

# 2006 Tax Table



See the instructions for line 44 that begin on page 36 to see if you must use the Tax Table below to figure your tax.

**Example.** Mr. and Mrs. Brown are filing a joint return. Their taxable income on Form 1040, line 43, is \$25,300. First, they find the \$25,300–25,350 taxable income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the taxable income line and filing status column meet is \$3,044. This is the tax amount they should include on Form 1040, line 44.

### Sample Table

At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household
<b>Your tax is—</b>					
<b>25,200</b>	<b>25,250</b>	3,406	3,029	3,406	3,246
<b>25,250</b>	<b>25,300</b>	3,414	3,036	3,414	3,254
<b>25,300</b>	<b>25,350</b>	3,421	<b>3,044</b>	3,421	3,261
<b>25,350</b>	<b>25,400</b>	3,429	3,051	3,429	3,269

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household
<b>Your tax is—</b>					
0	5	0	0	0	0
5	15	1	1	1	1
15	25	2	2	2	2
25	50	4	4	4	4
50	75	6	6	6	6
75	100	9	9	9	9
100	125	11	11	11	11
125	150	14	14	14	14
150	175	16	16	16	16
175	200	19	19	19	19
200	225	21	21	21	21
225	250	24	24	24	24
250	275	26	26	26	26
275	300	29	29	29	29
300	325	31	31	31	31
325	350	34	34	34	34
350	375	36	36	36	36
375	400	39	39	39	39
400	425	41	41	41	41
425	450	44	44	44	44
450	475	46	46	46	46
475	500	49	49	49	49
500	525	51	51	51	51
525	550	54	54	54	54
550	575	56	56	56	56
575	600	59	59	59	59
600	625	61	61	61	61
625	650	64	64	64	64
650	675	66	66	66	66
675	700	69	69	69	69
700	725	71	71	71	71
725	750	74	74	74	74
750	775	76	76	76	76
775	800	79	79	79	79
800	825	81	81	81	81
825	850	84	84	84	84
850	875	86	86	86	86
875	900	89	89	89	89
900	925	91	91	91	91
925	950	94	94	94	94
950	975	96	96	96	96
975	1,000	99	99	99	99
<b>1,000</b>					
1,000	1,025	101	101	101	101
1,025	1,050	104	104	104	104
1,050	1,075	106	106	106	106
1,075	1,100	109	109	109	109
1,100	1,125	111	111	111	111
1,125	1,150	114	114	114	114
1,150	1,175	116	116	116	116
1,175	1,200	119	119	119	119
1,200	1,225	121	121	121	121
1,225	1,250	124	124	124	124
1,250	1,275	126	126	126	126
1,275	1,300	129	129	129	129

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household
<b>Your tax is—</b>					
1,300	1,325	131	131	131	131
1,325	1,350	134	134	134	134
1,350	1,375	136	136	136	136
1,375	1,400	139	139	139	139
1,400	1,425	141	141	141	141
1,425	1,450	144	144	144	144
1,450	1,475	146	146	146	146
1,475	1,500	149	149	149	149
1,500	1,525	151	151	151	151
1,525	1,550	154	154	154	154
1,550	1,575	156	156	156	156
1,575	1,600	159	159	159	159
1,600	1,625	161	161	161	161
1,625	1,650	164	164	164	164
1,650	1,675	166	166	166	166
1,675	1,700	169	169	169	169
1,700	1,725	171	171	171	171
1,725	1,750	174	174	174	174
1,750	1,775	176	176	176	176
1,775	1,800	179	179	179	179
1,800	1,825	181	181	181	181
1,825	1,850	184	184	184	184
1,850	1,875	186	186	186	186
1,875	1,900	189	189	189	189
1,900	1,925	191	191	191	191
1,925	1,950	194	194	194	194
1,950	1,975	196	196	196	196
1,975	2,000	199	199	199	199
<b>2,000</b>					
2,000	2,025	201	201	201	201
2,025	2,050	204	204	204	204
2,050	2,075	206	206	206	206
2,075	2,100	209	209	209	209
2,100	2,125	211	211	211	211
2,125	2,150	214	214	214	214
2,150	2,175	216	216	216	216
2,175	2,200	219	219	219	219
2,200	2,225	221	221	221	221
2,225	2,250	224	224	224	224
2,250	2,275	226	226	226	226
2,275	2,300	229	229	229	229
2,300	2,325	231	231	231	231
2,325	2,350	234	234	234	234
2,350	2,375	236	236	236	236
2,375	2,400	239	239	239	239
2,400	2,425	241	241	241	241
2,425	2,450	244	244	244	244
2,450	2,475	246	246	246	246
2,475	2,500	249	249	249	249
2,500	2,525	251	251	251	251
2,525	2,550	254	254	254	254
2,550	2,575	256	256	256	256
2,575	2,600	259	259	259	259
2,600	2,625	261	261	261	261
2,625	2,650	264	264	264	264
2,650	2,675	266	266	266	266
2,675	2,700	269	269	269	269

