

Section 7.

1991 Tax Table

Use if your taxable income is less than \$50,000.
If \$50,000 or more, use the Tax Rate Schedules.

Example: Mr. and Mrs. Brown are filing a joint return. Their taxable income on line 37 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 must write on line 38 of their return.

Sample Table

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
Your tax is—					
25,200	25,250	4,418	3,784	4,853	3,784
25,250	25,300	4,432	3,791	4,867	3,791
25,300	25,350	4,446	(3,799)	4,881	3,799
25,350	25,400	4,460	3,806	4,895	3,806

If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
\$0	\$5	\$0	\$0	\$0	\$0	1,300	1,325	197	197	197	197	2,700	2,725	407	407	407	407
5	15	2	2	2	2	1,325	1,350	201	201	201	201	2,725	2,750	411	411	411	411
15	25	3	3	3	3	1,350	1,375	204	204	204	204	2,750	2,775	414	414	414	414
25	50	6	6	6	6	1,375	1,400	208	208	208	208	2,775	2,800	418	418	418	418
50	75	9	9	9	9	1,400	1,425	212	212	212	212	2,800	2,825	422	422	422	422
75	100	13	13	13	13	1,425	1,450	216	216	216	216	2,825	2,850	426	426	426	426
100	125	17	17	17	17	1,450	1,475	219	219	219	219	2,850	2,875	429	429	429	429
125	150	21	21	21	21	1,475	1,500	223	223	223	223	2,875	2,900	433	433	433	433
150	175	24	24	24	24	1,500	1,525	227	227	227	227	2,900	2,925	437	437	437	437
175	200	28	28	28	28	1,525	1,550	231	231	231	231	2,925	2,950	441	441	441	441
200	225	32	32	32	32	1,550	1,575	234	234	234	234	2,950	2,975	444	444	444	444
225	250	36	36	36	36	1,575	1,600	238	238	238	238	2,975	3,000	448	448	448	448
250	275	39	39	39	39	1,600	1,625	242	242	242	242	3,000					
275	300	43	43	43	43	1,625	1,650	246	246	246	246	3,000	3,050	454	454	454	454
300	325	47	47	47	47	1,650	1,675	249	249	249	249	3,050	3,100	461	461	461	461
325	350	51	51	51	51	1,675	1,700	253	253	253	253	3,100	3,150	469	469	469	469
350	375	54	54	54	54	1,700	1,725	257	257	257	257	3,150	3,200	476	476	476	476
375	400	58	58	58	58	1,725	1,750	261	261	261	261	3,200	3,250	484	484	484	484
400	425	62	62	62	62	1,750	1,775	264	264	264	264	3,250	3,300	491	491	491	491
425	450	66	66	66	66	1,775	1,800	268	268	268	268	3,300	3,350	499	499	499	499
450	475	69	69	69	69	1,800	1,825	272	272	272	272	3,350	3,400	506	506	506	506
475	500	73	73	73	73	1,825	1,850	276	276	276	276	3,400	3,450	514	514	514	514
500	525	77	77	77	77	1,850	1,875	279	279	279	279	3,450	3,500	521	521	521	521
525	550	81	81	81	81	1,875	1,900	283	283	283	283	3,500	3,550	529	529	529	529
550	575	84	84	84	84	1,900	1,925	287	287	287	287	3,550	3,600	536	536	536	536
575	600	88	88	88	88	1,925	1,950	291	291	291	291	3,600	3,650	544	544	544	544
600	625	92	92	92	92	1,950	1,975	294	294	294	294	3,650	3,700	551	551	551	551
625	650	96	96	96	96	1,975	2,000	298	298	298	298	3,700	3,750	559	559	559	559
650	675	99	99	99	99	2,000						3,750	3,800	566	566	566	566
675	700	103	103	103	103	2,000	2,025	302	302	302	302	3,800	3,850	574	574	574	574
700	725	107	107	107	107	2,025	2,050	306	306	306	306	3,850	3,900	581	581	581	581
725	750	111	111	111	111	2,050	2,075	309	309	309	309	3,900	3,950	589	589	589	589
750	775	114	114	114	114	2,075	2,100	313	313	313	313	3,950	4,000	596	596	596	596
775	800	118	118	118	118	2,100	2,125	317	317	317	317	4,000					
800	825	122	122	122	122	2,125	2,150	321	321	321	321	4,000	4,050	604	604	604	604
825	850	126	126	126	126	2,150	2,175	324	324	324	324	4,050	4,100	611	611	611	611
850	875	129	129	129	129	2,175	2,200	328	328	328	328	4,100	4,150	619	619	619	619
875	900	133	133	133	133	2,200	2,225	332	332	332	332	4,150	4,200	626	626	626	626
900	925	137	137	137	137	2,225	2,250	336	336	336	336	4,200	4,250	634	634	634	634
925	950	141	141	141	141	2,250	2,275	339	339	339	339	4,250	4,300	641	641	641	641
950	975	144	144	144	144	2,275	2,300	343	343	343	343	4,300	4,350	649	649	649	649
975	1,000	148	148	148	148	2,300	2,325	347	347	347	347	4,350	4,400	656	656	656	656
1,000						2,325	2,350	351	351	351	351	4,400	4,450	664	664	664	664
1,000	1,025	152	152	152	152	2,350	2,375	354	354	354	354	4,450	4,500	671	671	671	671
1,025	1,050	156	156	156	156	2,375	2,400	358	358	358	358	4,500	4,550	679	679	679	679
1,050	1,075	159	159	159	159	2,400	2,425	362	362	362	362	4,550	4,600	686	686	686	686
1,075	1,100	163	163	163	163	2,425	2,450	366	366	366	366	4,600	4,650	694	694	694	694
1,100	1,125	167	167	167	167	2,450	2,475	369	369	369	369	4,650	4,700	701	701	701	701
1,125	1,150	171	171	171	171	2,475	2,500	373	373	373	373	4,700	4,750	709	709	709	709
1,150	1,175	174	174	174	174	2,500	2,525	377	377	377	377	4,750	4,800	716	716	716	716
1,175	1,200	178	178	178	178	2,525	2,550	381	381	381	381	4,800	4,850	724	724	724	724
1,200	1,225	182	182	182	182	2,550	2,575	384	384	384	384	4,850	4,900	731	731	731	731
1,225	1,250	186	186	186	186	2,575	2,600	388	388	388	388	4,900	4,950	739	739	739	739
1,250	1,275	189	189	189	189	2,600	2,625	392	392	392	392	4,950	5,000	746	746	746	746
1,275	1,300	193	193	193	193	2,625	2,650	396	396	396	396						
						2,650	2,675	399	399	399	399						
						2,675	2,700	403	403	403	403						

Continued on next page

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

1991 Tax Table—Continued

If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
5,000						8,000						11,000					
5,000	5,050	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
6,000						9,000						12,000					
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
7,000						10,000						13,000					
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).

