

2005 Tax Table



See the instructions for line 41 that begin on page 17 to see if you can use the Tax Table below to figure your tax.

Example. Mr. Green is filing as a qualifying widower. His taxable income on line 40 of Form 1040NR is \$25,300. First, he finds the \$25,300–\$25,350 income line. Next, he finds the column for qualifying widower and reads down the column. The amount shown where the income line and filing status column meet is \$3,069. This is the tax amount he must enter on line 41 of his Form 1040NR.

At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—				
25,200	25,250	3,419	3,054	3,419
25,250	25,300	3,426	3,061	3,426
25,300	25,350	3,434	3,069	3,434
25,350	25,400	3,441	3,076	3,441

If Form 1040NR, line 40, is—		And you are—			If Form 1040NR, line 40, is—		And you are—			If Form 1040NR, line 40, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—		Your tax is—			Your tax is—			Your tax is—			Your tax is—			
0	5	0	0	0	1,300	1,325	131	131	131	2,700	2,725	271	271	271
5	15	1	1	1	1,325	1,350	134	134	134	2,725	2,750	274	274	274
15	25	2	2	2	1,350	1,375	136	136	136	2,750	2,775	276	276	276
25	50	4	4	4	1,375	1,400	139	139	139	2,775	2,800	279	279	279
50	75	6	6	6	1,400	1,425	141	141	141	2,800	2,825	281	281	281
75	100	9	9	9	1,425	1,450	144	144	144	2,825	2,850	284	284	284
100	125	11	11	11	1,450	1,475	146	146	146	2,850	2,875	286	286	286
125	150	14	14	14	1,475	1,500	149	149	149	2,875	2,900	289	289	289
150	175	16	16	16	1,500	1,525	151	151	151	2,900	2,925	291	291	291
175	200	19	19	19	1,525	1,550	154	154	154	2,925	2,950	294	294	294
200	225	21	21	21	1,550	1,575	156	156	156	2,950	2,975	296	296	296
225	250	24	24	24	1,575	1,600	159	159	159	2,975	3,000	299	299	299
250	275	26	26	26	1,600	1,625	161	161	161	3,000				
275	300	29	29	29	1,625	1,650	164	164	164	3,000	3,050	303	303	303
300	325	31	31	31	1,650	1,675	166	166	166	3,050	3,100	308	308	308
325	350	34	34	34	1,675	1,700	169	169	169	3,100	3,150	313	313	313
350	375	36	36	36	1,700	1,725	171	171	171	3,150	3,200	318	318	318
375	400	39	39	39	1,725	1,750	174	174	174	3,200	3,250	323	323	323
400	425	41	41	41	1,750	1,775	176	176	176	3,250	3,300	328	328	328
425	450	44	44	44	1,775	1,800	179	179	179	3,300	3,350	333	333	333
450	475	46	46	46	1,800	1,825	181	181	181	3,350	3,400	338	338	338
475	500	49	49	49	1,825	1,850	184	184	184	3,400	3,450	343	343	343
500	525	51	51	51	1,850	1,875	186	186	186	3,450	3,500	348	348	348
525	550	54	54	54	1,875	1,900	189	189	189	3,500	3,550	353	353	353
550	575	56	56	56	1,900	1,925	191	191	191	3,550	3,600	358	358	358
575	600	59	59	59	1,925	1,950	194	194	194	3,600	3,650	363	363	363
600	625	61	61	61	1,950	1,975	196	196	196	3,650	3,700	368	368	368
625	650	64	64	64	1,975	2,000	199	199	199	3,700	3,750	373	373	373
650	675	66	66	66	2,000			3,750	3,800	378	378	378		
675	700	69	69	69	2,000	2,025	201	201	201	3,800	3,850	383	383	383
700	725	71	71	71	2,025	2,050	204	204	204	3,850	3,900	388	388	388
725	750	74	74	74	2,050	2,075	206	206	206	3,900	3,950	393	393	393
750	775	76	76	76	2,075	2,100	209	209	209	3,950	4,000	398	398	398
775	800	79	79	79	2,100	2,125	211	211	211	4,000				
800	825	81	81	81	2,125	2,150	214	214	214	4,000	4,050	403	403	403
825	850	84	84	84	2,150	2,175	216	216	216	4,050	4,100	408	408	408
850	875	86	86	86	2,175	2,200	219	219	219	4,100	4,150	413	413	413
875	900	89	89	89	2,200	2,225	221	221	221	4,150	4,200	418	418	418
900	925	91	91	91	2,225	2,250	224	224	224	4,200	4,250	423	423	423
925	950	94	94	94	2,250	2,275	226	226	226	4,250	4,300	428	428	428
950	975	96	96	96	2,275	2,300	229	229	229	4,300	4,350	433	433	433
975	1,000	99	99	99	2,300	2,325	231	231	231	4,350	4,400	438	438	438
1,000		1,000			2,325	2,350	234	234	234	4,400	4,450	443	443	443
1,000	1,025	101	101	101	2,350	2,375	236	236	236	4,450	4,500	448	448	448
1,025	1,050	104	104	104	2,375	2,400	239	239	239	4,500	4,550	453	453	453
1,050	1,075	106	106	106	2,400	2,425	241	241	241	4,550	4,600	458	458	458
1,075	1,100	109	109	109	2,425	2,450	244	244	244	4,600	4,650	463	463	463
1,100	1,125	111	111	111	2,450	2,475	246	246	246	4,650	4,700	468	468	468
1,125	1,150	114	114	114	2,475	2,500	249	249	249	4,700	4,750	473	473	473
1,150	1,175	116	116	116	2,500	2,525	251	251	251	4,750	4,800	478	478	478
1,175	1,200	119	119	119	2,525	2,550	254	254	254	4,800	4,850	483	483	483
1,200	1,225	121	121	121	2,550	2,575	256	256	256	4,850	4,900	488	488	488
1,225	1,250	124	124	124	2,575	2,600	259	259	259	4,900	4,950	493	493	493
1,250	1,275	126	126	126	2,600	2,625	261	261	261	4,950	5,000	498	498	498
1,275	1,300	129	129	129	2,625	2,650	264	264	264	<i>(Continued on page 32)</i>				
					2,650	2,675	266	266	266					
					2,675	2,700	269	269	269					

2005 Tax Table—Continued

If Form 1040NR, line 40, is—		And you are—			If Form 1040NR, line 40, is—		And you are—			If Form 1040NR, line 40, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
5,000					8,000					11,000				
5,000	5,050	503	503	503	8,000	8,050	839	803	839	11,000	11,050	1,289	1,103	1,289
5,050	5,100	508	508	508	8,050	8,100	846	808	846	11,050	11,100	1,296	1,108	1,296
5,100	5,150	513	513	513	8,100	8,150	854	813	854	11,100	11,150	1,304	1,113	1,304
5,150	5,200	518	518	518	8,150	8,200	861	818	861	11,150	11,200	1,311	1,118	1,311
5,200	5,250	523	523	523	8,200	8,250	869	823	869	11,200	11,250	1,319	1,123	1,319
5,250	5,300	528	528	528	8,250	8,300	876	828	876	11,250	11,300	1,326	1,128	1,326
5,300	5,350	533	533	533	8,300	8,350	884	833	884	11,300	11,350	1,334	1,133	1,334
5,350	5,400	538	538	538	8,350	8,400	891	838	891	11,350	11,400	1,341	1,138	1,341
5,400	5,450	543	543	543	8,400	8,450	899	843	899	11,400	11,450	1,349	1,143	1,349
5,450	5,500	548	548	548	8,450	8,500	906	848	906	11,450	11,500	1,356	1,148	1,356
5,500	5,550	553	553	553	8,500	8,550	914	853	914	11,500	11,550	1,364	1,153	1,364
5,550	5,600	558	558	558	8,550	8,600	921	858	921	11,550	11,600	1,371	1,158	1,371
5,600	5,650	563	563	563	8,600	8,650	929	863	929	11,600	11,650	1,379	1,163	1,379
5,650	5,700	568	568	568	8,650	8,700	936	868	936	11,650	11,700	1,386	1,168	1,386
5,700	5,750	573	573	573	8,700	8,750	944	873	944	11,700	11,750	1,394	1,173	1,394
5,750	5,800	578	578	578	8,750	8,800	951	878	951	11,750	11,800	1,401	1,178	1,401
5,800	5,850	583	583	583	8,800	8,850	959	883	959	11,800	11,850	1,409	1,183	1,409
5,850	5,900	588	588	588	8,850	8,900	966	888	966	11,850	11,900	1,416	1,188	1,416
5,900	5,950	593	593	593	8,900	8,950	974	893	974	11,900	11,950	1,424	1,193	1,424
5,950	6,000	598	598	598	8,950	9,000	981	898	981	11,950	12,000	1,431	1,198	1,431
6,000					9,000					12,000				
6,000	6,050	603	603	603	9,000	9,050	989	903	989	12,000	12,050	1,439	1,203	1,439
6,050	6,100	608	608	608	9,050	9,100	996	908	996	12,050	12,100	1,446	1,208	1,446
6,100	6,150	613	613	613	9,100	9,150	1,004	913	1,004	12,100	12,150	1,454	1,213	1,454
6,150	6,200	618	618	618	9,150	9,200	1,011	918	1,011	12,150	12,200	1,461	1,218	1,461
6,200	6,250	623	623	623	9,200	9,250	1,019	923	1,019	12,200	12,250	1,469	1,223	1,469
6,250	6,300	628	628	628	9,250	9,300	1,026	928	1,026	12,250	12,300	1,476	1,228	1,476
6,300	6,350	633	633	633	9,300	9,350	1,034	933	1,034	12,300	12,350	1,484	1,233	1,484
6,350	6,400	638	638	638	9,350	9,400	1,041	938	1,041	12,350	12,400	1,491	1,238	1,491
6,400	6,450	643	643	643	9,400	9,450	1,049	943	1,049	12,400	12,450	1,499	1,243	1,499
6,450	6,500	648	648	648	9,450	9,500	1,056	948	1,056	12,450	12,500	1,506	1,248	1,506
6,500	6,550	653	653	653	9,500	9,550	1,064	953	1,064	12,500	12,550	1,514	1,253	1,514
6,550	6,600	658	658	658	9,550	9,600	1,071	958	1,071	12,550	12,600	1,521	1,258	1,521
6,600	6,650	663	663	663	9,600	9,650	1,079	963	1,079	12,600	12,650	1,529	1,263	1,529
6,650	6,700	668	668	668	9,650	9,700	1,086	968	1,086	12,650	12,700	1,536	1,268	1,536
6,700	6,750	673	673	673	9,700	9,750	1,094	973	1,094	12,700	12,750	1,544	1,273	1,544
6,750	6,800	678	678	678	9,750	9,800	1,101	978	1,101	12,750	12,800	1,551	1,278	1,551
6,800	6,850	683	683	683	9,800	9,850	1,109	983	1,109	12,800	12,850	1,559	1,283	1,559
6,850	6,900	688	688	688	9,850	9,900	1,116	988	1,116	12,850	12,900	1,566	1,288	1,566
6,900	6,950	693	693	693	9,900	9,950	1,124	993	1,124	12,900	12,950	1,574	1,293	1,574
6,950	7,000	698	698	698	9,950	10,000	1,131	998	1,131	12,950	13,000	1,581	1,298	1,581
7,000					10,000					13,000				
7,000	7,050	703	703	703	10,000	10,050	1,139	1,003	1,139	13,000	13,050	1,589	1,303	1,589
7,050	7,100	708	708	708	10,050	10,100	1,146	1,008	1,146	13,050	13,100	1,596	1,308	1,596
7,100	7,150	713	713	713	10,100	10,150	1,154	1,013	1,154	13,100	13,150	1,604	1,313	1,604
7,150	7,200	718	718	718	10,150	10,200	1,161	1,018	1,161	13,150	13,200	1,611	1,318	1,611
7,200	7,250	723	723	723	10,200	10,250	1,169	1,023	1,169	13,200	13,250	1,619	1,323	1,619
7,250	7,300	728	728	728	10,250	10,300	1,176	1,028	1,176	13,250	13,300	1,626	1,328	1,626
7,300	7,350	734	733	734	10,300	10,350	1,184	1,033	1,184	13,300	13,350	1,634	1,333	1,634
7,350	7,400	741	738	741	10,350	10,400	1,191	1,038	1,191	13,350	13,400	1,641	1,338	1,641
7,400	7,450	749	743	749	10,400	10,450	1,199	1,043	1,199	13,400	13,450	1,649	1,343	1,649
7,450	7,500	756	748	756	10,450	10,500	1,206	1,048	1,206	13,450	13,500	1,656	1,348	1,656
7,500	7,550	764	753	764	10,500	10,550	1,214	1,053	1,214	13,500	13,550	1,664	1,353	1,664
7,550	7,600	771	758	771	10,550	10,600	1,221	1,058	1,221	13,550	13,600	1,671	1,358	1,671
7,600	7,650	779	763	779	10,600	10,650	1,229	1,063	1,229	13,600	13,650	1,679	1,363	1,679
7,650	7,700	786	768	786	10,650	10,700	1,236	1,068	1,236	13,650	13,700	1,686	1,368	1,686
7,700	7,750	794	773	794	10,700	10,750	1,244	1,073	1,244	13,700	13,750	1,694	1,373	1,694
7,750	7,800	801	778	801	10,750	10,800	1,251	1,078	1,251	13,750	13,800	1,701	1,378	1,701
7,800	7,850	809	783	809	10,800	10,850	1,259	1,083	1,259	13,800	13,850	1,709	1,383	1,709
7,850	7,900	816	788	816	10,850	10,900	1,266	1,088	1,266	13,850	13,900	1,716	1,388	1,716
7,900	7,950	824	793	824	10,900	10,950	1,274	1,093	1,274	13,900	13,950	1,724	1,393	1,724
7,950	8,000	831	798	831	10,950	11,000	1,281	1,098	1,281	13,950	14,000	1,731	1,398	1,731

