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# 1997

## Publication 1407

### Federal Tax Forms—Advance Proof Copies

These advance proofs are subject to change and OMB approval before they are released for printing later this year. Major changes have been circled.

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#### Contents

- Form 1040EZ
- Form 1040A and Schedules 1, 2, and 3
- Form 1040 and Schedules A, B, C, C-EZ, D, E, EIC, F, H, R, and SE
- Form 2441 and Form 5329
- **NEW Form 8839**, Qualified Adoption Expenses
- 1997 Tax Table, Tax Rate Schedules, and Earned Income Credit Table

#### Pending Legislation

The items in this package DO NOT reflect pending legislation. We will release revised proofs of any forms that are significantly changed by new tax law.

#### Major Changes

There is now only one line for the IRA deduction (line 23, Form 1040, and line 15, Form 1040A). We added new lines for the adoption credit (line 42, Form 1040, and line 24c, Form 1040A) and the medical savings account (MSA) deduction (line 24, Form 1040). We deleted the SEP indicator box from Form 1040, line 28.

We made changes to Form 2441 and Schedule 2 (Form 1040A) to report information about qualifying persons. Form 5329 has a new Part III for the new additional tax for excess contributions to MSAs. Also, the lines relating to the tax on excess distributions from qualified retirement plans (including IRAs) have been deleted.

New **Form 8839** will be used to claim the adoption credit and the exclusion of employer-provided adoption benefits.

Form 1040EZ; Schedules A, B, C, C-EZ, D, E, EIC, F, H, R, and SE of Form 1040; and Schedules 1 and 3 of Form 1040A have no major changes.

#### Comments?

If you have comments about these items, please let us know by September 4, 1997. Write to: Tax Forms Committee, Early Release, Internal Revenue Service, Room 5577, 1111 Constitution Ave., NW, Washington, DC 20224. Although we may be unable to give detailed responses to your comments, we will carefully consider each suggestion.

#### How To Get Copies

If you need additional copies of this package, please write to: Internal Revenue Service, P.O. Box 25866, Richmond, VA 23289-5866, or call 1-800-829-3676. **OR** use IRS Electronic Information Services:

**Internet:** World Wide Web — [www.irs.ustreas.gov](http://www.irs.ustreas.gov)  
FTP — [ftp.irs.ustreas.gov](ftp://ftp.irs.ustreas.gov)  
Telnet — [iris.irs.ustreas.gov](telnet://iris.irs.ustreas.gov)

**Modem:** IRIS at FedWorld — 703-321-8020

#### August Release

We will release advance proofs of other major tax forms in August, including new **Form 8853**, Medical Savings Accounts and Long-Term Care Services and Contracts.



Use the IRS label here

Form fields for name, address, and contact information.

Your social security number

Grid for social security number

Spouse's social security number

Grid for spouse's social security number

Presidential Election Campaign (See page 7.)

Do you want \$3 to go to this fund? If a joint return, does your spouse want \$3 to go to this fund?

Yes/No boxes for election campaign and dollar/cents labels.

Income Attach Copy B of Form(s) W-2 here.

Enclose, but do not attach, any payment with your return.

Note: You must check Yes or No.

Income lines 1-6: Total wages, taxable interest, unemployment compensation, adjusted gross income, and taxable income.

Grid for income amounts in dollars and cents.

Payments and tax

Lines 7-10: Federal income tax withheld, earned income credit, total payments, and tax.

Grid for payment and tax amounts.

Refund

Have it directly deposited! See page 13 and fill in 11b, 11c, and 11d.

Line 11a: Refund calculation.

Lines 11b-d: Routing number, type, and account number for direct deposit.

Grid for routing and account numbers.

Amount you owe

Line 12: Amount you owe calculation.

Grid for amount you owe.

I have read this return. Under penalties of perjury, I declare that to the best of my knowledge and belief, the return is true, correct, and accurately lists all amounts and sources of income I received during the tax year.

Sign here

Keep copy for your records.

Signature and occupation fields for taxpayer and spouse.

For Official Use Only grid.

**Use this form if**

- Your filing status is single or married filing jointly.
- You do not claim any dependents.
- You had **only** wages, salaries, tips, taxable scholarship or fellowship grants, unemployment compensation, or Alaska Permanent Fund dividends, and your taxable interest income was not over \$400. **But** if you earned tips, including allocated tips, that are not included in box 5 and box 7 of your W-2, you may not be able to use Form 1040EZ. See page 8.
- You did not receive any advance earned income credit payments.
- You (and your spouse if married) were under 65 on January 1, 1998, and not blind at the end of 1997.
- Your taxable income (line 6) is less than \$50,000.

If you are not sure about your filing status, see page 7. If you have questions about dependents, use TeleTax topic 354 (see page 18). If you **cannot use this form**, use TeleTax topic 352 (see page 18).

**Filling in your return**

For tips on how to avoid common mistakes, see page 3.

Because this form is read by a machine, please print your numbers inside the boxes like this:

9	8	7	6	5	4	3	2	1	0
---	---	---	---	---	---	---	---	---	---

Do not type your numbers. Do not use dollar signs.

If you received a scholarship or fellowship grant or tax-exempt interest income, such as on municipal bonds, see the booklet before filling in the form. Also, see the booklet if you received a Form 1099-INT showing income tax withheld or if tax was withheld from your Alaska Permanent Fund dividends.

**Remember**, you must report all wages, salaries, and tips even if you do not get a W-2 form from your employer. You must also report all your taxable interest income, including interest from banks, savings and loans, credit unions, etc., even if you do not get a Form 1099-INT.

**Worksheet for dependents who checked "Yes" on line 5**

Use this worksheet to figure the amount to enter on line 5 if someone can claim you (or your spouse if married) as a dependent, even if that person chooses not to do so. To find out if someone can claim you as a dependent, use TeleTax topic 354 (see page 18).

- |  |                        |
|--|------------------------|
| <b>A.</b> Enter the amount from line 1 on the front.   | <b>A.</b> _____        |
| <b>B.</b> Minimum standard deduction.  | <b>B.</b> _____ 650.00 |
| <b>C.</b> Enter the LARGER of line A or line B here.   | <b>C.</b> _____        |
| <b>D.</b> Maximum standard deduction. If single, enter 4,150.00; if married, enter 6,900.00. | <b>D.</b> _____        |
| <b>E.</b> Enter the SMALLER of line C or line D here. This is your standard deduction.       | <b>E.</b> _____        |
| <b>F.</b> Exemption amount.  |                        |
| • If single, enter 0.  |                        |
| • If married and—  |                        |
| —both you and your spouse can be claimed as dependents, enter 0.                             |                        |
| —only one of you can be claimed as a dependent, enter 2,650.00.                              | <b>F.</b> _____        |
| <b>G.</b> Add lines E and F. Enter the total here and on line 5 on the front.                | <b>G.</b> _____        |

**If you checked "No" on line 5** because no one can claim you (or your spouse if married) as a dependent, enter on line 5 the amount shown below that applies to you.

- Single, enter 6,800.00. This is the total of your standard deduction (4,150.00) and your exemption (2,650.00).
- Married, enter 12,200.00. This is the total of your standard deduction (6,900.00), your exemption (2,650.00), and your spouse's exemption (2,650.00).

**Mailing your return**

Mail your return by **April 15, 1998**. Use the envelope that came with your booklet. If you do not have that envelope, see page 28 for the address to use.

**Paid preparer's use only**

See page 14.

Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income received during the tax year. This declaration is based on all information of which I have any knowledge.

Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN : : : : : :
Firm's name (or yours if self-employed) and address	EIN : : :		ZIP code



**Label** (See page 15.) Use the IRS label. Otherwise, please print in ALL CAPITAL LETTERS.

OMB No. 1545-0085

L A B E L  H E R E	Your first name	Init.	Last name	
	If a joint return, spouse's first name	Init.	Last name	
	Home address (number and street). If you have a P.O. box, see page 15.			Apt. no.
	City, town or post office. If you have a foreign address, see page 15.		State	ZIP code

Your social security number

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Spouse's social security number

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**For Privacy Act and Paperwork Reduction Act Notice, see page 9.**

**Presidential Election Campaign Fund** (See page 15.)

Do you want \$3 to go to this fund? Yes No

If a joint return, does your spouse want \$3 to go to this fund? Yes No

**Note:** Checking "Yes" will not change your tax or reduce your refund.

- 1  Single
- 2  Married filing joint return (even if only one had income)
- 3  Married filing separate return. Enter spouse's social security number above and full name here. ▶ \_\_\_\_\_
- 4  Head of household (with qualifying person). (See page 16.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶ \_\_\_\_\_
- 5  Qualifying widow(er) with dependent child (year spouse died ▶ 19 \_\_\_\_). (See page 16.)

**6a**  Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a.

**b**  Spouse

**c Dependents.** If more than six dependents, see page 17.

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) No. of months lived in your home in 1997

**d** Total number of exemptions claimed ▶ \_\_\_\_\_

No. of boxes checked on 6a and 6b

No. of your children on 6c who:

- lived with you
- did not live with you due to divorce or separation (see page 18)

Dependents on 6c not entered above

Add numbers entered in boxes above

	Dollars	Cents
<b>7</b> Wages, salaries, tips, etc. Attach Form(s) W-2.	7	<input type="text"/>
<b>8a</b> Taxable interest income. Attach Schedule 1 if required.	8a	<input type="text"/>
<b>b</b> Tax-exempt interest. DO NOT include on line 8a.	8b	<input type="text"/>
<b>9</b> Dividends. Attach Schedule 1 if required.	9	<input type="text"/>
<b>10a</b> Total IRA distributions.	10a	<input type="text"/>
<b>10b</b> Taxable amount (see page 20).	10b	<input type="text"/>
<b>11a</b> Total pensions and annuities.	11a	<input type="text"/>
<b>11b</b> Taxable amount (see page 20).	11b	<input type="text"/>
<b>12</b> Unemployment compensation.	12	<input type="text"/>
<b>13a</b> Social security benefits.	13a	<input type="text"/>
<b>13b</b> Taxable amount (see page 22).	13b	<input type="text"/>
<b>14</b> Add lines 7 through 13b (far right column). This is your total income. ▶	14	<input type="text"/>
<b>15</b> IRA deduction (see page 22).	15	<input type="text"/>
<b>16</b> Subtract line 15 from line 14. This is your adjusted gross income. If under \$29,290 (under \$9,770 if a child did not live with you), see the EIC instructions on page 28. ▶	16	<input type="text"/>



<b>17</b> Enter the amount from line 16.	<b>17</b>	
<b>18a</b> Check if: <input type="checkbox"/> You were 65 or older <input type="checkbox"/> Blind <input type="checkbox"/> Spouse was 65 or older <input type="checkbox"/> Blind	Enter number of boxes checked ▶ 18a	
<b>b</b> If you are married filing separately and your spouse itemizes deductions, see page 24 and check here . . . . . ▶ 18b		<input type="checkbox"/>
<b>19</b> Enter the <b>standard deduction</b> for your filing status. <b>But</b> see page 24 if you checked any box on line 18a or 18b <b>OR</b> someone can claim you as a dependent. ● Single—4,150    ● Married filing jointly or Qualifying widow(er)—6,900 ● Head of household—6,050    ● Married filing separately—3,450	<b>19</b>	
<b>20</b> Subtract line 19 from line 17. If line 19 is more than line 17, enter 0.	<b>20</b>	
<b>21</b> Multiply \$2,650 by the total number of exemptions claimed on line 6d.	<b>21</b>	
<b>22</b> Subtract line 21 from line 20. If line 21 is more than line 20, enter 0. This is your <b>taxable income</b> . <b>If you want the IRS to figure your tax, see page 24.</b> ▶	<b>22</b>	
<b>23</b> Find the tax on the amount on line 22 (see page 25).	<b>23</b>	
<b>24a</b> Credit for child and dependent care expenses. Attach Schedule 2.	<b>24a</b>	
<b>b</b> Credit for the elderly or the disabled. Attach Schedule 3.	<b>24b</b>	
<b>c</b> Adoption credit. Attach Form 8839.	<b>24c</b>	
<b>d</b> Add lines 24a, 24b, and 24c. These are your <b>total credits</b> .	<b>24d</b>	
<b>25</b> Subtract line 24d from line 23. If line 24d is more than line 23, enter 0.	<b>25</b>	
<b>26</b> Advance earned income credit payments from Form(s) W-2.	<b>26</b>	
<b>27</b> Household employment taxes. Attach Schedule H.	<b>27</b>	
<b>28</b> Add lines 25, 26, and 27. This is your <b>total tax</b> . ▶	<b>28</b>	
<b>29a</b> Total Federal income tax withheld from Forms W-2 and 1099.	<b>29a</b>	
<b>b</b> 1997 estimated tax payments and amount applied from 1996 return.	<b>29b</b>	
<b>c</b> <b>Earned income credit</b> . Attach Schedule EIC if you have a qualifying child.	<b>29c</b>	
<b>d</b> Nontaxable earned income: amount ▶ and type ▶		
<b>e</b> Add lines 29a, 29b, and 29c. These are your <b>total payments</b> . ▶	<b>29e</b>	
<b>30</b> If line 29e is more than line 28, subtract line 28 from line 29e. This is the amount you <b>overpaid</b> .	<b>30</b>	
<b>31a</b> Amount of line 30 you want <b>refunded to you</b> . If you want it directly deposited, see page 34 and fill in 31b, 31c, and 31d.	<b>31a</b>	
<b>b</b> Routing number		<b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
<b>d</b> Account number		
<b>32</b> Amount of line 30 you want <b>applied to your 1998 estimated tax</b> .	<b>32</b>	
<b>33</b> If line 28 is more than line 29e, subtract line 29e from line 28. This is the <b>amount you owe</b> . For details on how to pay, see page 34.	<b>33</b>	
<b>34</b> Estimated tax penalty (see page 35).	<b>34</b>	

**Sign here** Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature _____ Spouse's signature. If joint return, BOTH must sign. _____	Date _____ Date _____	Your occupation _____ Spouse's occupation _____
<b>Paid preparer's use only</b> Preparer's signature ▶ _____ Firm's name (or yours if self-employed) and address ▶ _____	Date _____	Check if self-employed <input type="checkbox"/> Preparer's SSN _____ EIN _____ ZIP code _____





**Child and Dependent Care Expenses for Form 1040A Filers**

**1997**

Name(s) shown on Form 1040A: First and initial(s)	Last	Your social security number										
		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%; height: 20px;"></td> </tr> </table>										

Before you begin, you need to understand the following terms. See **Definitions** on page 50.

- **Dependent Care Benefits**
- **Qualifying Person(s)**
- **Qualified Expenses**
- **Earned Income**

**Part I Persons or Organizations Who Provided the Care—You must complete this part.**  
(If you need more space, use the bottom of page 2.)

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see page 51)																		
			<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%; height: 20px;"></td> </tr> </table>											<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%; height: 20px;"></td> </tr> </table>								
			<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%; height: 20px;"></td> </tr> </table>											<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%; height: 20px;"></td> </tr> </table>								

<div style="border: 1px solid black; padding: 5px; text-align: center;">                 Did you receive dependent care benefits?             </div>	No	Yes	Complete only Part II below. Complete Part III on the back next.
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**Caution:** If the care was provided in your home, you may owe employment taxes. See the instructions for Form 1040A, line 27, on page 26.

**Part II Credit for Child and Dependent Care Expenses**

**2** Information about your **qualifying person(s)**. If you have more than two qualifying persons, see page 52.

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 1997 for the person listed in column (a)																
First	Last																		
		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%; height: 20px;"></td> </tr> </table>									<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%; height: 20px;"></td> </tr> </table>								
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**3** Add the amounts in column (c) of line 2. DO NOT enter more than 2,400 for one qualifying person or 4,800 for two or more persons. If you completed Part III, enter the amount from line 24. 3 

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**4** Enter YOUR **earned income**. 4 

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**5** If married filing a joint return, enter YOUR SPOUSE'S earned income (if student or disabled, see page 52); **all others**, enter the amount from line 4. 5 

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**6** Enter the **smallest** of line 3, 4, or 5. 6 

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**7** Enter the amount from Form 1040A, line 17. 7 

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**8** Enter on line 8 the decimal amount shown below that applies to the amount on line 7.

If line 7 is—	Decimal amount is	If line 7 is—	Decimal amount is
Over	But not over	Over	But not over
\$0—10,000	.30	\$20,000—22,000	.24
10,000—12,000	.29	22,000—24,000	.23
12,000—14,000	.28	24,000—26,000	.22
14,000—16,000	.27	26,000—28,000	.21
16,000—18,000	.26	28,000—No limit	.20
18,000—20,000	.25		

**8** 8 

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**9** Multiply **line 6** by the decimal amount on line 8. Enter the result. Then, see page 52 for the amount of credit to enter on Form 1040A, line 24a. 9 

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**Part III Dependent Care Benefits**

**10** Enter the total amount of **dependent care benefits** you received for 1997. This amount should be shown in box 10 of your W-2 form(s). DO NOT include amounts that were reported to you as wages in box 1 of Form(s) W-2. 10

**11** Enter the amount forfeited, if any. See page 52. 11

**12** Subtract line 11 from line 10. 12

**13** Enter the total amount of **qualified expenses** incurred in 1997 for the care of the qualifying person(s). 13

**14** Enter the **smaller** of line 12 or 13. 14

**15** Enter YOUR **earned income**. 15

**16** If married filing a joint return, enter YOUR SPOUSE'S earned income (if student or disabled, see the line 5 instructions); if married filing a separate return, see the instructions for the amount to enter; **all others**, enter the amount from line 15. 16

**17** Enter the **smallest** of line 14, 15, or 16. 17

**18 Excluded benefits.** Enter here the **smaller** of the following:  
 • The amount from line 17, or  
 • 5,000 (2,500 if married filing a separate return **and** you were required to enter your spouse's earned income on line 16). 18

**19 Taxable benefits.** Subtract line 18 from line 12. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, print "DCB." 19

To claim the child and dependent care credit, complete lines 20–24 below.

**20** Enter 2,400 (4,800 if two or more qualifying persons). 20

**21** Enter the amount from line 18. 21

**22** Subtract line 21 from line 20. If zero or less, **STOP**. You cannot take the credit. **Exception.** If you paid 1996 expenses in 1997, see the line 9 instructions. 22

**23** Complete line 2 on the front of this schedule. DO NOT include in column (c) any excluded benefits shown on line 18 above. Then, add the amounts in column (c) and enter the total here. 23

**24** Enter the **smaller** of line 22 or 23. Also, enter this amount on line 3 on the front of this schedule and complete lines 4–9. 24



Name(s) shown on Form 1040A: First and initial(s)	Last	Your social security number								
		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:12.5%; height: 20px;"></td> </tr> </table>								

You may be able to take this credit and reduce your tax if by the end of 1997:

- You were age 65 or older, **OR**
- You were under age 65, you retired on **permanent and total** disability, and you received taxable disability income.

But you must also meet other tests. See the separate instructions for Schedule 3.

**Note:** In most cases, the IRS can figure the credit for you. See the instructions.

**Part I Check the Box for Your Filing Status and Age**

If your filing status is:	And by the end of 1997:	Check only one box:
Single, Head of household, or Qualifying widow(er) with dependent child	1 You were 65 or older . . . . .	1 <input type="checkbox"/>
	2 You were under 65 and you retired on permanent and total disability . . . . .	2 <input type="checkbox"/>
Married filing a joint return	3 Both spouses were 65 or older . . . . .	3 <input type="checkbox"/>
	4 Both spouses were under 65, but only one spouse retired on permanent and total disability . . . . .	4 <input type="checkbox"/>
	5 Both spouses were under 65, and both retired on permanent and total disability . . . . .	5 <input type="checkbox"/>
	6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability . . . . .	6 <input type="checkbox"/>
	7 One spouse was 65 or older, and the other spouse was under 65 and <b>NOT</b> retired on permanent and total disability . . . . .	7 <input type="checkbox"/>
Married filing a separate return	8 You were 65 or older and you lived apart from your spouse for all of 1997 . . . . .	8 <input type="checkbox"/>
	9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 1997 . . . . .	9 <input type="checkbox"/>

<b>Did you check box 1, 3, 7, or 8?</b>	<input type="checkbox"/> <b>Yes</b> → Skip Part II and complete Part III on the back. <input type="checkbox"/> <b>No</b> → Complete Parts II and III.
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**Part II Statement of Permanent and Total Disability** (Complete **only** if you checked box 2, 4, 5, 6, or 9 above.)

- IF:**
- 1 You filed a physician's statement for this disability for 1983 or an earlier year, or you filed a statement for tax years after 1983 and your physician signed line B on the statement, **AND**
  - 2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 1997, check this box ▶ 
    - If you checked this box, you do not have to file another statement for 1997.
    - If you **did not** check this box, have your physician complete the statement below.

**Physician's Statement** (See instructions at bottom of page 2.)

I certify that \_\_\_\_\_  
Name of disabled person

was permanently and totally disabled on January 1, 1976, or January 1, 1977, **OR** was permanently and totally disabled on the date he or she retired. If retired after 1976, enter the date retired ▶

**Physician:** Sign your name on **either** line A or B below.

A The disability has lasted or can be expected to last continuously for at least a year . . . . .		Physician's signature		Date
B There is no reasonable probability that the disabled condition will ever improve . . . . .		Physician's signature		Date

Physician's name	Physician's address
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**Part III Figure Your Credit**

<b>10</b>	<b>If you checked (in Part I):</b>	<b>Enter:</b>	
	Box 1, 2, 4, or 7 . . . . .	5,000	
	Box 3, 5, or 6 . . . . .	7,500	
	Box 8 or 9 . . . . .	3,750	
			<b>10</b> <input type="text"/>

<b>Did you check box 2, 4, 5, 6, or 9 in Part I?</b>	Yes →	You <b>must</b> complete line 11.
	No →	Enter the amount from line 10 on line 12 and go to line 13.

**11** ● If you checked box 6 in Part I, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total.  
 ● If you checked box 2, 4, or 9 in Part I, enter your taxable disability income.  
 ● If you checked box 5 in Part I, add your taxable disability income to your spouse's taxable disability income. Enter the total.  
**TIP:** For more details on what to include on line 11, see the instructions.

**11**

**12** If you completed line 11, enter the **smaller** of line 10 or line 11; **all others**, enter the amount from line 10.

**12**

**13** Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 1997:

**a** Nontaxable part of social security benefits, and Nontaxable part of railroad retirement benefits treated as social security. See instructions. **13a**

**b** Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law. See instructions. **13b**

**c** Add lines 13a and 13b. (Even though these income items are not taxable, they **must** be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter 0 on line 13c. **13c**

**14** Enter the amount from Form 1040A, line 17. **14**

<b>15</b>	<b>If you checked (in Part I):</b>	<b>Enter:</b>	
	Box 1 or 2 . . . . .	7,500	
	Box 3, 4, 5, 6, or 7 . . . . .	10,000	
	Box 8 or 9 . . . . .	5,000	
			<b>15</b> <input type="text"/>

**16** Subtract line 15 from line 14. If zero or less, enter 0. **16**

**17** Enter one-half of line 16. **17**

**18** Add lines 13c and 17. **18**

**19** Subtract line 18 from line 12. If zero or less, **stop**; you **cannot** take the credit. Otherwise, go to line 20. **19**

**20** Multiply line 19 by 15% (.15). Enter the result here and on Form 1040A, line 24b. **20**

**Instructions for Physician's Statement**

**Taxpayer**

If you retired after 1976, enter the date you retired in the space provided in Part II.