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1991 Tax Table—Continued

If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
14,000						17,000						20,000					
14,000	14,050	2,104	2,104	2,104	2,104	17,000	17,050	2,554	2,554	2,557	2,554	20,000	20,050	3,004	3,004	3,397	3,004
14,050	14,100	2,111	2,111	2,111	2,111	17,050	17,100	2,561	2,561	2,571	2,561	20,050	20,100	3,011	3,011	3,411	3,011
14,100	14,150	2,119	2,119	2,119	2,119	17,100	17,150	2,569	2,569	2,585	2,569	20,100	20,150	3,019	3,019	3,425	3,019
14,150	14,200	2,126	2,126	2,126	2,126	17,150	17,200	2,576	2,576	2,599	2,576	20,150	20,200	3,026	3,026	3,439	3,026
14,200	14,250	2,134	2,134	2,134	2,134	17,200	17,250	2,584	2,584	2,613	2,584	20,200	20,250	3,034	3,034	3,453	3,034
14,250	14,300	2,141	2,141	2,141	2,141	17,250	17,300	2,591	2,591	2,627	2,591	20,250	20,300	3,041	3,041	3,467	3,041
14,300	14,350	2,149	2,149	2,149	2,149	17,300	17,350	2,599	2,599	2,641	2,599	20,300	20,350	3,049	3,049	3,481	3,049
14,350	14,400	2,156	2,156	2,156	2,156	17,350	17,400	2,606	2,606	2,655	2,606	20,350	20,400	3,060	3,056	3,495	3,056
14,400	14,450	2,164	2,164	2,164	2,164	17,400	17,450	2,614	2,614	2,669	2,614	20,400	20,450	3,074	3,064	3,509	3,064
14,450	14,500	2,171	2,171	2,171	2,171	17,450	17,500	2,621	2,621	2,683	2,621	20,450	20,500	3,088	3,071	3,523	3,071
14,500	14,550	2,179	2,179	2,179	2,179	17,500	17,550	2,629	2,629	2,697	2,629	20,500	20,550	3,102	3,079	3,537	3,079
14,550	14,600	2,186	2,186	2,186	2,186	17,550	17,600	2,636	2,636	2,711	2,636	20,550	20,600	3,116	3,086	3,551	3,086
14,600	14,650	2,194	2,194	2,194	2,194	17,600	17,650	2,644	2,644	2,725	2,644	20,600	20,650	3,130	3,094	3,565	3,094
14,650	14,700	2,201	2,201	2,201	2,201	17,650	17,700	2,651	2,651	2,739	2,651	20,650	20,700	3,144	3,101	3,579	3,101
14,700	14,750	2,209	2,209	2,209	2,209	17,700	17,750	2,659	2,659	2,753	2,659	20,700	20,750	3,158	3,109	3,593	3,109
14,750	14,800	2,216	2,216	2,216	2,216	17,750	17,800	2,666	2,666	2,767	2,666	20,750	20,800	3,172	3,116	3,607	3,116
14,800	14,850	2,224	2,224	2,224	2,224	17,800	17,850	2,674	2,674	2,781	2,674	20,800	20,850	3,186	3,124	3,621	3,124
14,850	14,900	2,231	2,231	2,231	2,231	17,850	17,900	2,681	2,681	2,795	2,681	20,850	20,900	3,200	3,131	3,635	3,131
14,900	14,950	2,239	2,239	2,239	2,239	17,900	17,950	2,689	2,689	2,809	2,689	20,900	20,950	3,214	3,139	3,649	3,139
14,950	15,000	2,246	2,246	2,246	2,246	17,950	18,000	2,696	2,696	2,823	2,696	20,950	21,000	3,228	3,146	3,663	3,146
15,000						18,000						21,000					
15,000	15,050	2,254	2,254	2,254	2,254	18,000	18,050	2,704	2,704	2,837	2,704	21,000	21,050	3,242	3,154	3,677	3,154
15,050	15,100	2,261	2,261	2,261	2,261	18,050	18,100	2,711	2,711	2,851	2,711	21,050	21,100	3,256	3,161	3,691	3,161
15,100	15,150	2,269	2,269	2,269	2,269	18,100	18,150	2,719	2,719	2,865	2,719	21,100	21,150	3,270	3,169	3,705	3,169
15,150	15,200	2,276	2,276	2,276	2,276	18,150	18,200	2,726	2,726	2,879	2,726	21,150	21,200	3,284	3,176	3,719	3,176
15,200	15,250	2,284	2,284	2,284	2,284	18,200	18,250	2,734	2,734	2,893	2,734	21,200	21,250	3,298	3,184	3,733	3,184
15,250	15,300	2,291	2,291	2,291	2,291	18,250	18,300	2,741	2,741	2,907	2,741	21,250	21,300	3,312	3,191	3,747	3,191
15,300	15,350	2,299	2,299	2,299	2,299	18,300	18,350	2,749	2,749	2,921	2,749	21,300	21,350	3,326	3,199	3,761	3,199
15,350	15,400	2,306	2,306	2,306	2,306	18,350	18,400	2,756	2,756	2,935	2,756	21,350	21,400	3,340	3,206	3,775	3,206
15,400	15,450	2,314	2,314	2,314	2,314	18,400	18,450	2,764	2,764	2,949	2,764	21,400	21,450	3,354	3,214	3,789	3,214
