

2004 Tax Rates

Single Taxpayers

Taxable Income				% on	of the
Over	But Not Over	Pay	+	Excess	amount over -
\$ 0-	\$ 7,150	\$ 0		10 %	\$ 0
7,150-	29,050	715.00		15	7,150
29,050-	70,350	4,000.00		25	29,050
70,350-	146,750	14,325.00		28	70,350
146,750-	319,100	35,717.00		33	146,750
319,100-	.....	92,592.50		35	319,100

Married Filing Jointly and Surviving Spouses

Taxable Income				% on	of the
Over	But Not Over	Pay	+	Excess	amount over -
\$ 0-	\$ 14,300	\$ 0		10 %	\$ 0
14,300-	58,100	1,430.00		15	14,300
58,100-	117,250	8,000.00		25	58,100
117,250-	178,650	22,787.50		28	117,250
178,650-	319,100	39,979.50		33	178,650
319,100-	.....	86,328.00		35	319,100

Married Filing Separately

Taxable Income				% on	of the
Over	But Not Over	Pay	+	Excess	amount over -
\$ 0-	\$ 7,150	\$ 0		10 %	\$ 0
7,150-	29,050	715.00		15	7,150
29,050-	58,625	4,000.00		25	29,050
58,625-	89,325	11,393.75		28	58,625
89,325-	159,550	19,989.75		33	89,325
159,550-	.....	43,164.00		35	159,550

Heads of Household

Taxable Income					of the
Over	But Not Over	Pay	+	% on Excess	amount over -
\$ 0-	\$ 10,200	\$ 0		10 %	\$ 0
10,200-	38,900	1,020.00		15	10,200
38,900-	100,500	5,325.00		25	38,900
100,500-	162,700	20,725.00		28	100,500
162,700-	319,100	38,141.00		33	162,700
319,100-	.....	89,753.00		35	319,100

Estates and Non-Grantor Trusts

Taxable Income					of the
Over	But Not Over	Pay	+	% on Excess	amount over -
\$ 0-	\$ 1,950	\$ 0		15 %	\$ 0
1,950-	4,600	292.50		25	1,950
4,600-	7,000	955.00		28	4,600
7,000-	9,550	1,627.00		33	7,000
9,550-	.....	2,468.50		35	9,550