**Physician**

A person is permanently and totally disabled if **both** of the following apply:

1. He or she cannot engage in any substantial gainful activity because of a physical or mental condition, and

2. A physician determines that the disability has lasted or can be expected to last continuously for at least a year or can lead to death.



For the year Jan. 1–Dec. 31, 1997, or other tax year beginning , 1997, ending , 19 OMB No. 1545-0074

Label

(See instructions on page 10.)

Use the IRS label. Otherwise, please print or type.

Form with fields for name, address, and social security numbers.

Your social security number

Spouse's social security number

For help in finding line instructions, see pages 2 and 3 in the booklet.

Presidential Election Campaign (See page 10.)

Do you want \$3 to go to this fund? If a joint return, does your spouse want \$3 to go to this fund?

Table with Yes/No columns and a note about checking 'Yes'.

Filing Status

- 1 Single
2 Married filing joint return (even if only one had income)
3 Married filing separate return. Enter spouse's social security no. above and full name here.
4 Head of household (with qualifying person). (See page 10.) If the qualifying person is a child but not your dependent, enter this child's name here.
5 Qualifying widow(er) with dependent child (year spouse died 19 ). (See page 10.)

Check only one box.

Exemptions

6a Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a.

b Spouse

Table for dependents with columns for name, social security number, relationship, and months lived in home.

If more than six dependents, see page 10.

No. of boxes checked on 6a and 6b
No. of your children on 6c who:
• lived with you
• did not live with you due to divorce or separation (see page 11)
Dependents on 6c not entered above

d Total number of exemptions claimed

Income

Attach Copy B of your Forms W-2, W-2G, and 1099-R here.

If you did not get a W-2, see page 12.

Enclose but do not attach any payment. Also, please use Form 1040-V.

Main income table with lines 7 through 22, including wages, interest, dividends, and total income.

Adjusted Gross Income

If line 32 is under \$29,290 (under \$9,770 if a child did not live with you), see EIC on page 22.

Table for adjusted gross income with lines 23 through 32, including deductions and final adjusted gross income.

**Tax Computation**

<b>33</b>	Amount from line 32 (adjusted gross income)	<b>33</b>	
<b>34a</b>	Check if: <input type="checkbox"/> <b>You</b> were 65 or older, <input type="checkbox"/> <b>Blind</b> ; <input type="checkbox"/> <b>Spouse</b> was 65 or older, <input type="checkbox"/> <b>Blind</b> . Add the number of boxes checked above and enter the total here	<b>34a</b>	
<b>b</b>	If you are married filing separately and your spouse itemizes deductions or you were a dual-status alien, see page 18 and check here	<b>34b</b>	<input type="checkbox"/>
<b>35</b>	Enter the <b>larger</b> of your: { <b>Itemized deductions</b> from Schedule A, line 28, <b>OR</b> <b>Standard deduction</b> shown below for your filing status. <b>But</b> see page 18 if you checked any box on line 34a or 34b <b>or</b> someone can claim you as a dependent. • Single—\$4,150 • Married filing jointly or Qualifying widow(er)—\$6,900 • Head of household—\$6,050 • Married filing separately—\$3,450	<b>35</b>	
<b>36</b>	Subtract line 35 from line 33	<b>36</b>	
<b>37</b>	If line 33 is \$90,900 or less, multiply \$2,650 by the total number of exemptions claimed on line 6d. If line 33 is over \$90,900, see the worksheet on page 19 for the amount to enter	<b>37</b>	
<b>38</b>	<b>Taxable income.</b> Subtract line 37 from line 36. If line 37 is more than line 36, enter -0-	<b>38</b>	
<b>39</b>	<b>Tax.</b> See page 19. Check if any tax from <b>a</b> <input type="checkbox"/> Form(s) 8814 <b>b</b> <input type="checkbox"/> Form 4972	<b>39</b>	

If you want the IRS to figure your tax, see page 18.

**Credits**

<b>40</b>	Credit for child and dependent care expenses. Attach Form 2441	<b>40</b>	
<b>41</b>	Credit for the elderly or the disabled. Attach Schedule R	<b>41</b>	
<b>42</b>	Adoption credit. Attach Form 8839	<b>42</b>	
<b>43</b>	Foreign tax credit. Attach Form 1116	<b>43</b>	
<b>44</b>	Other. Check if from <b>a</b> <input type="checkbox"/> Form 3800 <b>b</b> <input type="checkbox"/> Form 8396 <b>c</b> <input type="checkbox"/> Form 8801 <b>d</b> <input type="checkbox"/> Form (specify)	<b>44</b>	
<b>45</b>	Add lines 40 through 44	<b>45</b>	
<b>46</b>	Subtract line 45 from line 39. If line 45 is more than line 39, enter -0-	<b>46</b>	

**Other Taxes**

<b>47</b>	Self-employment tax. Attach Schedule SE	<b>47</b>	
<b>48</b>	Alternative minimum tax. Attach Form 6251	<b>48</b>	
<b>49</b>	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	<b>49</b>	
<b>50</b>	Tax on qualified retirement plans (including IRAs) and MSAs. Attach Form 5329 if required	<b>50</b>	
<b>51</b>	Advance earned income credit payments from Form(s) W-2	<b>51</b>	
<b>52</b>	Household employment taxes. Attach Schedule H	<b>52</b>	
<b>53</b>	Add lines 46 through 52. This is your <b>total tax</b>	<b>53</b>	

**Payments**

Attach Forms W-2, W-2G, and 1099-R on the front.

<b>54</b>	Federal income tax withheld from Forms W-2 and 1099	<b>54</b>	
<b>55</b>	1997 estimated tax payments and amount applied from 1996 return	<b>55</b>	
<b>56a</b>	<b>Earned income credit.</b> Attach Schedule EIC if you have a qualifying child <b>b</b> Nontaxable earned income: amount	<b>56a</b>	
<b>57</b>	Amount paid with Form 4868 (request for extension)	<b>57</b>	
<b>58</b>	Excess social security and RRTA tax withheld (see page 27)	<b>58</b>	
<b>59</b>	Other payments. Check if from <b>a</b> <input type="checkbox"/> Form 2439 <b>b</b> <input type="checkbox"/> Form 4136	<b>59</b>	
<b>60</b>	Add lines 54, 55, 56a, 57, 58, and 59. These are your <b>total payments</b>	<b>60</b>	

**Refund**

Have it directly deposited! See page 27 and fill in 62b, 62c, and 62d.

<b>61</b>	If line 60 is more than line 53, subtract line 53 from line 60. This is the amount you <b>OVERPAID</b>	<b>61</b>	
<b>62a</b>	Amount of line 61 you want <b>REFUNDED TO YOU</b>	<b>62a</b>	
<b>b</b>	Routing number	<b>c</b>	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
<b>d</b>	Account number		
<b>63</b>	Amount of line 61 you want <b>APPLIED TO YOUR 1998 ESTIMATED TAX</b>	<b>63</b>	

**Amount You Owe**

<b>64</b>	If line 53 is more than line 60, subtract line 60 from line 53. This is the <b>AMOUNT YOU OWE</b> . For details on how to pay, see page 27	<b>64</b>	
<b>65</b>	Estimated tax penalty. Also include on line 64	<b>65</b>	

**Sign Here**

Keep a copy of this return for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation
Spouse's signature. If a joint return, BOTH must sign.	Date	Spouse's occupation

**Paid Preparer's Use Only**

Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's social security no.
Firm's name (or yours if self-employed) and address		EIN	ZIP code



**SCHEDULES A&B**  
**(Form 1040)**

**Schedule A—Itemized Deductions**

OMB No. 1545-0074

**1997**

Attachment  
Sequence No. **07**

Department of the Treasury  
Internal Revenue Service (99)

(Schedule B is on back)

▶ **Attach to Form 1040.** ▶ **See Instructions for Schedules A and B (Form 1040).**

Name(s) shown on Form 1040

Your social security number

<b>Medical and Dental Expenses</b>	<b>1</b>	<b>Caution:</b> Do not include expenses reimbursed or paid by others. Medical and dental expenses (see page A-1) . . . . .	<b>1</b>			
	<b>2</b>	Enter amount from Form 1040, line 33 . . . . .	<b>2</b>			
	<b>3</b>	Multiply line 2 above by 7.5% (.075) . . . . .	<b>3</b>			
	<b>4</b>	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- . . . . .	<b>4</b>			
<b>Taxes You Paid</b> (See page A-1.)	<b>5</b>	State and local income taxes . . . . .	<b>5</b>			
	<b>6</b>	Real estate taxes (see page A-2) . . . . .	<b>6</b>			
	<b>7</b>	Personal property taxes . . . . .	<b>7</b>			
	<b>8</b>	Other taxes. List type and amount ▶ .....	<b>8</b>			
	<b>9</b>	Add lines 5 through 8 . . . . .	<b>9</b>			
<b>Interest You Paid</b> (See page A-2.)	<b>10</b>	Home mortgage interest and points reported to you on Form 1098	<b>10</b>			
	<b>11</b>	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-3 and show that person's name, identifying no., and address ▶ .....	<b>11</b>			
	<b>12</b>	Points not reported to you on Form 1098. See page A-3 for special rules . . . . .	<b>12</b>			
	<b>13</b>	Investment interest. Attach Form 4952, if required. (See page A-3.) . . . . .	<b>13</b>			
<b>Note:</b> Personal interest is not deductible.	<b>14</b>	Add lines 10 through 13 . . . . .	<b>14</b>			
<b>Gifts to Charity</b> If you made a gift and got a benefit for it, see page A-3.	<b>15</b>	Gifts by cash or check. If you made any gift of \$250 or more, see page A-3 . . . . .	<b>15</b>			
	<b>16</b>	Other than by cash or check. If any gift of \$250 or more, see page A-3. You <b>MUST</b> attach Form 8283 if over \$500 . . . . .	<b>16</b>			
	<b>17</b>	Carryover from prior year . . . . .	<b>17</b>			
	<b>18</b>	Add lines 15 through 17 . . . . .	<b>18</b>			
<b>Casualty and Theft Losses</b>	<b>19</b>	Casualty or theft loss(es). Attach Form 4684. (See page A-4.) . . . . .	<b>19</b>			
<b>Job Expenses and Most Other Miscellaneous Deductions</b> (See page A-5 for expenses to deduct here.)	<b>20</b>	Unreimbursed employee expenses—job travel, union dues, job education, etc. You <b>MUST</b> attach Form 2106 or 2106-EZ if required. (See page A-4.) ▶ .....	<b>20</b>			
	<b>21</b>	Tax preparation fees . . . . .	<b>21</b>			
	<b>22</b>	Other expenses—investment, safe deposit box, etc. List type and amount ▶ .....	<b>22</b>			
	<b>23</b>	Add lines 20 through 22 . . . . .	<b>23</b>			
	<b>24</b>	Enter amount from Form 1040, line 33 . . . . .	<b>24</b>			
	<b>25</b>	Multiply line 24 above by 2% (.02) . . . . .	<b>25</b>			
<b>26</b>	Subtract line 25 from line 23. If line 25 is more than line 23, enter -0- . . . . .	<b>26</b>				
<b>Other Miscellaneous Deductions</b>	<b>27</b>	Other—from list on page A-5. List type and amount ▶ .....	<b>27</b>			
<b>Total Itemized Deductions</b>	<b>28</b>	Is Form 1040, line 33, over \$121,200 (over \$60,600 if married filing separately)? <b>NO.</b> Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter on Form 1040, line 35, the <b>larger</b> of this amount or your standard deduction. <b>YES.</b> Your deduction may be limited. See page A-5 for the amount to enter.	<b>28</b>			

Name(s) shown on Form 1040. Do not enter name and social security number if shown on other side.

Your social security number

Schedule B—Interest and Dividend Income

Attachment Sequence No. 08

Part I

Note: If you had over \$400 in taxable interest income, you must also complete Part III.

Interest Income

(See pages 13 and B-1.)

Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

- 1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also, show that buyer's social security number and address

Form with 10 rows for listing interest payers, including fields for name, address, and social security number.

Table with 2 columns: Amount, and 4 rows for totals (lines 1-4).

- 2 Add the amounts on line 1
3 Excludable interest on series EE U.S. savings bonds issued after 1989 from Form 8815, line 14. You MUST attach Form 8815 to Form 1040.
4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a

Part II

Note: If you had over \$400 in gross dividends and/or other distributions on stock, you must also complete Part III.

Dividend Income

(See pages 13 and B-1.)

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total dividends shown on that form.

- 5 List name of payer. Include gross dividends and/or other distributions on stock here. Any capital gain distributions and nontaxable distributions will be deducted on lines 7 and 8

Form with 10 rows for listing dividend payers, including fields for name, address, and social security number.

Table with 2 columns: Amount, and 4 rows for totals (lines 5-8).

- 6 Add the amounts on line 5
7 Capital gain distributions. Enter here and on Schedule D, line 14\*
8 Nontaxable distributions. (See the inst. for Form 1040, line 9.)
9 Add lines 7 and 8
10 Subtract line 9 from line 6. Enter the result here and on Form 1040, line 9

\*If you don't need Schedule D to report any other gains or losses, see the instructions for Form 1040, line 13, on page 14.

Part III Foreign Accounts and Trusts

You must complete this part if you (a) had over \$400 of interest or dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

(See page B-2.)

- 11a At any time during 1997, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account?
b If "Yes," enter the name of the foreign country
12 During 1997, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520 or 926. See page B-2

Table with 2 columns: Yes, No, and 3 rows for questions 11a, 11b, and 12.



**SCHEDULE C  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Profit or Loss From Business**

(Sole Proprietorship)

► Partnerships, joint ventures, etc., must file Form 1065.

► Attach to Form 1040 or Form 1041. ► See Instructions for Schedule C (Form 1040).

OMB No. 1545-0074

**1997**

Attachment  
Sequence No. **09**

Name of proprietor \_\_\_\_\_ Social security number (SSN) \_\_\_\_\_

**A** Principal business or profession, including product or service (see page C-1) \_\_\_\_\_ **B** Enter principal business code (see page C-6) ► \_\_\_\_\_

**C** Business name. If no separate business name, leave blank. \_\_\_\_\_ **D** Employer ID number (EIN), if any \_\_\_\_\_

**E** Business address (including suite or room no.) ► \_\_\_\_\_  
City, town or post office, state, and ZIP code \_\_\_\_\_

**F** Accounting method: (1)  Cash (2)  Accrual (3)  Other (specify) ► \_\_\_\_\_

**G** Did you "materially participate" in the operation of this business during 1997? If "No," see page C-2 for limit on losses.  Yes  No

**H** If you started or acquired this business during 1997, check here

**Part I Income**

1	Gross receipts or sales. <b>Caution:</b> If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-2 and check here	<input type="checkbox"/>	1		
2	Returns and allowances		2		
3	Subtract line 2 from line 1		3		
4	Cost of goods sold (from line 42 on page 2)		4		
5	<b>Gross profit.</b> Subtract line 4 from line 3		5		
6	Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-2)		6		
7	<b>Gross income.</b> Add lines 5 and 6		7		

**Part II Expenses.** Enter expenses for business use of your home **only** on line 30.

8	Advertising	8	19	Pension and profit-sharing plans	19
9	Bad debts from sales or services (see page C-3)	9	20	20 Rent or lease (see page C-4):	20
10	Car and truck expenses (see page C-3)	10	20a	a Vehicles, machinery, and equipment	20a
11	Commissions and fees	11	20b	b Other business property	20b
12	Depletion	12	21	21 Repairs and maintenance	21
13	Depreciation and section 179 expense deduction (not included in Part III) (see page C-3)	13	22	22 Supplies (not included in Part III)	22
14	Employee benefit programs (other than on line 19)	14	23	23 Taxes and licenses	23
15	Insurance (other than health)	15	24	24 Travel, meals, and entertainment:	24
16	Interest:		24a	a Travel	24a
16a	a Mortgage (paid to banks, etc.)	16a		b Meals and entertainment	
16b	b Other	16b		c Enter 50% of line 24b subject to limitations (see page C-4)	
17	Legal and professional services	17	24d	d Subtract line 24c from line 24b	24d
18	Office expense	18	25	25 Utilities	25
28	<b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27 in columns	28	26	26 Wages (less employment credits)	26
29	Tentative profit (loss). Subtract line 28 from line 7	29	27	27 Other expenses (from line 48 on page 2)	27
30	Expenses for business use of your home. Attach <b>Form 8829</b>	30	31		31
31	<b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on <b>Form 1040, line 12</b> , and ALSO on <b>Schedule SE, line 2</b> (statutory employees, see page C-5). Estates and trusts, enter on Form 1041, line 3. • If a loss, you <b>MUST</b> go on to line 32.		32a	32a <input type="checkbox"/> All investment is at risk.	32a
32	If you have a loss, check the box that describes your investment in this activity (see page C-5). • If you checked 32a, enter the loss on <b>Form 1040, line 12</b> , and ALSO on <b>Schedule SE, line 2</b> (statutory employees, see page C-5). Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you <b>MUST</b> attach <b>Form 6198</b> .		32b	32b <input type="checkbox"/> Some investment is not at risk.	32b



**SCHEDULE C-EZ  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Net Profit From Business**  
(Sole Proprietorship)

▶ Partnerships, joint ventures, etc., must file Form 1065.  
▶ Attach to Form 1040 or Form 1041. ▶ See instructions on back.

OMB No. 1545-0074

**1997**

Attachment  
Sequence No. **09A**

Name of proprietor

Social security number (SSN)

**Part I General Information**

**You May Use  
This Schedule  
Only If You:**

- Had business expenses of \$2,500 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as a sole proprietor.

**And You:**

- Had no employees during the year.
- Are not required to file **Form 4562**, Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, on page C-3 to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

**A** Principal business or profession, including product or service

**B** Enter principal business code  
(see page C-6) ▶ | | | | |

**C** Business name. If no separate business name, leave blank.

**D** Employer ID number (EIN), if any  
| : | | | | | | | | |

**E** Business address (including suite or room no.). Address not required if same as on Form 1040, page 1.

City, town or post office, state, and ZIP code

**Part II Figure Your Net Profit**

**1 Gross receipts.**

**Caution:** If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see **Statutory Employees** in the instructions for Schedule C, line 1, on page C-2 and check here . . . . . ▶

**1**

**2 Total expenses.** If more than \$2,500, you **must** use Schedule C. See instructions . . . . .

**2**

**3 Net profit.** Subtract line 2 from line 1. If less than zero, you **must** use Schedule C. Enter on **Form 1040, line 12**, and ALSO on **Schedule SE, line 2**. (Statutory employees **do not** report this amount on Schedule SE, line 2. Estates and trusts, enter on Form 1041, line 3.) . . . . .

**3**

**Part III Information on Your Vehicle.** Complete this part **ONLY** if you are claiming car or truck expenses on line 2.

**4** When did you place your vehicle in service for business purposes? (month, day, year) ▶ . . . . / . . . . / . . . .

**5** Of the total number of miles you drove your vehicle during 1997, enter the number of miles you used your vehicle for:

**a** Business . . . . . **b** Commuting . . . . . **c** Other . . . . .

**6** Do you (or your spouse) have another vehicle available for personal use? . . . . .  **Yes**  **No**

**7** Was your vehicle available for use during off-duty hours? . . . . .  **Yes**  **No**

**8a** Do you have evidence to support your deduction? . . . . .  **Yes**  **No**

**b** If "Yes," is the evidence written? . . . . .  **Yes**  **No**

## Instructions

You may use Schedule C-EZ instead of Schedule C if you operated a business or practiced a profession as a sole proprietorship and you have met all the requirements listed in Part I of Schedule C-EZ.

### Line A

Describe the business or professional activity that provided your principal source of income reported on line 1. Give the general field or activity and the type of product or service.

### Line B

Enter on this line the four-digit code that identifies your principal business or professional activity. See page C-6 for the list of codes.

### Line D

You need an employer identification number (EIN) only if you had a Keogh plan or were required to file an employment, excise, estate, trust, or alcohol, tobacco, and firearms tax return. If you need an EIN, file **Form SS-4**, Application for Employer Identification Number. If you do not have an EIN, leave line D blank. **Do not** enter your SSN.

### Line E

Enter your business address. Show a street address instead of a box number. Include the suite or room number, if any.

### Line 1—Gross Receipts

Enter gross receipts from your trade or business. Be sure to include any amount you received in your trade or business that was reported on Form(s) 1099-MISC. You must show all items of taxable income actually or constructively received during the year (in cash, property, or services). Income is constructively received when it is credited to your account or set aside for you to use. Do not offset this amount by any losses.

### Line 2—Total Expenses

Enter the total amount of all deductible business expenses you actually paid during the year. Examples of these expenses include advertising, car and truck expenses, commissions and fees, insurance, interest, legal and professional services, office expense, rent or lease expenses, repairs and maintenance, supplies, taxes, travel, 50% of business meals and entertainment, and utilities (including telephone). For details, see the instructions for Schedule C, Parts II and V, on pages C-2 through C-5. If you wish, you may use the optional worksheet below to record your expenses.

If you claim car or truck expenses, be sure to complete Part III of Schedule C-EZ.

