>  |               |              |                          |                           |                     |
| 95,000                          | 95,050        | 24,461       | 21,251                   | 26,243                    | 22,601              | 98,000   | 98,050        | 25,391       | 22,091                   | 27,323                    | 23,531              |
| 95,050                          | 95,100        | 24,476       | 21,265                   | 26,261                    | 22,616              | 98,050   | 98,100        | 25,406       | 22,105                   | 27,341                    | 23,546              |
| 95,100                          | 95,150        | 24,492       | 21,279                   | 26,279                    | 22,632              | 98,100   | 98,150        | 25,422       | 22,119                   | 27,359                    | 23,562              |
| 95,150                          | 95,200        | 24,507       | 21,293                   | 26,297                    | 22,647              | 98,150   | 98,200        | 25,437       | 22,133                   | 27,377                    | 23,577              |
| 95,200                          | 95,250        | 24,523       | 21,307                   | 26,315                    | 22,663              | 98,200   | 98,250        | 25,453       | 22,147                   | 27,395                    | 23,593              |
| 95,250                          | 95,300        | 24,538       | 21,321                   | 26,333                    | 22,678              | 98,250   | 98,300        | 25,468       | 22,161                   | 27,413                    | 23,608              |
| 95,300                          | 95,350        | 24,554       | 21,335                   | 26,351                    | 22,694              | 98,300   | 98,350        | 25,484       | 22,175                   | 27,431                    | 23,624              |
| 95,350                          | 95,400        | 24,569       | 21,349                   | 26,369                    | 22,709              | 98,350   | 98,400        | 25,499       | 22,189                   | 27,449                    | 23,639              |
| 95,400                          | 95,450        | 24,585       | 21,363                   | 26,387                    | 22,725              | 98,400   | 98,450        | 25,515       | 22,203                   | 27,467                    | 23,655              |
| 95,450                          | 95,500        | 24,600       | 21,377                   | 26,405                    | 22,740              | 98,450   | 98,500        | 25,530       | 22,217                   | 27,485                    | 23,670              |
| 95,500                          | 95,550        | 24,616       | 21,391                   | 26,423                    | 22,756              | 98,500   | 98,550        | 25,546       | 22,231                   | 27,503                    | 23,686              |
| 95,550                          | 95,600        | 24,631       | 21,405                   | 26,441                    | 22,771              | 98,550   | 98,600        | 25,561       | 22,245                   | 27,521                    | 23,701              |
| 95,600                          | 95,650        | 24,647       | 21,419                   | 26,459                    | 22,787              | 98,600   | 98,650        | 25,577       | 22,259                   | 27,539                    | 23,717              |
| 95,650                          | 95,700        | 24,662       | 21,433                   | 26,477                    | 22,802              | 98,650   | 98,700        | 25,592       | 22,273                   | 27,557                    | 23,732              |
| 95,700                          | 95,750        | 24,678       | 21,447                   | 26,495                    | 22,818              | 98,700   | 98,750        | 25,608       | 22,287                   | 27,575                    | 23,748              |
| 95,750                          | 95,800        | 24,693       | 21,461                   | 26,513                    | 22,833              | 98,750   | 98,800        | 25,623       | 22,301                   | 27,593                    | 23,763              |
| 95,800                          | 95,850        | 24,709       | 21,475                   | 26,531                    | 22,849              | 98,800   | 98,850        | 25,639       | 22,315                   | 27,611                    | 23,779              |
| 95,850                          | 95,900        | 24,724       | 21,489                   | 26,549                    | 22,864              | 98,850   | 98,900        | 25,654       | 22,329                   | 27,629                    | 23,794              |
| 95,900                          | 95,950        | 24,740       | 21,503                   | 26,567                    | 22,880              | 98,900   | 98,950        | 25,670       | 22,343                   | 27,647                    | 23,810              |
| 95,950                          | 96,000        | 24,755       | 21,517                   | 26,585                    | 22,895              | 98,950   | 99,000        | 25,685       | 22,357                   | 27,665                    | 23,825              |
| <b>96,000</b>                   |               |              |                          |                           |                     | <b>99,000</b>  |               |              |                          |                           |                     |
| 96,000                          | 96,050        | 24,771       | 21,531                   | 26,603                    | 22,911              | 99,000   | 99,050        | 25,701       | 22,371                   | 27,683                    | 23,841              |
| 96,050                          | 96,100        | 24,786       | 21,545                   | 26,621                    | 22,926              | 99,050   | 99,100        | 25,716       | 22,385                   | 27,701                    | 23,856              |
| 96,100                          | 96,150        | 24,802       | 21,559                   | 26,639                    | 22,942              | 99,100   | 99,150        | 25,732       | 22,399                   | 27,719                    | 23,872              |
| 96,150                          | 96,200        | 24,817       | 21,573                   | 26,657                    | 22,957              | 99,150   | 99,200        | 25,747       | 22,413                   | 27,737                    | 23,887              |
| 96,200                          | 96,250        | 24,833       | 21,587                   | 26,675                    | 22,973              | 99,200   | 99,250        | 25,763       | 22,427                   | 27,755                    | 23,903              |
| 96,250                          | 96,300        | 24,848       | 21,601                   | 26,693                    | 22,988              | 99,250   | 99,300        | 25,778       | 22,441                   | 27,773                    | 23,918              |
| 96,300                          | 96,350        | 24,864       | 21,615                   | 26,711                    | 23,004              | 99,300   | 99,350        | 25,794       | 22,455                   | 27,791                    | 23,934              |
| 96,350                          | 96,400        | 24,879       | 21,629                   | 26,729                    | 23,019              | 99,350   | 99,400        | 25,809       | 22,469                   | 27,809                    | 23,949              |
| 96,400                          | 96,450        | 24,895       | 21,643                   | 26,747                    | 23,035              | 99,400   | 99,450        | 25,825       | 22,483                   | 27,827                    | 23,965              |
| 96,450                          | 96,500        | 24,910       | 21,657                   | 26,765                    | 23,050              | 99,450   | 99,500        | 25,840       | 22,497                   | 27,845                    | 23,980              |