15,450	15,500	2,321	2,321	2,321	2,321	18,450	18,500	2,771	2,771	2,963	2,771	21,450	21,500	3,368	3,221	3,803	3,221
15,500	15,550	2,329	2,329	2,329	2,329	18,500	18,550	2,779	2,779	2,977	2,779	21,500	21,550	3,382	3,229	3,817	3,229
15,550	15,600	2,336	2,336	2,336	2,336	18,550	18,600	2,786	2,786	2,991	2,786	21,550	21,600	3,396	3,236	3,831	3,236
15,600	15,650	2,344	2,344	2,344	2,344	18,600	18,650	2,794	2,794	3,005	2,794	21,600	21,650	3,410	3,244	3,845	3,244
15,650	15,700	2,351	2,351	2,351	2,351	18,650	18,700	2,801	2,801	3,019	2,801	21,650	21,700	3,424	3,251	3,859	3,251
15,700	15,750	2,359	2,359	2,359	2,359	18,700	18,750	2,809	2,809	3,033	2,809	21,700	21,750	3,438	3,259	3,873	3,259
15,750	15,800	2,366	2,366	2,366	2,366	18,750	18,800	2,816	2,816	3,047	2,816	21,750	21,800	3,452	3,266	3,887	3,266
15,800	15,850	2,374	2,374	2,374	2,374	18,800	18,850	2,824	2,824	3,061	2,824	21,800	21,850	3,466	3,274	3,901	3,274
15,850	15,900	2,381	2,381	2,381	2,381	18,850	18,900	2,831	2,831	3,075	2,831	21,850	21,900	3,480	3,281	3,915	3,281
15,900	15,950	2,389	2,389	2,389	2,389	18,900	18,950	2,839	2,839	3,089	2,839	21,900	21,950	3,494	3,289	3,929	3,289
15,950	16,000	2,396	2,396	2,396	2,396	18,950	19,000	2,846	2,846	3,103	2,846	21,950	22,000	3,508	3,296	3,943	3,296
16,000						19,000						22,000					
16,000	16,050	2,404	2,404	2,404	2,404	19,000	19,050	2,854	2,854	3,117	2,854	22,000	22,050	3,522	3,304	3,957	3,304
16,050	16,100	2,411	2,411	2,411	2,411	19,050	19,100	2,861	2,861	3,131	2,861	22,050	22,100	3,536	3,311	3,971	3,311
16,100	16,150	2,419	2,419	2,419	2,419	19,100	19,150	2,869	2,869	3,145	2,869	22,100	22,150	3,550	3,319	3,985	3,319
16,150	16,200	2,426	2,426	2,426	2,426	19,150	19,200	2,876	2,876	3,159	2,876	22,150	22,200	3,564	3,326	3,999	3,326
16,200	16,250	2,434	2,434	2,434	2,434	19,200	19,250	2,884	2,884	3,173	2,884	22,200	22,250	3,578	3,334	4,013	3,334
16,250	16,300	2,441	2,441	2,441	2,441	19,250	19,300	2,891	2,891	3,187	2,891	22,250	22,300	3,592	3,341	4,027	3,341
16,300	16,350	2,449	2,449	2,449	2,449	19,300	19,350	2,899	2,899	3,201	2,899	22,300	22,350	3,606	3,349	4,041	3,349
16,350	16,400	2,456	2,456	2,456	2,456	19,350	19,400	2,906	2,906	3,215	2,906	22,350	22,400	3,620	3,356	4,055	3,356
16,400	16,450	2,464	2,464	2,464	2,464	19,400	19,450	2,914	2,914	3,229	2,914	22,400	22,450	3,634	3,364	4,069	3,364
16,450	16,500	2,471	2,471	2,471	2,471	19,450	19,500	2,921	2,921	3,243	2,921	22,450	22,500	3,648	3,371	4,083	3,371
16,500	16,550	2,479	2,479	2,479	2,479	19,500	19,550	2,929	2,929	3,257	2,929	22,500	22,550	3,662	3,379	4,097	3,379
16,550	16,600	2,486	2,486	2,486	2,486	19,550	19,600	2,936	2,936	3,271	2,936	22,550	22,600	3,676	3,386	4,111	3,386
16,600	16,650	2,494	2,494	2,494	2,494	19,600	19,650	2,944	2,944	3,285	2,944	22,600	22,650	3,690	3,394	4,125	3,394
16,650	16,700	2,501	2,501	2,501	2,501	19,650	19,700	2,951	2,951	3,299	2,951	22,650	22,700	3,704	3,401	4,139	3,401
16,700	16,750	2,509	2,509	2,509	2,509	19,700	19,750	2,959	2,959	3,313	2,959	22,700	22,750	3,718	3,409	4,153	3,409
16,750	16,800	2,516	2,516	2,516	2,516	19,750	19,800	2,966	2,966	3,327	2,966	22,750	22,800	3,732	3,416	4,167	3,416
16,800	16,850	2,524	2,524	2,524	2,524	19,800	19,850	2,974	2,974	3,341	2,974	22,800	22,850	3,746	3,424	4,181	3,424
16,850	16,900	2,531	2,531	2,531	2,531	19,850	19,900	2,981	2,981	3,355	2,981	22,850	22,900	3,760	3,431	4,195	3,431
16,900	16,950	2,539	2,539	2,539	2,539	19,900	19,950	2,989	2,989	3,369	2,989	22,900	22,950	3,774	3,439	4,209	3,439
16,950	17,000	2,546	2,546	2,546	2,546	19,950	20,000	2,996	2,996	3,383							