### Optional Worksheet for Line 2 (keep for your records)

<b>a</b> Business meals and entertainment . . . . .	<b>a</b>				
<b>b</b> Less: 50% of business meals and entertainment subject to limitations (see the instructions for lines 24b and 24c on page C-4) . . . . .	<b>b</b>				
<b>c</b> Deductible business meals and entertainment. Subtract line <b>b</b> from line <b>a</b> . . . . .				<b>c</b>	
<b>d</b> .....				<b>d</b>	
<b>e</b> .....				<b>e</b>	
<b>f</b> .....				<b>f</b>	
<b>g</b> .....				<b>g</b>	
<b>h</b> .....				<b>h</b>	
<b>i</b> .....				<b>i</b>	
<b>j Total.</b> Add lines c through i. Enter here and on line 2 . . . . .				<b>j</b>	



**SCHEDULE D  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Capital Gains and Losses**

▶ **Attach to Form 1040.** ▶ **See Instructions for Schedule D (Form 1040).**  
▶ **Use lines 20 and 22 for more space to list transactions for lines 1 and 9.**

OMB No. 1545-0074

**1997**

Attachment  
Sequence No. **12**

Name(s) shown on Form 1040

Your social security number

**Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less**

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-3)	(e) Cost or other basis (see page D-3)	(f) LOSS If (e) is more than (d), subtract (d) from (e)	(g) GAIN If (d) is more than (e), subtract (e) from (d)
1						
2	Enter your short-term totals, if any, from line 21 . . . . .		2			
3	<b>Total short-term sales price amounts.</b> Add column (d) of lines 1 and 2 . . . . .		3			
4	Short-term gain from Forms 2119 and 6252, and short-term gain or loss from Forms 4684, 6781, and 8824 . . . . .				4	
5	Net short-term gain or loss from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				5	
6	Short-term capital loss carryover. Enter the amount, if any, from line 9 of your 1996 Capital Loss Carryover Worksheet . . . . .				6	
7	Add lines 1 through 6 in columns (f) and (g) . . . . .				7	( )
8	<b>Net short-term capital gain or (loss).</b> Combine columns (f) and (g) of line 7 . . . . . ▶				8	

**Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year**

9						
10	Enter your long-term totals, if any, from line 23 . . . . .		10			
11	<b>Total long-term sales price amounts.</b> Add column (d) of lines 9 and 10 . . . . .		11			
12	Gain from Form 4797; long-term gain from Forms 2119, 2439, and 6252; and long-term gain or loss from Forms 4684, 6781, and 8824 . . . . .				12	
13	Net long-term gain or loss from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				13	
14	Capital gain distributions . . . . .				14	
15	Long-term capital loss carryover. Enter the amount, if any, from line 14 of your 1996 Capital Loss Carryover Worksheet . . . . .				15	
16	Add lines 9 through 15 in columns (f) and (g) . . . . .				16	( )
17	<b>Net long-term capital gain or (loss).</b> Combine columns (f) and (g) of line 16 . . . . . ▶				17	

**Part III Summary of Parts I and II**

18	Combine lines 8 and 17. If a loss, go to line 19. If a gain, enter the gain on Form 1040, line 13. <b>Note:</b> If both lines 17 and 18 are gains, see the <b>Capital Gain Tax Worksheet</b> on page 21 . . . . .		18	
19	If line 18 is a loss, enter here and as a (loss) on Form 1040, line 13, the <b>smaller</b> of these losses: a The loss on line 18; <b>or</b> b (\$3,000) or, if married filing separately, (\$1,500) . . . . . <b>Note:</b> See the <b>Capital Loss Carryover Worksheet</b> on page D-3 if the loss on line 18 exceeds the loss on line 19 <b>or</b> if Form 1040, line 36, is a loss.		19	( )

Name(s) shown on Form 1040. Do not enter name and social security number if shown on other side.

Your social security number

**Part IV Short-Term Capital Gains and Losses—Assets Held One Year or Less** (Continuation of Part I)

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-3)	(e) Cost or other basis (see page D-3)	(f) LOSS If (e) is more than (d), subtract (d) from (e)	(g) GAIN If (d) is more than (e), subtract (e) from (d)
20						
21 Short-term totals. Add columns (d), (f), and (g) of line 20. Enter here and on line 2			21			

Proof as of July 1997 (subject to change)

**Part V Long-Term Capital Gains and Losses—Assets Held More Than One Year** (Continuation of Part II)

22						
23 Long-term totals. Add columns (d), (f), and (g) of line 22. Enter here and on line 10			23			



**SCHEDULE E  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Supplemental Income and Loss**  
(From rental real estate, royalties, partnerships,  
S corporations, estates, trusts, REMICs, etc.)

▶ Attach to Form 1040 or Form 1041. ▶ See Instructions for Schedule E (Form 1040).

OMB No. 1545-0074

**1997**

Attachment  
Sequence No. **13**

Name(s) shown on return

Your social security number

**Part I** **Income or Loss From Rental Real Estate and Royalties** Note: Report income and expenses from your business of renting personal property on **Schedule C** or **C-EZ** (see page E-1). Report farm rental income or loss from **Form 4835** on page 2, line 39.

<b>1</b>	Show the kind and location of each <b>rental real estate property</b> :	<b>2</b>	For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of:	<b>Yes</b>	<b>No</b>
<b>A</b>	.....		• 14 days, or	<b>A</b>	
<b>B</b>	.....		• 10% of the total days rented at fair rental value?	<b>B</b>	
<b>C</b>	.....		(See page E-1.)	<b>C</b>	

Income:	Properties			Totals (Add columns A, B, and C.)
	A	B	C	
<b>3</b> Rents received . . . . .	<b>3</b>			<b>3</b>
<b>4</b> Royalties received . . . . .	<b>4</b>			<b>4</b>
<b>Expenses:</b>				
<b>5</b> Advertising . . . . .	<b>5</b>			
<b>6</b> Auto and travel (see page E-2) . . . . .	<b>6</b>			
<b>7</b> Cleaning and maintenance . . . . .	<b>7</b>			
<b>8</b> Commissions . . . . .	<b>8</b>			
<b>9</b> Insurance . . . . .	<b>9</b>			
<b>10</b> Legal and other professional fees . . . . .	<b>10</b>			
<b>11</b> Management fees . . . . .	<b>11</b>			
<b>12</b> Mortgage interest paid to banks, etc. (see page E-2) . . . . .	<b>12</b>			<b>12</b>
<b>13</b> Other interest . . . . .	<b>13</b>			
<b>14</b> Repairs . . . . .	<b>14</b>			
<b>15</b> Supplies . . . . .	<b>15</b>			
<b>16</b> Taxes . . . . .	<b>16</b>			
<b>17</b> Utilities . . . . .	<b>17</b>			
<b>18</b> Other (list) ▶ .....	<b>18</b>			
.....				
.....				
<b>19</b> Add lines 5 through 18 . . . . .	<b>19</b>			<b>19</b>
<b>20</b> Depreciation expense or depletion (see page E-2) . . . . .	<b>20</b>			<b>20</b>
<b>21</b> Total expenses. Add lines 19 and 20	<b>21</b>			
<b>22</b> Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-2 to find out if you must file <b>Form 6198</b> . . . . .	<b>22</b>			
<b>23</b> Deductible rental real estate loss. <b>Caution:</b> Your rental real estate loss on line 22 may be limited. See page E-3 to find out if you must file <b>Form 8582</b> . Real estate professionals must complete line 42 on page 2 . . . . .	<b>23</b>	( )	( )	( )
<b>24</b> <b>Income.</b> Add positive amounts shown on line 22. <b>Do not</b> include any losses . . . . .	<b>24</b>			
<b>25</b> <b>Losses.</b> Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here	<b>25</b>	( )		( )
<b>26</b> Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 39 on page 2 do not apply to you, also enter this amount on Form 1040, line 17. Otherwise, include this amount in the total on line 40 on page 2 . . . . .	<b>26</b>			

Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number

Note: If you report amounts from farming or fishing on Schedule E, you must enter your gross income from those activities on line 41 below. Real estate professionals must complete line 42 below.

Part II Income or Loss From Partnerships and S Corporations Note: If you report a loss from an at-risk activity, you MUST check either column (e) or (f) on line 27 to describe your investment in the activity. See page E-4. If you check column (f), you must attach Form 6198.

Table with 6 columns: (a) Name, (b) Enter P for partnership; S for S corporation, (c) Check if foreign partnership, (d) Employer identification number, (e) All is at risk, (f) Some is not at risk. Rows A-E.

Table with 5 columns: (g) Passive loss allowed, (h) Passive income from Schedule K-1, (i) Nonpassive loss from Schedule K-1, (j) Section 179 expense deduction from Form 4562, (k) Nonpassive income from Schedule K-1. Rows A-E, 28a Totals, b Totals, 29, 30, 31.

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer identification number. Rows A, B.

Table with 4 columns: (c) Passive deduction or loss allowed, (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, (f) Other income from Schedule K-1. Rows A, B, 33a Totals, b Totals, 34, 35, 36.

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

Table with 5 columns: (a) Name, (b) Employer identification number, (c) Excess inclusion from Schedules Q, line 2c, (d) Taxable income (net loss) from Schedules Q, line 1b, (e) Income from Schedules Q, line 3b. Rows 37, 38.

Part V Summary

Table with 4 columns: Description, (a) Name, (b) Employer identification number, (c) Excess inclusion from Schedules Q, line 2c, (d) Taxable income (net loss) from Schedules Q, line 1b, (e) Income from Schedules Q, line 3b. Rows 39, 40, 41, 42.



**SCHEDULE EIC**  
**(Form 1040A or 1040)**

Department of the Treasury  
Internal Revenue Service

**Earned Income Credit**  
**(Qualifying Child Information)**

▶ **Attach to Form 1040A or 1040.**  
▶ **See instructions on back.**

OMB No. 1545-0074

**1997**

Attachment  
Sequence No. **43**

Name(s) shown on return: First and initial(s)	Last	Your social security number								
		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 12.5%; height: 20px;"></td> <td style="width: 12.5%;"></td> </tr> </table>								

**Before you begin . . .**

- See the instructions for Form 1040A, lines 29c and 29d, or Form 1040, lines 56a and 56b, to find out if you can take this credit.
- If you can take the credit, fill in the Earned Income Credit Worksheet in the Form 1040A or Form 1040 instructions to figure your credit. **But if you want the IRS to figure it for you, see instructions on back.**

**Then, you must** complete and attach Schedule EIC only if you have a qualifying child (see boxes on back).

**Information About Your Qualifying Child or Children**

If you have more than two qualifying children, you only have to list two to get the maximum credit.

<p><b>Caution:</b> If you do not attach Schedule EIC and fill in all the lines that apply, it will take us longer to process your return and issue your refund.</p>	<b>Child 1</b>		<b>Child 2</b>																	
	First name	Last name	First name	Last name																
1 Child's name . . . . .																				
2 Child's year of birth . . . . .	19 <input style="width: 20px; height: 15px;" type="text"/> <input style="width: 20px; height: 15px;" type="text"/>		19 <input style="width: 20px; height: 15px;" type="text"/> <input style="width: 20px; height: 15px;" type="text"/>																	
3 If the child was born <b>before 1979</b> AND—																				
<b>a</b> was <b>under age 24</b> at the end of 1997 <b>and</b> a student, check the "Yes" box, <b>OR</b> . . . . .	<input type="checkbox"/> Yes		<input type="checkbox"/> Yes																	
<b>b</b> was permanently and totally disabled (see back), check the "Yes" box . . . . .	<input type="checkbox"/> Yes		<input type="checkbox"/> Yes																	
4 Enter the child's social security number . . . . .	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 12.5%; height: 20px;"></td> <td style="width: 12.5%;"></td> </tr> </table>										<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 12.5%; height: 20px;"></td> <td style="width: 12.5%;"></td> </tr> </table>									
5 Child's relationship to you (for example, son, grandchild, etc.) . . . . .																				
6 Number of months child lived with you in the United States in 1997 . . . . .	<input style="width: 20px; height: 15px;" type="text"/> <input style="width: 20px; height: 15px;" type="text"/> months		<input style="width: 20px; height: 15px;" type="text"/> <input style="width: 20px; height: 15px;" type="text"/> months																	

**TIP:** Do you want the earned income credit added to your take-home pay in 1998? To see if you qualify, get **Form W-5** from your employer or by calling the IRS at 1-800-TAX-FORM (1-800-829-3676).



**[Page 2 of Schedule EIC (Form 1040A or 1040) is not available at this time]**

**SCHEDULE F  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Profit or Loss From Farming**

▶ Attach to Form 1040, Form 1041, or Form 1065.

▶ See Instructions for Schedule F (Form 1040).

OMB No. 1545-0074

**1997**

Attachment  
Sequence No. **14**

Name of proprietor	Social security number (SSN)
A Principal product. Describe in one or two words your principal crop or activity for the current tax year.	B Enter principal agricultural activity code (from page 2) ▶
C Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual	D Employer ID number (EIN), if any
E Did you "materially participate" in the operation of this business during 1997? If "No," see page F-2 for limit on passive losses. <input type="checkbox"/> Yes <input type="checkbox"/> No	

**Part I Farm Income—Cash Method. Complete Parts I and II (Accrual method taxpayers complete Parts II and III, and line 11 of Part I.)**  
Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797.

1 Sales of livestock and other items you bought for resale	1			
2 Cost or other basis of livestock and other items reported on line 1	2			
3 Subtract line 2 from line 1			3	
4 Sales of livestock, produce, grains, and other products you raised			4	
5a Total cooperative distributions (Form(s) 1099-PATR)	5a		5b	Taxable amount
6a Agricultural program payments (see page F-2)	6a		6b	Taxable amount
7 Commodity Credit Corporation (CCC) loans (see page F-2):				
a CCC loans reported under election			7a	
b CCC loans forfeited	7b		7c	Taxable amount
8 Crop insurance proceeds and certain disaster payments (see page F-2):				
a Amount received in 1997	8a		8b	Taxable amount
c If election to defer to 1998 is attached, check here <input type="checkbox"/>			8d	Amount deferred from 1996
9 Custom hire (machine work) income			9	
10 Other income, including Federal and state gasoline or fuel tax credit or refund (see page F-2)			10	
11 <b>Gross income.</b> Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the amount from page 2, line 51			11	

**Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses such as taxes, insurance, repairs, etc., on your home.**

12 Car and truck expenses (see page F-3—also attach Form 4562)	12				
13 Chemicals	13				
14 Conservation expenses (see page F-3)	14				
15 Custom hire (machine work)	15				
16 Depreciation and section 179 expense deduction not claimed elsewhere (see page F-4)	16				
17 Employee benefit programs other than on line 25	17				
18 Feed purchased	18				
19 Fertilizers and lime	19				
20 Freight and trucking	20				
21 Gasoline, fuel, and oil	21				
22 Insurance (other than health)	22				
23 Interest:					
a Mortgage (paid to banks, etc.)	23a				
b Other	23b				
24 Labor hired (less employment credits)	24				
25 Pension and profit-sharing plans			25		
26 Rent or lease (see page F-4):					
a Vehicles, machinery, and equipment			26a		
b Other (land, animals, etc.)			26b		
27 Repairs and maintenance			27		
28 Seeds and plants purchased			28		
29 Storage and warehousing			29		
30 Supplies purchased			30		
31 Taxes			31		
32 Utilities			32		
33 Veterinary, breeding, and medicine			33		
34 Other expenses (specify):					
a .....			34a		
b .....			34b		
c .....			34c		
d .....			34d		
e .....			34e		
f .....			34f		
35 <b>Total expenses.</b> Add lines 12 through 34f			35		
36 <b>Net farm profit or (loss).</b> Subtract line 35 from line 11. If a profit, enter on Form 1040, line 18, and ALSO on Schedule SE, line 1. If a loss, you MUST go on to line 37 (estates, trusts, and partnerships, see page F-5)			36		
37 If you have a loss, you MUST check the box that describes your investment in this activity (see page F-5). If you checked 37a, enter the loss on Form 1040, line 18, and ALSO on Schedule SE, line 1. If you checked 37b, you MUST attach Form 6198.					
			37a	<input type="checkbox"/> All investment is at risk.	
			37b	<input type="checkbox"/> Some investment is not at risk.	

**Part III Farm Income—Accrual Method** (see page F-5)

**Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797 and do not include this livestock on line 46 below.**

38	Sales of livestock, produce, grains, and other products during the year . . . . .				<b>38</b>		
39a	Total cooperative distributions (Form(s) 1099-PATR)   <b>39a</b>			<b>39b</b>	Taxable amount	<b>39b</b>	
40a	Agricultural program payments . . . . .   <b>40a</b>			<b>40b</b>	Taxable amount	<b>40b</b>	
41	Commodity Credit Corporation (CCC) loans:						
a	CCC loans reported under election . . . . .			<b>41a</b>			
b	CCC loans forfeited . . . . .   <b>41b</b>			<b>41c</b>	Taxable amount	<b>41c</b>	
42	Crop insurance proceeds . . . . .			<b>42</b>			
43	Custom hire (machine work) income . . . . .			<b>43</b>			
44	Other income, including Federal and state gasoline or fuel tax credit or refund . . . . .			<b>44</b>			
45	Add amounts in the right column for lines 38 through 44 . . . . .			<b>45</b>			
46	Inventory of livestock, produce, grains, and other products at beginning of the year . . . . .	<b>46</b>					
47	Cost of livestock, produce, grains, and other products purchased during the year . . . . .	<b>47</b>					
48	Add lines 46 and 47 . . . . .	<b>48</b>					
49	Inventory of livestock, produce, grains, and other products at end of year	<b>49</b>					
50	Cost of livestock, produce, grains, and other products sold. Subtract line 49 from line 48* . . . . .			<b>50</b>			
51	<b>Gross income.</b> Subtract line 50 from line 45. Enter the result here and on page 1, line 11 . . . . . ▶			<b>51</b>			

\*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 49 is larger than the amount on line 48, subtract line 48 from line 49. Enter the result on line 50. Add lines 45 and 50. Enter the total on line 51.

**Part IV Principal Agricultural Activity Codes**

**Caution:** File **Schedule C** (Form 1040), *Profit or Loss From Business*, or **Schedule C-EZ** (Form 1040), *Net Profit From Business*, instead of Schedule F if:

- Your principal source of income is from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis, or
- You are engaged in the business of breeding, raising, and caring for dogs, cats, or other pet animals.

Select one of the following codes and write the 3-digit number on page 1, line B:

- 120 **Field crop**, including grains and nongrains such as cotton, peanuts, feed corn, wheat, tobacco, Irish potatoes, etc.
- 160 **Vegetables and melons**, garden-type vegetables and melons, such as sweet corn, tomatoes, squash, etc.
- 170 **Fruit and tree nuts**, including grapes, berries, olives, etc.
- 180 **Ornamental floriculture and nursery products**

- 185 **Food crops grown under cover**, including hydroponic crops
- 211 **Beefcattle feedlots**
- 212 **Beefcattle**, except feedlots
- 215 **Hogs, sheep, and goats**
- 240 **Dairy**
- 250 **Poultry and eggs**, including chickens, ducks, pigeons, quail, etc.
- 260 **General livestock**, not specializing in any one livestock category
- 270 **Animal specialty**, including bees, fur-bearing animals, horses, snakes, etc.
- 280 **Animal aquaculture**, including fish, shellfish, mollusks, frogs, etc., produced within confined space
- 290 **Forest products**, including forest nurseries and seed gathering, extraction of pine gum, and gathering of forest products
- 300 **Agricultural production**, not specified





**Part II Federal Unemployment (FUTA) Tax**

	Yes	No
10 Did you pay unemployment contributions to only one state? . . . . .		
11 Did you pay all state unemployment contributions for 1997 by April 15, 1998? Fiscal year filers, see page 4 . . . . .		
12 Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax? . . . . .		

**Next:** If you answered "Yes" to **all** of the questions above, complete Section A.  
 If you answered "No" to **any** of the questions above, skip Section A and complete Section B.

**Section A**

13 Name of the state where you paid unemployment contributions ▶		
14 State reporting number as shown on state unemployment tax return ▶		
15 Contributions paid to your state unemployment fund (see page 4)	15	
16 Total cash wages subject to FUTA tax (see page 4)		16
17 <b>FUTA tax.</b> Multiply line 16 by .008. Enter the result here, skip Section B, and go to Part III . . . . .		17

**Section B**

18 Complete all columns below that apply (if you need more space, see page 4):

(a) Name of state	(b) State reporting number as shown on state unemployment tax return	(c) Taxable wages (as defined in state act)	(d) State experience rate period		(e) State experience rate	(f) Multiply col. (c) by .054	(g) Multiply col. (c) by col. (e)	(h) Subtract col. (g) from col. (f). If zero or less, enter -0-	(i) Contributions paid to state unemployment fund
			From	To					
19 Totals . . . . .									19
20 Add columns (h) and (i) of line 19 . . . . .									20
21 Total cash wages subject to FUTA tax (see the line 16 instructions on page 4) . . . . .									21
22 Multiply line 21 by 6.2% (.062) . . . . .									22
23 Multiply line 21 by 5.4% (.054) . . . . .									23
24 Enter the <b>smaller</b> of line 20 or line 23 . . . . .									24
25 <b>FUTA tax.</b> Subtract line 24 from line 22. Enter the result here and go to Part III . . . . .									25

**Part III Total Household Employment Taxes**

26 Enter the amount from line 8 . . . . .		
27 Add line 17 (or line 25) and line 26 . . . . .		27
28 Are you required to file Form 1040 or 1040A? <input type="checkbox"/> <b>Yes.</b> <b>Stop.</b> Enter the amount from line 27 above on Form 1040, line 52, or Form 1040A, line 27. <b>Do not</b> complete Part IV below. <input type="checkbox"/> <b>No.</b> You may have to complete Part IV. See page 4 for details.		

**Part IV Address and Signature—Complete this part only if required. See the line 28 instructions on page 4.**

Address (number and street) or P.O. box if mail is not delivered to street address	Apt., room, or suite no.
City, town or post office, state, and ZIP code	

Under penalties of perjury, I declare that I have examined this schedule, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete. No part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees.

Employer's signature \_\_\_\_\_ Date \_\_\_\_\_



**Schedule R  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Credit for the Elderly or the Disabled**

▶ **Attach to Form 1040.** ▶ **See separate instructions for Schedule R.**

OMB No. 1545-0074

**1997**

Attachment  
Sequence No. **16**

Name(s) shown on Form 1040

Your social security number

You may be able to take this credit and reduce your tax if by the end of 1997:

- You were age 65 or older, **OR**
- You were under age 65, you retired on **permanent and total** disability, and you received taxable disability income.

But you must also meet other tests. See the separate instructions for Schedule R.

**Note:** *In most cases, the IRS can figure the credit for you. See the instructions.*

**Part I Check the Box for Your Filing Status and Age**

If your filing status is:	And by the end of 1997:	Check only one box:
Single, Head of household, or Qualifying widow(er) with dependent child	1 You were 65 or older . . . . .	1 <input type="checkbox"/>
	2 You were under 65 and you retired on permanent and total disability . . . . .	2 <input type="checkbox"/>
Married filing a joint return	3 Both spouses were 65 or older . . . . .	3 <input type="checkbox"/>
	4 Both spouses were under 65, but only one spouse retired on permanent and total disability . . . . .	4 <input type="checkbox"/>
	5 Both spouses were under 65, and both retired on permanent and total disability . . . . .	5 <input type="checkbox"/>
	6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability . . . . .	6 <input type="checkbox"/>
	7 One spouse was 65 or older, and the other spouse was under 65 and <b>NOT</b> retired on permanent and total disability . . . . .	7 <input type="checkbox"/>
Married filing a separate return	8 You were 65 or older and you lived apart from your spouse for all of 1997 . . . . .	8 <input type="checkbox"/>
	9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 1997 . . . . .	9 <input type="checkbox"/>

<b>Did you check box 1, 3, 7, or 8?</b>	Yes	▶ Skip Part II and complete Part III on back.
	No	▶ Complete Parts II and III.

**Part II Statement of Permanent and Total Disability** (Complete **only** if you checked box 2, 4, 5, 6, or 9 above.)

- IF:** 1 You filed a physician's statement for this disability for 1983 or an earlier year, or you filed a statement for tax years after 1983 and your physician signed line B on the statement, **AND**
- 2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 1997, check this box
- If you checked this box, you do not have to file another statement for 1997.
  - If you **did not** check this box, have your physician complete the statement below.