(Continued on page 33)

2005 Tax Table—Continued

If Form 1040NR, line 40, is—		And you are—			If Form 1040NR, line 40, is—		And you are—			If Form 1040NR, line 40, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—		Your tax is—			Your tax is—			Your tax is—			Your tax is—			
14,000					17,000					20,000				
14,000	14,050	1,739	1,403	1,739	17,000	17,050	2,189	1,824	2,189	20,000	20,050	2,639	2,274	2,639
14,050	14,100	1,746	1,408	1,746	17,050	17,100	2,196	1,831	2,196	20,050	20,100	2,646	2,281	2,646
14,100	14,150	1,754	1,413	1,754	17,100	17,150	2,204	1,839	2,204	20,100	20,150	2,654	2,289	2,654
14,150	14,200	1,761	1,418	1,761	17,150	17,200	2,211	1,846	2,211	20,150	20,200	2,661	2,296	2,661
14,200	14,250	1,769	1,423	1,769	17,200	17,250	2,219	1,854	2,219	20,200	20,250	2,669	2,304	2,669
14,250	14,300	1,776	1,428	1,776	17,250	17,300	2,226	1,861	2,226	20,250	20,300	2,676	2,311	2,676
14,300	14,350	1,784	1,433	1,784	17,300	17,350	2,234	1,869	2,234	20,300	20,350	2,684	2,319	2,684
14,350	14,400	1,791	1,438	1,791	17,350	17,400	2,241	1,876	2,241	20,350	20,400	2,691	2,326	2,691
14,400	14,450	1,799	1,443	1,799	17,400	17,450	2,249	1,884	2,249	20,400	20,450	2,699	2,334	2,699
14,450	14,500	1,806	1,448	1,806	17,450	17,500	2,256	1,891	2,256	20,450	20,500	2,706	2,341	2,706
14,500	14,550	1,814	1,453	1,814	17,500	17,550	2,264	1,899	2,264	20,500	20,550	2,714	2,349	2,714
14,550	14,600	1,821	1,458	1,821	17,550	17,600	2,271	1,906	2,271	20,550	20,600	2,721	2,356	2,721
14,600	14,650	1,829	1,464	1,829	17,600	17,650	2,279	1,914	2,279	20,600	20,650	2,729	2,364	2,729
14,650	14,700	1,836	1,471	1,836	17,650	17,700	2,286	1,921	2,286	20,650	20,700	2,736	2,371	2,736
14,700	14,750	1,844	1,479	1,844	17,700	17,750	2,294	1,929	2,294	20,700	20,750	2,744	2,379	2,744
14,750	14,800	1,851	1,486	1,851	17,750	17,800	2,301	1,936	2,301	20,750	20,800	2,751	2,386	2,751
14,800	14,850	1,859	1,494	1,859	17,800	17,850	2,309	1,944	2,309	20,800	20,850	2,759	2,394	2,759
14,850	14,900	1,866	1,501	1,866	17,850	17,900	2,316	1,951	2,316	20,850	20,900	2,766	2,401	2,766
14,900	14,950	1,874	1,509	1,874	17,900	17,950	2,324	1,959	2,324	20,900	20,950	2,774	2,409	2,774
14,950	15,000	1,881	1,516	1,881	17,950	18,000	2,331	1,966	2,331	20,950	21,000	2,781	2,416	2,781
15,000					18,000					21,000				
15,000	15,050	1,889	1,524	1,889	18,000	18,050	2,339	1,974	2,339	21,000	21,050	2,789	2,424	2,789
15,050	15,100	1,896	1,531	1,896	18,050	18,100	2,346	1,981	2,346	21,050	21,100	2,796	2,431	2,796
15,100	15,150	1,904	1,539	1,904	18,100	18,150	2,354	1,989	2,354	21,100	21,150	2,804	2,439	2,804
15,150	15,200	1,911	1,546	1,911	18,150	18,200	2,361	1,996	2,361	21,150	21,200	2,811	2,446	2,811
15,200	15,250	1,919	1,554	1,919	18,200	18,250	2,369	2,004	2,369	21,200	21,250	2,819	2,454	2,819
15,250	15,300	1,926	1,561	1,926	18,250	18,300	2,376	2,011	2,376	21,250	21,300	2,826	2,461	2,826
15,300	15,350	1,934	1,569	1,934	18,300	18,350	2,384	2,019	2,384	21,300	21,350	2,834	2,469	2,834
15,350	15,400	1,941	1,576	1,941	18,350	18,400	2,391	2,026	2,391	21,350	21,400	2,841	2,476	2,841
15,400	15,450	1,949	1,584	1,949	18,400	18,450	2,399	2,034	2,399	21,400	21,450	2,849	2,484	2,849
15,450	15,500	1,956	1,591	1,956	18,450	18,500	2,406	2,041	2,406	21,450	21,500	2,856	2,491	2,856
15,500	15,550	1,964	1,599	1,964	18,500	18,550	2,414	2,049	2,414	21,500	21,550	2,864	2,499	2,864
15,550	15,600	1,971	1,606	1,971	18,550	18,600	2,421	2,056	2,421	21,550	21,600	2,871	2,506	2,871
15,600	15,650	1,979	1,614	1,979	18,600	18,650	2,429	2,064	2,429	21,600	21,650	2,879	2,514	2,879
15,650	15,700	1,986	1,621	1,986	18,650	18,700	2,436	2,071	2,436	21,650	21,700	2,886	2,521	2,886
15,700	15,750	1,994	1,629	1,994	18,700	18,750	2,444	2,079	2,444	21,700	21,750	2,894	2,529	2,894
15,750	15,800	2,001	1,636	2,001	18,750	18,800	2,451	2,086	2,451	21,750	21,800	2,901	2,536	2,901
15,800	15,850	2,009	1,644	2,009	18,800	18,850	2,459	2,094	2,459	21,800	21,850	2,909	2,544	2,909
15,850	15,900	2,016	1,651	2,016	18,850	18,900	2,466	2,101	2,466	21,850	21,900	2,916	2,551	2,916
15,900	15,950	2,024	1,659	2,024	18,900	18,950	2,474	2,109	2,474	21,900	21,950	2,924	2,559	2,924
15,950	16,000	2,031	1,666	2,031	18,950	19,000	2,481	2,116	2,481	21,950	22,000	2,931	2,566	2,931
16,000					19,000					22,000				
16,000	16,050	2,039	1,674	2,039	19,000	19,050	2,489	2,124	2,489	22,000	22,050	2,939	2,574	2,939
16,050	16,100	2,046	1,681	2,046	19,050	19,100	2,496	2,131	2,496	22,050	22,100	2,946	2,581	2,946
16,100	16,150	2,054	1,689	2,054	19,100	19,150	2,504	2,139	2,504	22,100	22,150	2,954	2,589	2,954
16,150	16,200	2,061	1,696	2,061	19,150	19,200	2,511	2,146	2,511	22,150	22,200	2,961	2,596	2,961
16,200	16,250	2,069	1,704	2,069	19,200	19,250	2,519	2,154	2,519	22,200	22,250	2,969	2,604	2,969
16,250	16,300	2,076	1,711	2,076	19,250	19,300	2,526	2,161	2,526	22,250	22,300	2,976	2,611	2,976
16,300	16,350	2,084	1,719	2,084	19,300	19,350	2,534	2,169	2,534	22,300	22,350	2,984	2,619	2,984
16,350	16,400	2,091	1,726	2,091	19,350	19,400	2,541	2,176	2,541	22,350	22,400	2,991	2,626	2,991
16,400	16,450	2,099	1,734	2,099	19,400	19,450	2,549	2,184	2,549	22,400	22,450	2,999	2,634	2,999
16,450	16,500	2,106	1,741	2,106	19,450	19,500	2,556	2,191	2,556	22,450	22,500	3,006	2,641	3,006
16,500	16,550	2,114	1,749	2,114	19,500	19,550	2,564	2,199	2,564	22,500	22,550	3,014	2,649	3,014
16,550	16,600	2,121	1,756	2,121	19,550	19,600	2,571	2,206	2,571	22,550	22,600	3,021	2,656	3,021
16,600	16,650	2,129	1,764	2,129	19,600	19,650	2,579	2,214	2,579	22,600	22,650	3,029	2,664	3,029
16,650	16,700	2,136	1,771	2,136	19,650	19,700	2,586	2,221	2,586	22,650	22,700	3,036	2,671	3,036
16,700	16,750	2,144	1,779	2,144	19,700	19,750	2,594	2,229	2,594	22,700	22,750	3,044	2,679	3,044
16,750	16,800	2,151	1,786	2,151	19,750	19,800	2,601	2,236	2,601	22,750	22,800	3,051	2,686	3,051
16,800	16,850	2,159	1,794	2,159	19,800	19,850	2,609	2,244	2,609	22,800	22,850	3,059	2,694	3,059
16,850	16,900	2,166	1,801	2,166	19,850	19,900	2,616	2,251	2,616	22,850	22,900	3,066	2,701	3,066
16,900	16,950	2,174	1,809	2,174	19,900	19,950	2,624	2,259	2,624	22,900	22,950	3,074	2,709	3,074
16,950	17,000	2,181	1,816	2,181	19,950	20,000	2,631	2,266	2,631	22,950	23,000	3,081	2,716	3,081

(Continued on page 34)