1991 Tax Table—Continued

If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
23,000						26,000						29,000					
23,000	23,050	3,802	3,454	4,237	3,454	26,000	26,050	4,642	3,904	5,077	3,904	29,000	29,050	5,482	4,354	5,917	4,578
23,050	23,100	3,816	3,461	4,251	3,461	26,050	26,100	4,656	3,911	5,091	3,911	29,050	29,100	5,496	4,361	5,931	4,592
23,100	23,150	3,830	3,469	4,265	3,469	26,100	26,150	4,670	3,919	5,105	3,919	29,100	29,150	5,510	4,369	5,945	4,606
23,150	23,200	3,844	3,476	4,279	3,476	26,150	26,200	4,684	3,926	5,119	3,926	29,150	29,200	5,524	4,376	5,959	4,620
23,200	23,250	3,858	3,484	4,293	3,484	26,200	26,250	4,698	3,934	5,133	3,934	29,200	29,250	5,538	4,384	5,973	4,634
23,250	23,300	3,872	3,491	4,307	3,491	26,250	26,300	4,712	3,941	5,147	3,941	29,250	29,300	5,552	4,391	5,987	4,648
23,300	23,350	3,886	3,499	4,321	3,499	26,300	26,350	4,726	3,949	5,161	3,949	29,300	29,350	5,566	4,399	6,001	4,662
23,350	23,400	3,900	3,506	4,335	3,506	26,350	26,400	4,740	3,956	5,175	3,956	29,350	29,400	5,580	4,406	6,015	4,676
23,400	23,450	3,914	3,514	4,349	3,514	26,400	26,450	4,754	3,964	5,189	3,964	29,400	29,450	5,594	4,414	6,029	4,690
23,450	23,500	3,928	3,521	4,363	3,521	26,450	26,500	4,768	3,971	5,203	3,971	29,450	29,500	5,608	4,421	6,043	4,704
23,500	23,550	3,942	3,529	4,377	3,529	26,500	26,550	4,782	3,979	5,217	3,979	29,500	29,550	5,622	4,429	6,057	4,718
23,550	23,600	3,956	3,536	4,391	3,536	26,550	26,600	4,796	3,986	5,231	3,986	29,550	29,600	5,636	4,436	6,071	4,732
23,600	23,650	3,970	3,544	4,405	3,544	26,600	26,650	4,810	3,994	5,245	3,994	29,600	29,650	5,650	4,444	6,085	4,746
23,650	23,700	3,984	3,551	4,419	3,551	26,650	26,700	4,824	4,001	5,259	4,001	29,650	29,700	5,664	4,451	6,099	4,760
23,700	23,750	3,998	3,559	4,433	3,559	26,700	26,750	4,838	4,009	5,273	4,009	29,700	29,750	5,678	4,459	6,113	4,774
23,750	23,800	4,012	3,566	4,447	3,566	26,750	26,800	4,852	4,016	5,287	4,016	29,750	29,800	5,692	4,466	6,127	4,788
23,800	23,850	4,026	3,574	4,461	3,574	26,800	26,850	4,866	4,024	5,301	4,024	29,800	29,850	5,706	4,474	6,141	4,802
23,850	23,900	4,040	3,581	4,475	3,581	26,850	26,900	4,880	4,031	5,315	4,031	29,850	29,900	5,720	4,481	6,155	4,816
23,900	23,950	4,054	3,589	4,489	3,589	26,900	26,950	4,894	4,039	5,329	4,039	29,900	29,950	5,734	4,489	6,169	4,830
23,950	24,000	4,068	3,596	4,503	3,596	26,950	27,000	4,908	4,046	5,343	4,046	29,950	30,000	5,748	4,496	6,183	4,844
24,000						27,000						30,000					
24,000	24,050	4,082	3,604	4,517	3,604	27,000	27,050	4,922	4,054	5,357	4,054	30,000	30,050	5,762	4,504	6,197	4,858
24,050	24,100	4,096	3,611	4,531	3,611	27,050	27,100	4,936	4,061	5,371	4,061	30,050	30,100	5,776	4,511	6,211	4,872
24,100	24,150	4,110	3,619	4,545	3,619	27,100	27,150	4,950	4,069	5,385	4,069	30,100	30,150	5,790	4,519	6,225	4,886
24,150	24,200	4,124	3,626	4,559	3,626	27,150	27,200	4,964	4,076	5,399	4,076	30,150	30,200	5,804	4,526	6,239	4,900
24,200	24,250	4,138	3,634	4,573	3,634	27,200	27,250	4,978	4,084	5,413	4,084	30,200	30,250	5,818	4,534	6,253	4,914
24,250	24,300	4,152	3,641	4,587	3,641	27,250	27,300	4,992	4,091	5,427	4,091	30,250	30,300	5,832	4,541	6,267	4,928
24,300	24,350	4,166	3,649	4,601	3,649	27,300	27,350	5,006	4,099	5,441	4,102	30,300	30,350	5,846	4,549	6,281	4,942
24,350	24,400	4,180	3,656	4,615	3,656	27,350	27,400	5,020	4,106	5,455	4,116	30,350	30,400	5,860	4,556	6,295	4,956
24,400	24,450	4,194	3,664	4,629	3,664	27,400	27,450	5,034	4,114	5,469	4,130	30,400	30,450	5,874	4,564	6,309	4,970