**Physician's Statement** (See instructions at bottom of page 2.)

I certify that \_\_\_\_\_  
Name of disabled person

was permanently and totally disabled on January 1, 1976, or January 1, 1977, **OR** was permanently and totally disabled on the date he or she retired. If retired after 1976, enter the date retired. ▶ \_\_\_\_\_

**Physician:** Sign your name on **either** line A or B below.

**A** The disability has lasted or can be expected to last continuously for at least a year . . . . . \_\_\_\_\_  
Physician's signature Date

**B** There is no reasonable probability that the disabled condition will ever improve . . . . . \_\_\_\_\_  
Physician's signature Date

Physician's name \_\_\_\_\_ Physician's address \_\_\_\_\_

**Part III Figure Your Credit**

<p><b>10 If you checked (in Part I):</b> <span style="float: right;"><b>Enter:</b></span></p> <table style="width: 100%; border: none;"> <tr> <td style="border: none;">Box 1, 2, 4, or 7 . . . . .</td> <td style="border: none;">\$5,000</td> <td rowspan="3" style="border: none; vertical-align: middle;">} . . . . .</td> </tr> <tr> <td style="border: none;">Box 3, 5, or 6 . . . . .</td> <td style="border: none;">\$7,500</td> </tr> <tr> <td style="border: none;">Box 8 or 9 . . . . .</td> <td style="border: none;">\$3,750</td> </tr> </table> <div style="border: 1px solid black; padding: 2px; width: fit-content; margin-top: 5px;"> <p><b>Did you check box 2, 4, 5, 6, or 9 in Part I?</b></p> </div> <p style="margin-left: 20px;"> <input type="checkbox"/> <b>Yes</b> —————▶ You <b>must</b> complete line 11.  <input type="checkbox"/> <b>No</b> —————▶ Enter the amount from line 10 on line 12 and go to line 13.         </p>	Box 1, 2, 4, or 7 . . . . .	\$5,000	} . . . . .	Box 3, 5, or 6 . . . . .	\$7,500	Box 8 or 9 . . . . .	\$3,750	<b>10</b>										
Box 1, 2, 4, or 7 . . . . .	\$5,000	} . . . . .																
Box 3, 5, or 6 . . . . .	\$7,500																	
Box 8 or 9 . . . . .	\$3,750																	
<p><b>11 If you checked:</b></p> <ul style="list-style-type: none"> <li>• Box 6 in Part I, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total.</li> <li>• Box 2, 4, or 9 in Part I, enter your taxable disability income.</li> <li>• Box 5 in Part I, add your taxable disability income to your spouse's taxable disability income. Enter the total.</li> </ul> <p><b>TIP:</b> For more details on what to include on line 11, see the instructions.</p>	<b>11</b>																	
<p><b>12</b> If you completed line 11, enter the <b>smaller</b> of line 10 or line 11; <b>all others</b>, enter the amount from line 10 . . . . .</p>	<b>12</b>																	
<p><b>13</b> Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 1997:</p> <table style="width: 100%; border: none;"> <tr> <td style="border: none; vertical-align: top;"> <p><b>a</b> Nontaxable part of social security benefits, and Nontaxable part of railroad retirement benefits treated as social security. See instructions.</p> </td> <td style="border: none; vertical-align: middle;">} . . . . .</td> <td style="border: none; text-align: center;"><b>13a</b></td> <td style="border: none;"></td> <td style="border: none;"></td> </tr> <tr> <td style="border: none; vertical-align: top;"> <p><b>b</b> Nontaxable veterans' pensions, and Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law. See instructions.</p> </td> <td style="border: none; vertical-align: middle;">} . . . . .</td> <td style="border: none; text-align: center;"><b>13b</b></td> <td style="border: none;"></td> <td style="border: none;"></td> </tr> <tr> <td style="border: none; vertical-align: top;"> <p><b>c</b> Add lines 13a and 13b. (Even though these income items are not taxable, they <b>must</b> be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c . . . . .</p> </td> <td style="border: none;"></td> <td style="border: none; text-align: center;"><b>13c</b></td> <td style="border: none;"></td> <td style="border: none;"></td> </tr> </table>	<p><b>a</b> Nontaxable part of social security benefits, and Nontaxable part of railroad retirement benefits treated as social security. See instructions.</p>	} . . . . .	<b>13a</b>			<p><b>b</b> Nontaxable veterans' pensions, and Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law. See instructions.</p>	} . . . . .	<b>13b</b>			<p><b>c</b> Add lines 13a and 13b. (Even though these income items are not taxable, they <b>must</b> be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c . . . . .</p>		<b>13c</b>					
<p><b>a</b> Nontaxable part of social security benefits, and Nontaxable part of railroad retirement benefits treated as social security. See instructions.</p>	} . . . . .	<b>13a</b>																
<p><b>b</b> Nontaxable veterans' pensions, and Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law. See instructions.</p>	} . . . . .	<b>13b</b>																
<p><b>c</b> Add lines 13a and 13b. (Even though these income items are not taxable, they <b>must</b> be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c . . . . .</p>		<b>13c</b>																
<p><b>14</b> Enter the amount from Form 1040, line 33</p>	<b>14</b>																	
<p><b>15 If you checked (in Part I):</b> <span style="float: right;"><b>Enter:</b></span></p> <table style="width: 100%; border: none;"> <tr> <td style="border: none;">Box 1 or 2 . . . . .</td> <td style="border: none;">\$7,500</td> <td rowspan="3" style="border: none; vertical-align: middle;">} . . . . .</td> </tr> <tr> <td style="border: none;">Box 3, 4, 5, 6, or 7 . . . . .</td> <td style="border: none;">\$10,000</td> </tr> <tr> <td style="border: none;">Box 8 or 9 . . . . .</td> <td style="border: none;">\$5,000</td> </tr> </table>	Box 1 or 2 . . . . .	\$7,500	} . . . . .	Box 3, 4, 5, 6, or 7 . . . . .	\$10,000	Box 8 or 9 . . . . .	\$5,000	<b>15</b>										
Box 1 or 2 . . . . .	\$7,500	} . . . . .																
Box 3, 4, 5, 6, or 7 . . . . .	\$10,000																	
Box 8 or 9 . . . . .	\$5,000																	
<p><b>16</b> Subtract line 15 from line 14. If zero or less, enter -0- . . . . .</p>	<b>16</b>																	
<p><b>17</b> Enter one-half of line 16 . . . . .</p>	<b>17</b>																	
<p><b>18</b> Add lines 13c and 17 . . . . .</p>	<b>18</b>																	
<p><b>19</b> Subtract line 18 from line 12. If zero or less, <b>stop</b>; you <b>cannot</b> take the credit. Otherwise, go to line 20 . . . . .</p>	<b>19</b>																	
<p><b>20</b> Multiply line 19 by 15% (.15). Enter the result here and on Form 1040, line 41. <b>Caution:</b> If you file Schedule C, C-EZ, D, E, or F (Form 1040), your credit may be limited. See the instructions for line 20 for the amount of credit you can claim . . . . .</p>	<b>20</b>																	

**Instructions for Physician's Statement**

<p><b>Taxpayer</b> If you retired after 1976, enter the date you retired in the space provided in Part II.</p>	<p><b>Physician</b> A person is permanently and totally disabled if <b>both</b> of the following apply:  <b>1.</b> He or she cannot engage in any substantial gainful activity because of a physical or mental condition, and</p>	<p><b>2.</b> A physician determines that the disability has lasted or can be expected to last continuously for at least a year or can lead to death.</p>
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**SCHEDULE SE  
(Form 1040)**

**Self-Employment Tax**

OMB No. 1545-0074

**1997**

Attachment  
Sequence No. **17**

Department of the Treasury  
Internal Revenue Service (99)

▶ See Instructions for Schedule SE (Form 1040).

▶ Attach to Form 1040.

Name of person with <b>self-employment</b> income (as shown on Form 1040)	Social security number of person with <b>self-employment</b> income ▶
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**Who Must File Schedule SE**

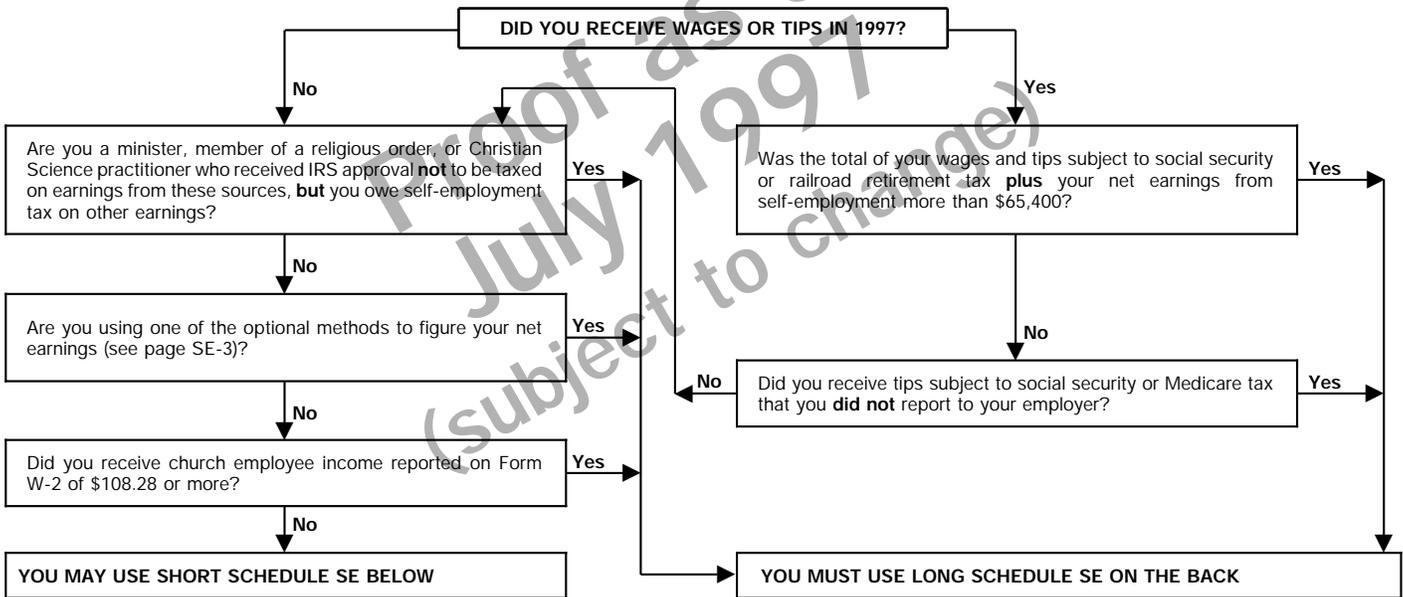
You must file Schedule SE if:

- You had net earnings from self-employment from **other than** church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of \$400 or more, **OR**
- You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a religious order **is not** church employee income. See page SE-1.

**Note:** Even if you had a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either "optional method" in Part II of Long Schedule SE. See page SE-3.

**Exception.** If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361 and received IRS approval not to be taxed on those earnings, **do not** file Schedule SE. Instead, write "Exempt-Form 4361" on Form 1040, line 47.

**May I Use Short Schedule SE or MUST I Use Long Schedule SE?**



**Section A—Short Schedule SE. Caution:** Read above to see if you can use Short Schedule SE.

1 Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a . . . . .	1		
2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; and Schedule K-1 (Form 1065), line 15a (other than farming). Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report . . . . .	2		
3 Combine lines 1 and 2 . . . . .	3		
4 <b>Net earnings from self-employment.</b> Multiply line 3 by 92.35% (.9235). If less than \$400, <b>do not</b> file this schedule; you do not owe self-employment tax . . . . . ▶	4		
5 <b>Self-employment tax.</b> If the amount on line 4 is:	5		
<ul style="list-style-type: none"> <li>• \$65,400 or less, multiply line 4 by 15.3% (.153). Enter the result here and on <b>Form 1040, line 47.</b></li> <li>• More than \$65,400, multiply line 4 by 2.9% (.029). Then, add \$8,109.60 to the result. Enter the total here and on <b>Form 1040, line 47.</b></li> </ul>			
6 <b>Deduction for one-half of self-employment tax.</b> Multiply line 5 by 50% (.5). Enter the result here and on <b>Form 1040, line 26</b> . . . . .	6		

Name of person with self-employment income (as shown on Form 1040)	Social security number of person with self-employment income ▶		
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Section B—Long Schedule SE

Part I Self-Employment Tax

Note: If your only income subject to self-employment tax is church employee income, skip lines 1 through 4b. Enter -0- on line 4c and go to line 5a. Income from services you performed as a minister or a member of a religious order is not church employee income. See page SE-1.

A	If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I. . . . .			<input type="checkbox"/>
1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a. Note: Skip this line if you use the farm optional method. See page SE-3 . . . . .			
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; and Schedule K-1 (Form 1065), line 15a (other than farming). Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report. Note: Skip this line if you use the nonfarm optional method. See page SE-3. . . . .			
3	Combine lines 1 and 2 . . . . .			
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3 . . . . .			
4b	If you elected one or both of the optional methods, enter the total of lines 15 and 17 here . . . . .			
4c	Combine lines 4a and 4b. If less than \$400, do not file this schedule; you do not owe self-employment tax. Exception. If less than \$400 and you had church employee income, enter -0- and continue ▶ . . . . .			
5a	Enter your church employee income from Form W-2. Caution: See page SE-1 for definition of church employee income . . . . .	5a		
5b	Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0- . . . . .			
6	Net earnings from self-employment. Add lines 4c and 5b . . . . .	6		
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 1997 . . . . .	7	65,400	00
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation . . . . .	8a		
8b	Unreported tips subject to social security tax (from Form 4137, line 9) . . . . .	8b		
8c	Add lines 8a and 8b . . . . .			
9	Subtract line 8c from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . ▶ . . . . .	9		
10	Multiply the smaller of line 6 or line 9 by 12.4% (.124) . . . . .	10		
11	Multiply line 6 by 2.9% (.029) . . . . .	11		
12	Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 47 . . . . .	12		
13	Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.5). Enter the result here and on Form 1040, line 26 . . . . .	13		

Part II Optional Methods To Figure Net Earnings (See page SE-3.)

14	Farm Optional Method. You may use this method only if: • Your gross farm income <sup>1</sup> was not more than \$2,400, or • Your gross farm income <sup>1</sup> was more than \$2,400 and your net farm profits <sup>2</sup> were less than \$1,733. 14 Maximum income for optional methods . . . . .		1,600	00
15	15 Enter the smaller of: two-thirds (2/3) of gross farm income <sup>1</sup> (not less than zero) or \$1,600. Also, include this amount on line 4b above . . . . .			
16	Nonfarm Optional Method. You may use this method only if: • Your net nonfarm profits <sup>3</sup> were less than \$1,733 and also less than 72.189% of your gross nonfarm income, <sup>4</sup> and • You had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. Caution: You may use this method no more than five times. 16 Subtract line 15 from line 14 . . . . .			
17	17 Enter the smaller of: two-thirds (2/3) of gross nonfarm income <sup>4</sup> (not less than zero) or the amount on line 16. Also, include this amount on line 4b above . . . . .			

<sup>1</sup>From Schedule F, line 11, and Schedule K-1 (Form 1065), line 15b. <sup>2</sup>From Schedule F, line 36, and Schedule K-1 (Form 1065), line 15a. <sup>3</sup>From Schedule C, line 31; Schedule C-EZ, line 3; and Schedule K-1 (Form 1065), line 15a. <sup>4</sup>From Schedule C, line 7; Schedule C-EZ, line 1; and Schedule K-1 (Form 1065), line 15c.



▶ Attach to Form 1040.

▶ See separate instructions.

Name(s) shown on Form 1040

Your social security number

**Before you begin**, you need to understand the following terms. See **Definitions** on page 1 of the instructions.

- **Dependent Care Benefits**
- **Qualifying Person(s)**
- **Qualified Expenses**
- **Earned Income**

**Part I** **Persons or Organizations Who Provided the Care**—You must complete this part.  
(If you need more space, use the bottom of page 2.)

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)

Did you receive dependent care benefits?	NO	YES	Complete only Part II below. Complete Part III on the back next.
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**Caution:** If the care was provided in your home, you may owe employment taxes. See the instructions for Form 1040, line 52.

**Part II** **Credit for Child and Dependent Care Expenses**

**2** Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) <b>Qualified expenses</b> you incurred and paid in 1997 for the person listed in column (a)
First	Last		

**3** Add the amounts in column (c) of line 2. DO NOT enter more than \$2,400 for one qualifying person or \$4,800 for two or more persons. If you completed Part III, enter the amount from line 24 . . . . . **3**

**4** Enter YOUR **earned income** . . . . . **4**

**5** If married filing a joint return, enter YOUR SPOUSE'S earned income (if student or disabled, see the instructions); **all others**, enter the amount from line 4 . . . . . **5**

**6** Enter the **smallest** of line 3, 4, or 5 . . . . . **6**

**7** Enter the amount from Form 1040, line 33 . . . . . **7**

**8** Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If line 7 is—	Decimal amount is	If line 7 is—	Decimal amount is
Over	But not over	Over	But not over
\$0—10,000	.30	\$20,000—22,000	.24
10,000—12,000	.29	22,000—24,000	.23
12,000—14,000	.28	24,000—26,000	.22
14,000—16,000	.27	26,000—28,000	.21
16,000—18,000	.26	28,000—No limit	.20
18,000—20,000	.25		

**9** Multiply **line 6** by the decimal amount on line 8. Enter the result. Then, see the instructions for the amount of credit to enter on Form 1040, line 40 . . . . . **9**

**Part III Dependent Care Benefits**

<b>10</b>	Enter the total amount of <b>dependent care benefits</b> you received for 1997. This amount should be shown in box 10 of your W-2 form(s). DO NOT include amounts that were reported to you as wages in box 1 of Form(s) W-2 . . . . .	<b>10</b>		
<b>11</b>	Enter the amount forfeited, if any. See the instructions . . . . .	<b>11</b>		
<b>12</b>	Subtract line 11 from line 10 . . . . .	<b>12</b>		
<b>13</b>	Enter the total amount of <b>qualified expenses</b> incurred in 1997 for the care of the qualifying person(s) . . . . .	<b>13</b>		
<b>14</b>	Enter the <b>smaller</b> of line 12 or 13 . . . . .	<b>14</b>		
<b>15</b>	Enter YOUR <b>earned income</b> . . . . .	<b>15</b>		
<b>16</b>	If married filing a joint return, enter YOUR SPOUSE'S earned income (if student or disabled, see the line 5 instructions); if married filing a separate return, see the instructions for the amount to enter; <b>all others</b> , enter the amount from line 15 . . . . .	<b>16</b>		
<b>17</b>	Enter the <b>smallest</b> of line 14, 15, or 16 . . . . .	<b>17</b>		
<b>18</b>	<b>Excluded benefits.</b> Enter here the <b>smaller</b> of the following: <ul style="list-style-type: none"> <li>• The amount from line 17, or</li> <li>• \$5,000 (\$2,500 if married filing a separate return <b>and</b> you were required to enter your spouse's earned income on line 16).</li> </ul>	<b>18</b>		
<b>19</b>	<b>Taxable benefits.</b> Subtract line 18 from line 12. Also, include this amount on Form 1040, line 7. On the dotted line next to line 7, write "DCB" . . . . .	<b>19</b>		

To claim the child and dependent care credit, complete lines 20-24 below.

<b>20</b>	Enter \$2,400 (\$4,800 if two or more qualifying persons) . . . . .	<b>20</b>		
<b>21</b>	Enter the amount from line 18 . . . . .	<b>21</b>		
<b>22</b>	Subtract line 21 from line 20. If zero or less, <b>STOP</b> . You cannot take the credit. <b>Exception.</b> If you paid 1996 expenses in 1997, see the line 9 instructions . . . . .	<b>22</b>		
<b>23</b>	Complete line 2 on the front of this form. DO NOT include in column (c) any excluded benefits shown on line 18 above. Then, add the amounts in column (c) and enter the total here . . . . .	<b>23</b>		
<b>24</b>	Enter the <b>smaller</b> of line 22 or 23. Also, enter this amount on line 3 on the front of this form and complete lines 4-9 . . . . .	<b>24</b>		



**Additional Taxes Attributable to Qualified Retirement Plans (Including IRAs), Annuities, Modified Endowment Contracts, and MSAs**  
(Under Sections 72, 4973, 4974, and 4980A of the Internal Revenue Code)  
▶ **Attach to Form 1040. See separate instructions.**

Name of individual subject to additional tax. (If married filing jointly, see page 2 of the instructions.)		Your social security number : : :
<b>Fill in Your Address Only If You Are Filing This Form by Itself and Not With Your Tax Return</b>	Home address (number and street), or P.O. box if mail is not delivered to your home	Apt. no.
	City, town or post office, state, and ZIP code	If this is an amended return, check here <input type="checkbox"/>

If you are subject to the 10% tax on early distributions **only**, see **Who Must File** in the instructions before continuing. You may be able to report this tax directly on Form 1040 without filing Form 5329.

**Part I Tax on Early Distributions**

Complete this part if a taxable distribution was made from your qualified retirement plan (including an IRA), annuity contract, or modified endowment contract before you reached age 59½ (or was incorrectly indicated as such on your Form 1099-R—see instructions). **Note:** You must include the amount of the distribution on line 15b or 16b of Form 1040.

1 Early distributions included in gross income (see page 2 of the instructions) . . . . .	<b>1</b>		
2 Distributions excepted from additional tax (see page 2 of the instructions). Enter appropriate exception number from instructions ▶ . . . . .	<b>2</b>		
3 Amount subject to additional tax. Subtract line 2 from line 1 . . . . .	<b>3</b>		
4 <b>Tax due.</b> Multiply line 3 by 10% (.10). Enter here and on Form 1040, line 50 . . . . .	<b>4</b>		

**Caution:** If any amount on line 3 was a distribution from a SIMPLE retirement plan, you must multiply that distribution by 25% (.25) instead of 10%. See instructions for more information.

**Part II Tax on Excess Contributions to Individual Retirement Arrangements**

Complete this part if, either in this year or in earlier years, you contributed more to your IRA than is or was allowable and you have an excess contribution subject to tax.

