2007 Federal Tax Rate Schedules 08/22/2007 04:59 PM



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 is over	But not 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 77,100
\$160,850	\$349,700	\$39,148.75 plus 33% of the amount over 160,850
\$349,700	no limit	\$101,469.25 plus 35% of the amount over 349,700

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

If taxable income is over	But not over-	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 128,500
\$195,850	\$349,700	\$43,830.50 plus 33% of the amount over 195,850
\$349,700	no limit	\$94,601.00 plus 35% of the amount over 349,700

Schedule Y-2 — Married Filing Separately

If taxable income is over-	But not 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	\$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 64,250
\$97,925	\$174,850	\$21,915.25 plus 33% of the amount over 97,925
\$174,850	no limit	\$47,300.50 plus 35% of the amount over 174,850

Schedule Z — Head of Household

If taxable income is over-	But not over-	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 110,100
\$178,350	\$349,700	\$41,810.00 plus 33% of the amount over 178,350
\$349,700	no limit	\$98,355.50 plus 35% of the amount over 349,700

Updated or reviewed 14-NOV-2006