24,450	24,500	4,208	3,671	4,643	3,671	27,450	27,500	5,048	4,121	5,483	4,144	30,450	30,500	5,888	4,571	6,323	4,984
24,500	24,550	4,222	3,679	4,657	3,679	27,500	27,550	5,062	4,129	5,497	4,158	30,500	30,550	5,902	4,579	6,337	4,998
24,550	24,600	4,236	3,686	4,671	3,686	27,550	27,600	5,076	4,136	5,511	4,172	30,550	30,600	5,916	4,586	6,351	5,012
24,600	24,650	4,250	3,694	4,685	3,694	27,600	27,650	5,090	4,144	5,525	4,186	30,600	30,650	5,930	4,594	6,365	5,026
24,650	24,700	4,264	3,701	4,699	3,701	27,650	27,700	5,104	4,151	5,539	4,200	30,650	30,700	5,944	4,601	6,379	5,040
24,700	24,750	4,278	3,709	4,713	3,709	27,700	27,750	5,118	4,159	5,553	4,214	30,700	30,750	5,958	4,609	6,393	5,054
24,750	24,800	4,292	3,716	4,727	3,716	27,750	27,800	5,132	4,166	5,567	4,228	30,750	30,800	5,972	4,616	6,407	5,068
24,800	24,850	4,306	3,724	4,741	3,724	27,800	27,850	5,146	4,174	5,581	4,242	30,800	30,850	5,986	4,624	6,421	5,082
24,850	24,900	4,320	3,731	4,755	3,731	27,850	27,900	5,160	4,181	5,595	4,256	30,850	30,900	6,000	4,631	6,435	5,096
24,900	24,950	4,334	3,739	4,769	3,739	27,900	27,950	5,174	4,189	5,609	4,270	30,900	30,950	6,014	4,639	6,449	5,110
24,950	25,000	4,348	3,746	4,783	3,746	27,950	28,000	5,188	4,196	5,623	4,284	30,950	31,000	6,028	4,646	6,463	5,124
25,000						28,000						31,000					
25,000	25,050	4,362	3,754	4,797	3,754	28,000	28,050	5,202	4,204	5,637	4,298	31,000	31,050	6,042	4,654	6,477	5,138
25,050	25,100	4,376	3,761	4,811	3,761	28,050	28,100	5,216	4,211	5,651	4,312	31,050	31,100	6,056	4,661	6,491	5,152
25,100	25,150	4,390	3,769	4,825	3,769	28,100	28,150	5,230	4,219	5,665	4,326	31,100	31,150	6,070	4,669	6,505	5,166
25,150	25,200	4,404	3,776	4,839	3,776	28,150	28,200	5,244	4,226	5,679	4,340	31,150	31,200	6,084	4,676	6,519	5,180
25,200	25,250	4,418	3,784	4,853	3,784	28,200	28,250	5,258	4,234	5,693	4,354	31,200	31,250	6,098	4,684	6,533	5,194
25,250	25,300	4,432	3,791	4,867	3,791	28,250	28,300	5,272	4,241	5,707	4,368	31,250	31,300	6,112	4,691	6,547	5,208
25,300	25,350	4,446	3,799	4,881	3,799	28,300	28,350	5,286	4,249	5,721	4,382	31,300	31,350	6,126	4,699	6,561	5,222
25,350	25,400	4,460	3,806	4,895	3,806	28,350	28,400	5,300	4,256	5,735	4,396	31,350	31,400	6,140	4,706	6,575	5,236
25,400	25,450	4,474	3,814	4,909	3,814	28,400	28,450	5,314	4,264	5,749	4,410	31,400	31,450	6,154	4,714	6,589	5,250
25,450	25,500	4,488	3,821	4,923	3,821	28,450	28,500	5,328	4,271	5,763	4,424	31,450	31,500	6,168	4,721	6,603	5,264
25,500	25,550	4,502	3,829	4,937	3,829	28,500	28,550	5,342	4,279	5,777	4,438	31,500	31,550	6,182	4,729	6,617	5,278
25,550	25,600	4,516	3,836	4,951	3,836	28,550	28,600	5,356	4,286	5,791	4,452	31,550	31,600	6,196	4,736	6,631	5,292
25,600	25,650	4,530	3,844	4,965	3,844	28,600	28,650	5,370	4,294	5,805	4,466	31,600	31,650	6,210	4,744	6,645	5,306
25,650	25,700	4,544	3,851	4,979	3,851	28,650	28,700	5,384	4,301	5,819	4,480	31,650	31,700	6,224	4,751	6,659	5,320
25,700	25,750	4,558	3,859	4,993	3,859	28,700	28,750	5,398	4,309	5,833	4,494	31,700	31,750	6,238	4,759	6,673	5,334
25,750	25,800	4,572	3,866	5,007	3,866	28,750	28,800	5,412	4,316	5,847	4,508	31,750	31,800	6,252	4,766	6,687	5,348
25,800	25,850	4,586	3,874	5,021	3,874	28,800	28,850	5,426	4,324	5,861	4,522	31,800	31,850	6,266	4,774	6,701	5,362
25,850	25,900	4,600	3,881	5,035	3,881	28,850	28,900	5,440	4,331	5,875	4,536	31,850	31,900	6,280	4,781	6,715	5,376
25,900	25,950	4,614	3,889	5,049	3,889	28,900	28,950	5,454	4,339	5,889	4,550	31,900	31,950	6,294	4,789	6,729	5,390
25,950	26,000	4,628	3,896	5,063	3,896	28,950	29,000	5,468	4,346	5,903							