5 Excess contributions for 1997 (see page 3 of the instructions). Do not include this amount on Form 1040, line 23 . . . . .	<b>5</b>		
6 Earlier year excess contributions not previously eliminated (see page 3 of the instructions) . . . . .	<b>6</b>		
7 Contribution credit. If your actual contribution for 1997 is less than your maximum allowable contribution, see page 3 of the instructions; otherwise, enter -0- . . . . .	<b>7</b>		
8 1997 distributions from your IRA account that are includible in taxable income . . . . .	<b>8</b>		
9 1996 tax year excess contributions (if any) withdrawn after the due date (including extensions) of your 1996 income tax return, and 1995 and earlier tax year excess contributions withdrawn in 1997 . . . . .	<b>9</b>		
10 Add lines 7, 8, and 9 . . . . .	<b>10</b>		
11 Adjusted earlier year excess contributions. Subtract line 10 from line 6. Enter the result, but not less than zero . . . . .	<b>11</b>		
12 Total excess contributions. Add lines 5 and 11 . . . . .	<b>12</b>		
13 <b>Tax due.</b> Enter the <b>smaller</b> of 6% (.06) of line 12 or 6% (.06) of the value of your IRA on the last day of 1997. Also enter this amount on Form 1040, line 50 . . . . .	<b>13</b>		

**Part III Tax on Excess Contributions to Medical Savings Accounts**

<b>14</b>	Excess contributions for 1997 (see page 3 of the instructions). Do not include this amount on Form 1040, line 24 . . . . .	<b>14</b>		
<b>15</b>	<b>Tax due.</b> Enter the <b>smaller</b> of 6% (.06) of line 14 or 6% (.06) of the value of your MSA on the last day of 1997. Also enter this amount on Form 1040, line 50 . . . . .	<b>15</b>		

**Part IV Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs)**

<b>16</b>	Minimum required distribution (see page 3 of the instructions) . . . . .	<b>16</b>		
<b>17</b>	Amount actually distributed to you . . . . .	<b>17</b>		
<b>18</b>	Subtract line 17 from line 16. If line 17 is more than line 16, enter -0- . . . . .	<b>18</b>		
<b>19</b>	<b>Tax due.</b> Multiply line 18 by 50% (.50). Enter here and on Form 1040, line 50 . . . . .	<b>19</b>		

**Part V Tax on Excess Distributions From Qualified Retirement Plans (Including IRAs)**

This tax does not apply to distributions during years beginning after December 31, 1996, and before January 1, 2000. See instructions.

**Acceleration Election (see instructions)**

If you previously made an acceleration election and wish to revoke that election, check here . . . . .

**Signature.** Complete **ONLY** if you are filing this form by itself and not with your tax return.

<b>Please Sign Here</b>	Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	▶ Your signature		▶ Date	
<b>Paid Preparer's Use Only</b>	Preparer's signature ▶	Date	Check if self-employed ▶ <input type="checkbox"/>	Preparer's social security no.
	Firm's name (or yours, if self-employed) and address ▶		EIN ▶	
			ZIP code ▶	



**Qualified Adoption Expenses**

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 1040 or 1040A.

▶ See separate instructions.

Name(s) shown on return

Your social security number

**Before you begin**, you need to understand the following terms. See **Definitions** on page 1 of the instructions.

- **Eligible Child**
- **Employer-Provided Adoption Benefits**
- **Qualified Adoption Expenses**

**Part I Information About Your Eligible Child or Children**—You must complete this part. See the instructions for details, including what to do if you need more space.

1	(a) Child's name  First Last		(b) Child's year of birth	Check if child was—			(f) Child's identifying number
				(c) born before 1979 and was disabled	(d) a child with special needs	(e) a foreign child	
Child 1			19	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Child 2			19	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

**Caution:** If you received **employer-provided adoption benefits**, complete **Part III** on the back next.

**Part II Adoption Credit**—Complete this part **only** if the adoption was final in 1997.

	Child 1	Child 2	
2 Enter \$5,000 (\$6,000 if a child with special needs) . . . . .	2		
3 Enter the total <b>qualified adoption expenses</b> you paid in 1997 . . . . .	3		
4 Enter the <b>smaller</b> of line 2 or line 3 . . . . .	4		
5 Add the amounts on line 4 . . . . .			5
6 Enter your modified adjusted gross income (see the instructions)	6		
7 Is line 6 more than \$75,000?  <b>No.</b> Skip lines 7 and 8 and enter -0- on line 9.  <b>Yes.</b> Subtract \$75,000 from the amount on line 6 . . . . .	7		
8 Divide line 7 by \$40,000. Enter the result as a decimal (rounded to two places). Do not enter more than "1.00" . . . . .			8
9 Multiply line 5 by line 8 . . . . .			9
10 Subtract line 9 from line 5. Enter the result. Then, see the instructions for the amount of credit to enter on Form 1040, line 42, or on Form 1040A, line 24c . . . . .			10
11 1997 credit carryforward, if any, to 1998 (see the instructions) . . . . .	11		

**Part III Employer-Provided Adoption Benefits**

**Caution:** If the eligible child is a foreign child, see the instructions for line 1, column (e), before completing this part.

		Child 1		Child 2		
<b>12</b>	Enter \$5,000 (\$6,000 if a child with special needs) . . . . .	<b>12</b>				
<b>13</b>	Enter the total amount of your <b>employer-provided adoption benefits</b> received in 1997. This amount should be shown in box 13 of your 1997 W-2 form(s) with code "T" . . . . .	<b>13</b>				
<b>14</b>	Add the amounts on line 13 . . . . .					<b>14</b>
<b>15</b>	Enter the <b>smaller</b> of line 12 or line 13 . . . . .	<b>15</b>				
<b>16</b>	Add the amounts on line 15 . . . . .		<b>16</b>			
<b>17</b>	Enter your modified adjusted gross income (from the worksheet in the instructions) . . . . .	<b>17</b>				
<b>18</b>	Is line 17 more than \$75,000? <b>No.</b> Skip lines 18–20 and enter the amount from line 16 on line 21. <b>Yes.</b> Subtract \$75,000 from the amount on line 17 . . . . .	<b>18</b>				
<b>19</b>	Divide line 18 by \$40,000. Enter the result as a decimal (rounded to two places). Do not enter more than "1.00" . . . . .		<b>19</b>		×	
<b>20</b>	Multiply line 16 by line 19 . . . . .		<b>20</b>			
<b>21</b>	Subtract line 20 from line 16 . . . . .		<b>21</b>			
<b>22</b>	<b>Excluded benefits.</b> Enter the <b>smaller</b> of line 16 or line 21 . . . . .					<b>22</b>
<b>23</b>	<b>Taxable benefits.</b> Subtract line 22 from line 14. Also, include this amount on Form 1040, line 7, or Form 1040A, line 7. On the line next to line 7, write "AB" . . . . .					<b>23</b>

**Next**, complete Form 1040 through line 41 or Form 1040A through line 24b.  
**Then**, if the total adoption expenses you paid in 1997 were not fully reimbursed by your employer **AND** the adoption was final in 1997, you may be able to claim the adoption credit. Fill in Part II on the front of this form to see if you can.



# Section 5.

## 1997 Tax Table

Use if your taxable income is less than \$100,000.  
If \$100,000 or more, use the Tax Rate Schedules.

**Example.** Mr. and Mrs. Brown are filing a joint return. Their taxable income on line 38 of Form 1040 is \$25,300. First, they find the \$25,300–25,350 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and filing status column meet is \$3,799. This is the tax amount they should enter on line 39 of their Form 1040.

Sample Table

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
25,200	25,250	3,859	3,784	4,385	3,784
25,250	25,300	3,873	3,791	4,399	3,791
25,300	25,350	3,887	3,799	4,413	3,799
25,350	25,400	3,901	3,806	4,427	3,806

If line 38 (taxable income) is—		And you are—				If line 38 (taxable income) is—		And you are—				If line 38 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
\$0	\$5	\$0	\$0	\$0	\$0	1,300	1,325	197	197	197	197	2,700	2,725	407	407	407	407
5	15	2	2	2	2	1,325	1,350	201	201	201	201	2,725	2,750	411	411	411	411
15	25	3	3	3	3	1,350	1,375	204	204	204	204	2,750	2,775	414	414	414	414
25	50	6	6	6	6	1,375	1,400	208	208	208	208	2,775	2,800	418	418	418	418
50	75	9	9	9	9	1,400	1,425	212	212	212	212	2,800	2,825	422	422	422	422
75	100	13	13	13	13	1,425	1,450	216	216	216	216	2,825	2,850	426	426	426	426
100	125	17	17	17	17	1,450	1,475	219	219	219	219	2,850	2,875	429	429	429	429
125	150	21	21	21	21	1,475	1,500	223	223	223	223	2,875	2,900	433	433	433	433
150	175	24	24	24	24	1,500	1,525	227	227	227	227	2,900	2,925	437	437	437	437
175	200	28	28	28	28	1,525	1,550	231	231	231	231	2,925	2,950	441	441	441	441
200	225	32	32	32	32	1,550	1,575	234	234	234	234	2,950	2,975	444	444	444	444
225	250	36	36	36	36	1,575	1,600	238	238	238	238	2,975	3,000	448	448	448	448
250	275	39	39	39	39	1,600	1,625	242	242	242	242	<b>3,000</b>					
275	300	43	43	43	43	1,625	1,650	246	246	246	246	3,000	3,050	454	454	454	454
300	325	47	47	47	47	1,650	1,675	249	249	249	249	3,050	3,100	461	461	461	461
325	350	51	51	51	51	1,675	1,700	253	253	253	253	3,100	3,150	469	469	469	469
350	375	54	54	54	54	1,700	1,725	257	257	257	257	3,150	3,200	476	476	476	476
375	400	58	58	58	58	1,725	1,750	261	261	261	261	3,200	3,250	484	484	484	484
400	425	62	62	62	62	1,750	1,775	264	264	264	264	3,250	3,300	491	491	491	491
425	450	66	66	66	66	1,775	1,800	268	268	268	268	3,300	3,350	499	499	499	499
450	475	69	69	69	69	1,800	1,825	272	272	272	272	3,350	3,400	506	506	506	506
475	500	73	73	73	73	1,825	1,850	276	276	276	276	3,400	3,450	514	514	514	514
500	525	77	77	77	77	1,850	1,875	279	279	279	279	3,450	3,500	521	521	521	521
525	550	81	81	81	81	1,875	1,900	283	283	283	283	3,500	3,550	529	529	529	529
550	575	84	84	84	84	1,900	1,925	287	287	287	287	3,550	3,600	536	536	536	536
575	600	88	88	88	88	1,925	1,950	291	291	291	291	3,600	3,650	544	544	544	544
600	625	92	92	92	92	1,950	1,975	294	294	294	294	3,650	3,700	551	551	551	551
625	650	96	96	96	96	1,975	2,000	298	298	298	298	3,700	3,750	559	559	559	559
650	675	99	99	99	99	<b>2,000</b>				3,750	3,800	566	566	566	566	566	566
675	700	103	103	103	103	2,000	2,025	302	302	302	302	3,800	3,850	574	574	574	574
700	725	107	107	107	107	2,025	2,050	306	306	306	306	3,850	3,900	581	581	581	581
725	750	111	111	111	111	2,050	2,075	309	309	309	309	3,900	3,950	589	589	589	589
750	775	114	114	114	114	2,075	2,100	313	313	313	313	3,950	4,000	596	596	596	596
775	800	118	118	118	118	2,100	2,125	317	317	317	317	<b>4,000</b>					
800	825	122	122	122	122	2,125	2,150	321	321	321	321	4,000	4,050	604	604	604	604
825	850	126	126	126	126	2,150	2,175	324	324	324	324	4,050	4,100	611	611	611	611
850	875	129	129	129	129	2,175	2,200	328	328	328	328	4,100	4,150	619	619	619	619
875	900	133	133	133	133	2,200	2,225	332	332	332	332	4,150	4,200	626	626	626	626
900	925	137	137	137	137	2,225	2,250	336	336	336	336	4,200	4,250	634	634	634	634
925	950	141	141	141	141	2,250	2,275	339	339	339	339	4,250	4,300	641	641	641	641
950	975	144	144	144	144	2,275	2,300	343	343	343	343	4,300	4,350	649	649	649	649
975	1,000	148	148	148	148	2,300	2,325	347	347	347	347	4,350	4,400	656	656	656	656
<b>1,000</b>						2,325	2,350	351	351	351	351	4,400	4,450	664	664	664	664
1,000	1,025	152	152	152	152	2,350	2,375	354	354	354	354	4,450	4,500	671	671	671	671
1,025	1,050	156	156	156	156	2,375	2,400	358	358	358	358	4,500	4,550	679	679	679	679
1,050	1,075	159	159	159	159	2,400	2,425	362	362	362	362	4,550	4,600	686	686	686	686
1,075	1,100	163	163	163	163	2,425	2,450	366	366	366	366	4,600	4,650	694	694	694	694
1,100	1,125	167	167	167	167	2,450	2,475	369	369	369	369	4,650	4,700	701	701	701	701
1,125	1,150	171	171	171	171	2,475	2,500	373	373	373	373	4,700	4,750	709	709	709	709
1,150	1,175	174	174	174	174	2,500	2,525	377	377	377	377	4,750	4,800	716	716	716	716
1,175	1,200	178	178	178	178	2,525	2,550	381	381	381	381	4,800	4,850	724	724	724	724
1,200	1,225	182	182	182	182	2,550	2,575	384	384	384	384	4,850	4,900	731	731	731	731
1,225	1,250	186	186	186	186	2,575	2,600	388	388	388	388	4,900	4,950	739	739	739	739
1,250	1,275	189	189	189	189	2,600	2,625	392	392	392	392	4,950	5,000	746	746	746	746
1,275	1,300	193	193	193	193	2,625	2,650	396	396	396	396						
						2,650	2,675	399	399	399	399						
						2,675	2,700	403	403	403	403						

Continued on next page

\* This column must also be used by a qualifying widow(er).

1997 Tax Table—Continued

If line 38 (taxable income) is—		And you are—				If line 38 (taxable income) is—		And you are—				If line 38 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
<b>5,000</b>						<b>8,000</b>						<b>11,000</b>					
5,000	5,050	754	754	754	754	8,000	8,050	1,204	1,204	1,204	1,204	11,000	11,050	1,654	1,654	1,654	1,654
5,050	5,100	761	761	761	761	8,050	8,100	1,211	1,211	1,211	1,211	11,050	11,100	1,661	1,661	1,661	1,661
5,100	5,150	769	769	769	769	8,100	8,150	1,219	1,219	1,219	1,219	11,100	11,150	1,669	1,669	1,669	1,669
5,150	5,200	776	776	776	776	8,150	8,200	1,226	1,226	1,226	1,226	11,150	11,200	1,676	1,676	1,676	1,676
5,200	5,250	784	784	784	784	8,200	8,250	1,234	1,234	1,234	1,234	11,200	11,250	1,684	1,684	1,684	1,684
5,250	5,300	791	791	791	791	8,250	8,300	1,241	1,241	1,241	1,241	11,250	11,300	1,691	1,691	1,691	1,691
5,300	5,350	799	799	799	799	8,300	8,350	1,249	1,249	1,249	1,249	11,300	11,350	1,699	1,699	1,699	1,699
5,350	5,400	806	806	806	806	8,350	8,400	1,256	1,256	1,256	1,256	11,350	11,400	1,706	1,706	1,706	1,706
5,400	5,450	814	814	814	814	8,400	8,450	1,264	1,264	1,264	1,264	11,400	11,450	1,714	1,714	1,714	1,714
5,450	5,500	821	821	821	821	8,450	8,500	1,271	1,271	1,271	1,271	11,450	11,500	1,721	1,721	1,721	1,721
5,500	5,550	829	829	829	829	8,500	8,550	1,279	1,279	1,279	1,279	11,500	11,550	1,729	1,729	1,729	1,729
5,550	5,600	836	836	836	836	8,550	8,600	1,286	1,286	1,286	1,286	11,550	11,600	1,736	1,736	1,736	1,736
5,600	5,650	844	844	844	844	8,600	8,650	1,294	1,294	1,294	1,294	11,600	11,650	1,744	1,744	1,744	1,744
5,650	5,700	851	851	851	851	8,650	8,700	1,301	1,301	1,301	1,301	11,650	11,700	1,751	1,751	1,751	1,751
5,700	5,750	859	859	859	859	8,700	8,750	1,309	1,309	1,309	1,309	11,700	11,750	1,759	1,759	1,759	1,759
5,750	5,800	866	866	866	866	8,750	8,800	1,316	1,316	1,316	1,316	11,750	11,800	1,766	1,766	1,766	1,766
5,800	5,850	874	874	874	874	8,800	8,850	1,324	1,324	1,324	1,324	11,800	11,850	1,774	1,774	1,774	1,774
5,850	5,900	881	881	881	881	8,850	8,900	1,331	1,331	1,331	1,331	11,850	11,900	1,781	1,781	1,781	1,781
5,900	5,950	889	889	889	889	8,900	8,950	1,339	1,339	1,339	1,339	11,900	11,950	1,789	1,789	1,789	1,789
5,950	6,000	896	896	896	896	8,950	9,000	1,346	1,346	1,346	1,346	11,950	12,000	1,796	1,796	1,796	1,796
<b>6,000</b>						<b>9,000</b>						<b>12,000</b>					
6,000	6,050	904	904	904	904	9,000	9,050	1,354	1,354	1,354	1,354	12,000	12,050	1,804	1,804	1,804	1,804
6,050	6,100	911	911	911	911	9,050	9,100	1,361	1,361	1,361	1,361	12,050	12,100	1,811	1,811	1,811	1,811
6,100	6,150	919	919	919	919	9,100	9,150	1,369	1,369	1,369	1,369	12,100	12,150	1,819	1,819	1,819	1,819
6,150	6,200	926	926	926	926	9,150	9,200	1,376	1,376	1,376	1,376	12,150	12,200	1,826	1,826	1,826	1,826
6,200	6,250	934	934	934	934	9,200	9,250	1,384	1,384	1,384	1,384	12,200	12,250	1,834	1,834	1,834	1,834
6,250	6,300	941	941	941	941	9,250	9,300	1,391	1,391	1,391	1,391	12,250	12,300	1,841	1,841	1,841	1,841
6,300	6,350	949	949	949	949	9,300	9,350	1,399	1,399	1,399	1,399	12,300	12,350	1,849	1,849	1,849	1,849
6,350	6,400	956	956	956	956	9,350	9,400	1,406	1,406	1,406	1,406	12,350	12,400	1,856	1,856	1,856	1,856
6,400	6,450	964	964	964	964	9,400	9,450	1,414	1,414	1,414	1,414	12,400	12,450	1,864	1,864	1,864	1,864
6,450	6,500	971	971	971	971	9,450	9,500	1,421	1,421	1,421	1,421	12,450	12,500	1,871	1,871	1,871	1,871
6,500	6,550	979	979	979	979	9,500	9,550	1,429	1,429	1,429	1,429	12,500	12,550	1,879	1,879	1,879	1,879
6,550	6,600	986	986	986	986	9,550	9,600	1,436	1,436	1,436	1,436	12,550	12,600	1,886	1,886	1,886	1,886
6,600	6,650	994	994	994	994	9,600	9,650	1,444	1,444	1,444	1,444	12,600	12,650	1,894	1,894	1,894	1,894
6,650	6,700	1,001	1,001	1,001	1,001	9,650	9,700	1,451	1,451	1,451	1,451	12,650	12,700	1,901	1,901	1,901	1,901
6,700	6,750	1,009	1,009	1,009	1,009	9,700	9,750	1,459	1,459	1,459	1,459	12,700	12,750	1,909	1,909	1,909	1,909
6,750	6,800	1,016	1,016	1,016	1,016	9,750	9,800	1,466	1,466	1,466	1,466	12,750	12,800	1,916	1,916	1,916	1,916
6,800	6,850	1,024	1,024	1,024	1,024	9,800	9,850	1,474	1,474	1,474	1,474	12,800	12,850	1,924	1,924	1,924	1,924
6,850	6,900	1,031	1,031	1,031	1,031	9,850	9,900	1,481	1,481	1,481	1,481	12,850	12,900	1,931	1,931	1,931	1,931
6,900	6,950	1,039	1,039	1,039	1,039	9,900	9,950	1,489	1,489	1,489	1,489	12,900	12,950	1,939	1,939	1,939	1,939
6,950	7,000	1,046	1,046	1,046	1,046	9,950	10,000	1,496	1,496	1,496	1,496	12,950	13,000	1,946	1,946	1,946	1,946
<b>7,000</b>						<b>10,000</b>						<b>13,000</b>					
7,000	7,050	1,054	1,054	1,054	1,054	10,000	10,050	1,504	1,504	1,504	1,504	13,000	13,050	1,954	1,954	1,954	1,954
7,050	7,100	1,061	1,061	1,061	1,061	10,050	10,100	1,511	1,511	1,511	1,511	13,050	13,100	1,961	1,961	1,961	1,961
7,100	7,150	1,069	1,069	1,069	1,069	10,100	10,150	1,519	1,519	1,519	1,519	13,100	13,150	1,969	1,969	1,969	1,969
7,150	7,200	1,076	1,076	1,076	1,076	10,150	10,200	1,526	1,526	1,526	1,526	13,150	13,200	1,976	1,976	1,976	1,976
7,200	7,250	1,084	1,084	1,084	1,084	10,200	10,250	1,534	1,534	1,534	1,534	13,200	13,250	1,984	1,984	1,984	1,984
7,250	7,300	1,091	1,091	1,091	1,091	10,250	10,300	1,541	1,541	1,541	1,541	13,250	13,300	1,991	1,991	1,991	1,991
7,300	7,350	1,099	1,099	1,099	1,099	10,300	10,350	1,549	1,549	1,549	1,549	13,300	13,350	1,999	1,999	1,999	1,999
7,350	7,400	1,106	1,106	1,106	1,106	10,350	10,400	1,556	1,556	1,556	1,556	13,350	13,400	2,006	2,006	2,006	2,006
7,400	7,450	1,114	1,114	1,114	1,114	10,400	10,450	1,564	1,564	1,564	1,564	13,400	13,450	2,014	2,014	2,014	2,014
7,450	7,500	1,121	1,121	1,121	1,121	10,450	10,500	1,571	1,571	1,571	1,571	13,450	13,500	2,021	2,021	2,021	2,021
7,500	7,550	1,129	1,129	1,129	1,129	10,500	10,550	1,579	1,579	1,579	1,579	13,500	13,550	2,029	2,029	2,029	2,029
7,550	7,600	1,136	1,136	1,136	1,136	10,550	10,600	1,586	1,586	1,586	1,586	13,550	13,600	2,036	2,036	2,036	2,036
7,600	7,650	1,144	1,144	1,144	1,144	10,600	10,650	1,594	1,594	1,594	1,594	13,600	13,650	2,044	2,044	2,044	2,044
7,650	7,700	1,151	1,151	1,151	1,151	10,650	10,700	1,601	1,601	1,601	1,601	13,650	13,700	2,051	2,051	2,051	2,051
7,700	7,750	1,159	1,159	1,159	1,159	10,700	10,750	1,609	1,609	1,609	1,609	13,700	13,750	2,059	2,059	2,059	2,059
7,750	7,800	1,166	1,166	1,166	1,166	10,750	10,800	1,616	1,616	1,616	1,616	13,750	13,800	2,066	2,066	2,066	2,066
7,800	7,850	1,174	1,174	1,174	1,174	10,800	10,850	1,624	1,624	1,624	1,624	13,800	13,850	2,074	2,074	2,074	2,074
7,850	7,900	1,181	1,181	1,181	1,181	10,850	10,900	1,631	1,631	1,631	1,631	13,850	13,900	2,081	2,081	2,081	2,081
7,900	7,950	1,189	1,189	1,189	1,189	10,900	10,950	1,639	1,639	1,639	1,639	13,900	13,950	2,089	2,089	2,089	2,089
7,950	8,000	1,196	1,196	1,196	1,196	10,950	11,000	1,646	1,646	1,646	1,646	13,950	14,000	2,096	2,096	2,096	2,096

\* This column must also be used by a qualifying widow(er).