2005 Tax Table—Continued

If Form 1040NR, line 40, is—		And you are—			If Form 1040NR, line 40, is—		And you are—			If Form 1040NR, line 40, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
23,000					26,000					29,000				
23,000	23,050	3,089	2,724	3,089	26,000	26,050	3,539	3,174	3,539	29,000	29,050	3,989	3,624	3,989
23,050	23,100	3,096	2,731	3,096	26,050	26,100	3,546	3,181	3,546	29,050	29,100	3,996	3,631	3,996
23,100	23,150	3,104	2,739	3,104	26,100	26,150	3,554	3,189	3,554	29,100	29,150	4,004	3,639	4,004
23,150	23,200	3,111	2,746	3,111	26,150	26,200	3,561	3,196	3,561	29,150	29,200	4,011	3,646	4,011
23,200	23,250	3,119	2,754	3,119	26,200	26,250	3,569	3,204	3,569	29,200	29,250	4,019	3,654	4,019
23,250	23,300	3,126	2,761	3,126	26,250	26,300	3,576	3,211	3,576	29,250	29,300	4,026	3,661	4,026
23,300	23,350	3,134	2,769	3,134	26,300	26,350	3,584	3,219	3,584	29,300	29,350	4,034	3,669	4,034
23,350	23,400	3,141	2,776	3,141	26,350	26,400	3,591	3,226	3,591	29,350	29,400	4,041	3,676	4,041
23,400	23,450	3,149	2,784	3,149	26,400	26,450	3,599	3,234	3,599	29,400	29,450	4,049	3,684	4,049
23,450	23,500	3,156	2,791	3,156	26,450	26,500	3,606	3,241	3,606	29,450	29,500	4,056	3,691	4,056
23,500	23,550	3,164	2,799	3,164	26,500	26,550	3,614	3,249	3,614	29,500	29,550	4,064	3,699	4,064
23,550	23,600	3,171	2,806	3,171	26,550	26,600	3,621	3,256	3,621	29,550	29,600	4,071	3,706	4,071
23,600	23,650	3,179	2,814	3,179	26,600	26,650	3,629	3,264	3,629	29,600	29,650	4,079	3,714	4,079
23,650	23,700	3,186	2,821	3,186	26,650	26,700	3,636	3,271	3,636	29,650	29,700	4,086	3,721	4,086
23,700	23,750	3,194	2,829	3,194	26,700	26,750	3,644	3,279	3,644	29,700	29,750	4,096	3,729	4,096
23,750	23,800	3,201	2,836	3,201	26,750	26,800	3,651	3,286	3,651	29,750	29,800	4,109	3,736	4,109
23,800	23,850	3,209	2,844	3,209	26,800	26,850	3,659	3,294	3,659	29,800	29,850	4,121	3,744	4,121
23,850	23,900	3,216	2,851	3,216	26,850	26,900	3,666	3,301	3,666	29,850	29,900	4,134	3,751	4,134
23,900	23,950	3,224	2,859	3,224	26,900	26,950	3,674	3,309	3,674	29,900	29,950	4,146	3,759	4,146
23,950	24,000	3,231	2,866	3,231	26,950	27,000	3,681	3,316	3,681	29,950	30,000	4,159	3,766	4,159
24,000					27,000					30,000				
24,000	24,050	3,239	2,874	3,239	27,000	27,050	3,689	3,324	3,689	30,000	30,050	4,171	3,774	4,171
24,050	24,100	3,246	2,881	3,246	27,050	27,100	3,696	3,331	3,696	30,050	30,100	4,184	3,781	4,184
24,100	24,150	3,254	2,889	3,254	27,100	27,150	3,704	3,339	3,704	30,100	30,150	4,196	3,789	4,196
24,150	24,200	3,261	2,896	3,261	27,150	27,200	3,711	3,346	3,711	30,150	30,200	4,209	3,796	4,209
24,200	24,250	3,269	2,904	3,269	27,200	27,250	3,719	3,354	3,719	30,200	30,250	4,221	3,804	4,221
24,250	24,300	3,276	2,911	3,276	27,250	27,300	3,726	3,361	3,726	30,250	30,300	4,234	3,811	4,234
24,300	24,350	3,284	2,919	3,284	27,300	27,350	3,734	3,369	3,734	30,300	30,350	4,246	3,819	4,246
24,350	24,400	3,291	2,926	3,291	27,350	27,400	3,741	3,376	3,741	30,350	30,400	4,259	3,826	4,259
24,400	24,450	3,299	2,934	3,299	27,400	27,450	3,749	3,384	3,749	30,400	30,450	4,271	3,834	4,271
24,450	24,500	3,306	2,941	3,306	27,450	27,500	3,756	3,391	3,756	30,450	30,500	4,284	3,841	4,284
24,500	24,550	3,314	2,949	3,314	27,500	27,550	3,764	3,399	3,764	30,500	30,550	4,296	3,849	4,296
24,550	24,600	3,321	2,956	3,321	27,550	27,600	3,771	3,406	3,771	30,550	30,600	4,309	3,856	4,309
24,600	24,650	3,329	2,964	3,329	27,600	27,650	3,779	3,414	3,779	30,600	30,650	4,321	3,864	4,321
24,650	24,700	3,336	2,971	3,336	27,650	27,700	3,786	3,421	3,786	30,650	30,700	4,334	3,871	4,334
24,700	24,750	3,344	2,979	3,344	27,700	27,750	3,794	3,429	3,794	30,700	30,750	4,346	3,879	4,346
24,750	24,800	3,351	2,986	3,351	27,750	27,800	3,801	3,436	3,801	30,750	30,800	4,359	3,886	4,359
24,800	24,850	3,359	2,994	3,359	27,800	27,850	3,809	3,444	3,809	30,800	30,850	4,371	3,894	4,371
24,850	24,900	3,366	3,001	3,366	27,850	27,900	3,816	3,451	3,816	30,850	30,900	4,384	3,901	4,384
24,900	24,950	3,374	3,009	3,374	27,900	27,950	3,824	3,459	3,824	30,900	30,950	4,396	3,909	4,396
24,950	25,000	3,381	3,016	3,381	27,950	28,000	3,831	3,466	3,831	30,950	31,000	4,409	3,916	4,409
25,000					28,000					31,000				
25,000	25,050	3,389	3,024	3,389	28,000	28,050	3,839	3,474	3,839	31,000	31,050	4,421	3,924	4,421
25,050	25,100	3,396	3,031	3,396	28,050	28,100	3,846	3,481	3,846	31,050	31,100	4,434	3,931	4,434
25,100	25,150	3,404	3,039	3,404	28,100	28,150	3,854	3,489	3,854	31,100	31,150	4,446	3,939	4,446
25,150	25,200	3,411	3,046	3,411	28,150	28,200	3,861	3,496	3,861	31,150	31,200	4,459	3,946	4,459
25,200	25,250	3,419	3,054	3,419	28,200	28,250	3,869	3,504	3,869	31,200	31,250	4,471	3,954	4,471
25,250	25,300	3,426	3,061	3,426	28,250	28,300	3,876	3,511	3,876	31,250	31,300	4,484	3,961	4,484
25,300	25,350	3,434	3,069	3,434	28,300	28,350	3,884	3,519	3,884	31,300	31,350	4,496	3,969	4,496
25,350	25,400	3,441	3,076	3,441	28,350	28,400	3,891	3,526	3,891	31,350	31,400	4,509	3,976	4,509
25,400	25,450	3,449	3,084	3,449	28,400	28,450	3,899	3,534	3,899	31,400	31,450	4,521	3,984	4,521
25,450	25,500	3,456	3,091	3,456	28,450	28,500	3,906	3,541	3,906	31,450	31,500	4,534	3,991	4,534
25,500	25,550	3,464	3,099	3,464	28,500	28,550	3,914	3,549	3,914	31,500	31,550	4,546	3,999	4,546
25,550	25,600	3,471	3,106	3,471	28,550	28,600	3,921	3,556	3,921	31,550	31,600	4,559	4,006	4,559
25,600	25,650	3,479	3,114	3,479	28,600	28,650	3,929	3,564	3,929	31,600	31,650	4,571	4,014	4,571
25,650	25,700	3,486	3,121	3,486	28,650	28,700	3,936	3,571	3,936	31,650	31,700	4,584	4,021	4,584
25,700	25,750	3,494	3,129	3,494	28,700	28,750	3,944	3,579	3,944	31,700	31,750	4,596	4,029	4,596
25,750	25,800	3,501	3,136	3,501	28,750	28,800	3,951	3,586	3,951	31,750	31,800	4,609	4,036	4,609
25,800	25,850	3,509	3,144	3,509	28,800	28,850	3,959	3,594	3,959	31,800	31,850	4,621	4,044	4,621
25,850	25,900	3,516	3,151	3,516	28,850	28,900	3,966	3,601	3,966	31,850	31,900	4,634	4,051	4,634
25,900	25,950	3,524	3,159	3,524	28,900	28,950	3,974	3,609	3,974	31,900	31,950	4,646	4,059	4,646
25,950	26,000	3,531	3,166	3,531	28,950	29,000	3,981	3,616	3,981	31,950	32,000	4,659	4,066	4,659

(Continued on page 35)

2005 Tax Table—Continued

If Form 1040NR, line 40, is—		And you are—			If Form 1040NR, line 40, is—		And you are—			If Form 1040NR, line 40, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
32,000					35,000					38,000				
32,000	32,050	4,671	4,074	4,671	35,000	35,050	5,421	4,524	5,421	38,000	38,050	6,171	4,974	6,171
32,050	32,100	4,684	4,081	4,684	35,050	35,100	5,434	4,531	5,434	38,050	38,100	6,184	4,981	6,184
32,100	32,150	4,696	4,089	4,696	35,100	35,150	5,446	4,539	5,446	38,100	38,150	6,196	4,989	6,196
32,150	32,200	4,709	4,096	4,709	35,150	35,200	5,459	4,546	5,459	38,150	38,200	6,209	4,996	6,209
32,200	32,250	4,721	4,104	4,721	35,200	35,250	5,471	4,554	5,471	38,200	38,250	6,221	5,004	6,221
32,250	32,300	4,734	4,111	4,734	35,250	35,300	5,484	4,561	5,484	38,250	38,300	6,234	5,011	6,234
32,300	32,350	4,746	4,119	4,746	35,300	35,350	5,496	4,569	5,496	38,300	38,350	6,246	5,019	6,246
32,350	32,400	4,759	4,126	4,759	35,350	35,400	5,509	4,576	5,509	38,350	38,400	6,259	5,026	6,259
32,400	32,450	4,771	4,134	4,771	35,400	35,450	5,521	4,584	5,521	38,400	38,450	6,271	5,034	6,271
32,450	32,500	4,784	4,141	4,784	35,450	35,500	5,534	4,591	5,534	38,450	38,500	6,284	5,041	6,284
32,500	32,550	4,796	4,149	4,796	35,500	35,550	5,546	4,599	5,546	38,500	38,550	6,296	5,049	6,296
32,550	32,600	4,809	4,156	4,809	35,550	35,600	5,559	4,606	5,559	38,550	38,600	6,309	5,056	6,309
32,600	32,650	4,821	4,164	4,821	35,600	35,650	5,571	4,614	5,571	38,600	38,650	6,321	5,064	6,321
32,650	32,700	4,834	4,171	4,834	35,650	35,700	5,584	4,621	5,584	38,650	38,700	6,334	5,071	6,334
32,700	32,750	4,846	4,179	4,846	35,700	35,750	5,596	4,629	5,596	38,700	38,750	6,346	5,079	6,346
32,750	32,800	4,859	4,186	4,859	35,750	35,800	5,609	4,636	5,609	38,750	38,800	6,359	5,086	6,359
32,800	32,850	4,871	4,194	4,871	35,800	35,850	5,621	4,644	5,621	38,800	38,850	6,371	5,094	6,371
32,850	32,900	4,884	4,201	4,884	35,850	35,900	5,634	4,651	5,634	38,850	38,900	6,384	5,101	6,384
32,900	32,950	4,896	4,209	4,896	35,900	35,950	5,646	4,659	5,646	38,900	38,950	6,396	5,109	6,396
32,950	33,000	4,909	4,216	4,909	35,950	36,000	5,659	4,666	5,659	38,950	39,000	6,409	5,116	6,409
33,000					36,000					39,000				
33,000	33,050	4,921	4,224	4,921	36,000	36,050	5,671	4,674	5,671	39,000	39,050	6,421	5,124	6,421
33,050	33,100	4,934	4,231	4,934	36,050	36,100	5,684	4,681	5,684	39,050	39,100	6,434	5,131	6,434
33,100	33,150	4,946	4,239	4,946	36,100	36,150	5,696	4,689	5,696	39,100	39,150	6,446	5,139	6,446
33,150	33,200	4,959	4,246	4,959	36,150	36,200	5,709	4,696	5,709	39,150	39,200	6,459	5,146	6,459
33,200	33,250	4,971	4,254	4,971	36,200	36,250	5,721	4,704	5,721	39,200	39,250	6,471	5,154	6,471
33,250	33,300	4,984	4,261	4,984	36,250	36,300	5,734	4,711	5,734	39,250	39,300	6,484	5,161	6,484
33,300	33,350	4,996	4,269	4,996	36,300	36,350	5,746	4,719	5,746	39,300	39,350	6,496	5,169	6,496
33,350	33,400	5,009	4,276	5,009	36,350	36,400	5,759	4,726	5,759	39,350	39,400	6,509	5,176	6,509
33,400	33,450	5,021	4,284	5,021	36,400	36,450	5,771	4,734	5,771	39,400	39,450	6,521	5,184	6,521
33,450	33,500	5,034	4,291	5,034	36,450	36,500	5,784	4,741	5,784	39,450	39,500	6,534	5,191	6,534
33,500	33,550	5,046	4,299	5,046	36,500	36,550	5,796	4,749	5,796	39,500	39,550	6,546	5,199	6,546
33,550	33,600	5,059	4,306	5,059	36,550	36,600	5,809	4,756	5,809	39,550	39,600	6,559	5,206	6,559
33,600	33,650	5,071	4,314	5,071	36,600	36,650	5,821	4,764	5,821	39,600	39,650	6,571	5,214	6,571
33,650	33,700	5,084	4,321	5,084	36,650	36,700	5,834	4,771	5,834	39,650	39,700	6,584	5,221	6,584
33,700	33,750	5,096	4,329	5,096	36,700	36,750	5,846	4,779	5,846	39,700	39,750	6,596	5,229	6,596
33,750	33,800	5,109	4,336	5,109	36,750	36,800	5,859	4,786	5,859	39,750	39,800	6,609	5,236	6,609
33,800	33,850	5,121	4,344	5,121	36,800	36,850	5,871	4,794	5,871	39,800	39,850	6,621	5,244	6,621
33,850	33,900	5,134	4,351	5,134	36,850	36,900	5,884	4,801	5,884	39,850	39,900	6,634	5,251	6,634
33,900	33,950	5,146	4,359	5,146	36,900	36,950	5,896	4,809	5,896	39,900	39,950	6,646	5,259	6,646
33,950	34,000	5,159	4,366	5,159	36,950	37,000	5,909	4,816	5,909	39,950	40,000	6,659	5,266	6,659
34,000					37,000					40,000				
34,000	34,050	5,171	4,374	5,171	37,000	37,050	5,921	4,824	5,921	40,000	40,050	6,671	5,274	6,671
34,050	34,100	5,184	4,381	5,184	37,050	37,100	5,934	4,831	5,934	40,050	40,100	6,684	5,281	6,684
34,100	34,150	5,196	4,389	5,196	37,100	37,150	5,946	4,839	5,946	40,100	40,150	6,696	5,289	6,696
34,150	34,200	5,209	4,396	5,209	37,150	37,200	5,959	4,846	5,959	40,150	40,200	6,709	5,296	6,709
34,200	34,250	5,221	4,404	5,221	37,200	37,250	5,971	4,854	5,971	40,200	40,250	6,721	5,304	6,721
34,250	34,300	5,234	4,411	5,234	37,250	37,300	5,984	4,861	5,984	40,250	40,300	6,734	5,311	6,734
34,300	34,350	5,246	4,419	5,246	37,300	37,350	5,996	4,869	5,996	40,300	40,350	6,746	5,319	6,746
34,350	34,400	5,259	4,426	5,259	37,350	37,400	6,009	4,876	6,009	40,350	40,400	6,759	5,326	6,759
34,400	34,450	5,271	4,434	5,271	37,400	37,450	6,021	4,884	6,021	40,400	40,450	6,771	5,334	6,771
34,450	34,500	5,284	4,441	5,284	37,450	37,500	6,034	4,891	6,034	40,450	40,500	6,784	5,341	6,784
34,500	34,550	5,296	4,449	5,296	37,500	37,550	6,046	4,899	6,046	40,500	40,550	6,796	5,349	6,796
34,550	34,600	5,309	4,456	5,309	37,550	37,600	6,059	4,906	6,059	40,550	40,600	6,809	5,356	6,809
34,600	34,650	5,321	4,464	5,321	37,600	37,650	6,071	4,914	6,071	40,600	40,650	6,821	5,364	6,821
34,650	34,700	5,334	4,471	5,334	37,650	37,700	6,084	4,921	6,084	40,650	40,700	6,834	5,371	6,834
34,700	34,750	5,346	4,479	5,346	37,700	37,750	6,096	4,929	6,096	40,700	40,750	6,846	5,379	6,846
34,750	34,800	5,359	4,486	5,359	37,750	37,800	6,109	4,936	6,109	40,750	40,800	6,859	5,386	6,859
34,800	34,850	5,371	4,494	5,371	37,800	37,850	6,121	4,944	6,121	40,800	40,850	6,871	5,394	6,871
34,850	34,900	5,384	4,501	5,384	37,850	37,900	6,134	4,951	6,134	40,850	40,900	6,884	5,401	6,884
34,900	34,950	5,396	4,509	5,396	37,900	37,950	6,146	4,959	6,146	40,900	40,950	6,896	5,409	6,896
34,950	35,000	5,409	4,516	5,409	37,950	38,000	6,159	4,966	6,159	40,950	41,000	6,909	5,416	6,909

