# Internal Revenue Service 

United States Department of the Treasury

2007 Federal Tax Rate Schedules

Note: These tax rate schedules are provided so that you can compute your federal estimated income tax for 2007. To compute your actual income tax, please see the instructions for 2007 Form 1040, 1040A, or 1040EZ as appropriate when they are available.

Schedule X - Single

| If taxable income <br> is over-- | But not <br> over-- | The tax is: |
| :--- | :--- | :--- |
| $\$ 0$ | $\$ 7,825$ | $10 \%$ of the amount over $\$ 0$ |
| $\$ 7,825$ | $\$ 31,850$ | $\$ 782.50$ plus $15 \%$ of the amount over 7,825 |
| $\$ 31,850$ | $\$ 77,100$ | $\$ 4,386.25$ plus $25 \%$ of the amount over 31,850 |
| $\$ 77,100$ | $\$ 160,850$ | $\$ 15,698.75$ plus $28 \%$ of the amount over <br> 77,100 |
| $\$ 160,850$ | $\$ 349,700$ | $\$ 39,148.75$ plus $33 \%$ of the amount over <br> 160,850 |
| $\$ 349,700$ | no limit | $\$ 101,469.25$ plus $35 \%$ of the amount over <br> 349,700 |

Schedule Y-1 - Married Filing Jointly or Qualifying Widow(er)

| If taxable income <br> is over-- | But not over- <br> - | The tax is: |
| :--- | :--- | :--- |
| $\$ 0$ | $\$ 15,650$ | $10 \%$ of the amount over $\$ 0$ |
| $\$ 15,650$ | $\$ 63,700$ | $\$ 1,565.00$ plus $15 \%$ of the amount over 15,650 |
| $\$ 63,700$ | $\$ 128,500$ | $\$ 8,772.50$ plus $25 \%$ of the amount over 63,700 |
| $\$ 128,500$ | $\$ 195,850$ | $\$ 24,972.50$ plus $28 \%$ of the amount over <br> 128,500 |
| $\$ 195,850$ | no limit | $\$ 43,830.50$ plus $33 \%$ of the amount over <br> 195,850 |
| $\$ 349,700$ | $\$ 94,601.00$ plus $35 \%$ of the amount over <br> 349,700 |  |

## Schedule Y-2 - Married Filing Separately

| If taxable income <br> is over-- | But not over- <br> - | The tax is: |
| :--- | :--- | :--- |
| $\$ 0$ | $\$ 7,825$ | $10 \%$ of the amount over $\$ 0$ |
| $\$ 7,825$ | $\$ 31,850$ | $\$ 782.50$ plus $15 \%$ of the amount over 7,825 |
| $\$ 31,850$ | $\$ 64,250$ | $\$ 4,386.25$ plus $25 \%$ of the amount over 31,850 |
| $\$ \$ 64,250$ | $\$ 97,925$ | $\$ 12,486.25$ plus $28 \%$ of the amount over <br> 64,250 |
| $\$ \$ 97,925$ | $\$ 174,850$ | $\$ 21,915.25$ plus $33 \%$ of the amount over <br> 97,925 |
| $\$ \$ 174,850$ | no limit | $\$ 47,300.50$ plus $35 \%$ of the amount over <br> 174,850 |

Schedule Z — Head of Household

| If taxable income <br> is over-- | But not over- <br> - | The tax is: |
| :--- | :--- | :--- |
| $\$ 0$ | $\$ 11,200$ | $10 \%$ of the amount over \$0 |
| $\$ 11,200$ | $\$ 42,650$ | $\$ 1,120.00$ plus $15 \%$ of the amount over 11,200 |
| $\$ 42,650$ | $\$ 110,100$ | $\$ 5,837.50$ plus $25 \%$ of the amount over 42,650 |
| $\$ 110,100$ | $\$ 178,350$ | $\$ 22,700.00$ plus $28 \%$ of the amount over <br> 110,100 |
| $\$ 178,350$ | no limit | $\$ 41,810.00$ plus $33 \%$ of the amount over <br> 178,350 |
| $\$ 349,700$ | $\$ 98,355.50$ plus $35 \%$ of the amount over <br> 349,700 |  |