Continued on next page

1997 Tax Table—Continued

If line 38 (taxable income) is—		And you are—				If line 38 (taxable income) is—		And you are—				If line 38 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
<b>14,000</b>						<b>17,000</b>						<b>20,000</b>					
14,000	14,050	2,104	2,104	2,104	2,104	17,000	17,050	2,554	2,554	2,554	2,554	20,000	20,050	3,004	3,004	3,004	3,004
14,050	14,100	2,111	2,111	2,111	2,111	17,050	17,100	2,561	2,561	2,561	2,561	20,050	20,100	3,011	3,011	3,011	3,011
14,100	14,150	2,119	2,119	2,119	2,119	17,100	17,150	2,569	2,569	2,569	2,569	20,100	20,150	3,019	3,019	3,019	3,019
14,150	14,200	2,126	2,126	2,126	2,126	17,150	17,200	2,576	2,576	2,576	2,576	20,150	20,200	3,026	3,026	3,026	3,026
14,200	14,250	2,134	2,134	2,134	2,134	17,200	17,250	2,584	2,584	2,584	2,584	20,200	20,250	3,034	3,034	3,034	3,034
14,250	14,300	2,141	2,141	2,141	2,141	17,250	17,300	2,591	2,591	2,591	2,591	20,250	20,300	3,041	3,041	3,041	3,041
14,300	14,350	2,149	2,149	2,149	2,149	17,300	17,350	2,599	2,599	2,599	2,599	20,300	20,350	3,049	3,049	3,049	3,049
14,350	14,400	2,156	2,156	2,156	2,156	17,350	17,400	2,606	2,606	2,606	2,606	20,350	20,400	3,056	3,056	3,056	3,056
14,400	14,450	2,164	2,164	2,164	2,164	17,400	17,450	2,614	2,614	2,614	2,614	20,400	20,450	3,064	3,064	3,064	3,064
14,450	14,500	2,171	2,171	2,171	2,171	17,450	17,500	2,621	2,621	2,621	2,621	20,450	20,500	3,071	3,071	3,071	3,071
14,500	14,550	2,179	2,179	2,179	2,179	17,500	17,550	2,629	2,629	2,629	2,629	20,500	20,550	3,079	3,079	3,079	3,079
14,550	14,600	2,186	2,186	2,186	2,186	17,550	17,600	2,636	2,636	2,636	2,636	20,550	20,600	3,086	3,086	3,086	3,086
14,600	14,650	2,194	2,194	2,194	2,194	17,600	17,650	2,644	2,644	2,644	2,644	20,600	20,650	3,094	3,094	3,097	3,094
14,650	14,700	2,201	2,201	2,201	2,201	17,650	17,700	2,651	2,651	2,651	2,651	20,650	20,700	3,101	3,101	3,111	3,101
14,700	14,750	2,209	2,209	2,209	2,209	17,700	17,750	2,659	2,659	2,659	2,659	20,700	20,750	3,109	3,109	3,125	3,109
14,750	14,800	2,216	2,216	2,216	2,216	17,750	17,800	2,666	2,666	2,666	2,666	20,750	20,800	3,116	3,116	3,139	3,116
14,800	14,850	2,224	2,224	2,224	2,224	17,800	17,850	2,674	2,674	2,674	2,674	20,800	20,850	3,124	3,124	3,153	3,124
14,850	14,900	2,231	2,231	2,231	2,231	17,850	17,900	2,681	2,681	2,681	2,681	20,850	20,900	3,131	3,131	3,167	3,131
14,900	14,950	2,239	2,239	2,239	2,239	17,900	17,950	2,689	2,689	2,689	2,689	20,900	20,950	3,139	3,139	3,181	3,139
14,950	15,000	2,246	2,246	2,246	2,246	17,950	18,000	2,696	2,696	2,696	2,696	20,950	21,000	3,146	3,146	3,195	3,146
<b>15,000</b>						<b>18,000</b>						<b>21,000</b>					
15,000	15,050	2,254	2,254	2,254	2,254	18,000	18,050	2,704	2,704	2,704	2,704	21,000	21,050	3,154	3,154	3,209	3,154
15,050	15,100	2,261	2,261	2,261	2,261	18,050	18,100	2,711	2,711	2,711	2,711	21,050	21,100	3,161	3,161	3,223	3,161
15,100	15,150	2,269	2,269	2,269	2,269	18,100	18,150	2,719	2,719	2,719	2,719	21,100	21,150	3,169	3,169	3,237	3,169
15,150	15,200	2,276	2,276	2,276	2,276	18,150	18,200	2,726	2,726	2,726	2,726	21,150	21,200	3,176	3,176	3,251	3,176
15,200	15,250	2,284	2,284	2,284	2,284	18,200	18,250	2,734	2,734	2,734	2,734	21,200	21,250	3,184	3,184	3,265	3,184
15,250	15,300	2,291	2,291	2,291	2,291	18,250	18,300	2,741	2,741	2,741	2,741	21,250	21,300	3,191	3,191	3,279	3,191
15,300	15,350	2,299	2,299	2,299	2,299	18,300	18,350	2,749	2,749	2,749	2,749	21,300	21,350	3,199	3,199	3,293	3,199
15,350	15,400	2,306	2,306	2,306	2,306	18,350	18,400	2,756	2,756	2,756	2,756	21,350	21,400	3,206	3,206	3,307	3,206
15,400	15,450	2,314	2,314	2,314	2,314	18,400	18,450	2,764	2,764	2,764	2,764	21,400	21,450	3,214	3,214	3,321	3,214
15,450	15,500	2,321	2,321	2,321	2,321	18,450	18,500	2,771	2,771	2,771	2,771	21,450	21,500	3,221	3,221	3,335	3,221
15,500	15,550	2,329	2,329	2,329	2,329	18,500	18,550	2,779	2,779	2,779	2,779	21,500	21,550	3,229	3,229	3,349	3,229
15,550	15,600	2,336	2,336	2,336	2,336	18,550	18,600	2,786	2,786	2,786	2,786	21,550	21,600	3,236	3,236	3,363	3,236
15,600	15,650	2,344	2,344	2,344	2,344	18,600	18,650	2,794	2,794	2,794	2,794	21,600	21,650	3,244	3,244	3,377	3,244
15,650	15,700	2,351	2,351	2,351	2,351	18,650	18,700	2,801	2,801	2,801	2,801	21,650	21,700	3,251	3,251	3,391	3,251
15,700	15,750	2,359	2,359	2,359	2,359	18,700	18,750	2,809	2,809	2,809	2,809	21,700	21,750	3,259	3,259	3,405	3,259
15,750	15,800	2,366	2,366	2,366	2,366	18,750	18,800	2,816	2,816	2,816	2,816	21,750	21,800	3,266	3,266	3,419	3,266
15,800	15,850	2,374	2,374	2,374	2,374	18,800	18,850	2,824	2,824	2,824	2,824	21,800	21,850	3,274	3,274	3,433	3,274
15,850	15,900	2,381	2,381	2,381	2,381	18,850	18,900	2,831	2,831	2,831	2,831	21,850	21,900	3,281	3,281	3,447	3,281
15,900	15,950	2,389	2,389	2,389	2,389	18,900	18,950	2,839	2,839	2,839	2,839	21,900	21,950	3,289	3,289	3,461	3,289
15,950	16,000	2,396	2,396	2,396	2,396	18,950	19,000	2,846	2,846	2,846	2,846	21,950	22,000	3,296	3,296	3,475	3,296
<b>16,000</b>						<b>19,000</b>						<b>22,000</b>					
16,000	16,050	2,404	2,404	2,404	2,404	19,000	19,050	2,854	2,854	2,854	2,854	22,000	22,050	3,304	3,304	3,489	3,304
16,050	16,100	2,411	2,411	2,411	2,411	19,050	19,100	2,861	2,861	2,861	2,861	22,050	22,100	3,311	3,311	3,503	3,311
16,100	16,150	2,419	2,419	2,419	2,419	19,100	19,150	2,869	2,869	2,869	2,869	22,100	22,150	3,319	3,319	3,517	3,319
16,150	16,200	2,426	2,426	2,426	2,426	19,150	19,200	2,876	2,876	2,876	2,876	22,150	22,200	3,326	3,326	3,531	3,326
16,200	16,250	2,434	2,434	2,434	2,434	19,200	19,250	2,884	2,884	2,884	2,884	22,200	22,250	3,334	3,334	3,545	3,334
16,250	16,300	2,441	2,441	2,441	2,441	19,250	19,300	2,891	2,891	2,891	2,891	22,250	22,300	3,341	3,341	3,559	3,341
16,300	16,350	2,449	2,449	2,449	2,449	19,300	19,350	2,899	2,899	2,899	2,899	22,300	22,350	3,349	3,349	3,573	3,349
16,350	16,400	2,456	2,456	2,456	2,456	19,350	19,400	2,906	2,906	2,906	2,906	22,350	22,400	3,356	3,356	3,587	3,356
16,400	16,450	2,464	2,464	2,464	2,464	19,400	19,450	2,914	2,914	2,914	2,914	22,400	22,450	3,364	3,364	3,601	3,364
16,450	16,500	2,471	2,471	2,471	2,471	19,450	19,500	2,921	2,921	2,921	2,921	22,450	22,500	3,371	3,371	3,615	3,371
16,500	16,550	2,479	2,479	2,479	2,479	19,500	19,550	2,929	2,929	2,929	2,929	22,500	22,550	3,379	3,379	3,629	3,379
16,550	16,600	2,486	2,486	2,486	2,486	19,550	19,600	2,936	2,936	2,936	2,936	22,550	22,600	3,386	3,386	3,643	3,386
16,600	16,650	2,494	2,494	2,494	2,494	19,600	19,650	2,944	2,944	2,944	2,944	22,600	22,650	3,394	3,394	3,657	3,394
16,650	16,700	2,501	2,501	2,501	2,501	19,650	19,700	2,951	2,951	2,951	2,951	22,650	22,700	3,401	3,401	3,671	3,401
16,700	16,750	2,509	2,509	2,509	2,509	19,700	19,750	2,959	2,959	2,959	2,959	22,700	22,750	3,409	3,409	3,685	3,409
16,750	16,800	2,516	2,516	2,516	2,516	19,750	19,800	2,966	2,966	2,966	2,966	22,750	22,800	3,416	3,416	3,699	3,416
16,800	16,850	2,524	2,524	2,524	2,524	19,800	19,850	2,974	2,974	2,974	2,974	22,800	22,850	3,424	3,424	3,713	3,424
16,850	16,900	2,531	2,531	2,531	2,531	19,850	19,900	2,981	2,981	2,981	2,981	22,850	22,900	3,431	3,431	3,727	3,431
16,900	16,950	2,539	2,539	2,539	2,539	19,900	19,950	2,989	2,989	2,989	2,989	22,900	22,950	3,439	3,439	3,741	3,439
16,950	17,000	2,546	2,546	2,546	2,546	19,950	20,000	2,996	2,996	2,996							

1997 Tax Table—Continued

If line 38 (taxable income) is—		And you are—				If line 38 (taxable income) is—		And you are—				If line 38 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
<b>23,000</b>						<b>26,000</b>						<b>29,000</b>					
23,000	23,050	3,454	3,454	3,769	3,454	26,000	26,050	4,083	3,904	4,609	3,904	29,000	29,050	4,923	4,354	5,449	4,354
23,050	23,100	3,461	3,461	3,783	3,461	26,050	26,100	4,097	3,911	4,623	3,911	29,050	29,100	4,937	4,361	5,463	4,361
23,100	23,150	3,469	3,469	3,797	3,469	26,100	26,150	4,111	3,919	4,637	3,919	29,100	29,150	4,951	4,369	5,477	4,369
23,150	23,200	3,476	3,476	3,811	3,476	26,150	26,200	4,125	3,926	4,651	3,926	29,150	29,200	4,965	4,376	5,491	4,376
23,200	23,250	3,484	3,484	3,825	3,484	26,200	26,250	4,139	3,934	4,665	3,934	29,200	29,250	4,979	4,384	5,505	4,384
23,250	23,300	3,491	3,491	3,839	3,491	26,250	26,300	4,153	3,941	4,679	3,941	29,250	29,300	4,993	4,391	5,519	4,391
23,300	23,350	3,499	3,499	3,853	3,499	26,300	26,350	4,167	3,949	4,693	3,949	29,300	29,350	5,007	4,399	5,533	4,399
23,350	23,400	3,506	3,506	3,867	3,506	26,350	26,400	4,181	3,956	4,707	3,956	29,350	29,400	5,021	4,406	5,547	4,406
23,400	23,450	3,514	3,514	3,881	3,514	26,400	26,450	4,195	3,964	4,721	3,964	29,400	29,450	5,035	4,414	5,561	4,414
23,450	23,500	3,521	3,521	3,895	3,521	26,450	26,500	4,209	3,971	4,735	3,971	29,450	29,500	5,049	4,421	5,575	4,421
23,500	23,550	3,529	3,529	3,909	3,529	26,500	26,550	4,223	3,979	4,749	3,979	29,500	29,550	5,063	4,429	5,589	4,429
23,550	23,600	3,536	3,536	3,923	3,536	26,550	26,600	4,237	3,986	4,763	3,986	29,550	29,600	5,077	4,436	5,603	4,436
23,600	23,650	3,544	3,544	3,937	3,544	26,600	26,650	4,251	3,994	4,777	3,994	29,600	29,650	5,091	4,444	5,617	4,444
23,650	23,700	3,551	3,551	3,951	3,551	26,650	26,700	4,265	4,001	4,791	4,001	29,650	29,700	5,105	4,451	5,631	4,451
23,700	23,750	3,559	3,559	3,965	3,559	26,700	26,750	4,279	4,009	4,805	4,009	29,700	29,750	5,119	4,459	5,645	4,459
23,750	23,800	3,566	3,566	3,979	3,566	26,750	26,800	4,293	4,016	4,819	4,016	29,750	29,800	5,133	4,466	5,659	4,466
23,800	23,850	3,574	3,574	3,993	3,574	26,800	26,850	4,307	4,024	4,833	4,024	29,800	29,850	5,147	4,474	5,673	4,474
23,850	23,900	3,581	3,581	4,007	3,581	26,850	26,900	4,321	4,031	4,847	4,031	29,850	29,900	5,161	4,481	5,687	4,481
23,900	23,950	3,589	3,589	4,021	3,589	26,900	26,950	4,335	4,039	4,861	4,039	29,900	29,950	5,175	4,489	5,701	4,489
23,950	24,000	3,596	3,596	4,035	3,596	26,950	27,000	4,349	4,046	4,875	4,046	29,950	30,000	5,189	4,496	5,715	4,496
<b>24,000</b>						<b>27,000</b>						<b>30,000</b>					
24,000	24,050	3,604	3,604	4,049	3,604	27,000	27,050	4,363	4,054	4,889	4,054	30,000	30,050	5,203	4,504	5,729	4,504
24,050	24,100	3,611	3,611	4,063	3,611	27,050	27,100	4,377	4,061	4,903	4,061	30,050	30,100	5,217	4,511	5,743	4,511
24,100	24,150	3,619	3,619	4,077	3,619	27,100	27,150	4,391	4,069	4,917	4,069	30,100	30,150	5,231	4,519	5,757	4,519
24,150	24,200	3,626	3,626	4,091	3,626	27,150	27,200	4,405	4,076	4,931	4,076	30,150	30,200	5,245	4,526	5,771	4,526
24,200	24,250	3,634	3,634	4,105	3,634	27,200	27,250	4,419	4,084	4,945	4,084	30,200	30,250	5,259	4,534	5,785	4,534
24,250	24,300	3,641	3,641	4,119	3,641	27,250	27,300	4,433	4,091	4,959	4,091	30,250	30,300	5,273	4,541	5,799	4,541
24,300	24,350	3,649	3,649	4,133	3,649	27,300	27,350	4,447	4,099	4,973	4,099	30,300	30,350	5,287	4,549	5,813	4,549
24,350	24,400	3,656	3,656	4,147	3,656	27,350	27,400	4,461	4,106	4,987	4,106	30,350	30,400	5,301	4,556	5,827	4,556
24,400	24,450	3,664	3,664	4,161	3,664	27,400	27,450	4,475	4,114	5,001	4,114	30,400	30,450	5,315	4,564	5,841	4,564
24,450	24,500	3,671	3,671	4,175	3,671	27,450	27,500	4,489	4,121	5,015	4,121	30,450	30,500	5,329	4,571	5,855	4,571
24,500	24,550	3,679	3,679	4,189	3,679	27,500	27,550	4,503	4,129	5,029	4,129	30,500	30,550	5,343	4,579	5,869	4,579
24,550	24,600	3,686	3,686	4,203	3,686	27,550	27,600	4,517	4,136	5,043	4,136	30,550	30,600	5,357	4,586	5,883	4,586
24,600	24,650	3,694	3,694	4,217	3,694	27,600	27,650	4,531	4,144	5,057	4,144	30,600	30,650	5,371	4,594	5,897	4,594
24,650	24,700	3,705	3,701	4,231	3,701	27,650	27,700	4,545	4,151	5,071	4,151	30,650	30,700	5,385	4,601	5,911	4,601
24,700	24,750	3,719	3,709	4,245	3,709	27,700	27,750	4,559	4,159	5,085	4,159	30,700	30,750	5,399	4,609	5,925	4,609
24,750	24,800	3,733	3,716	4,259	3,716	27,750	27,800	4,573	4,166	5,099	4,166	30,750	30,800	5,413	4,616	5,939	4,616
24,800	24,850	3,747	3,724	4,273	3,724	27,800	27,850	4,587	4,174	5,113	4,174	30,800	30,850	5,427	4,624	5,953	4,624
24,850	24,900	3,761	3,731	4,287	3,731	27,850	27,900	4,601	4,181	5,127	4,181	30,850	30,900	5,441	4,631	5,967	4,631
24,900	24,950	3,775	3,739	4,301	3,739	27,900	27,950	4,615	4,189	5,141	4,189	30,900	30,950	5,455	4,639	5,981	4,639
24,950	25,000	3,789	3,746	4,315	3,746	27,950	28,000	4,629	4,196	5,155	4,196	30,950	31,000	5,469	4,646	5,995	4,646
<b>25,000</b>						<b>28,000</b>						<b>31,000</b>					
25,000	25,050	3,803	3,754	4,329	3,754	28,000	28,050	4,643	4,204	5,169	4,204	31,000	31,050	5,483	4,654	6,009	4,654
25,050	25,100	3,817	3,761	4,343	3,761	28,050	28,100	4,657	4,211	5,183	4,211	31,050	31,100	5,497	4,661	6,023	4,661
25,100	25,150	3,831	3,769	4,357	3,769	28,100	28,150	4,671	4,219	5,197	4,219	31,100	31,150	5,511	4,669	6,037	4,669
25,150	25,200	3,845	3,776	4,371	3,776	28,150	28,200	4,685	4,226	5,211	4,226	31,150	31,200	5,525	4,676	6,051	4,676
25,200	25,250	3,859	3,784	4,385	3,784	28,200	28,250	4,699	4,234	5,225	4,234	31,200	31,250	5,539	4,684	6,065	4,684
25,250	25,300	3,873	3,791	4,399	3,791	28,250	28,300	4,713	4,241	5,239	4,241	31,250	31,300	5,553	4,691	6,079	4,691
25,300	25,350	3,887	3,799	4,413	3,799	28,300	28,350	4,727	4,249	5,253	4,249	31,300	31,350	5,567	4,699	6,093	4,699
25,350	25,400	3,901	3,806	4,427	3,806	28,350	28,400	4,741	4,256	5,267	4,256	31,350	31,400	5,581	4,706	6,107	4,706
25,400	25,450	3,915	3,814	4,441	3,814	28,400	28,450	4,755	4,264	5,281	4,264	31,400	31,450	5,595	4,714	6,121	4,714
25,450	25,500	3,929	3,821	4,455	3,821	28,450	28,500	4,769	4,271	5,295	4,271	31,450	31,500	5,609	4,721	6,135	4,721
25,500	25,550	3,943	3,829	4,469	3,829	28,500	28,550	4,783	4,279	5,309	4,279	31,500	31,550	5,623	4,729	6,149	4,729
25,550	25,600	3,957	3,836	4,483	3,836	28,550	28,600	4,797	4,286	5,323	4,286	31,550	31,600	5,637	4,736	6,163	4,736
25,600	25,650	3,971	3,844	4,497	3,844	28,600	28,650	4,811	4,294	5,337	4,294	31,600	31,650	5,651	4,744	6,177	4,744
25,650	25,700	3,985	3,851	4,511	3,851	28,650	28,700	4,825	4,301	5,351	4,301	31,650	31,700	5,665	4,751	6,191	4,751
25,700	25,750	3,999	3,859	4,525	3,859	28,700	28,750	4,839	4,309	5,365	4,309	31,700	31,750	5,679	4,759	6,205	4,759
25,750	25,800	4,013	3,866	4,539	3,866	28,750	28,800	4,853	4,316	5,379	4,316	31,750	31,800	5,693	4,766	6,219	4,766
25,800	25,850	4,027	3,874	4,553	3,874	28,800	28,850	4,867	4,324	5,393	4,324	31,800	31,850	5,707	4,774	6,233	4,774
25,850	25,900	4,041	3,881	4,567	3,881	28,850	28,900	4,881	4,331	5,407	4,331	31,850	31,900	5,721	4,781	6,247	4,781
25,900	25,950	4,055	3,889	4,581	3,889	28,900	28,950	4,895	4,339	5,421	4,339	31,900	31,950	5,735	4,789	6,261	4,789
25,950	26,000	4,069	3,896	4,595	3,896	28,950	29,000	4,909	4,346	5,435							