(Continued on page 36)

2005 Tax Table—Continued

If Form 1040NR, line 40, is—		And you are—			If Form 1040NR, line 40, is—		And you are—			If Form 1040NR, line 40, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
41,000					44,000					47,000				
41,000	41,050	6,921	5,424	6,921	44,000	44,050	7,671	5,874	7,671	47,000	47,050	8,421	6,324	8,421
41,050	41,100	6,934	5,431	6,934	44,050	44,100	7,684	5,881	7,684	47,050	47,100	8,434	6,331	8,434
41,100	41,150	6,946	5,439	6,946	44,100	44,150	7,696	5,889	7,696	47,100	47,150	8,446	6,339	8,446
41,150	41,200	6,959	5,446	6,959	44,150	44,200	7,709	5,896	7,709	47,150	47,200	8,459	6,346	8,459
41,200	41,250	6,971	5,454	6,971	44,200	44,250	7,721	5,904	7,721	47,200	47,250	8,471	6,354	8,471
41,250	41,300	6,984	5,461	6,984	44,250	44,300	7,734	5,911	7,734	47,250	47,300	8,484	6,361	8,484
41,300	41,350	6,996	5,469	6,996	44,300	44,350	7,746	5,919	7,746	47,300	47,350	8,496	6,369	8,496
41,350	41,400	7,009	5,476	7,009	44,350	44,400	7,759	5,926	7,759	47,350	47,400	8,509	6,376	8,509
41,400	41,450	7,021	5,484	7,021	44,400	44,450	7,771	5,934	7,771	47,400	47,450	8,521	6,384	8,521
41,450	41,500	7,034	5,491	7,034	44,450	44,500	7,784	5,941	7,784	47,450	47,500	8,534	6,391	8,534
41,500	41,550	7,046	5,499	7,046	44,500	44,550	7,796	5,949	7,796	47,500	47,550	8,546	6,399	8,546
41,550	41,600	7,059	5,506	7,059	44,550	44,600	7,809	5,956	7,809	47,550	47,600	8,559	6,406	8,559
41,600	41,650	7,071	5,514	7,071	44,600	44,650	7,821	5,964	7,821	47,600	47,650	8,571	6,414	8,571
41,650	41,700	7,084	5,521	7,084	44,650	44,700	7,834	5,971	7,834	47,650	47,700	8,584	6,421	8,584
41,700	41,750	7,096	5,529	7,096	44,700	44,750	7,846	5,979	7,846	47,700	47,750	8,596	6,429	8,596
41,750	41,800	7,109	5,536	7,109	44,750	44,800	7,859	5,986	7,859	47,750	47,800	8,609	6,436	8,609
41,800	41,850	7,121	5,544	7,121	44,800	44,850	7,871	5,994	7,871	47,800	47,850	8,621	6,444	8,621
41,850	41,900	7,134	5,551	7,134	44,850	44,900	7,884	6,001	7,884	47,850	47,900	8,634	6,451	8,634
41,900	41,950	7,146	5,559	7,146	44,900	44,950	7,896	6,009	7,896	47,900	47,950	8,646	6,459	8,646
41,950	42,000	7,159	5,566	7,159	44,950	45,000	7,909	6,016	7,909	47,950	48,000	8,659	6,466	8,659
42,000					45,000					48,000				
42,000	42,050	7,171	5,574	7,171	45,000	45,050	7,921	6,024	7,921	48,000	48,050	8,671	6,474	8,671
42,050	42,100	7,184	5,581	7,184	45,050	45,100	7,934	6,031	7,934	48,050	48,100	8,684	6,481	8,684
42,100	42,150	7,196	5,589	7,196	45,100	45,150	7,946	6,039	7,946	48,100	48,150	8,696	6,489	8,696
42,150	42,200	7,209	5,596	7,209	45,150	45,200	7,959	6,046	7,959	48,150	48,200	8,709	6,496	8,709
42,200	42,250	7,221	5,604	7,221	45,200	45,250	7,971	6,054	7,971	48,200	48,250	8,721	6,504	8,721
42,250	42,300	7,234	5,611	7,234	45,250	45,300	7,984	6,061	7,984	48,250	48,300	8,734	6,511	8,734
42,300	42,350	7,246	5,619	7,246	45,300	45,350	7,996	6,069	7,996	48,300	48,350	8,746	6,519	8,746
42,350	42,400	7,259	5,626	7,259	45,350	45,400	8,009	6,076	8,009	48,350	48,400	8,759	6,526	8,759
42,400	42,450	7,271	5,634	7,271	45,400	45,450	8,021	6,084	8,021	48,400	48,450	8,771	6,534	8,771
42,450	42,500	7,284	5,641	7,284	45,450	45,500	8,034	6,091	8,034	48,450	48,500	8,784	6,541	8,784
42,500	42,550	7,296	5,649	7,296	45,500	45,550	8,046	6,099	8,046	48,500	48,550	8,796	6,549	8,796
42,550	42,600	7,309	5,656	7,309	45,550	45,600	8,059	6,106	8,059	48,550	48,600	8,809	6,556	8,809
42,600	42,650	7,321	5,664	7,321	45,600	45,650	8,071	6,114	8,071	48,600	48,650	8,821	6,564	8,821
42,650	42,700	7,334	5,671	7,334	45,650	45,700	8,084	6,121	8,084	48,650	48,700	8,834	6,571	8,834
42,700	42,750	7,346	5,679	7,346	45,700	45,750	8,096	6,129	8,096	48,700	48,750	8,846	6,579	8,846
42,750	42,800	7,359	5,686	7,359	45,750	45,800	8,109	6,136	8,109	48,750	48,800	8,859	6,586	8,859
42,800	42,850	7,371	5,694	7,371	45,800	45,850	8,121	6,144	8,121	48,800	48,850	8,871	6,594	8,871
42,850	42,900	7,384	5,701	7,384	45,850	45,900	8,134	6,151	8,134	48,850	48,900	8,884	6,601	8,884
42,900	42,950	7,396	5,709	7,396	45,900	45,950	8,146	6,159	8,146	48,900	48,950	8,896	6,609	8,896
42,950	43,000	7,409	5,716	7,409	45,950	46,000	8,159	6,166	8,159	48,950	49,000	8,909	6,616	8,909
43,000					46,000					49,000				
43,000	43,050	7,421	5,724	7,421	46,000	46,050	8,171	6,174	8,171	49,000	49,050	8,921	6,624	8,921
43,050	43,100	7,434	5,731	7,434	46,050	46,100	8,184	6,181	8,184	49,050	49,100	8,934	6,631	8,934
43,100	43,150	7,446	5,739	7,446	46,100	46,150	8,196	6,189	8,196	49,100	49,150	8,946	6,639	8,946
43,150	43,200	7,459	5,746	7,459	46,150	46,200	8,209	6,196	8,209	49,150	49,200	8,959	6,646	8,959
43,200	43,250	7,471	5,754	7,471	46,200	46,250	8,221	6,204	8,221	49,200	49,250	8,971	6,654	8,971
43,250	43,300	7,484	5,761	7,484	46,250	46,300	8,234	6,211	8,234	49,250	49,300	8,984	6,661	8,984
43,300	43,350	7,496	5,769	7,496	46,300	46,350	8,246	6,219	8,246	49,300	49,350	8,996	6,669	8,996
43,350	43,400	7,509	5,776	7,509	46,350	46,400	8,259	6,226	8,259	49,350	49,400	9,009	6,676	9,009
43,400	43,450	7,521	5,784	7,521	46,400	46,450	8,271	6,234	8,271	49,400	49,450	9,021	6,684	9,021
43,450	43,500	7,534	5,791	7,534	46,450	46,500	8,284	6,241	8,284	49,450	49,500	9,034	6,691	9,034
43,500	43,550	7,546	5,799	7,546	46,500	46,550	8,296	6,249	8,296	49,500	49,550	9,046	6,699	9,046
43,550	43,600	7,559	5,806	7,559	46,550	46,600	8,309	6,256	8,309	49,550	49,600	9,059	6,706	9,059
43,600	43,650	7,571	5,814	7,571	46,600	46,650	8,321	6,264	8,321	49,600	49,650	9,071	6,714	9,071
43,650	43,700	7,584	5,821	7,584	46,650	46,700	8,334	6,271	8,334	49,650	49,700	9,084	6,721	9,084
43,700	43,750	7,596	5,829	7,596	46,700	46,750	8,346	6,279	8,346	49,700	49,750	9,096	6,729	9,096
43,750	43,800	7,609	5,836	7,609	46,750	46,800	8,359	6,286	8,359	49,750	49,800	9,109	6,736	9,109
43,800	43,850	7,621	5,844	7,621	46,800	46,850	8,371	6,294	8,371	49,800	49,850	9,121	6,744	9,121
43,850	43,900	7,634	5,851	7,634	46,850	46,900	8,384	6,301	8,384	49,850	49,900	9,134	6,751	9,134
43,900	43,950	7,646	5,859	7,646	46,900	46,950	8,396	6,309	8,396	49,900	49,950	9,146	6,759	9,146
43,950	44,000	7,659	5,866	7,659	46,950	47,000	8,409	6,316	8,409	49,950	50,000	9,159	6,766	9,159

(Continued on page 37)