| 96,500                          | 96,550        | 24,926       | 21,671                   | 26,783                    | 23,066              | 99,500   | 99,550        | 25,856       | 22,511                   | 27,863                    | 23,996              |
| 96,550                          | 96,600        | 24,941       | 21,685                   | 26,801                    | 23,081              | 99,550   | 99,600        | 25,871       | 22,525                   | 27,881                    | 24,011              |
| 96,600                          | 96,650        | 24,957       | 21,699                   | 26,819                    | 23,097              | 99,600   | 99,650        | 25,887       | 22,540                   | 27,899                    | 24,027              |
| 96,650                          | 96,700        | 24,972       | 21,713                   | 26,837                    | 23,112              | 99,650   | 99,700        | 25,902       | 22,555                   | 27,917                    | 24,042              |
| 96,700                          | 96,750        | 24,988       | 21,727                   | 26,855                    | 23,128              | 99,700   | 99,750        | 25,918       | 22,571                   | 27,935                    | 24,058              |
| 96,750                          | 96,800        | 25,003       | 21,741                   | 26,873                    | 23,143              | 99,750   | 99,800        | 25,933       | 22,586                   | 27,953                    | 24,073              |
| 96,800                          | 96,850        | 25,019       | 21,755                   | 26,891                    | 23,159              | 99,800   | 99,850        | 25,949       | 22,602                   | 27,971                    | 24,089              |
| 96,850                          | 96,900        | 25,034       | 21,769                   | 26,909                    | 23,174              | 99,850   | 99,900        | 25,964       | 22,617                   | 27,989                    | 24,104              |
| 96,900                          | 96,950        | 25,050       | 21,783                   | 26,927                    | 23,190              | 99,900   | 99,950        | 25,980       | 22,633                   | 28,007                    | 24,120              |
| 96,950                          | 97,000        | 25,065       | 21,797                   | 26,945                    | 23,205              | 99,950   | 100,000       | 25,995       | 22,648                   | 28,025                    | 24,135              |
| <b>97,000</b>                   |               |              |                          |                           |                     | <div style="border: 1px solid black; border-radius: 50%; padding: 20px; width: fit-content; margin: auto;"> <p><b>\$100,000</b><br/>or over —<br/>use the<br/>Tax Rate<br/>Schedules<br/>on page 51</p> </div> |               |              |                          |                           |                     |
| 97,000                          | 97,050        | 25,081       | 21,811                   | 26,963                    | 23,221              |  |               |              |                          |                           |                     |
| 97,050                          | 97,100        | 25,096       | 21,825                   | 26,981                    | 23,236              |  |               |              |                          |                           |                     |
| 97,100                          | 97,150        | 25,112       | 21,839                   | 26,999                    | 23,252              |  |               |              |                          |                           |                     |
| 97,150                          | 97,200        | 25,127       | 21,853                   | 27,017                    | 23,267              |  |               |              |                          |                           |                     |
| 97,200                          | 97,250        | 25,143       | 21,867                   | 27,035                    | 23,283              |  |               |              |                          |                           |                     |
| 97,250                          | 97,300        | 25,158       | 21,881                   | 27,053                    | 23,298              |  |               |              |                          |                           |                     |
| 97,300                          | 97,350        | 25,174       | 21,895                   | 27,071                    | 23,314              |  |               |              |                          |                           |                     |
| 97,350                          | 97,400        | 25,189       | 21,909                   | 27,089                    | 23,329              |  |               |              |                          |                           |                     |
| 97,400                          | 97,450        | 25,205       | 21,923                   | 27,107                    | 23,345              |  |               |              |                          |                           |                     |
| 97,450                          | 97,500        | 25,220       | 21,937                   | 27,125                    | 23,360              |  |               |              |                          |                           |                     |
| 97,500                          | 97,550        | 25,236       | 21,951                   | 27,143                    | 23,376              |  |               |              |                          |                           |                     |
| 97,550                          | 97,600        | 25,251       | 21,965                   | 27,161                    | 23,391              |  |               |              |                          |                           |                     |
| 97,600                          | 97,650        | 25,267       | 21,979                   | 27,179                    | 23,407              |  |               |              |                          |                           |                     |
| 97,650                          | 97,700        | 25,282       | 21,993                   | 27,197                    | 23,422              |  |               |              |                          |                           |                     |
| 97,700                          | 97,750        | 25,298       | 22,007                   | 27,215                    | 23,438              |  |               |              |                          |                           |                     |
| 97,750                          | 97,800        | 25,313       | 22,021                   | 27,233                    | 23,453              |  |               |              |                          |                           |                     |
| 97,800                          | 97,850        | 25,329       | 22,035                   | 27,251                    | 23,469              |  |               |              |                          |                           |                     |
| 97,850                          | 97,900        | 25,344       | 22,049                   | 27,269                    | 23,484              |  |               |              |                          |                           |                     |
| 97,900                          | 97,950        | 25,360       | 22,063                   | 27,287                    | 23,500              |  |               |              |                          |                           |                     |
| 97,950                          | 98,000        | 25,375       | 22,077                   | 27,305                    | 23,515              |  |               |              |                          |                           |                     |