1997 Tax Table—Continued

If line 38 (taxable income) is—		And you are—				If line 38 (taxable income) is—		And you are—				If line 38 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
<b>32,000</b>						<b>35,000</b>						<b>38,000</b>					
32,000	32,050	5,763	4,804	6,289	4,804	35,000	35,050	6,603	5,254	7,129	5,511	38,000	38,050	7,443	5,704	7,969	6,351
32,050	32,100	5,777	4,811	6,303	4,811	35,050	35,100	6,617	5,261	7,143	5,525	38,050	38,100	7,457	5,711	7,983	6,365
32,100	32,150	5,791	4,819	6,317	4,819	35,100	35,150	6,631	5,269	7,157	5,539	38,100	38,150	7,471	5,719	7,997	6,379
32,150	32,200	5,805	4,826	6,331	4,826	35,150	35,200	6,645	5,276	7,171	5,553	38,150	38,200	7,485	5,726	8,011	6,393
32,200	32,250	5,819	4,834	6,345	4,834	35,200	35,250	6,659	5,284	7,185	5,567	38,200	38,250	7,499	5,734	8,025	6,407
32,250	32,300	5,833	4,841	6,359	4,841	35,250	35,300	6,673	5,291	7,199	5,581	38,250	38,300	7,513	5,741	8,039	6,421
32,300	32,350	5,847	4,849	6,373	4,849	35,300	35,350	6,687	5,299	7,213	5,595	38,300	38,350	7,527	5,749	8,053	6,435
32,350	32,400	5,861	4,856	6,387	4,856	35,350	35,400	6,701	5,306	7,227	5,609	38,350	38,400	7,541	5,756	8,067	6,449
32,400	32,450	5,875	4,864	6,401	4,864	35,400	35,450	6,715	5,314	7,241	5,623	38,400	38,450	7,555	5,764	8,081	6,463
32,450	32,500	5,889	4,871	6,415	4,871	35,450	35,500	6,729	5,321	7,255	5,637	38,450	38,500	7,569	5,771	8,095	6,477
32,500	32,550	5,903	4,879	6,429	4,879	35,500	35,550	6,743	5,329	7,269	5,651	38,500	38,550	7,583	5,779	8,109	6,491
32,550	32,600	5,917	4,886	6,443	4,886	35,550	35,600	6,757	5,336	7,283	5,665	38,550	38,600	7,597	5,786	8,123	6,505
32,600	32,650	5,931	4,894	6,457	4,894	35,600	35,650	6,771	5,344	7,297	5,679	38,600	38,650	7,611	5,794	8,137	6,519
32,650	32,700	5,945	4,901	6,471	4,901	35,650	35,700	6,785	5,351	7,311	5,693	38,650	38,700	7,625	5,801	8,151	6,533
32,700	32,750	5,959	4,909	6,485	4,909	35,700	35,750	6,799	5,359	7,325	5,707	38,700	38,750	7,639	5,809	8,165	6,547
32,750	32,800	5,973	4,916	6,499	4,916	35,750	35,800	6,813	5,366	7,339	5,721	38,750	38,800	7,653	5,816	8,179	6,561
32,800	32,850	5,987	4,924	6,513	4,924	35,800	35,850	6,827	5,374	7,353	5,735	38,800	38,850	7,667	5,824	8,193	6,575
32,850	32,900	6,001	4,931	6,527	4,931	35,850	35,900	6,841	5,381	7,367	5,749	38,850	38,900	7,681	5,831	8,207	6,589
32,900	32,950	6,015	4,939	6,541	4,939	35,900	35,950	6,855	5,389	7,381	5,763	38,900	38,950	7,695	5,839	8,221	6,603
32,950	33,000	6,029	4,946	6,555	4,946	35,950	36,000	6,869	5,396	7,395	5,777	38,950	39,000	7,709	5,846	8,235	6,617
<b>33,000</b>						<b>36,000</b>						<b>39,000</b>					
33,000	33,050	6,043	4,954	6,569	4,954	36,000	36,050	6,883	5,404	7,409	5,791	39,000	39,050	7,723	5,854	8,249	6,631
33,050	33,100	6,057	4,961	6,583	4,965	36,050	36,100	6,897	5,411	7,423	5,805	39,050	39,100	7,737	5,861	8,263	6,645
33,100	33,150	6,071	4,969	6,597	4,979	36,100	36,150	6,911	5,419	7,437	5,819	39,100	39,150	7,751	5,869	8,277	6,659
33,150	33,200	6,085	4,976	6,611	4,993	36,150	36,200	6,925	5,426	7,451	5,833	39,150	39,200	7,765	5,876	8,291	6,673
33,200	33,250	6,099	4,984	6,625	5,007	36,200	36,250	6,939	5,434	7,465	5,847	39,200	39,250	7,779	5,884	8,305	6,687
33,250	33,300	6,113	4,991	6,639	5,021	36,250	36,300	6,953	5,441	7,479	5,861	39,250	39,300	7,793	5,891	8,319	6,701
33,300	33,350	6,127	4,999	6,653	5,035	36,300	36,350	6,967	5,449	7,493	5,875	39,300	39,350	7,807	5,899	8,333	6,715
33,350	33,400	6,141	5,006	6,667	5,049	36,350	36,400	6,981	5,456	7,507	5,889	39,350	39,400	7,821	5,906	8,347	6,729
33,400	33,450	6,155	5,014	6,681	5,063	36,400	36,450	6,995	5,464	7,521	5,903	39,400	39,450	7,835	5,914	8,361	6,743
33,450	33,500	6,169	5,021	6,695	5,077	36,450	36,500	7,009	5,471	7,535	5,917	39,450	39,500	7,849	5,921	8,375	6,757
33,500	33,550	6,183	5,029	6,709	5,091	36,500	36,550	7,023	5,479	7,549	5,931	39,500	39,550	7,863	5,929	8,389	6,771
33,550	33,600	6,197	5,036	6,723	5,105	36,550	36,600	7,037	5,486	7,563	5,945	39,550	39,600	7,877	5,936	8,403	6,785
33,600	33,650	6,211	5,044	6,737	5,119	36,600	36,650	7,051	5,494	7,577	5,959	39,600	39,650	7,891	5,944	8,417	6,799
33,650	33,700	6,225	5,051	6,751	5,133	36,650	36,700	7,065	5,501	7,591	5,973	39,650	39,700	7,905	5,951	8,431	6,813
33,700	33,750	6,239	5,059	6,765	5,147	36,700	36,750	7,079	5,509	7,605	5,987	39,700	39,750	7,919	5,959	8,445	6,827
33,750	33,800	6,253	5,066	6,779	5,161	36,750	36,800	7,093	5,516	7,619	6,001	39,750	39,800	7,933	5,966	8,459	6,841
33,800	33,850	6,267	5,074	6,793	5,175	36,800	36,850	7,107	5,524	7,633	6,015	39,800	39,850	7,947	5,974	8,473	6,855
33,850	33,900	6,281	5,081	6,807	5,189	36,850	36,900	7,121	5,531	7,647	6,029	39,850	39,900	7,961	5,981	8,487	6,869
33,900	33,950	6,295	5,089	6,821	5,203	36,900	36,950	7,135	5,539	7,661	6,043	39,900	39,950	7,975	5,989	8,501	6,883
33,950	34,000	6,309	5,096	6,835	5,217	36,950	37,000	7,149	5,546	7,675	6,057	39,950	40,000	7,989	5,996	8,515	6,897
<b>34,000</b>						<b>37,000</b>						<b>40,000</b>					
34,000	34,050	6,323	5,104	6,849	5,231	37,000	37,050	7,163	5,554	7,689	6,071	40,000	40,050	8,003	6,004	8,529	6,911
34,050	34,100	6,337	5,111	6,863	5,245	37,050	37,100	7,177	5,561	7,703	6,085	40,050	40,100	8,017	6,011	8,543	6,925
34,100	34,150	6,351	5,119	6,877	5,259	37,100	37,150	7,191	5,569	7,717	6,099	40,100	40,150	8,031	6,019	8,557	6,939
34,150	34,200	6,365	5,126	6,891	5,273	37,150	37,200	7,205	5,576	7,731	6,113	40,150	40,200	8,045	6,026	8,571	6,953
34,200	34,250	6,379	5,134	6,905	5,287	37,200	37,250	7,219	5,584	7,745	6,127	40,200	40,250	8,059	6,034	8,585	6,967
34,250	34,300	6,393	5,141	6,919	5,301	37,250	37,300	7,233	5,591	7,759	6,141	40,250	40,300	8,073	6,041	8,599	6,981
34,300	34,350	6,407	5,149	6,933	5,315	37,300	37,350	7,247	5,599	7,773	6,155	40,300	40,350	8,087	6,049	8,613	6,995
34,350	34,400	6,421	5,156	6,947	5,329	37,350	37,400	7,261	5,606	7,787	6,169	40,350	40,400	8,101	6,056	8,627	7,009
34,400	34,450	6,435	5,164	6,961	5,343	37,400	37,450	7,275	5,614	7,801	6,183	40,400	40,450	8,115	6,064	8,641	7,023
34,450	34,500	6,449	5,171	6,975	5,357	37,450	37,500	7,289	5,621	7,815	6,197	40,450	40,500	8,129	6,071	8,655	7,037
34,500	34,550	6,463	5,179	6,989	5,371	37,500	37,550	7,303	5,629	7,829	6,211	40,500	40,550	8,143	6,079	8,669	7,051
34,550	34,600	6,477	5,186	7,003	5,385	37,550	37,600	7,317	5,636	7,843	6,225	40,550	40,600	8,157	6,086	8,683	7,065
34,600	34,650	6,491	5,194	7,017	5,399	37,600	37,650	7,331	5,644	7,857	6,239	40,600	40,650	8,171	6,094	8,697	7,079
34,650	34,700	6,505	5,201	7,031	5,413	37,650	37,700	7,345	5,651	7,871	6,253	40,650	40,700	8,185	6,101	8,711	7,093
34,700	34,750	6,519	5,209	7,045	5,427	37,700	37,750	7,359	5,659	7,885	6,267	40,700	40,750	8,199	6,109	8,725	7,107
34,750	34,800	6,533	5,216	7,059	5,441	37,750	37,800	7,373	5,666	7,899	6,281	40,750	40,800	8,213	6,116	8,739	7,121
34,800	34,850	6,547	5,224	7,073	5,455	37,800	37,850	7,387	5,674	7,913	6,295	40,800	40,850	8,227	6,124	8,753	7,135
34,850	34,900	6,561	5,231	7,087	5,469	37,850	37,900	7,401	5,681	7,927	6,309	40,850	40,900	8,241	6,131	8,767	7,149
34,900	34,950	6,575	5,239	7,101	5,483	37,900	37,950	7,415	5,689	7,941	6,323	40,900	40,950	8,255	6,139	8,781	7,163
34,950	35,000	6,589	5,246	7,115	5,497	37,950	38,000	7,429	5,696	7,955							

1997 Tax Table—Continued

If line 38 (taxable income) is—		And you are—				If line 38 (taxable income) is—		And you are—				If line 38 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
<b>41,000</b>						<b>44,000</b>						<b>47,000</b>					
41,000	41,050	8,283	6,154	8,809	7,191	44,000	44,050	9,123	6,971	9,649	8,031	47,000	47,050	9,963	7,811	10,489	8,871
41,050	41,100	8,297	6,161	8,823	7,205	44,050	44,100	9,137	6,985	9,663	8,045	47,050	47,100	9,977	7,825	10,503	8,885
41,100	41,150	8,311	6,169	8,837	7,219	44,100	44,150	9,151	6,999	9,677	8,059	47,100	47,150	9,991	7,839	10,517	8,899
41,150	41,200	8,325	6,176	8,851	7,233	44,150	44,200	9,165	7,013	9,691	8,073	47,150	47,200	10,005	7,853	10,531	8,913
41,200	41,250	8,339	6,187	8,865	7,247	44,200	44,250	9,179	7,027	9,705	8,087	47,200	47,250	10,019	7,867	10,545	8,927
41,250	41,300	8,353	6,201	8,879	7,261	44,250	44,300	9,193	7,041	9,719	8,101	47,250	47,300	10,033	7,881	10,559	8,941
41,300	41,350	8,367	6,215	8,893	7,275	44,300	44,350	9,207	7,055	9,733	8,115	47,300	47,350	10,047	7,895	10,573	8,955
41,350	41,400	8,381	6,229	8,907	7,289	44,350	44,400	9,221	7,069	9,747	8,129	47,350	47,400	10,061	7,909	10,587	8,969
41,400	41,450	8,395	6,243	8,921	7,303	44,400	44,450	9,235	7,083	9,761	8,143	47,400	47,450	10,075	7,923	10,601	8,983
41,450	41,500	8,409	6,257	8,935	7,317	44,450	44,500	9,249	7,097	9,775	8,157	47,450	47,500	10,089	7,937	10,615	8,997
41,500	41,550	8,423	6,271	8,949	7,331	44,500	44,550	9,263	7,111	9,789	8,171	47,500	47,550	10,103	7,951	10,629	9,011
41,550	41,600	8,437	6,285	8,963	7,345	44,550	44,600	9,277	7,125	9,803	8,185	47,550	47,600	10,117	7,965	10,643	9,025
41,600	41,650	8,451	6,299	8,977	7,359	44,600	44,650	9,291	7,139	9,817	8,199	47,600	47,650	10,131	7,979	10,657	9,039
41,650	41,700	8,465	6,313	8,991	7,373	44,650	44,700	9,305	7,153	9,831	8,213	47,650	47,700	10,145	7,993	10,671	9,053
41,700	41,750	8,479	6,327	9,005	7,387	44,700	44,750	9,319	7,167	9,845	8,227	47,700	47,750	10,159	8,007	10,685	9,067
41,750	41,800	8,493	6,341	9,019	7,401	44,750	44,800	9,333	7,181	9,859	8,241	47,750	47,800	10,173	8,021	10,699	9,081
41,800	41,850	8,507	6,355	9,033	7,415	44,800	44,850	9,347	7,195	9,873	8,255	47,800	47,850	10,187	8,035	10,713	9,095
41,850	41,900	8,521	6,369	9,047	7,429	44,850	44,900	9,361	7,209	9,887	8,269	47,850	47,900	10,201	8,049	10,727	9,109
41,900	41,950	8,535	6,383	9,061	7,443	44,900	44,950	9,375	7,223	9,901	8,283	47,900	47,950	10,215	8,063	10,741	9,123
41,950	42,000	8,549	6,397	9,075	7,457	44,950	45,000	9,389	7,237	9,915	8,297	47,950	48,000	10,229	8,077	10,755	9,137
<b>42,000</b>						<b>45,000</b>						<b>48,000</b>					
42,000	42,050	8,563	6,411	9,089	7,471	45,000	45,050	9,403	7,251	9,929	8,311	48,000	48,050	10,243	8,091	10,769	9,151
42,050	42,100	8,577	6,425	9,103	7,485	45,050	45,100	9,417	7,265	9,943	8,325	48,050	48,100	10,257	8,105	10,783	9,165
42,100	42,150	8,591	6,439	9,117	7,499	45,100	45,150	9,431	7,279	9,957	8,339	48,100	48,150	10,271	8,119	10,797	9,179
42,150	42,200	8,605	6,453	9,131	7,513	45,150	45,200	9,445	7,293	9,971	8,353	48,150	48,200	10,285	8,133	10,811	9,193
42,200	42,250	8,619	6,467	9,145	7,527	45,200	45,250	9,459	7,307	9,985	8,367	48,200	48,250	10,299	8,147	10,825	9,207
42,250	42,300	8,633	6,481	9,159	7,541	45,250	45,300	9,473	7,321	9,999	8,381	48,250	48,300	10,313	8,161	10,839	9,221
42,300	42,350	8,647	6,495	9,173	7,555	45,300	45,350	9,487	7,335	10,013	8,395	48,300	48,350	10,327	8,175	10,853	9,235
42,350	42,400	8,661	6,509	9,187	7,569	45,350	45,400	9,501	7,349	10,027	8,409	48,350	48,400	10,341	8,189	10,867	9,249
42,400	42,450	8,675	6,523	9,201	7,583	45,400	45,450	9,515	7,363	10,041	8,423	48,400	48,450	10,355	8,203	10,881	9,263
42,450	42,500	8,689	6,537	9,215	7,597	45,450	45,500	9,529	7,377	10,055	8,437	48,450	48,500	10,369	8,217	10,895	9,277
42,500	42,550	8,703	6,551	9,229	7,611	45,500	45,550	9,543	7,391	10,069	8,451	48,500	48,550	10,383	8,231	10,909	9,291
42,550	42,600	8,717	6,565	9,243	7,625	45,550	45,600	9,557	7,405	10,083	8,465	48,550	48,600	10,397	8,245	10,923	9,305
42,600	42,650	8,731	6,579	9,257	7,639	45,600	45,650	9,571	7,419	10,097	8,479	48,600	48,650	10,411	8,259	10,937	9,319
42,650	42,700	8,745	6,593	9,271	7,653	45,650	45,700	9,585	7,433	10,111	8,493	48,650	48,700	10,425	8,273	10,951	9,333
42,700	42,750	8,759	6,607	9,285	7,667	45,700	45,750	9,599	7,447	10,125	8,507	48,700	48,750	10,439	8,287	10,965	9,347
42,750	42,800	8,773	6,621	9,299	7,681	45,750	45,800	9,613	7,461	10,139	8,521	48,750	48,800	10,453	8,301	10,979	9,361
42,800	42,850	8,787	6,635	9,313	7,695	45,800	45,850	9,627	7,475	10,153	8,535	48,800	48,850	10,467	8,315	10,993	9,375
42,850	42,900	8,801	6,649	9,327	7,709	45,850	45,900	9,641	7,489	10,167	8,549	48,850	48,900	10,481	8,329	11,007	9,389
42,900	42,950	8,815	6,663	9,341	7,723	45,900	45,950	9,655	7,503	10,181	8,563	48,900	48,950	10,495	8,343	11,021	9,403
42,950	43,000	8,829	6,677	9,355	7,737	45,950	46,000	9,669	7,517	10,195	8,577	48,950	49,000	10,509	8,357	11,035	9,417
<b>43,000</b>						<b>46,000</b>						<b>49,000</b>					
43,000	43,050	8,843	6,691	9,369	7,751	46,000	46,050	9,683	7,531	10,209	8,591	49,000	49,050	10,523	8,371	11,049	9,431
43,050	43,100	8,857	6,705	9,383	7,765	46,050	46,100	9,697	7,545	10,223	8,605	49,050	49,100	10,537	8,385	11,063	9,445
43,100	43,150	8,871	6,719	9,397	7,779	46,100	46,150	9,711	7,559	10,237	8,619	49,100	49,150	10,551	8,399	11,077	9,459
43,150	43,200	8,885	6,733	9,411	7,793	46,150	46,200	9,725	7,573	10,251	8,633	49,150	49,200	10,565	8,413	11,091	9,473
43,200	43,250	8,899	6,747	9,425	7,807	46,200	46,250	9,739	7,587	10,265	8,647	49,200	49,250	10,579	8,427	11,105	9,487
43,250	43,300	8,913	6,761	9,439	7,821	46,250	46,300	9,753	7,601	10,279	8,661	49,250	49,300	10,593	8,441	11,119	9,501
43,300	43,350	8,927	6,775	9,453	7,835	46,300	46,350	9,767	7,615	10,293	8,675	49,300	49,350	10,607	8,455	11,133	9,515
43,350	43,400	8,941	6,789	9,467	7,849	46,350	46,400	9,781	7,629	10,307	8,689	49,350	49,400	10,621	8,469	11,147	9,529
43,400	43,450	8,955	6,803	9,481	7,863	46,400	46,450	9,795	7,643	10,321	8,703	49,400	49,450	10,635	8,483	11,161	9,543
43,450	43,500	8,969	6,817	9,495	7,877	46,450	46,500	9,809	7,657	10,335	8,717	49,450	49,500	10,649	8,497	11,175	9,557
43,500	43,550	8,983	6,831	9,509	7,891	46,500	46,550	9,823	7,671	10,349	8,731	49,500	49,550	10,663	8,511	11,189	9,571
43,550	43,600	8,997	6,845	9,523	7,905	46,550	46,600	9,837	7,685	10,363	8,745	49,550	49,600	10,677	8,525	11,203	9,585
43,600	43,650	9,011	6,859	9,537	7,919	46,600	46,650	9,851	7,699	10,377	8,759	49,600	49,650	10,691	8,539	11,217	9,599
43,650	43,700	9,025	6,873	9,551	7,933	46,650	46,700	9,865	7,713	10,391	8,773	49,650	49,700	10,705	8,553	11,231	9,613
43,700	43,750	9,039	6,887	9,565	7,947	46,700	46,750	9,879	7,727	10,405	8,787	49,700	49,750	10,719	8,567	11,245	9,627
43,750	43,800	9,053	6,901	9,579	7,961	46,750	46,800	9,893	7,741	10,419	8,801	49,750	49,800	10,733	8,581	11,259	9,641
43,800	43,850	9,067	6,915	9,593	7,975	46,800	46,850	9,907	7,755	10,433	8,815	49,800	49,850	10,747	8,595	11,273	9,655
43,850	43,900	9,081	6,929	9,607	7,989	46,850	46,900	9,921	7,769	10,447	8,829	49,850	49,900	10,761	8,609	11,287	9,669
43,900	43,950	9,095	6,943	9,621	8,003	46,900	46,950	9,935	7,783	10,461	8,843	49,900	49,950	10,775	8,62		