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household
<b>Your tax is—</b>					
2,700	2,725	271	271	271	271
2,725	2,750	274	274	274	274
2,750	2,775	276	276	276	276
2,775	2,800	279	279	279	279
2,800	2,825	281	281	281	281
2,825	2,850	284	284	284	284
2,850	2,875	286	286	286	286
2,875	2,900	289	289	289	289
2,900	2,925	291	291	291	291
2,925	2,950	294	294	294	294
2,950	2,975	296	296	296	296
2,975	3,000	299	299	299	299
<b>3,000</b>					
3,000	3,050	303	303	303	303
3,050	3,100	308	308	308	308
3,100	3,150	313	313	313	313
3,150	3,200	318	318	318	318
3,200	3,250	323	323	323	323
3,250	3,300	328	328	328	328
3,300	3,350	333	333	333	333
3,350	3,400	338	338	338	338
3,400	3,450	343	343	343	343
3,450	3,500	348	348	348	348
3,500	3,550	353	353	353	353
3,550	3,600	358	358	358	358
3,600	3,650	363	363	363	363
3,650	3,700	368	368	368	368
3,700	3,750	373	373	373	373
3,750	3,800	378	378	378	378
3,800	3,850	383	383	383	383
3,850	3,900	388	388	388	388
3,900	3,950	393	393	393	393
3,950	4,000	398	398	398	398
<b>4,000</b>					
4,000	4,050	403	403	403	403
4,050	4,100	408	408	408	408
4,100	4,150	413	413	413	413
4,150	4,200	418	418	418	418
4,200	4,250	423	423	423	423
4,250	4,300	428	428	428	428
4,300	4,350	433	433	433	433
4,350	4,400	438	438	438	438
4,400	4,450	443	443	443	443
4,450	4,500	448	448	448	448
4,500	4,550	453	453	453	453
4,550	4,600	458	458	458	458
4,600	4,650	463	463	463	463
4,650	4,700	468	468	468	468
4,700	4,750	473	473	473	473
4,750	4,800	478	478	478	478
4,800	4,850	483	483	483	483
4,850	4,900	488	488	488	488
4,900	4,950	493	493	493	493
4,950	5,000	498	498	498	498

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

(Continued on page 68)



Table for 14,000 to 19,950. Columns: If line 43 (taxable income) is— (At least, But less than); And you are— (Single, Married filing jointly, Married filing separately, Head of a household); Your tax is—. Rows are grouped by 500 increments (14,000-14,950, 15,000-15,950, 16,000-16,950, 17,000-17,950, 18,000-18,950, 19,000-19,950).

Table for 17,000 to 22,950. Columns: If line 43 (taxable income) is— (At least, But less than); And you are— (Single, Married filing jointly, Married filing separately, Head of a household); Your tax is—. Rows are grouped by 500 increments (17,000-17,950, 18,000-18,950, 19,000-19,950, 20,000-20,950, 21,000-21,950, 22,000-22,950).

Table for 20,000 to 23,000. Columns: If line 43 (taxable income) is— (At least, But less than); And you are— (Single, Married filing jointly, Married filing separately, Head of a household); Your tax is—. Rows are grouped by 500 increments (20,000-20,950, 21,000-21,950, 22,000-22,950, 23,000).

