

2003 Tax Rate Schedules



Use **only** if your taxable income (Form 1040, line 40) 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 40, is: <i>Over—</i>	<i>But not over—</i>	Enter on Form 1040, line 41	<i>of the amount over—</i>
\$0	\$7,000	----- 10%	\$0
7,000	28,400	\$700.00 + 15%	7,000
28,400	68,800	3,910.00 + 25%	28,400
68,800	143,500	14,010.00 + 28%	68,800
143,500	311,950	34,926.00 + 33%	143,500
311,950	-----	90,514.50 + 35%	311,950

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

If the amount on Form 1040, line 40, is: <i>Over—</i>	<i>But not over—</i>	Enter on Form 1040, line 41	<i>of the amount over—</i>
\$0	\$14,000	----- 10%	\$0
14,000	56,800	\$1,400.00 + 15%	14,000
56,800	114,650	7,820.00 + 25%	56,800
114,650	174,700	22,282.50 + 28%	114,650
174,700	311,950	39,096.50 + 33%	174,700
311,950	-----	84,389.00 + 35%	311,950

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

If the amount on Form 1040, line 40, is: <i>Over—</i>	<i>But not over—</i>	Enter on Form 1040, line 41	<i>of the amount over—</i>
\$0	\$7,000	----- 10%	\$0
7,000	28,400	\$700.00 + 15%	7,000
28,400	57,325	3,910.00 + 25%	28,400
57,325	87,350	11,141.25 + 28%	57,325
87,350	155,975	19,548.25 + 33%	87,350
155,975	-----	42,194.50 + 35%	155,975

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

If the amount on Form 1040, line 40, is: <i>Over—</i>	<i>But not over—</i>	Enter on Form 1040, line 41	<i>of the amount over—</i>
\$0	\$10,000	----- 10%	\$0
10,000	38,050	\$1,000.00 + 15%	10,000
38,050	98,250	5,207.50 + 25%	38,050
98,250	159,100	20,257.50 + 28%	98,250
159,100	311,950	37,295.50 + 33%	159,100
311,950	-----	87,736.00 + 35%	311,950