

# 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: <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: <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: <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: <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>