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

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2006 Tax Table—Continued

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
<b>95,000</b>					
95,000	95,050	20,939	16,871	21,349	19,114
95,050	95,100	20,953	16,884	21,366	19,126
95,100	95,150	20,967	16,896	21,382	19,139
95,150	95,200	20,981	16,909	21,399	19,151
95,200	95,250	20,995	16,921	21,415	19,164
95,250	95,300	21,009	16,934	21,432	19,176
95,300	95,350	21,023	16,946	21,448	19,189
95,350	95,400	21,037	16,959	21,465	19,201
95,400	95,450	21,051	16,971	21,481	19,214
95,450	95,500	21,065	16,984	21,498	19,226
95,500	95,550	21,079	16,996	21,514	19,239
95,550	95,600	21,093	17,009	21,531	19,251
95,600	95,650	21,107	17,021	21,547	19,264
95,650	95,700	21,121	17,034	21,564	19,276
95,700	95,750	21,135	17,046	21,580	19,289
95,750	95,800	21,149	17,059	21,597	19,301
95,800	95,850	21,163	17,071	21,613	19,314
95,850	95,900	21,177	17,084	21,630	19,326
95,900	95,950	21,191	17,096	21,646	19,339
95,950	96,000	21,205	17,109	21,663	19,351
<b>96,000</b>					
96,000	96,050	21,219	17,121	21,679	19,364
96,050	96,100	21,233	17,134	21,696	19,376
96,100	96,150	21,247	17,146	21,712	19,389
96,150	96,200	21,261	17,159	21,729	19,401
96,200	96,250	21,275	17,171	21,745	19,414
96,250	96,300	21,289	17,184	21,762	19,426
96,300	96,350	21,303	17,196	21,778	19,439
96,350	96,400	21,317	17,209	21,795	19,451
96,400	96,450	21,331	17,221	21,811	19,464
96,450	96,500	21,345	17,234	21,828	19,476
96,500	96,550	21,359	17,246	21,844	19,489
96,550	96,600	21,373	17,259	21,861	19,501
96,600	96,650	21,387	17,271	21,877	19,514
96,650	96,700	21,401	17,284	21,894	19,526
96,700	96,750	21,415	17,296	21,910	19,539
96,750	96,800	21,429	17,309	21,927	19,551
96,800	96,850	21,443	17,321	21,943	19,564
96,850	96,900	21,457	17,334	21,960	19,576
96,900	96,950	21,471	17,346	21,976	19,589
96,950	97,000	21,485	17,359	21,993	19,601

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
<b>97,000</b>					
97,000	97,050	21,499	17,371	22,009	19,614
97,050	97,100	21,513	17,384	22,026	19,626
97,100	97,150	21,527	17,396	22,042	19,639
97,150	97,200	21,541	17,409	22,059	19,651
97,200	97,250	21,555	17,421	22,075	19,664
97,250	97,300	21,569	17,434	22,092	19,676
97,300	97,350	21,583	17,446	22,108	19,689
97,350	97,400	21,597	17,459	22,125	19,701
97,400	97,450	21,611	17,471	22,141	19,714
97,450	97,500	21,625	17,484	22,158	19,726
97,500	97,550	21,639	17,496	22,174	19,739
97,550	97,600	21,653	17,509	22,191	19,751
97,600	97,650	21,667	17,521	22,207	19,764
97,650	97,700	21,681	17,534	22,224	19,776
97,700	97,750	21,695	17,546	22,240	19,789
97,750	97,800	21,709	17,559	22,257	19,801
97,800	97,850	21,723	17,571	22,273	19,814
97,850	97,900	21,737	17,584	22,290	19,826
97,900	97,950	21,751	17,596	22,306	19,839
97,950	98,000	21,765	17,609	22,323	19,851
<b>98,000</b>					
98,000	98,050	21,779	17,621	22,339	19,864
98,050	98,100	21,793	17,634	22,356	19,876
98,100	98,150	21,807	17,646	22,372	19,889
98,150	98,200	21,821	17,659	22,389	19,901
98,200	98,250	21,835	17,671	22,405	19,914
98,250	98,300	21,849	17,684	22,422	19,926
98,300	98,350	21,863	17,696	22,438	19,939
98,350	98,400	21,877	17,709	22,455	19,951
98,400	98,450	21,891	17,721	22,471	19,964
98,450	98,500	21,905	17,734	22,488	19,976
98,500	98,550	21,919	17,746	22,504	19,989
98,550	98,600	21,933	17,759	22,521	20,001
98,600	98,650	21,947	17,771	22,537	20,014
98,650	98,700	21,961	17,784	22,554	20,026
98,700	98,750	21,975	17,796	22,570	20,039
98,750	98,800	21,989	17,809	22,587	20,051
98,800	98,850	22,003	17,821	22,603	20,064
98,850	98,900	22,017	17,834	22,620	20,076
98,900	98,950	22,031	17,846	22,636	20,089
98,950	99,000	22,045	17,859	22,653	20,101

