

2005 Tax Rates

Single Taxpayers

Taxable Income

Over	But Not Over	Pay	+	% on Excess	of the amount over
\$ 0	\$ 7,300	\$ 0		10 %	\$ 0
7,300	29,700	730.00		15	7,300
29,700	71,950	4,090.00		25	29,700
71,950	150,150	14,652.50		28	71,950
150,150	326,450	36,548.50		33	150,150
326,450	.....	94,727.50		35	326,450

Married Filing Jointly and Surviving Spouses

Taxable Income

Over	But Not Over	Pay	+	% on Excess	of the amount over
\$ 0	\$ 14,600	\$ 0		10 %	\$ 0
14,600	59,400	1,460.00		15	14,600
59,400	119,950	8,180.00		25	59,400
119,950	182,800	23,317.50		28	119,950
182,800	326,450	40,915.50		33	182,800
326,450	.....	88,320.00		35	326,450

Married Filing Separately

Taxable Income

Over	But Not Over	Pay	+	% on Excess	of the amount over
\$ 0	\$ 7,300	\$ 0		10 %	\$ 0
7,300	29,700	730.00		15	7,300
29,700	59,975	4,090.00		25	29,700
59,975	91,400	11,658.75		28	59,975
91,400	163,225	20,457.75		33	91,400
163,225	.....	44,160.00		35	163,225

Heads of Household

Taxable Income

Over	But Not Over	Pay	+	% on Excess	%	of the amount over
\$ 0	\$ 10,450	\$ 0		10	%	\$ 0
10,450	39,800	1,045.00		15		10,450
39,800	102,800	5,447.50		25		39,800
102,800	166,450	21,197.50		28		102,800
166,450	326,450	39,019.50		33		166,450
326,450	.....	91,819.50		35		326,450

Estates and Non-Grantor Trusts

Taxable Income

Over	But Not Over	Pay	+	% on Excess	%	of the amount over
\$ 0	\$ 2,000	\$ 0		15	%	\$ 0
2,000	4,700	300.50		25		2,000
4,700	7,150	975.00		28		4,700
7,150	9,750	1,661.00		33		7,150
9,750	.....	2,519.00		35		9,750