2005 Tax Table—Continued

If Form 1040NR, line 40, is—		And you are—			If Form 1040NR, line 40, is—		And you are—			If Form 1040NR, line 40, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—		Your tax is—			Your tax is—			Your tax is—			Your tax is—			
50,000					53,000					56,000				
50,000	50,050	9,171	6,774	9,171	53,000	53,050	9,921	7,224	9,921	56,000	56,050	10,671	7,674	10,671
50,050	50,100	9,184	6,781	9,184	53,050	53,100	9,934	7,231	9,934	56,050	56,100	10,684	7,681	10,684
50,100	50,150	9,196	6,789	9,196	53,100	53,150	9,946	7,239	9,946	56,100	56,150	10,696	7,689	10,696
50,150	50,200	9,209	6,796	9,209	53,150	53,200	9,959	7,246	9,959	56,150	56,200	10,709	7,696	10,709
50,200	50,250	9,221	6,804	9,221	53,200	53,250	9,971	7,254	9,971	56,200	56,250	10,721	7,704	10,721
50,250	50,300	9,234	6,811	9,234	53,250	53,300	9,984	7,261	9,984	56,250	56,300	10,734	7,711	10,734
50,300	50,350	9,246	6,819	9,246	53,300	53,350	9,996	7,269	9,996	56,300	56,350	10,746	7,719	10,746
50,350	50,400	9,259	6,826	9,259	53,350	53,400	10,009	7,276	10,009	56,350	56,400	10,759	7,726	10,759
50,400	50,450	9,271	6,834	9,271	53,400	53,450	10,021	7,284	10,021	56,400	56,450	10,771	7,734	10,771
50,450	50,500	9,284	6,841	9,284	53,450	53,500	10,034	7,291	10,034	56,450	56,500	10,784	7,741	10,784
50,500	50,550	9,296	6,849	9,296	53,500	53,550	10,046	7,299	10,046	56,500	56,550	10,796	7,749	10,796
50,550	50,600	9,309	6,856	9,309	53,550	53,600	10,059	7,306	10,059	56,550	56,600	10,809	7,756	10,809
50,600	50,650	9,321	6,864	9,321	53,600	53,650	10,071	7,314	10,071	56,600	56,650	10,821	7,764	10,821
50,650	50,700	9,334	6,871	9,334	53,650	53,700	10,084	7,321	10,084	56,650	56,700	10,834	7,771	10,834
50,700	50,750	9,346	6,879	9,346	53,700	53,750	10,096	7,329	10,096	56,700	56,750	10,846	7,779	10,846
50,750	50,800	9,359	6,886	9,359	53,750	53,800	10,109	7,336	10,109	56,750	56,800	10,859	7,786	10,859
50,800	50,850	9,371	6,894	9,371	53,800	53,850	10,121	7,344	10,121	56,800	56,850	10,871	7,794	10,871
50,850	50,900	9,384	6,901	9,384	53,850	53,900	10,134	7,351	10,134	56,850	56,900	10,884	7,801	10,884
50,900	50,950	9,396	6,909	9,396	53,900	53,950	10,146	7,359	10,146	56,900	56,950	10,896	7,809	10,896
50,950	51,000	9,409	6,916	9,409	53,950	54,000	10,159	7,366	10,159	56,950	57,000	10,909	7,816	10,909
51,000					54,000					57,000				
51,000	51,050	9,421	6,924	9,421	54,000	54,050	10,171	7,374	10,171	57,000	57,050	10,921	7,824	10,921
51,050	51,100	9,434	6,931	9,434	54,050	54,100	10,184	7,381	10,184	57,050	57,100	10,934	7,831	10,934
51,100	51,150	9,446	6,939	9,446	54,100	54,150	10,196	7,389	10,196	57,100	57,150	10,946	7,839	10,946
51,150	51,200	9,459	6,946	9,459	54,150	54,200	10,209	7,396	10,209	57,150	57,200	10,959	7,846	10,959
51,200	51,250	9,471	6,954	9,471	54,200	54,250	10,221	7,404	10,221	57,200	57,250	10,971	7,854	10,971
51,250	51,300	9,484	6,961	9,484	54,250	54,300	10,234	7,411	10,234	57,250	57,300	10,984	7,861	10,984
51,300	51,350	9,496	6,969	9,496	54,300	54,350	10,246	7,419	10,246	57,300	57,350	10,996	7,869	10,996
51,350	51,400	9,509	6,976	9,509	54,350	54,400	10,259	7,426	10,259	57,350	57,400	11,009	7,876	11,009
51,400	51,450	9,521	6,984	9,521	54,400	54,450	10,271	7,434	10,271	57,400	57,450	11,021	7,884	11,021
51,450	51,500	9,534	6,991	9,534	54,450	54,500	10,284	7,441	10,284	57,450	57,500	11,034	7,891	11,034
51,500	51,550	9,546	6,999	9,546	54,500	54,550	10,296	7,449	10,296	57,500	57,550	11,046	7,899	11,046
51,550	51,600	9,559	7,006	9,559	54,550	54,600	10,309	7,456	10,309	57,550	57,600	11,059	7,906	11,059
51,600	51,650	9,571	7,014	9,571	54,600	54,650	10,321	7,464	10,321	57,600	57,650	11,071	7,914	11,071
51,650	51,700	9,584	7,021	9,584	54,650	54,700	10,334	7,471	10,334	57,650	57,700	11,084	7,921	11,084
51,700	51,750	9,596	7,029	9,596	54,700	54,750	10,346	7,479	10,346	57,700	57,750	11,096	7,929	11,096
51,750	51,800	9,609	7,036	9,609	54,750	54,800	10,359	7,486	10,359	57,750	57,800	11,109	7,936	11,109
51,800	51,850	9,621	7,044	9,621	54,800	54,850	10,371	7,494	10,371	57,800	57,850	11,121	7,944	11,121
51,850	51,900	9,634	7,051	9,634	54,850	54,900	10,384	7,501	10,384	57,850	57,900	11,134	7,951	11,134
51,900	51,950	9,646	7,059	9,646	54,900	54,950	10,396	7,509	10,396	57,900	57,950	11,146	7,959	11,146
51,950	52,000	9,659	7,066	9,659	54,950	55,000	10,409	7,516	10,409	57,950	58,000	11,159	7,966	11,159
52,000					55,000					58,000				
52,000	52,050	9,671	7,074	9,671	55,000	55,050	10,421	7,524	10,421	58,000	58,050	11,171	7,974	11,171
52,050	52,100	9,684	7,081	9,684	55,050	55,100	10,434	7,531	10,434	58,050	58,100	11,184	7,981	11,184
52,100	52,150	9,696	7,089	9,696	55,100	55,150	10,446	7,539	10,446	58,100	58,150	11,196	7,989	11,196
52,150	52,200	9,709	7,096	9,709	55,150	55,200	10,459	7,546	10,459	58,150	58,200	11,209	7,996	11,209
52,200	52,250	9,721	7,104	9,721	55,200	55,250	10,471	7,554	10,471	58,200	58,250	11,221	8,004	11,221
52,250	52,300	9,734	7,111	9,734	55,250	55,300	10,484	7,561	10,484	58,250	58,300	11,234	8,011	11,234
52,300	52,350	9,746	7,119	9,746	55,300	55,350	10,496	7,569	10,496	58,300	58,350	11,246	8,019	11,246
52,350	52,400	9,759	7,126	9,759	55,350	55,400	10,509	7,576	10,509	58,350	58,400	11,259	8,026	11,259
52,400	52,450	9,771	7,134	9,771	55,400	55,450	10,521	7,584	10,521	58,400	58,450	11,271	8,034	11,271
52,450	52,500	9,784	7,141	9,784	55,450	55,500	10,534	7,591	10,534	58,450	58,500	11,284	8,041	11,284
52,500	52,550	9,796	7,149	9,796	55,500	55,550	10,546	7,599	10,546	58,500	58,550	11,296	8,049	11,296
52,550	52,600	9,809	7,156	9,809	55,550	55,600	10,559	7,606	10,559	58,550	58,600	11,309	8,056	11,309
52,600	52,650	9,821	7,164	9,821	55,600	55,650	10,571	7,614	10,571	58,600	58,650	11,321	8,064	11,321
52,650	52,700	9,834	7,171	9,834	55,650	55,700	10,584	7,621	10,584	58,650	58,700	11,334	8,071	11,334
52,700	52,750	9,846	7,179	9,846	55,700	55,750	10,596	7,629	10,596	58,700	58,750	11,346	8,079	11,346
52,750	52,800	9,859	7,186	9,859	55,750	55,800	10,609	7,636	10,609	58,750	58,800	11,359	8,086	11,359
52,800	52,850	9,871	7,194	9,871	55,800	55,850	10,621	7,644	10,621	58,800	58,850	11,371	8,094	11,371
52,850	52,900	9,884	7,201	9,884	55,850	55,900	10,634	7,651	10,634	58,850	58,900	11,384	8,101	11,384
52,900	52,950	9,896	7,209	9,896	55,900	55,950	10,646	7,659	10,646	58,900	58,950	11,396	8,109	11,396
52,950	53,000	9,909	7,216	9,909	55,950	56,000	10,659	7,666	10,659	58,950	59,000	11,409	8,116	11,409

(Continued on page 38)

2005 Tax Table—Continued

If Form 1040NR, line 40, is—		And you are—			If Form 1040NR, line 40, is—		And you are—			If Form 1040NR, line 40, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—		Your tax is—			Your tax is—			Your tax is—			Your tax is—			
59,000					62,000					65,000				
59,000	59,050	11,421	8,124	11,421	62,000	62,050	12,171	8,836	12,233	65,000	65,050	12,921	9,586	13,073
59,050	59,100	11,434	8,131	11,434	62,050	62,100	12,184	8,849	12,247	65,050	65,100	12,934	9,599	13,087
59,100	59,150	11,446	8,139	11,446	62,100	62,150	12,196	8,861	12,261	65,100	65,150	12,946	9,611	13,101
59,150	59,200	11,459	8,146	11,459	62,150	62,200	12,209	8,874	12,275	65,150	65,200	12,959	9,624	13,115
59,200	59,250	11,471	8,154	11,471	62,200	62,250	12,221	8,886	12,289	65,200	65,250	12,971	9,636	13,129
59,250	59,300	11,484	8,161	11,484	62,250	62,300	12,234	8,899	12,303	65,250	65,300	12,984	9,649	13,143
59,300	59,350	11,496	8,169	11,496	62,300	62,350	12,246	8,911	12,317	65,300	65,350	12,996	9,661	13,157
59,350	59,400	11,509	8,176	11,509	62,350	62,400	12,259	8,924	12,331	65,350	65,400	13,009	9,674	13,171
59,400	59,450	11,521	8,186	11,521	62,400	62,450	12,271	8,936	12,345	65,400	65,450	13,021	9,686	13,185
59,450	59,500	11,534	8,199	11,534	62,450	62,500	12,284	8,949	12,359	65,450	65,500	13,034	9,699	13,199
59,500	59,550	11,546	8,211	11,546	62,500	62,550	12,296	8,961	12,373	65,500	65,550	13,046	9,711	13,213
59,550	59,600	11,559	8,224	11,559	62,550	62,600	12,309	8,974	12,387	65,550	65,600	13,059	9,724	13,227
59,600	59,650	11,571	8,236	11,571	62,600	62,650	12,321	8,986	12,401	65,600	65,650	13,071	9,736	13,241
59,650	59,700	11,584	8,249	11,584	62,650	62,700	12,334	8,999	12,415	65,650	65,700	13,084	9,749	13,255
59,700	59,750	11,596	8,261	11,596	62,700	62,750	12,346	9,011	12,429	65,700	65,750	13,096	9,761	13,269
59,750	59,800	11,609	8,274	11,609	62,750	62,800	12,359	9,024	12,443	65,750	65,800	13,109	9,774	13,283
59,800	59,850	11,621	8,286	11,621	62,800	62,850	12,371	9,036	12,457	65,800	65,850	13,121	9,786	13,297
59,850	59,900	11,634	8,299	11,634	62,850	62,900	12,384	9,049	12,471	65,850	65,900	13,134	9,799	13,311
59,900	59,950	11,646	8,311	11,646	62,900	62,950	12,396	9,061	12,485	65,900	65,950	13,146	9,811	13,325
59,950	60,000	11,659	8,324	11,659	62,950	63,000	12,409	9,074	12,499	65,950	66,000	13,159	9,824	13,339
60,000					63,000					66,000				
60,000	60,050	11,671	8,336	11,673	63,000	63,050	12,421	9,086	12,513	66,000	66,050	13,171	9,836	13,353
60,050	60,100	11,684	8,349	11,687	63,050	63,100	12,434	9,099	12,527	66,050	66,100	13,184	9,849	13,367
60,100	60,150	11,696	8,361	11,701	63,100	63,150	12,446	9,111	12,541	66,100	66,150	13,196	9,861	13,381
60,150	60,200	11,709	8,374	11,715	63,150	63,200	12,459	9,124	12,555	66,150	66,200	13,209	9,874	13,395
60,200	60,250	11,721	8,386	11,729	63,200	63,250	12,471	9,136	12,569	66,200	66,250	13,221	9,886	13,409
60,250	60,300	11,734	8,399	11,743	63,250	63,300	12,484	9,149	12,583	66,250	66,300	13,234	9,899	13,423
60,300	60,350	11,746	8,411	11,757	63,300	63,350	12,496	9,161	12,597	66,300	66,350	13,246	9,911	13,437
60,350	60,400	11,759	8,424	11,771	63,350	63,400	12,509	9,174	12,611	66,350	66,400	13,259	9,924	13,451
60,400	60,450	11,771	8,436	11,785	63,400	63,450	12,521	9,186	12,625	66,400	66,450	13,271	9,936	13,465
60,450	60,500	11,784	8,449	11,799	63,450	63,500	12,534	9,199	12,639	66,450	66,500	13,284	9,949	13,479
60,500	60,550	11,796	8,461	11,813	63,500	63,550	12,546	9,211	12,653	66,500	66,550	13,296	9,961	13,493
60,550	60,600	11,809	8,474	11,827	63,550	63,600	12,559	9,224	12,667	66,550	66,600	13,309	9,974	13,507
60,600	60,650	11,821	8,486	11,841	63,600	63,650	12,571	9,236	12,681	66,600	66,650	13,321	9,986	13,521
60,650	60,700	11,834	8,499	11,855	63,650	63,700	12,584	9,249	12,695	66,650	66,700	13,334	9,999	13,535
60,700	60,750	11,846	8,511	11,869	63,700	63,750	12,596	9,261	12,709	66,700	66,750	13,346	10,011	13,549
60,750	60,800	11,859	8,524	11,883	63,750	63,800	12,609	9,274	12,723	66,750	66,800	13,359	10,024	13,563
60,800	60,850	11,871	8,536	11,897	63,800	63,850	12,621	9,286	12,737	66,800	66,850	13,371	10,036	13,577
60,850	60,900	11,884	8,549	11,911	63,850	63,900	12,634	9,299	12,751	66,850	66,900	13,384	10,049	13,591
60,900	60,950	11,896	8,561	11,925	63,900	63,950	12,646	9,311	12,765	66,900	66,950	13,396	10,061	13,605
60,950	61,000	11,909	8,574	11,939	63,950	64,000	12,659	9,324	12,779	66,950	67,000	13,409	10,074	13,619
61,000					64,000					67,000				
61,000	61,050	11,921	8,586	11,953	64,000	64,050	12,671	9,336	12,793	67,000	67,050	13,421	10,086	13,633
61,050	61,100	11,934	8,599	11,967	64,050	64,100	12,684	9,349	12,807	67,050	67,100	13,434	10,099	13,647
61,100	61,150	11,946	8,611	11,981	64,100	64,150	12,696	9,361	12,821	67,100	67,150	13,446	10,111	13,661
61,150	61,200	11,959	8,624	11,995	64,150	64,200	12,709	9,374	12,835	67,150	67,200	13,459	10,124	13,675
61,200	61,250	11,971	8,636	12,009	64,200	64,250	12,721	9,386	12,849	67,200	67,250	13,471	10,136	13,689
61,250	61,300	11,984	8,649	12,023	64,250	64,300	12,734	9,399	12,863	67,250	67,300	13,484	10,149	13,703
61,300	61,350	11,996	8,661	12,037	64,300	64,350	12,746	9,411	12,877	67,300	67,350	13,496	10,161	13,717
61,350	61,400	12,009	8,674	12,051	64,350	64,400	12,759	9,424	12,891	67,350	67,400	13,509	10,174	13,731
61,400	61,450	12,021	8,686	12,065	64,400	64,450	12,771	9,436	12,905	67,400	67,450	13,521	10,186	13,745
61,450	61,500	12,034	8,699	12,079	64,450	64,500	12,784	9,449	12,919	67,450	67,500	13,534	10,199	13,759
61,500	61,550	12,046	8,711	12,093	64,500	64,550	12,796	9,461	12,933	67,500	67,550	13,546	10,211	13,773
61,550	61,600	12,059	8,724	12,107	64,550	64,600	12,809	9,474	12,947	67,550	67,600	13,559	10,224	13,787
61,600	61,650	12,071	8,736	12,121	64,600	64,650	12,821	9,486	12,961	67,600	67,650	13,571	10,236	13,801
61,650	61,700	12,084	8,749	12,135	64,650	64,700	12,834	9,499	12,975	67,650	67,700	13,584	10,249	13,815
61,700	61,750	12,096	8,761	12,149	64,700	64,750	12,846	9,511	12,989	67,700	67,750	13,596	10,261	13,829
61,750	61,800	12,109	8,774	12,163	64,750	64,800	12,859	9,524	13,003	67,750	67,800	13,609	10,274	13,843
61,800	61,850	12,121	8,786	12,177	64,800	64,850	12,871	9,536	13,017	67,800	67,850	13,621	10,286	13,857
61,850	61,900	12,134	8,799	12,191	64,850	64,900	12,884	9,549	13,031	67,850	67,900	13,634	10,299	13,871
61,900	61,950	12,146	8,811	12,205	64,900	64,950	12,896	9,561	13,045	67,900	67,950	13,646	10,311	13,885
61,950	62,000	12,159	8,824	12,219	64,950	65,000	12,909	9,574	13,059	67,950	68,000	13,659	10,324	13,899