1991 Tax Table—Continued

If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—				If line 37 (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—			
32,000						35,000						38,000					
32,000	32,050	6,322	4,804	6,757	5,418	35,000	35,050	7,162	5,387	7,597	6,258	38,000	38,050	8,002	6,227	8,437	7,098
32,050	32,100	6,336	4,811	6,771	5,432	35,050	35,100	7,176	5,401	7,611	6,272	38,050	38,100	8,016	6,241	8,451	7,112
32,100	32,150	6,350	4,819	6,785	5,446	35,100	35,150	7,190	5,415	7,625	6,286	38,100	38,150	8,030	6,255	8,465	7,126
32,150	32,200	6,364	4,826	6,799	5,460	35,150	35,200	7,204	5,429	7,639	6,300	38,150	38,200	8,044	6,269	8,479	7,140
32,200	32,250	6,378	4,834	6,813	5,474	35,200	35,250	7,218	5,443	7,653	6,314	38,200	38,250	8,058	6,283	8,493	7,154
32,250	32,300	6,392	4,841	6,827	5,488	35,250	35,300	7,232	5,457	7,667	6,328	38,250	38,300	8,072	6,297	8,507	7,168
32,300	32,350	6,406	4,849	6,841	5,502	35,300	35,350	7,246	5,471	7,681	6,342	38,300	38,350	8,086	6,311	8,521	7,182
32,350	32,400	6,420	4,856	6,855	5,516	35,350	35,400	7,260	5,485	7,695	6,356	38,350	38,400	8,100	6,325	8,535	7,196
32,400	32,450	6,434	4,864	6,869	5,530	35,400	35,450	7,274	5,499	7,709	6,370	38,400	38,450	8,114	6,339	8,549	7,210
32,450	32,500	6,448	4,871	6,883	5,544	35,450	35,500	7,288	5,513	7,723	6,384	38,450	38,500	8,128	6,353	8,563	7,224
32,500	32,550	6,462	4,879	6,897	5,558	35,500	35,550	7,302	5,527	7,737	6,398	38,500	38,550	8,142	6,367	8,577	7,238
32,550	32,600	6,476	4,886	6,911	5,572	35,550	35,600	7,316	5,541	7,751	6,412	38,550	38,600	8,156	6,381	8,591	7,252
32,600	32,650	6,490	4,894	6,925	5,586	35,600	35,650	7,330	5,555	7,765	6,426	38,600	38,650	8,170	6,395	8,605	7,266
32,650	32,700	6,504	4,901	6,939	5,600	35,650	35,700	7,344	5,569	7,779	6,440	38,650	38,700	8,184	6,409	8,619	7,280
32,700	32,750	6,518	4,909	6,953	5,614	35,700	35,750	7,358	5,583	7,793	6,454	38,700	38,750	8,198	6,423	8,633	7,294
32,750	32,800	6,532	4,916	6,967	5,628	35,750	35,800	7,372	5,597	7,807	6,468	38,750	38,800	8,212	6,437	8,647	7,308
32,800	32,850	6,546	4,924	6,981	5,642	35,800	35,850	7,386	5,611	7,821	6,482	38,800	38,850	8,226	6,451	8,661	7,322
32,850	32,900	6,560	4,931	6,995	5,656	35,850	35,900	7,400	5,625	7,835	6,496	38,850	38,900	8,240	6,465	8,675	7,336
32,900	32,950	6,574	4,939	7,009	5,670	35,900	35,950	7,414	5,639	7,849	6,510	38,900	38,950	8,254	6,479	8,689	7,350
32,950	33,000	6,588	4,946	7,023	5,684	35,950	36,000	7,428	5,653	7,863	6,524	38,950	39,000	8,268	6,493	8,703	7,364
33,000						36,000						39,000					
33,000	33,050	6,602	4,954	7,037	5,698	36,000	36,050	7,442	5,667	7,877	6,538	39,000	39,050	8,282	6,507	8,717	7,378
33,050	33,100	6,616	4,961	7,051	5,712	36,050	36,100	7,456	5,681	7,891	6,552	39,050	39,100	8,296	6,521	8,731	7,392
33,100	33,150	6,630	4,969	7,065	5,726	36,100	36,150	7,470	5,695	7,905	6,566	39,100	39,150	8,310	6,535	8,745	7,406
33,150	33,200	6,644	4,976	7,079	5,740	36,150	36,200	7,484	5,709	7,919	6,580	39,150	39,200	8,324	6,549	8,759	7,420
33,200	33,250	6,658	4,984	7,093	5,754	36,200	36,250	7,498	5,723	7,933	6,594	39,200	39,250	8,338	6,563	8,773	7,434
33,250	33,300	6,672	4,991	7,107	5,768	36,250	36,300	7,512	5,737	7,947	6,608	39,250	39,300	8,352	6,577	8,787	7,448
33,300	33,350	6,686	4,999	7,121	5,782	36,300	36,350	7,526	5,751	7,961	6,622	39,300	39,350	8,366	6,591	8,801	7,462
33,350	33,400	6,700	5,006	7,135	5,796	36,350	36,400	7,540	5,765	7,975	6,636	39,350	39,400	8,380	6,605	8,815	7,476
33,400	33,450	6,714	5,014	7,149	5,810	36,400	36,450	7,554	5,779	7,989	6,650	39,400	39,450	8,394	6,619	8,829	7,490