If line 43 (taxable income) is—		And you are—			
		Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
<b>99,000</b>					
99,000	99,050	22,059	17,871	22,669	20,114
99,050	99,100	22,073	17,884	22,686	20,126
99,100	99,150	22,087	17,896	22,702	20,139
99,150	99,200	22,101	17,909	22,719	20,151
99,200	99,250	22,115	17,921	22,735	20,164
99,250	99,300	22,129	17,934	22,752	20,176
99,300	99,350	22,143	17,946	22,768	20,189
99,350	99,400	22,157	17,959	22,785	20,201
99,400	99,450	22,171	17,971	22,801	20,214
99,450	99,500	22,185	17,984	22,818	20,226
99,500	99,550	22,199	17,996	22,834	20,239
99,550	99,600	22,213	18,009	22,851	20,251
99,600	99,650	22,227	18,021	22,867	20,264
99,650	99,700	22,241	18,034	22,884	20,276
99,700	99,750	22,255	18,046	22,900	20,289
99,750	99,800	22,269	18,059	22,917	20,301
99,800	99,850	22,283	18,071	22,933	20,314
99,850	99,900	22,297	18,084	22,950	20,326
99,900	99,950	22,311	18,096	22,966	20,339
99,950	100,000	22,325	18,109	22,983	20,351
<div style="border: 1px solid black; padding: 10px; width: fit-content; margin: 0 auto;"> <p><b>\$100,000 or over —</b> use the Tax Computation Worksheet on page 79</p> </div>					

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

## 2006 Tax Computation Worksheet—Line 44



See the instructions for line 44 that begin on page 36 to see if you must use the worksheet below to figure your tax.

**Note.** If you are required to use this worksheet to figure the tax on an amount from another form or worksheet, such as the Qualified Dividends and Capital Gain Tax Worksheet, the Schedule D Tax Worksheet, Schedule J, Form 8615, or the Foreign Earned Income Tax Worksheet, enter the amount from that form or worksheet in column (a) of the row that applies to the amount you are looking up. Enter the result on the appropriate line of the form or worksheet that you are completing.

**Section A**—Use if your filing status is **Single**. Complete the row below that applies to you.

<b>Taxable income.</b> If line 43 is —	<b>(a)</b> Enter the amount from line 43	<b>(b)</b> Multiplication amount	<b>(c)</b> Multiply (a) by (b)	<b>(d)</b> Subtraction amount	<b>Tax.</b> Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least \$100,000 but not over \$154,800	\$	× 28% (.28)	\$	\$ 5,668.50	\$
Over \$154,800 but not over \$336,550	\$	× 33% (.33)	\$	\$ 13,408.50	\$
Over \$336,550	\$	× 35% (.35)	\$	\$ 20,139.50	\$

**Section B**—Use if your filing status is **Married filing jointly** or **Qualifying widow(er)**. Complete the row below that applies to you.

<b>Taxable income.</b> If line 43 is —	<b>(a)</b> Enter the amount from line 43	<b>(b)</b> Multiplication amount	<b>(c)</b> Multiply (a) by (b)	<b>(d)</b> Subtraction amount	<b>Tax.</b> Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least \$100,000 but not over \$123,700	\$	× 25% (.25)	\$	\$ 6,885.00	\$
Over \$123,700 but not over \$188,450	\$	× 28% (.28)	\$	\$ 10,596.00	\$
Over \$188,450 but not over \$336,550	\$	× 33% (.33)	\$	\$ 20,018.50	\$
Over \$336,550	\$	× 35% (.35)	\$	\$ 26,749.50	\$

**Section C**—Use if your filing status is **Married filing separately**. Complete the row below that applies to you.

<b>Taxable income.</b> If line 43 is —	<b>(a)</b> Enter the amount from line 43	<b>(b)</b> Multiplication amount	<b>(c)</b> Multiply (a) by (b)	<b>(d)</b> Subtraction amount	<b>Tax.</b> Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least \$100,000 but not over \$168,275	\$	× 33% (.33)	\$	\$ 10,009.25	\$
Over \$168,275	\$	× 35% (.35)	\$	\$ 13,374.75	\$

**Section D**—Use if your filing status is **Head of household**. Complete the row below that applies to you.

<b>Taxable income.</b> If line 43 is —	<b>(a)</b> Enter the amount from line 43	<b>(b)</b> Multiplication amount	<b>(c)</b> Multiply (a) by (b)	<b>(d)</b> Subtraction amount	<b>Tax.</b> Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least \$100,000 but not over \$106,000	\$	× 25% (.25)	\$	\$ 4,642.50	\$
Over \$106,000 but not over \$171,650	\$	× 28% (.28)	\$	\$ 7,822.50	\$
Over \$171,650 but not over \$336,550	\$	× 33% (.33)	\$	\$ 16,405.00	\$
Over \$336,550	\$	× 35% (.35)	\$	\$ 23,136.00	\$