(Continued on page 39)

2005 Tax Table—Continued

If Form 1040NR, line 40, is—		And you are—			If Form 1040NR, line 40, is—		And you are—			If Form 1040NR, line 40, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—		Your tax is—			Your tax is—			Your tax is—			Your tax is—			
68,000					71,000						74,000			
68,000	68,050	13,671	10,336	13,913	71,000	71,050	14,421	11,086	14,753	74,000	74,050	15,234	11,836	15,593
68,050	68,100	13,684	10,349	13,927	71,050	71,100	14,434	11,099	14,767	74,050	74,100	15,248	11,849	15,607
68,100	68,150	13,696	10,361	13,941	71,100	71,150	14,446	11,111	14,781	74,100	74,150	15,262	11,861	15,621
68,150	68,200	13,709	10,374	13,955	71,150	71,200	14,459	11,124	14,795	74,150	74,200	15,276	11,874	15,635
68,200	68,250	13,721	10,386	13,969	71,200	71,250	14,471	11,136	14,809	74,200	74,250	15,290	11,886	15,649
68,250	68,300	13,734	10,399	13,983	71,250	71,300	14,484	11,149	14,823	74,250	74,300	15,304	11,899	15,663
68,300	68,350	13,746	10,411	13,997	71,300	71,350	14,496	11,161	14,837	74,300	74,350	15,318	11,911	15,677
68,350	68,400	13,759	10,424	14,011	71,350	71,400	14,509	11,174	14,851	74,350	74,400	15,332	11,924	15,691
68,400	68,450	13,771	10,436	14,025	71,400	71,450	14,521	11,186	14,865	74,400	74,450	15,346	11,936	15,705
68,450	68,500	13,784	10,449	14,039	71,450	71,500	14,534	11,199	14,879	74,450	74,500	15,360	11,949	15,719
68,500	68,550	13,796	10,461	14,053	71,500	71,550	14,546	11,211	14,893	74,500	74,550	15,374	11,961	15,733
68,550	68,600	13,809	10,474	14,067	71,550	71,600	14,559	11,224	14,907	74,550	74,600	15,388	11,974	15,747
68,600	68,650	13,821	10,486	14,081	71,600	71,650	14,571	11,236	14,921	74,600	74,650	15,402	11,986	15,761
68,650	68,700	13,834	10,499	14,095	71,650	71,700	14,584	11,249	14,935	74,650	74,700	15,416	11,999	15,775
68,700	68,750	13,846	10,511	14,109	71,700	71,750	14,596	11,261	14,949	74,700	74,750	15,430	12,011	15,789
68,750	68,800	13,859	10,524	14,123	71,750	71,800	14,609	11,274	14,963	74,750	74,800	15,444	12,024	15,803
68,800	68,850	13,871	10,536	14,137	71,800	71,850	14,621	11,286	14,977	74,800	74,850	15,458	12,036	15,817
68,850	68,900	13,884	10,549	14,151	71,850	71,900	14,634	11,299	14,991	74,850	74,900	15,472	12,049	15,831
68,900	68,950	13,896	10,561	14,165	71,900	71,950	14,646	11,311	15,005	74,900	74,950	15,486	12,061	15,845
68,950	69,000	13,909	10,574	14,179	71,950	72,000	14,660	11,324	15,019	74,950	75,000	15,500	12,074	15,859
69,000					72,000						75,000			
69,000	69,050	13,921	10,586	14,193	72,000	72,050	14,674	11,336	15,033	75,000	75,050	15,514	12,086	15,873
69,050	69,100	13,934	10,599	14,207	72,050	72,100	14,688	11,349	15,047	75,050	75,100	15,528	12,099	15,887
69,100	69,150	13,946	10,611	14,221	72,100	72,150	14,702	11,361	15,061	75,100	75,150	15,542	12,111	15,901
69,150	69,200	13,959	10,624	14,235	72,150	72,200	14,716	11,374	15,075	75,150	75,200	15,556	12,124	15,915
69,200	69,250	13,971	10,636	14,249	72,200	72,250	14,730	11,386	15,089	75,200	75,250	15,570	12,136	15,929
69,250	69,300	13,984	10,649	14,263	72,250	72,300	14,744	11,399	15,103	75,250	75,300	15,584	12,149	15,943
69,300	69,350	13,996	10,661	14,277	72,300	72,350	14,758	11,411	15,117	75,300	75,350	15,598	12,161	15,957
69,350	69,400	14,009	10,674	14,291	72,350	72,400	14,772	11,424	15,131	75,350	75,400	15,612	12,174	15,971
69,400	69,450	14,021	10,686	14,305	72,400	72,450	14,786	11,436	15,145	75,400	75,450	15,626	12,186	15,985
69,450	69,500	14,034	10,699	14,319	72,450	72,500	14,800	11,449	15,159	75,450	75,500	15,640	12,199	15,999
69,500	69,550	14,046	10,711	14,333	72,500	72,550	14,814	11,461	15,173	75,500	75,550	15,654	12,211	16,013
69,550	69,600	14,059	10,724	14,347	72,550	72,600	14,828	11,474	15,187	75,550	75,600	15,668	12,224	16,027
69,600	69,650	14,071	10,736	14,361	72,600	72,650	14,842	11,486	15,201	75,600	75,650	15,682	12,236	16,041
69,650	69,700	14,084	10,749	14,375	72,650	72,700	14,856	11,499	15,215	75,650	75,700	15,696	12,249	16,055
69,700	69,750	14,096	10,761	14,389	72,700	72,750	14,870	11,511	15,229	75,700	75,750	15,710	12,261	16,069
69,750	69,800	14,109	10,774	14,403	72,750	72,800	14,884	11,524	15,243	75,750	75,800	15,724	12,274	16,083
69,800	69,850	14,121	10,786	14,417	72,800	72,850	14,898	11,536	15,257	75,800	75,850	15,738	12,286	16,097
69,850	69,900	14,134	10,799	14,431	72,850	72,900	14,912	11,549	15,271	75,850	75,900	15,752	12,299	16,111
69,900	69,950	14,146	10,811	14,445	72,900	72,950	14,926	11,561	15,285	75,900	75,950	15,766	12,311	16,125
69,950	70,000	14,159	10,824	14,459	72,950	73,000	14,940	11,574	15,299	75,950	76,000	15,780	12,324	16,139
70,000					73,000						76,000			
70,000	70,050	14,171	10,836	14,473	73,000	73,050	14,954	11,586	15,313	76,000	76,050	15,794	12,336	16,153
70,050	70,100	14,184	10,849	14,487	73,050	73,100	14,968	11,599	15,327	76,050	76,100	15,808	12,349	16,167
70,100	70,150	14,196	10,861	14,501	73,100	73,150	14,982	11,611	15,341	76,100	76,150	15,822	12,361	16,181
70,150	70,200	14,209	10,874	14,515	73,150	73,200	14,996	11,624	15,355	76,150	76,200	15,836	12,374	16,195
70,200	70,250	14,221	10,886	14,529	73,200	73,250	15,010	11,636	15,369	76,200	76,250	15,850	12,386	16,209
70,250	70,300	14,234	10,899	14,543	73,250	73,300	15,024	11,649	15,383	76,250	76,300	15,864	12,399	16,223
70,300	70,350	14,246	10,911	14,557	73,300	73,350	15,038	11,661	15,397	76,300	76,350	15,878	12,411	16,237
70,350	70,400	14,259	10,924	14,571	73,350	73,400	15,052	11,674	15,411	76,350	76,400	15,892	12,424	16,251
70,400	70,450	14,271	10,936	14,585	73,400	73,450	15,066	11,686	15,425	76,400	76,450	15,906	12,436	16,265
70,450	70,500	14,284	10,949	14,599	73,450	73,500	15,080	11,699	15,439	76,450	76,500	15,920	12,449	16,279
70,500	70,550	14,296	10,961	14,613	73,500	73,550	15,094	11,711	15,453	76,500	76,550	15,934	12,461	16,293
70,550	70,600	14,309	10,974	14,627	73,550	73,600	15,108	11,724	15,467	76,550	76,600	15,948	12,474	16,307
70,600	70,650	14,321	10,986	14,641	73,600	73,650	15,122	11,736	15,481	76,600	76,650	15,962	12,486	16,321
70,650	70,700	14,334	10,999	14,655	73,650	73,700	15,136	11,749	15,495	76,650	76,700	15,976	12,499	16,335
70,700	70,750	14,346	11,011	14,669	73,700	73,750	15,150	11,761	15,509	76,700	76,750	15,990	12,511	16,349
70,750	70,800	14,359	11,024	14,683	73,750	73,800	15,164	11,774	15,523	76,750	76,800	16,004	12,524	16,363
70,800	70,850	14,371	11,036	14,697	73,800	73,850	15,178	11,786	15,537	76,800	76,850	16,018	12,536	16,377
70,850	70,900	14,384	11,049	14,711	73,850	73,900	15,192	11,799	15,551	76,850	76,900	16,032	12,549	16,391
70,900	70,950	14,396	11,061	14,725	73,900	73,950	15,206	11,811	15,565	76,900	76,950	16,046	12,561	16,405
70,950	71,000	14,409	11,074	14,739	73,950	74,000	15,220	11,824	15,579	76,950	77,000	16,060	12,574	16,419