33,450	33,500	6,728	5,021	7,163	5,824	36,450	36,500	7,568	5,793	8,003	6,664	39,450	39,500	8,408	6,633	8,843	7,504
33,500	33,550	6,742	5,029	7,177	5,838	36,500	36,550	7,582	5,807	8,017	6,678	39,500	39,550	8,422	6,647	8,857	7,518
33,550	33,600	6,756	5,036	7,191	5,852	36,550	36,600	7,596	5,821	8,031	6,692	39,550	39,600	8,436	6,661	8,871	7,532
33,600	33,650	6,770	5,044	7,205	5,866	36,600	36,650	7,610	5,835	8,045	6,706	39,600	39,650	8,450	6,675	8,885	7,546
33,650	33,700	6,784	5,051	7,219	5,880	36,650	36,700	7,624	5,849	8,059	6,720	39,650	39,700	8,464	6,689	8,899	7,560
33,700	33,750	6,798	5,059	7,233	5,894	36,700	36,750	7,638	5,863	8,073	6,734	39,700	39,750	8,478	6,703	8,913	7,574
33,750	33,800	6,812	5,066	7,247	5,908	36,750	36,800	7,652	5,877	8,087	6,748	39,750	39,800	8,492	6,717	8,927	7,588
33,800	33,850	6,826	5,074	7,261	5,922	36,800	36,850	7,666	5,891	8,101	6,762	39,800	39,850	8,506	6,731	8,941	7,602
33,850	33,900	6,840	5,081	7,275	5,936	36,850	36,900	7,680	5,905	8,115	6,776	39,850	39,900	8,520	6,745	8,955	7,616
33,900	33,950	6,854	5,089	7,289	5,950	36,900	36,950	7,694	5,919	8,129	6,790	39,900	39,950	8,534	6,759	8,969	7,630
33,950	34,000	6,868	5,096	7,303	5,964	36,950	37,000	7,708	5,933	8,143	6,804	39,950	40,000	8,548	6,773	8,983	7,644
34,000						37,000						40,000					
34,000	34,050	6,882	5,107	7,317	5,978	37,000	37,050	7,722	5,947	8,157	6,818	40,000	40,050	8,562	6,787	8,997	7,658
34,050	34,100	6,896	5,121	7,331	5,992	37,050	37,100	7,736	5,961	8,171	6,832	40,050	40,100	8,576	6,801	9,011	7,672
34,100	34,150	6,910	5,135	7,345	6,006	37,100	37,150	7,750	5,975	8,185	6,846	40,100	40,150	8,590	6,815	9,025	7,686
34,150	34,200	6,924	5,149	7,359	6,020	37,150	37,200	7,764	5,989	8,199	6,860	40,150	40,200	8,604	6,829	9,039	7,700
34,200	34,250	6,938	5,163	7,373	6,034	37,200	37,250	7,778	6,003	8,213	6,874	40,200	40,250	8,618	6,843	9,053	7,714
34,250	34,300	6,952	5,177	7,387	6,048	37,250	37,300	7,792	6,017	8,227	6,888	40,250	40,300	8,632	6,857	9,067	7,728
34,300	34,350	6,966	5,191	7,401	6,062	37,300	37,350	7,806	6,031	8,241	6,902	40,300	40,350	8,646	6,871	9,081	7,742
34,350	34,400	6,980	5,205	7,415	6,076	37,350	37,400	7,820	6,045	8,255	6,916	40,350	40,400	8,660	6,885	9,095	7,756
34,400	34,450	6,994	5,219	7,429	6,090	37,400	37,450	7,834	6,059	8,269	6,930	40,400	40,450	8,674	6,899	9,109	7,770
34,450	34,500	7,008	5,233	7,443	6,104	37,450	37,500	7,848	6,073	8,283	6,944	40,450	40,500	8,688	6,913	9,123	7,784
34,500	34,550	7,022	5,247	7,457	6,118	37,500	37,550	7,862	6,087	8,297	6,958	40,500	40,550	8,702	6,927	9,137	7,798
34,550	34,600	7,036	5,261	7,471	6,132	37,550	37,600	7,876	6,101	8,311	6,972	40,550	40,600	8,716	6,941	9,151	7,812
34,600	34,650	7,050	5,275	7,485	6,146	37,600	37,650	7,890	6,115	8,325	6,986	40,600	40,650	8,730	6,955	9,165	7,826
34,650	34,700	7,064	5,289	7,499	6,160	37,650	37,700	7,904	6,129	8,339	7,000	40,650	40,700	8,744	6,969	9,179	7,840
34,700	34,750	7,078	5,303	7,513	6,174	37,700	37,750	7,918	6,143	8,353	7,014	40,700	40,750	8,758	6,983	9,193	7,854
34,750	34,800	7,092	5,317	7,527	6,188	37,750	37,800	7,932	6,157	8,367	7,028	40,750	40,800	8,772	6,997	9,207	7,868
34,800	34,850	7,106	5,331	7,541	6,202	37,800	37,850	7,946	6,171	8,381	7,042	40,800	40,850	8,786	7,011	9,221	7,882
34,850	34,900	7,120	5,345	7,555	6,216	37,850	37,900	7,960	6,185	8,395	7,056	40,850	40,900	8,800	7,025	9,235	7,896
34,900	34,950	7,134	5,359	7,569	6,230	37,900	37,950	7,974	6,199	8,409	7,070	40,900	40,950	8,814	7,039	9,249	7,910
34,950	35,000	7,148	5,373	7,583	6,244	37,950	38,000	7,988	6,213	8,423							