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

# 1997 Tax Rate Schedules

**Caution:** Use **only** if your taxable income (Form 1040, line 38) 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 38, is:<br><i>Over—</i> | <i>But not over—</i> | Enter on Form 1040, line 39 | <i>of the amount over—</i> |
|--|----------------------|-----------------------------|----------------------------|
| \$0  | \$24,650             | ..... 15%                   | <b>\$0</b>                 |
| 24,650   | 59,750               | <b>\$3,697.50 + 28%</b>     | <b>24,650</b>              |
| 59,750   | 124,650              | <b>13,525.50 + 31%</b>      | <b>59,750</b>              |
| 124,650  | 271,050              | <b>33,644.50 + 36%</b>      | <b>124,650</b>             |
| 271,050  | .....                | <b>86,348.50 + 39.6%</b>    | <b>271,050</b>             |

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

| If the amount on Form 1040, line 38, is:<br><i>Over—</i> | <i>But not over—</i> | Enter on Form 1040, line 39 | <i>of the amount over—</i> |
|--|----------------------|-----------------------------|----------------------------|
| \$0  | \$41,200             | ..... 15%                   | <b>\$0</b>                 |
| 41,200   | 99,600               | <b>\$6,180.00 + 28%</b>     | <b>41,200</b>              |
| 99,600   | 151,750              | <b>22,532.00 + 31%</b>      | <b>99,600</b>              |
| 151,750  | 271,050              | <b>38,698.50 + 36%</b>      | <b>151,750</b>             |
| 271,050  | .....                | <b>81,646.50 + 39.6%</b>    | <b>271,050</b>             |

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

| If the amount on Form 1040, line 38, is:<br><i>Over—</i> | <i>But not over—</i> | Enter on Form 1040, line 39 | <i>of the amount over—</i> |
|--|----------------------|-----------------------------|----------------------------|
| \$0  | \$20,600             | ..... 15%                   | <b>\$0</b>                 |
| 20,600   | 49,800               | <b>\$3,090.00 + 28%</b>     | <b>20,600</b>              |
| 49,800   | 75,875               | <b>11,266.00 + 31%</b>      | <b>49,800</b>              |
| 75,875   | 135,525              | <b>19,349.25 + 36%</b>      | <b>75,875</b>              |
| 135,525  | .....                | <b>40,823.25 + 39.6%</b>    | <b>135,525</b>             |

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

| If the amount on Form 1040, line 38, is:<br><i>Over—</i> | <i>But not over—</i> | Enter on Form 1040, line 39 | <i>of the amount over—</i> |
|--|----------------------|-----------------------------|----------------------------|
| \$0  | \$33,050             | ..... 15%                   | <b>\$0</b>                 |
| 33,050   | 85,350               | <b>\$4,957.50 + 28%</b>     | <b>33,050</b>              |
| 85,350   | 138,200              | <b>19,601.50 + 31%</b>      | <b>85,350</b>              |
| 138,200  | 271,050              | <b>35,985.00 + 36%</b>      | <b>138,200</b>             |
| 271,050  | .....                | <b>83,811.00 + 39.6%</b>    | <b>271,050</b>             |