(Continued on page 40)

2005 Tax Table—Continued

If Form 1040NR, line 40, is—		And you are—			If Form 1040NR, line 40, is—		And you are—			If Form 1040NR, line 40, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
77,000					80,000					83,000				
77,000	77,050	16,074	12,586	16,433	80,000	80,050	16,914	13,336	17,273	83,000	83,050	17,754	14,086	18,113
77,050	77,100	16,088	12,599	16,447	80,050	80,100	16,928	13,349	17,287	83,050	83,100	17,768	14,099	18,127
77,100	77,150	16,102	12,611	16,461	80,100	80,150	16,942	13,361	17,301	83,100	83,150	17,782	14,111	18,141
77,150	77,200	16,116	12,624	16,475	80,150	80,200	16,956	13,374	17,315	83,150	83,200	17,796	14,124	18,155
77,200	77,250	16,130	12,636	16,489	80,200	80,250	16,970	13,386	17,329	83,200	83,250	17,810	14,136	18,169
77,250	77,300	16,144	12,649	16,503	80,250	80,300	16,984	13,399	17,343	83,250	83,300	17,824	14,149	18,183
77,300	77,350	16,158	12,661	16,517	80,300	80,350	16,998	13,411	17,357	83,300	83,350	17,838	14,161	18,197
77,350	77,400	16,172	12,674	16,531	80,350	80,400	17,012	13,424	17,371	83,350	83,400	17,852	14,174	18,211
77,400	77,450	16,186	12,686	16,545	80,400	80,450	17,026	13,436	17,385	83,400	83,450	17,866	14,186	18,225
77,450	77,500	16,200	12,699	16,559	80,450	80,500	17,040	13,449	17,399	83,450	83,500	17,880	14,199	18,239
77,500	77,550	16,214	12,711	16,573	80,500	80,550	17,054	13,461	17,413	83,500	83,550	17,894	14,211	18,253
77,550	77,600	16,228	12,724	16,587	80,550	80,600	17,068	13,474	17,427	83,550	83,600	17,908	14,224	18,267
77,600	77,650	16,242	12,736	16,601	80,600	80,650	17,082	13,486	17,441	83,600	83,650	17,922	14,236	18,281
77,650	77,700	16,256	12,749	16,615	80,650	80,700	17,096	13,499	17,455	83,650	83,700	17,936	14,249	18,295
77,700	77,750	16,270	12,761	16,629	80,700	80,750	17,110	13,511	17,469	83,700	83,750	17,950	14,261	18,309
77,750	77,800	16,284	12,774	16,643	80,750	80,800	17,124	13,524	17,483	83,750	83,800	17,964	14,274	18,323
77,800	77,850	16,298	12,786	16,657	80,800	80,850	17,138	13,536	17,497	83,800	83,850	17,978	14,286	18,337
77,850	77,900	16,312	12,799	16,671	80,850	80,900	17,152	13,549	17,511	83,850	83,900	17,992	14,299	18,351
77,900	77,950	16,326	12,811	16,685	80,900	80,950	17,166	13,561	17,525	83,900	83,950	18,006	14,311	18,365
77,950	78,000	16,340	12,824	16,699	80,950	81,000	17,180	13,574	17,539	83,950	84,000	18,020	14,324	18,379
78,000					81,000					84,000				
78,000	78,050	16,354	12,836	16,713	81,000	81,050	17,194	13,586	17,553	84,000	84,050	18,034	14,336	18,393
78,050	78,100	16,368	12,849	16,727	81,050	81,100	17,208	13,599	17,567	84,050	84,100	18,048	14,349	18,407
78,100	78,150	16,382	12,861	16,741	81,100	81,150	17,222	13,611	17,581	84,100	84,150	18,062	14,361	18,421
78,150	78,200	16,396	12,874	16,755	81,150	81,200	17,236	13,624	17,595	84,150	84,200	18,076	14,374	18,435
78,200	78,250	16,410	12,886	16,769	81,200	81,250	17,250	13,636	17,609	84,200	84,250	18,090	14,386	18,449
78,250	78,300	16,424	12,899	16,783	81,250	81,300	17,264	13,649	17,623	84,250	84,300	18,104	14,399	18,463
78,300	78,350	16,438	12,911	16,797	81,300	81,350	17,278	13,661	17,637	84,300	84,350	18,118	14,411	18,477
78,350	78,400	16,452	12,924	16,811	81,350	81,400	17,292	13,674	17,651	84,350	84,400	18,132	14,424	18,491
78,400	78,450	16,466	12,936	16,825	81,400	81,450	17,306	13,686	17,665	84,400	84,450	18,146	14,436	18,505
78,450	78,500	16,480	12,949	16,839	81,450	81,500	17,320	13,699	17,679	84,450	84,500	18,160	14,449	18,519
78,500	78,550	16,494	12,961	16,853	81,500	81,550	17,334	13,711	17,693	84,500	84,550	18,174	14,461	18,533
78,550	78,600	16,508	12,974	16,867	81,550	81,600	17,348	13,724	17,707	84,550	84,600	18,188	14,474	18,547
78,600	78,650	16,522	12,986	16,881	81,600	81,650	17,362	13,736	17,721	84,600	84,650	18,202	14,486	18,561
78,650	78,700	16,536	12,999	16,895	81,650	81,700	17,376	13,749	17,735	84,650	84,700	18,216	14,499	18,575
78,700	78,750	16,550	13,011	16,909	81,700	81,750	17,390	13,761	17,749	84,700	84,750	18,230	14,511	18,589
78,750	78,800	16,564	13,024	16,923	81,750	81,800	17,404	13,774	17,763	84,750	84,800	18,244	14,524	18,603
78,800	78,850	16,578	13,036	16,937	81,800	81,850	17,418	13,786	17,777	84,800	84,850	18,258	14,536	18,617
78,850	78,900	16,592	13,049	16,951	81,850	81,900	17,432	13,799	17,791	84,850	84,900	18,272	14,549	18,631
78,900	78,950	16,606	13,061	16,965	81,900	81,950	17,446	13,811	17,805	84,900	84,950	18,286	14,561	18,645
78,950	79,000	16,620	13,074	16,979	81,950	82,000	17,460	13,824	17,819	84,950	85,000	18,300	14,574	18,659
79,000					82,000					85,000				
79,000	79,050	16,634	13,086	16,993	82,000	82,050	17,474	13,836	17,833	85,000	85,050	18,314	14,586	18,673
79,050	79,100	16,648	13,099	17,007	82,050	82,100	17,488	13,849	17,847	85,050	85,100	18,328	14,599	18,687
79,100	79,150	16,662	13,111	17,021	82,100	82,150	17,502	13,861	17,861	85,100	85,150	18,342	14,611	18,701
79,150	79,200	16,676	13,124	17,035	82,150	82,200	17,516	13,874	17,875	85,150	85,200	18,356	14,624	18,715
79,200	79,250	16,690	13,136	17,049	82,200	82,250	17,530	13,886	17,889	85,200	85,250	18,370	14,636	18,729
79,250	79,300	16,704	13,149	17,063	82,250	82,300	17,544	13,899	17,903	85,250	85,300	18,384	14,649	18,743
79,300	79,350	16,718	13,161	17,077	82,300	82,350	17,558	13,911	17,917	85,300	85,350	18,398	14,661	18,757
79,350	79,400	16,732	13,174	17,091	82,350	82,400	17,572	13,924	17,931	85,350	85,400	18,412	14,674	18,771
79,400	79,450	16,746	13,186	17,105	82,400	82,450	17,586	13,936	17,945	85,400	85,450	18,426	14,686	18,785
79,450	79,500	16,760	13,199	17,119	82,450	82,500	17,600	13,949	17,959	85,450	85,500	18,440	14,699	18,799
79,500	79,550	16,774	13,211	17,133	82,500	82,550	17,614	13,961	17,973	85,500	85,550	18,454	14,711	18,813
79,550	79,600	16,788	13,224	17,147	82,550	82,600	17,628	13,974	17,987	85,550	85,600	18,468	14,724	18,827
79,600	79,650	16,802	13,236	17,161	82,600	82,650	17,642	13,986	18,001	85,600	85,650	18,482	14,736	18,841
79,650	79,700	16,816	13,249	17,175	82,650	82,700	17,656	13,999	18,015	85,650	85,700	18,496	14,749	18,855
79,700	79,750	16,830	13,261	17,189	82,700	82,750	17,670	14,011	18,029	85,700	85,750	18,510	14,761	18,869
79,750	79,800	16,844	13,274	17,203	82,750	82,800	17,684	14,024	18,043	85,750	85,800	18,524	14,774	18,883
79,800	79,850	16,858	13,286	17,217	82,800	82,850	17,698	14,036	18,057	85,800	85,850	18,538	14,786	18,897
79,850	79,900	16,872	13,299	17,231	82,850	82,900	17,712	14,049	18,071	85,850	85,900	18,552	14,799	18,911
79,900	79,950	16,886	13,311	17,245	82,900	82,950	17,726	14,061	18,085	85,900	85,950	18,566	14,811	18,925
79,950	80,000	16,900	13,324	17,259	82,950	83,000	17,740	14,074	18,099	85,950	86,000	18,580	14,824	18,939

(Continued on page 41)