1991 Tax Table—Continued

If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
41,000						44,000						47,000					
41,000	41,050	8,842	7,067	9,277	7,938	44,000	44,050	9,682	7,907	10,206	8,778	47,000	47,050	10,522	8,747	11,136	9,618
41,050	41,100	8,856	7,081	9,291	7,952	44,050	44,100	9,696	7,921	10,221	8,792	47,050	47,100	10,536	8,761	11,151	9,632
41,100	41,150	8,870	7,095	9,307	7,966	44,100	44,150	9,710	7,935	10,237	8,806	47,100	47,150	10,550	8,775	11,167	9,646
41,150	41,200	8,884	7,109	9,322	7,980	44,150	44,200	9,724	7,949	10,252	8,820	47,150	47,200	10,564	8,789	11,182	9,660
41,200	41,250	8,898	7,123	9,338	7,994	44,200	44,250	9,738	7,963	10,268	8,834	47,200	47,250	10,578	8,803	11,198	9,674
41,250	41,300	8,912	7,137	9,353	8,008	44,250	44,300	9,752	7,977	10,283	8,848	47,250	47,300	10,592	8,817	11,213	9,688
41,300	41,350	8,926	7,151	9,369	8,022	44,300	44,350	9,766	7,991	10,299	8,862	47,300	47,350	10,606	8,831	11,229	9,702
41,350	41,400	8,940	7,165	9,384	8,036	44,350	44,400	9,780	8,005	10,314	8,876	47,350	47,400	10,620	8,845	11,244	9,716
41,400	41,450	8,954	7,179	9,400	8,050	44,400	44,450	9,794	8,019	10,330	8,890	47,400	47,450	10,634	8,859	11,260	9,730
41,450	41,500	8,968	7,193	9,415	8,064	44,450	44,500	9,808	8,033	10,345	8,904	47,450	47,500	10,648	8,873	11,275	9,744
41,500	41,550	8,982	7,207	9,431	8,078	44,500	44,550	9,822	8,047	10,361	8,918	47,500	47,550	10,662	8,887	11,291	9,758
41,550	41,600	8,996	7,221	9,446	8,092	44,550	44,600	9,836	8,061	10,376	8,932	47,550	47,600	10,676	8,901	11,306	9,772
41,600	41,650	9,010	7,235	9,462	8,106	44,600	44,650	9,850	8,075	10,392	8,946	47,600	47,650	10,690	8,915	11,322	9,786
41,650	41,700	9,024	7,249	9,477	8,120	44,650	44,700	9,864	8,089	10,407	8,960	47,650	47,700	10,704	8,929	11,337	9,800
41,700	41,750	9,038	7,263	9,493	8,134	44,700	44,750	9,878	8,103	10,423	8,974	47,700	47,750	10,718	8,943	11,353	9,814
41,750	41,800	9,052	7,277	9,508	8,148	44,750	44,800	9,892	8,117	10,438	8,988	47,750	47,800	10,732	8,957	11,368	9,828
41,800	41,850	9,066	7,291	9,524	8,162	44,800	44,850	9,906	8,131	10,454	9,002	47,800	47,850	10,746	8,971	11,384	9,842
41,850	41,900	9,080	7,305	9,539	8,176	44,850	44,900	9,920	8,145	10,469	9,016	47,850	47,900	10,760	8,985	11,399	9,856
41,900	41,950	9,094	7,319	9,555	8,190	44,900	44,950	9,934	8,159	10,485	9,030	47,900	47,950	10,774	8,999	11,415	9,870
41,950	42,000	9,108	7,333	9,570	8,204	44,950	45,000	9,948	8,173	10,500	9,044	47,950	48,000	10,788	9,013	11,430	9,884
42,000						45,000						48,000					
42,000	42,050	9,122	7,347	9,586	8,218	45,000	45,050	9,962	8,187	10,516	9,058	48,000	48,050	10,802	9,027	11,446	9,898
42,050	42,100	9,136	7,361	9,601	8,232	45,050	45,100	9,976	8,201	10,531	9,072	48,050	48,100	10,816	9,041	11,461	9,912
42,100	42,150	9,150	7,375	9,617	8,246	45,100	45,150	9,990	8,215	10,547	9,086	48,100	48,150	10,830	9,055	11,477	9,926
42,150	42,200	9,164	7,389	9,632	8,260	45,150	45,200	10,004	8,229	10,562	9,100	48,150	48,200	10,844	9,069	11,492	9,940
42,200	42,250	9,178	7,403	9,648	8,274	45,200	45,250	10,018	8,243	10,578	9,114	48,200	48,250	10,858	9,083	11,508	9,954
42,250	42,300	9,192	7,417	9,663	8,288	45,250	45,300	10,032	8,257	10,593	9,128	48,250	48,300	10,872	9,097	11,523	9,968
42,300	42,350	9,206	7,431	9,679	8,302	45,300	45,350	10,046	8,271	10,609	9,142	48,300	48,350	10,886	9,111	11,539	9,982
42,350	42,400	9,220	7,445	9,694	8,316	45,350	45,400	10,060	8,285	10,624	9,156	48,350	48,400	10,900	9,125	11,554	9,996
42,400	42,450	9,234	7,459	9,710	8,330	45,400	45,450	10,074	8,299	10,640	9,170	48,400	48,450	10,914	9,139	11,570	10,010
42,450	42,500	9,248	7,473	9,725	8,344	45,450	45,500	10,088	8,313	10,655	9,184	48,450	48,500	10,928	9,153	11,585	10,024
42,500	42,550	9,262	7,487	9,741	8,358	45,500	45,550	10,102	8,327	10,671	9,198	48,500	48,550	10,942	9,167	11,601	10,038
42,550	42,600	9,276	7,501	9,756	8,372	45,550	45,600	10,116	8,341	10,686	9,212	48,550	48,600	10,956	9,181	11,616	10,052
42,600	42,650	9,290	7,515	9,772	8,386	45,600	45,650	10,130	8,355	10,702	9,226	48,600	48,650	10,970	9,195	11,632	10,066
42,650	42,700	9,304	7,529	9,787	8,400	45,650	45,700	10,144	8,369	10,717	9,240	48,650	48,700	10,984	9,209	11,647	10,080
42,700	42,750	9,318	7,543	9,803	8,414	45,700	45,750	10,158	8,383	10,733	9,254	48,700	48,750	10,998	9,223	11,663	10,094
42,750	42,800	9,332	7,557	9,818	8,428	45,750	45,800	10,172	8,397	10,748	9,268	48,750	48,800	11,012	9,237	11,678	10,108
42,800	42,850	9,346	7,571	9,834	8,442	45,800	45,850	10,186	8,411	10,764	9,282	48,800	48,850	11,026	9,251	11,694	10,122
42,850	42,900	9,360	7,585	9,849	8,456	45,850	45,900	10,200	8,425	10,779	9,296	48,850	48,900	11,040	9,265	11,709	10,136
42,900	42,950	9,374	7,599	9,865	8,470	45,900	45,950	10,214	8,439	10,795	9,310	48,900	48,950	11,054	9,279	11,725	10,150
42,950	43,000	9,388	7,613	9,880	8,484	45,950	46,000	10,228	8,453	10,810	9,324	48,950	49,000	11,068	9,293	11,740	10,164
43,000						46,000						49,000					
43,000	43,050	9,402	7,627	9,896	8,498	46,000	46,050	10,242	8,467	10,826	9,338	49,000	49,050	11,082	9,307	11,756	10,178
43,050	43,100	9,416	7,641	9,911	8,512	46,050	46,100	10,256	8,481	10,841	9,352	49,050	49,100	11,096	9,321	11,771	10,192
43,100	43,150	9,430	7,655	9,927	8,526	46,100	46,150	10,270	8,495	10,857	9,366	49,100	49,150	11,110	9,335	11,787	10,206
43,150	43,200	9,444	7,669	9,942	8,540	46,150	46,200	10,284	8,509	10,872	9,380	49,150	49,200	11,124	9,349	11,802	10,220
43,200	43,250	9,458	7,683	9,958	8,554	46,200	46,250	10,298	8,523	10,888	9,394	49,200	49,250	11,138	9,363	11,818	10,234
43,250	43,300	9,472	7,697	9,973	8,568	46,250	46,300	10,312	8,537	10,903	9,408	49,250	49,300	11,152	9,377	11,833	10,248
43,300	43,350	9,486	7,711	9,989	8,582	46,300	46,350	10,326	8,551	10,919	9,422	49,300	49,350	11,166	9,391	11,849	10,262
43,350	43,400	9,500	7,725	10,004	8,596	46,350	46,400	10,340	8,565	10,934	9,436	49,350	49,400	11,182	9,405	11,864	10,276
43,400	43,450	9,514	7,739	10,020	8,610	46,400	46,450	10,354	8,579	10,950	9,450	49,400	49,450	11,197	9,419	11,880	10,290
43,450	43,500	9,528	7,753	10,035	8,624	46,450	46,500	10,368	8,593	10,965	9,464	49,450	49,500	11,213	9,433	11,895	10,304
43,500	43,550	9,542	7,767	10,051	8,638	46,500	46,550	10,382	8,607	10,981	9,478	49,500	49,550	11,228	9,447	11,911	10,318
43,550	43,600	9,556	7,781	10,066	8,652	46,550	46,600	10,396	8,621	10,996	9,492	49,550	49,600	11,244	9,461	11,926	10,332
43,600	43,650	9,570	7,795	10,082	8,666	46,600	46,650	10,410	8,635	11,012	9,506	49,600	49,650	11,259	9,475	11,942	10,346
43,650	43,700	9,584	7,809	10,097	8,680	46,650	46,700	10,424	8,649	11,027	9,520	49,650	49,700	11,275	9,489	11,957	10,360
43,700	43,750	9,598	7,823	10,113	8,694	46,700	46,750	10,438	8,663	11,043	9,534	49,700	49,750	11,290	9,503	11,973	10,374
43,750	43,800	9,612	7,837	10,128	8,708	46,750	46,800	10,452	8,677	11,058	9,548	49,750	49,800	11,306	9,517	11,988	10,388
43,800	43,850	9,626	7,851	10,144	8,722	46,800	46,850	10,466	8,691	11,074	9,562	49,800	49,850	11,321	9,531	12,004	10,402
43,850	43,900	9,640	7,865	10,159	8,736	46,850	46,900	10,480	8,705	11,089	9,576	49,850	49,900	11,337	9,545	12,019	10,416
43,900	43,950	9,654	7,879	10,175	8,750</												