2005 Tax Table—Continued

If Form 1040NR, line 40, is—		And you are—			If Form 1040NR, line 40, is—		And you are—			If Form 1040NR, line 40, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
		Your tax is—					Your tax is—					Your tax is—		
86,000					89,000					92,000				
86,000	86,050	18,594	14,836	18,953	89,000	89,050	19,434	15,586	19,793	92,000	92,050	20,274	16,336	20,664
86,050	86,100	18,608	14,849	18,967	89,050	89,100	19,448	15,599	19,807	92,050	92,100	20,288	16,349	20,681
86,100	86,150	18,622	14,861	18,981	89,100	89,150	19,462	15,611	19,821	92,100	92,150	20,302	16,361	20,697
86,150	86,200	18,636	14,874	18,995	89,150	89,200	19,476	15,624	19,835	92,150	92,200	20,316	16,374	20,714
86,200	86,250	18,650	14,886	19,009	89,200	89,250	19,490	15,636	19,849	92,200	92,250	20,330	16,386	20,730
86,250	86,300	18,664	14,899	19,023	89,250	89,300	19,504	15,649	19,863	92,250	92,300	20,344	16,399	20,747
86,300	86,350	18,678	14,911	19,037	89,300	89,350	19,518	15,661	19,877	92,300	92,350	20,358	16,411	20,763
86,350	86,400	18,692	14,924	19,051	89,350	89,400	19,532	15,674	19,891	92,350	92,400	20,372	16,424	20,780
86,400	86,450	18,706	14,936	19,065	89,400	89,450	19,546	15,686	19,905	92,400	92,450	20,386	16,436	20,796
86,450	86,500	18,720	14,949	19,079	89,450	89,500	19,560	15,699	19,919	92,450	92,500	20,400	16,449	20,813
86,500	86,550	18,734	14,961	19,093	89,500	89,550	19,574	15,711	19,933	92,500	92,550	20,414	16,461	20,829
86,550	86,600	18,748	14,974	19,107	89,550	89,600	19,588	15,724	19,947	92,550	92,600	20,428	16,474	20,846
86,600	86,650	18,762	14,986	19,121	89,600	89,650	19,602	15,736	19,961	92,600	92,650	20,442	16,486	20,862
86,650	86,700	18,776	14,999	19,135	89,650	89,700	19,616	15,749	19,975	92,650	92,700	20,456	16,499	20,879
86,700	86,750	18,790	15,011	19,149	89,700	89,750	19,630	15,761	19,989	92,700	92,750	20,470	16,511	20,895
86,750	86,800	18,804	15,024	19,163	89,750	89,800	19,644	15,774	20,003	92,750	92,800	20,484	16,524	20,912
86,800	86,850	18,818	15,036	19,177	89,800	89,850	19,658	15,786	20,017	92,800	92,850	20,498	16,536	20,928
86,850	86,900	18,832	15,049	19,191	89,850	89,900	19,672	15,799	20,031	92,850	92,900	20,512	16,549	20,945
86,900	86,950	18,846	15,061	19,205	89,900	89,950	19,686	15,811	20,045	92,900	92,950	20,526	16,561	20,961
86,950	87,000	18,860	15,074	19,219	89,950	90,000	19,700	15,824	20,059	92,950	93,000	20,540	16,574	20,978
87,000					90,000					93,000				
87,000	87,050	18,874	15,086	19,233	90,000	90,050	19,714	15,836	20,073	93,000	93,050	20,554	16,586	20,994
87,050	87,100	18,888	15,099	19,247	90,050	90,100	19,728	15,849	20,087	93,050	93,100	20,568	16,599	21,011
87,100	87,150	18,902	15,111	19,261	90,100	90,150	19,742	15,861	20,101	93,100	93,150	20,582	16,611	21,027
87,150	87,200	18,916	15,124	19,275	90,150	90,200	19,756	15,874	20,115	93,150	93,200	20,596	16,624	21,044
87,200	87,250	18,930	15,136	19,289	90,200	90,250	19,770	15,886	20,129	93,200	93,250	20,610	16,636	21,060
87,250	87,300	18,944	15,149	19,303	90,250	90,300	19,784	15,899	20,143	93,250	93,300	20,624	16,649	21,077
87,300	87,350	18,958	15,161	19,317	90,300	90,350	19,798	15,911	20,157	93,300	93,350	20,638	16,661	21,093
87,350	87,400	18,972	15,174	19,331	90,350	90,400	19,812	15,924	20,171	93,350	93,400	20,652	16,674	21,110
87,400	87,450	18,986	15,186	19,345	90,400	90,450	19,826	15,936	20,185	93,400	93,450	20,666	16,686	21,126
87,450	87,500	19,000	15,199	19,359	90,450	90,500	19,840	15,949	20,199	93,450	93,500	20,680	16,699	21,143
87,500	87,550	19,014	15,211	19,373	90,500	90,550	19,854	15,961	20,213	93,500	93,550	20,694	16,711	21,159
87,550	87,600	19,028	15,224	19,387	90,550	90,600	19,868	15,974	20,227	93,550	93,600	20,708	16,724	21,176
87,600	87,650	19,042	15,236	19,401	90,600	90,650	19,882	15,986	20,241	93,600	93,650	20,722	16,736	21,192
87,650	87,700	19,056	15,249	19,415	90,650	90,700	19,896	15,999	20,255	93,650	93,700	20,736	16,749	21,209
87,700	87,750	19,070	15,261	19,429	90,700	90,750	19,910	16,011	20,269	93,700	93,750	20,750	16,761	21,225
87,750	87,800	19,084	15,274	19,443	90,750	90,800	19,924	16,024	20,283	93,750	93,800	20,764	16,774	21,242
87,800	87,850	19,098	15,286	19,457	90,800	90,850	19,938	16,036	20,297	93,800	93,850	20,778	16,786	21,258
87,850	87,900	19,112	15,299	19,471	90,850	90,900	19,952	16,049	20,311	93,850	93,900	20,792	16,799	21,275
87,900	87,950	19,126	15,311	19,485	90,900	90,950	19,966	16,061	20,325	93,900	93,950	20,806	16,811	21,291
87,950	88,000	19,140	15,324	19,499	90,950	91,000	19,980	16,074	20,339	93,950	94,000	20,820	16,824	21,308
88,000					91,000					94,000				
88,000	88,050	19,154	15,336	19,513	91,000	91,050	19,994	16,086	20,353	94,000	94,050	20,834	16,836	21,324
88,050	88,100	19,168	15,349	19,527	91,050	91,100	20,008	16,099	20,367	94,050	94,100	20,848	16,849	21,341
88,100	88,150	19,182	15,361	19,541	91,100	91,150	20,022	16,111	20,381	94,100	94,150	20,862	16,861	21,357
88,150	88,200	19,196	15,374	19,555	91,150	91,200	20,036	16,124	20,395	94,150	94,200	20,876	16,874	21,374
88,200	88,250	19,210	15,386	19,569	91,200	91,250	20,050	16,136	20,409	94,200	94,250	20,890	16,886	21,390
88,250	88,300	19,224	15,399	19,583	91,250	91,300	20,064	16,149	20,423	94,250	94,300	20,904	16,899	21,407
88,300	88,350	19,238	15,411	19,597	91,300	91,350	20,078	16,161	20,437	94,300	94,350	20,918	16,911	21,423
88,350	88,400	19,252	15,424	19,611	91,350	91,400	20,092	16,174	20,451	94,350	94,400	20,932	16,924	21,440
88,400	88,450	19,266	15,436	19,625	91,400	91,450	20,106	16,186	20,466	94,400	94,450	20,946	16,936	21,456
88,450	88,500	19,280	15,449	19,639	91,450	91,500	20,120	16,199	20,483	94,450	94,500	20,960	16,949	21,473
88,500	88,550	19,294	15,461	19,653	91,500	91,550	20,134	16,211	20,499	94,500	94,550	20,974	16,961	21,489
88,550	88,600	19,308	15,474	19,667	91,550	91,600	20,148	16,224	20,516	94,550	94,600	20,988	16,974	21,506
88,600	88,650	19,322	15,486	19,681	91,600	91,650	20,162	16,236	20,532	94,600	94,650	21,002	16,986	21,522
88,650	88,700	19,336	15,499	19,695	91,650	91,700	20,176	16,249	20,549	94,650	94,700	21,016	16,999	21,539
88,700	88,750	19,350	15,511	19,709	91,700	91,750	20,190	16,261	20,565	94,700	94,750	21,030	17,011	21,555
88,750	88,800	19,364	15,524	19,723	91,750	91,800	20,204	16,274	20,582	94,750	94,800	21,044	17,024	21,572
88,800	88,850	19,378	15,536	19,737	91,800	91,850	20,218	16,286	20,598	94,800	94,850	21,058	17,036	21,588
88,850	88,900	19,392	15,549	19,751	91,850	91,900	20,232	16,299	20,615	94,850	94,900	21,072	17,049	21,605
88,900	88,950	19,406	15,561	19,765	91,900	91,950	20,246	16,311	20,631	94,900	94,950	21,086	17,061	21,621
88,950	89,000	19,420	15,574	19,779	91,950	92,000	20,260	16,324	20,648	94,950	95,000	21,100	17,074	21,638

(Continued on page 42)

2005 Tax Table—Continued

If Form 1040NR, line 40, is—		And you are—			If Form 1040NR, line 40, is—		And you are—			If Form 1040NR, line 40, is—		And you are—		
At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately	At least	But less than	Single	Qualifying widow(er)	Married filing separately
Your tax is—		Your tax is—			Your tax is—			Your tax is—			Your tax is—			
95,000					97,000					99,000				
95,000	95,050	21,114	17,086	21,654	97,000	97,050	21,674	17,586	22,314	99,000	99,050	22,234	18,086	22,974
95,050	95,100	21,128	17,099	21,671	97,050	97,100	21,688	17,599	22,331	99,050	99,100	22,248	18,099	22,991
95,100	95,150	21,142	17,111	21,687	97,100	97,150	21,702	17,611	22,347	99,100	99,150	22,262	18,111	23,007
95,150	95,200	21,156	17,124	21,704	97,150	97,200	21,716	17,624	22,364	99,150	99,200	22,276	18,124	23,024
95,200	95,250	21,170	17,136	21,720	97,200	97,250	21,730	17,636	22,380	99,200	99,250	22,290	18,136	23,040
95,250	95,300	21,184	17,149	21,737	97,250	97,300	21,744	17,649	22,397	99,250	99,300	22,304	18,149	23,057
95,300	95,350	21,198	17,161	21,753	97,300	97,350	21,758	17,661	22,413	99,300	99,350	22,318	18,161	23,073
95,350	95,400	21,212	17,174	21,770	97,350	97,400	21,772	17,674	22,430	99,350	99,400	22,332	18,174	23,090
95,400	95,450	21,226	17,186	21,786	97,400	97,450	21,786	17,686	22,446	99,400	99,450	22,346	18,186	23,106
95,450	95,500	21,240	17,199	21,803	97,450	97,500	21,800	17,699	22,463	99,450	99,500	22,360	18,199	23,123
95,500	95,550	21,254	17,211	21,819	97,500	97,550	21,814	17,711	22,479	99,500	99,550	22,374	18,211	23,139
95,550	95,600	21,268	17,224	21,836	97,550	97,600	21,828	17,724	22,496	99,550	99,600	22,388	18,224	23,156
95,600	95,650	21,282	17,236	21,852	97,600	97,650	21,842	17,736	22,512	99,600	99,650	22,402	18,236	23,172
95,650	95,700	21,296	17,249	21,869	97,650	97,700	21,856	17,749	22,529	99,650	99,700	22,416	18,249	23,189
95,700	95,750	21,310	17,261	21,885	97,700	97,750	21,870	17,761	22,545	99,700	99,750	22,430	18,261	23,205
95,750	95,800	21,324	17,274	21,902	97,750	97,800	21,884	17,774	22,562	99,750	99,800	22,444	18,274	23,222
95,800	95,850	21,338	17,286	21,918	97,800	97,850	21,898	17,786	22,578	99,800	99,850	22,458	18,286	23,238
95,850	95,900	21,352	17,299	21,935	97,850	97,900	21,912	17,799	22,595	99,850	99,900	22,472	18,299	23,255
95,900	95,950	21,366	17,311	21,951	97,900	97,950	21,926	17,811	22,611	99,900	99,950	22,486	18,311	23,271
95,950	96,000	21,380	17,324	21,968	97,950	98,000	21,940	17,824	22,628	99,950	100,000	22,500	18,324	23,288
96,000					98,000									
96,000	96,050	21,394	17,336	21,984	98,000	98,050	21,954	17,836	22,644	<div style="border: 1px solid black; border-radius: 50%; padding: 10px; width: fit-content; margin: 0 auto;"> \$100,000 or over — use the Tax Computation Worksheet on page 43 </div>				
96,050	96,100	21,408	17,349	22,001	98,050	98,100	21,968	17,849	22,661					
96,100	96,150	21,422	17,361	22,017	98,100	98,150	21,982	17,861	22,677					
96,150	96,200	21,436	17,374	22,034	98,150	98,200	21,996	17,874	22,694					
96,200	96,250	21,450	17,386	22,050	98,200	98,250	22,010	17,886	22,710					
96,250	96,300	21,464	17,399	22,067	98,250	98,300	22,024	17,899	22,727					
96,300	96,350	21,478	17,411	22,083	98,300	98,350	22,038	17,911	22,743					
96,350	96,400	21,492	17,424	22,100	98,350	98,400	22,052	17,924	22,760					
96,400	96,450	21,506	17,436	22,116	98,400	98,450	22,066	17,936	22,776					
96,450	96,500	21,520	17,449	22,133	98,450	98,500	22,080	17,949	22,793					
96,500	96,550	21,534	17,461	22,149	98,500	98,550	22,094	17,961	22,809					
96,550	96,600	21,548	17,474	22,166	98,550	98,600	22,108	17,974	22,826					
96,600	96,650	21,562	17,486	22,182	98,600	98,650	22,122	17,986	22,842					
96,650	96,700	21,576	17,499	22,199	98,650	98,700	22,136	17,999	22,859					
96,700	96,750	21,590	17,511	22,215	98,700	98,750	22,150	18,011	22,875					
96,750	96,800	21,604	17,524	22,232	98,750	98,800	22,164	18,024	22,892					
96,800	96,850	21,618	17,536	22,248	98,800	98,850	22,178	18,036	22,908					
96,850	96,900	21,632	17,549	22,265	98,850	98,900	22,192	18,049	22,925					
96,900	96,950	21,646	17,561	22,281	98,900	98,950	22,206	18,061	22,941					
96,950	97,000	21,660	17,574	22,298	98,950	99,000	22,220	18,074	22,958					

2005 Tax Computation Worksheet—Line 41



See the instructions for line 41 beginning on page 17 to see if you must use the worksheet below to figure your tax.

Section A—Use if you checked filing status box 1 or 2 for **Single**. Complete the row below that applies to you.

Taxable income. If line 40 is:	(a) Enter the amount from line 40	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040NR, line 41
At least \$100,000 but not over \$150,150	\$	× 28% (.28)	\$	\$ 5,493.50	\$
Over \$150,150 but not over \$326,450	\$	× 33% (.33)	\$	\$ 13,001.00	\$
Over \$326,450	\$	× 35% (.35)	\$	\$ 19,530.00	\$

Section B—Use if you checked filing status box 6 for **qualifying widow(er)**. Complete the row below that applies to you.

Taxable income. If line 40 is:	(a) Enter the amount from line 40	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040NR, line 41
At least \$100,000 but not over \$119,950	\$	× 25% (.25)	\$	\$ 6,670.00	\$
Over \$119,950 but not over \$182,800	\$	× 28% (.28)	\$	\$ 10,268.50	\$
Over \$182,800 but not over \$326,450	\$	× 33% (.33)	\$	\$ 19,408.50	\$
Over \$326,450	\$	× 35% (.35)	\$	\$ 25,937.50	\$

Section C—Use if you checked filing status box 3, 4, or 5 for **Married filing separately**. Complete the row below that applies to you.

Taxable income If line 40 is:	(a) Enter the amount from line 40	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040NR, line 41
At least \$100,000 but not over \$163,225	\$	× 33% (.33)	\$	\$ 9,704.25	\$
Over \$163,225	\$	× 35% (.35)	\$	\$ 12,968.75	\$