1997 Tax Table—Continued

If line 38 (taxable income) is—		And you are—				If line 38 (taxable income) is—		And you are—				If line 38 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
<b>50,000</b>						<b>53,000</b>						<b>56,000</b>					
50,000	50,050	10,803	8,651	11,336	9,711	53,000	53,050	11,643	9,491	12,266	10,551	56,000	56,050	12,483	10,331	13,196	11,391
50,050	50,100	10,817	8,665	11,351	9,725	53,050	53,100	11,657	9,505	12,281	10,565	56,050	56,100	12,497	10,345	13,211	11,405
50,100	50,150	10,831	8,679	11,367	9,739	53,100	53,150	11,671	9,519	12,297	10,579	56,100	56,150	12,511	10,359	13,227	11,419
50,150	50,200	10,845	8,693	11,382	9,753	53,150	53,200	11,685	9,533	12,312	10,593	56,150	56,200	12,525	10,373	13,242	11,433
50,200	50,250	10,859	8,707	11,398	9,767	53,200	53,250	11,699	9,547	12,328	10,607	56,200	56,250	12,539	10,387	13,258	11,447
50,250	50,300	10,873	8,721	11,413	9,781	53,250	53,300	11,713	9,561	12,343	10,621	56,250	56,300	12,553	10,401	13,273	11,461
50,300	50,350	10,887	8,735	11,429	9,795	53,300	53,350	11,727	9,575	12,359	10,635	56,300	56,350	12,567	10,415	13,289	11,475
50,350	50,400	10,901	8,749	11,444	9,809	53,350	53,400	11,741	9,589	12,374	10,649	56,350	56,400	12,581	10,429	13,304	11,489
50,400	50,450	10,915	8,763	11,460	9,823	53,400	53,450	11,755	9,603	12,390	10,663	56,400	56,450	12,595	10,443	13,320	11,503
50,450	50,500	10,929	8,777	11,475	9,837	53,450	53,500	11,769	9,617	12,405	10,677	56,450	56,500	12,609	10,457	13,335	11,517
50,500	50,550	10,943	8,791	11,491	9,851	53,500	53,550	11,783	9,631	12,421	10,691	56,500	56,550	12,623	10,471	13,351	11,531
50,550	50,600	10,957	8,805	11,506	9,865	53,550	53,600	11,797	9,645	12,436	10,705	56,550	56,600	12,637	10,485	13,366	11,545
50,600	50,650	10,971	8,819	11,522	9,879	53,600	53,650	11,811	9,659	12,452	10,719	56,600	56,650	12,651	10,499	13,382	11,559
50,650	50,700	10,985	8,833	11,537	9,893	53,650	53,700	11,825	9,673	12,467	10,733	56,650	56,700	12,665	10,513	13,397	11,573
50,700	50,750	10,999	8,847	11,553	9,907	53,700	53,750	11,839	9,687	12,483	10,747	56,700	56,750	12,679	10,527	13,413	11,587
50,750	50,800	11,013	8,861	11,568	9,921	53,750	53,800	11,853	9,701	12,498	10,761	56,750	56,800	12,693	10,541	13,428	11,601
50,800	50,850	11,027	8,875	11,584	9,935	53,800	53,850	11,867	9,715	12,514	10,775	56,800	56,850	12,707	10,555	13,444	11,615
50,850	50,900	11,041	8,889	11,599	9,949	53,850	53,900	11,881	9,729	12,529	10,789	56,850	56,900	12,721	10,569	13,459	11,629
50,900	50,950	11,055	8,903	11,615	9,963	53,900	53,950	11,895	9,743	12,545	10,803	56,900	56,950	12,735	10,583	13,475	11,643
50,950	51,000	11,069	8,917	11,630	9,977	53,950	54,000	11,909	9,757	12,560	10,817	56,950	57,000	12,749	10,597	13,490	11,657
<b>51,000</b>						<b>54,000</b>						<b>57,000</b>					
51,000	51,050	11,083	8,931	11,646	9,991	54,000	54,050	11,923	9,771	12,576	10,831	57,000	57,050	12,763	10,611	13,506	11,671
51,050	51,100	11,097	8,945	11,661	10,005	54,050	54,100	11,937	9,785	12,591	10,845	57,050	57,100	12,777	10,625	13,521	11,685
51,100	51,150	11,111	8,959	11,677	10,019	54,100	54,150	11,951	9,799	12,607	10,859	57,100	57,150	12,791	10,639	13,537	11,699
51,150	51,200	11,125	8,973	11,692	10,033	54,150	54,200	11,965	9,813	12,622	10,873	57,150	57,200	12,805	10,653	13,552	11,713
51,200	51,250	11,139	8,987	11,708	10,047	54,200	54,250	11,979	9,827	12,638	10,887	57,200	57,250	12,819	10,667	13,568	11,727
51,250	51,300	11,153	9,001	11,723	10,061	54,250	54,300	11,993	9,841	12,653	10,901	57,250	57,300	12,833	10,681	13,583	11,741
51,300	51,350	11,167	9,015	11,739	10,075	54,300	54,350	12,007	9,855	12,669	10,915	57,300	57,350	12,847	10,695	13,599	11,755
51,350	51,400	11,181	9,029	11,754	10,089	54,350	54,400	12,021	9,869	12,684	10,929	57,350	57,400	12,861	10,709	13,614	11,769
51,400	51,450	11,195	9,043	11,770	10,103	54,400	54,450	12,035	9,883	12,700	10,943	57,400	57,450	12,875	10,723	13,630	11,783
51,450	51,500	11,209	9,057	11,785	10,117	54,450	54,500	12,049	9,897	12,715	10,957	57,450	57,500	12,889	10,737	13,645	11,797
51,500	51,550	11,223	9,071	11,801	10,131	54,500	54,550	12,063	9,911	12,731	10,971	57,500	57,550	12,903	10,751	13,661	11,811
51,550	51,600	11,237	9,085	11,816	10,145	54,550	54,600	12,077	9,925	12,746	10,985	57,550	57,600	12,917	10,765	13,676	11,825
51,600	51,650	11,251	9,099	11,832	10,159	54,600	54,650	12,091	9,939	12,762	10,999	57,600	57,650	12,931	10,779	13,692	11,839
51,650	51,700	11,265	9,113	11,847	10,173	54,650	54,700	12,105	9,953	12,777	11,013	57,650	57,700	12,945	10,793	13,707	11,853
51,700	51,750	11,279	9,127	11,863	10,187	54,700	54,750	12,119	9,967	12,793	11,027	57,700	57,750	12,959	10,807	13,723	11,867
51,750	51,800	11,293	9,141	11,878	10,201	54,750	54,800	12,133	9,981	12,808	11,041	57,750	57,800	12,973	10,821	13,738	11,881
51,800	51,850	11,307	9,155	11,894	10,215	54,800	54,850	12,147	9,995	12,824	11,055	57,800	57,850	12,987	10,835	13,754	11,895
51,850	51,900	11,321	9,169	11,909	10,229	54,850	54,900	12,161	10,009	12,839	11,069	57,850	57,900	13,001	10,849	13,769	11,909
51,900	51,950	11,335	9,183	11,925	10,243	54,900	54,950	12,175	10,023	12,855	11,083	57,900	57,950	13,015	10,863	13,785	11,923
51,950	52,000	11,349	9,197	11,940	10,257	54,950	55,000	12,189	10,037	12,870	11,097	57,950	58,000	13,029	10,877	13,800	11,937
<b>52,000</b>						<b>55,000</b>						<b>58,000</b>					
52,000	52,050	11,363	9,211	11,956	10,271	55,000	55,050	12,203	10,051	12,886	11,111	58,000	58,050	13,043	10,891	13,816	11,951
52,050	52,100	11,377	9,225	11,971	10,285	55,050	55,100	12,217	10,065	12,901	11,125	58,050	58,100	13,057	10,905	13,831	11,965
52,100	52,150	11,391	9,239	11,987	10,299	55,100	55,150	12,231	10,079	12,917	11,139	58,100	58,150	13,071	10,919	13,847	11,979
52,150	52,200	11,405	9,253	12,002	10,313	55,150	55,200	12,245	10,093	12,932	11,153	58,150	58,200	13,085	10,933	13,862	11,993
52,200	52,250	11,419	9,267	12,018	10,327	55,200	55,250	12,259	10,107	12,948	11,167	58,200	58,250	13,099	10,947	13,878	12,007
52,250	52,300	11,433	9,281	12,033	10,341	55,250	55,300	12,273	10,121	12,963	11,181	58,250	58,300	13,113	10,961	13,893	12,021
52,300	52,350	11,447	9,295	12,049	10,355	55,300	55,350	12,287	10,135	12,979	11,195	58,300	58,350	13,127	10,975	13,909	12,035
52,350	52,400	11,461	9,309	12,064	10,369	55,350	55,400	12,301	10,149	12,994	11,209	58,350	58,400	13,141	10,989	13,924	12,049
52,400	52,450	11,475	9,323	12,080	10,383	55,400	55,450	12,315	10,163	13,010	11,223	58,400	58,450	13,155	11,003	13,940	12,063
52,450	52,500	11,489	9,337	12,095	10,397	55,450	55,500	12,329	10,177	13,025	11,237	58,450	58,500	13,169	11,017	13,955	12,077
52,500	52,550	11,503	9,351	12,111	10,411	55,500	55,550	12,343	10,191	13,041	11,251	58,500	58,550	13,183	11,031	13,971	12,091
52,550	52,600	11,517	9,365	12,126	10,425	55,550	55,600	12,357	10,205	13,056	11,265	58,550	58,600	13,197	11,045	13,986	12,105
52,600	52,650	11,531	9,379	12,142	10,439	55,600	55,650	12,371	10,219	13,072	11,279	58,600	58,650	13,211	11,059	14,002	12,119
52,650	52,700	11,545	9,393	12,157	10,453	55,650	55,700	12,385	10,233	13,087	11,293	58,650	58,700	13,225	11,073	14,017	12,133
52,700	52,750	11,559	9,407	12,173	10,467	55,700	55,750	12,399	10,247	13,103	11,307	58,700	58,750	13,239	11,087	14,033	12,147
52,750	52,800	11,573	9,421	12,188	10,481	55,750	55,800	12,413	10,261	13,118	11,321	58,750	58,800	13,253	11,101	14,048	12,161
52,800	52,850	11,587	9,435	12,204	10,495	55,800	55,850	12,427	10,275	13,134	11,335	58,800					

1997 Tax Table—Continued

If line 38 (taxable income) is—		And you are—				If line 38 (taxable income) is—		And you are—				If line 38 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
<b>59,000</b>						<b>62,000</b>						<b>65,000</b>					
59,000	59,050	13,323	11,171	14,126	12,231	62,000	62,050	14,231	12,011	15,056	13,071	65,000	65,050	15,161	12,851	15,986	13,911
59,050	59,100	13,337	11,185	14,141	12,245	62,050	62,100	14,246	12,025	15,071	13,085	65,050	65,100	15,176	12,865	16,001	13,925
59,100	59,150	13,351	11,199	14,157	12,259	62,100	62,150	14,262	12,039	15,087	13,099	65,100	65,150	15,192	12,879	16,017	13,939
59,150	59,200	13,365	11,213	14,172	12,273	62,150	62,200	14,277	12,053	15,102	13,113	65,150	65,200	15,207	12,893	16,032	13,953
59,200	59,250	13,379	11,227	14,188	12,287	62,200	62,250	14,293	12,067	15,118	13,127	65,200	65,250	15,223	12,907	16,048	13,967
59,250	59,300	13,393	11,241	14,203	12,301	62,250	62,300	14,308	12,081	15,133	13,141	65,250	65,300	15,238	12,921	16,063	13,981
59,300	59,350	13,407	11,255	14,219	12,315	62,300	62,350	14,324	12,095	15,149	13,155	65,300	65,350	15,254	12,935	16,079	13,995
59,350	59,400	13,421	11,269	14,234	12,329	62,350	62,400	14,339	12,109	15,164	13,169	65,350	65,400	15,269	12,949	16,094	14,009
59,400	59,450	13,435	11,283	14,250	12,343	62,400	62,450	14,355	12,123	15,180	13,183	65,400	65,450	15,285	12,963	16,110	14,023
59,450	59,500	13,449	11,297	14,265	12,357	62,450	62,500	14,370	12,137	15,195	13,197	65,450	65,500	15,300	12,977	16,125	14,037
59,500	59,550	13,463	11,311	14,281	12,371	62,500	62,550	14,386	12,151	15,211	13,211	65,500	65,550	15,316	12,991	16,141	14,051
59,550	59,600	13,477	11,325	14,296	12,385	62,550	62,600	14,401	12,165	15,226	13,225	65,550	65,600	15,331	13,005	16,156	14,065
59,600	59,650	13,491	11,339	14,312	12,399	62,600	62,650	14,417	12,179	15,242	13,239	65,600	65,650	15,347	13,019	16,172	14,079
59,650	59,700	13,505	11,353	14,327	12,413	62,650	62,700	14,432	12,193	15,257	13,253	65,650	65,700	15,362	13,033	16,187	14,093
59,700	59,750	13,519	11,367	14,343	12,427	62,700	62,750	14,448	12,207	15,273	13,267	65,700	65,750	15,378	13,047	16,203	14,107
59,750	59,800	13,533	11,381	14,358	12,441	62,750	62,800	14,463	12,221	15,288	13,281	65,750	65,800	15,393	13,061	16,218	14,121
59,800	59,850	13,549	11,395	14,374	12,455	62,800	62,850	14,479	12,235	15,304	13,295	65,800	65,850	15,409	13,075	16,234	14,135
59,850	59,900	13,564	11,409	14,389	12,469	62,850	62,900	14,494	12,249	15,319	13,309	65,850	65,900	15,424	13,089	16,249	14,149
59,900	59,950	13,580	11,423	14,405	12,483	62,900	62,950	14,510	12,263	15,335	13,323	65,900	65,950	15,440	13,103	16,265	14,163
59,950	60,000	13,595	11,437	14,420	12,497	62,950	63,000	14,525	12,277	15,350	13,337	65,950	66,000	15,455	13,117	16,280	14,177
<b>60,000</b>						<b>63,000</b>						<b>66,000</b>					
60,000	60,050	13,611	11,451	14,436	12,511	63,000	63,050	14,541	12,291	15,366	13,351	66,000	66,050	15,471	13,131	16,296	14,191
60,050	60,100	13,626	11,465	14,451	12,525	63,050	63,100	14,556	12,305	15,381	13,365	66,050	66,100	15,486	13,145	16,311	14,205
60,100	60,150	13,642	11,479	14,467	12,539	63,100	63,150	14,572	12,319	15,397	13,379	66,100	66,150	15,502	13,159	16,327	14,219
60,150	60,200	13,657	11,493	14,482	12,553	63,150	63,200	14,587	12,333	15,412	13,393	66,150	66,200	15,517	13,173	16,342	14,233
60,200	60,250	13,673	11,507	14,498	12,567	63,200	63,250	14,603	12,347	15,428	13,407	66,200	66,250	15,533	13,187	16,358	14,247
60,250	60,300	13,688	11,521	14,513	12,581	63,250	63,300	14,618	12,361	15,443	13,421	66,250	66,300	15,548	13,201	16,373	14,261
60,300	60,350	13,704	11,535	14,529	12,595	63,300	63,350	14,634	12,375	15,459	13,435	66,300	66,350	15,564	13,215	16,389	14,275
60,350	60,400	13,719	11,549	14,544	12,609	63,350	63,400	14,649	12,389	15,474	13,449	66,350	66,400	15,579	13,229	16,404	14,289
60,400	60,450	13,735	11,563	14,560	12,623	63,400	63,450	14,665	12,403	15,490	13,463	66,400	66,450	15,595	13,243	16,420	14,303
60,450	60,500	13,750	11,577	14,575	12,637	63,450	63,500	14,680	12,417	15,505	13,477	66,450	66,500	15,610	13,257	16,435	14,317
60,500	60,550	13,766	11,591	14,591	12,651	63,500	63,550	14,696	12,431	15,521	13,491	66,500	66,550	15,626	13,271	16,451	14,331
60,550	60,600	13,781	11,605	14,606	12,665	63,550	63,600	14,711	12,445	15,536	13,505	66,550	66,600	15,641	13,285	16,466	14,345
60,600	60,650	13,797	11,619	14,622	12,679	63,600	63,650	14,727	12,459	15,552	13,519	66,600	66,650	15,657	13,299	16,482	14,359
60,650	60,700	13,812	11,633	14,637	12,693	63,650	63,700	14,742	12,473	15,567	13,533	66,650	66,700	15,672	13,313	16,497	14,373
60,700	60,750	13,828	11,647	14,653	12,707	63,700	63,750	14,758	12,487	15,583	13,547	66,700	66,750	15,688	13,327	16,513	14,387
60,750	60,800	13,843	11,661	14,668	12,721	63,750	63,800	14,773	12,501	15,598	13,561	66,750	66,800	15,703	13,341	16,528	14,401
60,800	60,850	13,859	11,675	14,684	12,735	63,800	63,850	14,789	12,515	15,614	13,575	66,800	66,850	15,719	13,355	16,544	14,415
60,850	60,900	13,874	11,689	14,699	12,749	63,850	63,900	14,804	12,529	15,629	13,589	66,850	66,900	15,734	13,369	16,559	14,429
60,900	60,950	13,890	11,703	14,715	12,763	63,900	63,950	14,820	12,543	15,645	13,603	66,900	66,950	15,750	13,383	16,575	14,443
60,950	61,000	13,905	11,717	14,730	12,777	63,950	64,000	14,835	12,557	15,660	13,617	66,950	67,000	15,765	13,397	16,590	14,457
<b>61,000</b>						<b>64,000</b>						<b>67,000</b>					
61,000	61,050	13,921	11,731	14,746	12,791	64,000	64,050	14,851	12,571	15,676	13,631	67,000	67,050	15,781	13,411	16,606	14,471
61,050	61,100	13,936	11,745	14,761	12,805	64,050	64,100	14,866	12,585	15,691	13,645	67,050	67,100	15,796	13,425	16,621	14,485
61,100	61,150	13,952	11,759	14,777	12,819	64,100	64,150	14,882	12,599	15,707	13,659	67,100	67,150	15,812	13,439	16,637	14,499
61,150	61,200	13,967	11,773	14,792	12,833	64,150	64,200	14,897	12,613	15,722	13,673	67,150	67,200	15,827	13,453	16,652	14,513
61,200	61,250	13,983	11,787	14,808	12,847	64,200	64,250	14,913	12,627	15,738	13,687	67,200	67,250	15,843	13,467	16,668	14,527
61,250	61,300	13,998	11,801	14,823	12,861	64,250	64,300	14,928	12,641	15,753	13,701	67,250	67,300	15,858	13,481	16,683	14,541
61,300	61,350	14,014	11,815	14,839	12,875	64,300	64,350	14,944	12,655	15,769	13,715	67,300	67,350	15,874	13,495	16,699	14,555
61,350	61,400	14,029	11,829	14,854	12,889	64,350	64,400	14,959	12,669	15,784	13,729	67,350	67,400	15,889	13,509	16,714	14,569
61,400	61,450	14,045	11,843	14,870	12,903	64,400	64,450	14,975	12,683	15,800	13,743	67,400	67,450	15,905	13,523	16,730	14,583
61,450	61,500	14,060	11,857	14,885	12,917	64,450	64,500	14,990	12,697	15,815	13,757	67,450	67,500	15,920	13,537	16,745	14,597
61,500	61,550	14,076	11,871	14,901	12,931	64,500	64,550	15,006	12,711	15,831	13,771	67,500	67,550	15,936	13,551	16,761	14,611
61,550	61,600	14,091	11,885	14,916	12,945	64,550	64,600	15,021	12,725	15,846	13,785	67,550	67,600	15,951	13,565	16,776	14,625
61,600	61,650	14,107	11,899	14,932	12,959	64,600	64,650	15,037	12,739	15,862	13,799	67,600	67,650	15,967	13,579	16,792	14,639
61,650	61,700	14,122	11,913	14,947	12,973	64,650	64,700	15,052	12,753	15,877	13,813	67,650	67,700	15,982	13,593	16,807	14,653
61,700	61,750	14,138	11,927	14,963	12,987	64,700	64,750	15,068	12,767	15,893	13,827	67,700	67,750	15,998	13,607	16,823	14,667
61,750	61,800	14,153	11,941	14,978	13,001	64,750	64,800	15,083	12,781	15,908	13,841	67,750	67,800	16,013	13,621	16,838	14,681
61,800	61,850	14,169</															

1997 Tax Table—Continued

If line 38 (taxable income) is—		And you are—				If line 38 (taxable income) is—		And you are—				If line 38 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
<b>68,000</b>						<b>71,000</b>						<b>74,000</b>					
68,000	68,050	16,091	13,691	16,916	14,751	71,000	71,050	17,021	14,531	17,846	15,591	74,000	74,050	17,951	15,371	18,776	16,431
68,050	68,100	16,106	13,705	16,931	14,765	71,050	71,100	17,036	14,545	17,861	15,605	74,050	74,100	17,966	15,385	18,791	16,445
68,100	68,150	16,122	13,719	16,947	14,779	71,100	71,150	17,052	14,559	17,877	15,619	74,100	74,150	17,982	15,399	18,807	16,459
68,150	68,200	16,137	13,733	16,962	14,793	71,150	71,200	17,067	14,573	17,892	15,633	74,150	74,200	17,997	15,413	18,822	16,473
68,200	68,250	16,153	13,747	16,978	14,807	71,200	71,250	17,083	14,587	17,908	15,647	74,200	74,250	18,013	15,427	18,838	16,487
68,250	68,300	16,168	13,761	16,993	14,821	71,250	71,300	17,098	14,601	17,923	15,661	74,250	74,300	18,028	15,441	18,853	16,501
68,300	68,350	16,184	13,775	17,009	14,835	71,300	71,350	17,114	14,615	17,939	15,675	74,300	74,350	18,044	15,455	18,869	16,515
68,350	68,400	16,199	13,789	17,024	14,849	71,350	71,400	17,129	14,629	17,954	15,689	74,350	74,400	18,059	15,469	18,884	16,529
68,400	68,450	16,215	13,803	17,040	14,863	71,400	71,450	17,145	14,643	17,970	15,703	74,400	74,450	18,075	15,483	18,900	16,543
68,450	68,500	16,230	13,817	17,055	14,877	71,450	71,500	17,160	14,657	17,985	15,717	74,450	74,500	18,090	15,497	18,915	16,557
68,500	68,550	16,246	13,831	17,071	14,891	71,500	71,550	17,176	14,671	18,001	15,731	74,500	74,550	18,106	15,511	18,931	16,571
68,550	68,600	16,261	13,845	17,086	14,905	71,550	71,600	17,191	14,685	18,016	15,745	74,550	74,600	18,121	15,525	18,946	16,585
68,600	68,650	16,277	13,859	17,102	14,919	71,600	71,650	17,207	14,699	18,032	15,759	74,600	74,650	18,137	15,539	18,962	16,599
68,650	68,700	16,292	13,873	17,117	14,933	71,650	71,700	17,222	14,713	18,047	15,773	74,650	74,700	18,152	15,553	18,977	16,613
68,700	68,750	16,308	13,887	17,133	14,947	71,700	71,750	17,238	14,727	18,063	15,787	74,700	74,750	18,168	15,567	18,993	16,627
68,750	68,800	16,323	13,901	17,148	14,961	71,750	71,800	17,253	14,741	18,078	15,801	74,750	74,800	18,183	15,581	19,008	16,641
68,800	68,850	16,339	13,915	17,164	14,975	71,800	71,850	17,269	14,755	18,094	15,815	74,800	74,850	18,199	15,595	19,024	16,655
68,850	68,900	16,354	13,929	17,179	14,989	71,850	71,900	17,284	14,769	18,109	15,829	74,850	74,900	18,214	15,609	19,039	16,669
68,900	68,950	16,370	13,943	17,195	15,003	71,900	71,950	17,300	14,783	18,125	15,843	74,900	74,950	18,230	15,623	19,055	16,683
68,950	69,000	16,385	13,957	17,210	15,017	71,950	72,000	17,315	14,797	18,140	15,857	74,950	75,000	18,245	15,637	19,070	16,697
<b>69,000</b>						<b>72,000</b>						<b>75,000</b>					
69,000	69,050	16,401	13,971	17,226	15,031	72,000	72,050	17,331	14,811	18,156	15,871	75,000	75,050	18,261	15,651	19,086	16,711
69,050	69,100	16,416	13,985	17,241	15,045	72,050	72,100	17,346	14,825	18,171	15,885	75,050	75,100	18,276	15,665	19,101	16,725
69,100	69,150	16,432	13,999	17,257	15,059	72,100	72,150	17,362	14,839	18,187	15,899	75,100	75,150	18,292	15,679	19,117	16,739
69,150	69,200	16,447	14,013	17,272	15,073	72,150	72,200	17,377	14,853	18,202	15,913	75,150	75,200	18,307	15,693	19,132	16,753
69,200	69,250	16,463	14,027	17,288	15,087	72,200	72,250	17,393	14,867	18,218	15,927	75,200	75,250	18,323	15,707	19,148	16,767
69,250	69,300	16,478	14,041	17,303	15,101	72,250	72,300	17,408	14,881	18,233	15,941	75,250	75,300	18,338	15,721	19,163	16,781
69,300	69,350	16,494	14,055	17,319	15,115	72,300	72,350	17,424	14,895	18,249	15,955	75,300	75,350	18,354	15,735	19,179	16,795
69,350	69,400	16,509	14,069	17,334	15,129	72,350	72,400	17,439	14,909	18,264	15,969	75,350	75,400	18,369	15,749	19,194	16,809
69,400	69,450	16,525	14,083	17,350	15,143	72,400	72,450	17,455	14,923	18,280	15,983	75,400	75,450	18,385	15,763	19,210	16,823
69,450	69,500	16,540	14,097	17,365	15,157	72,450	72,500	17,470	14,937	18,295	15,997	75,450	75,500	18,400	15,777	19,225	16,837
69,500	69,550	16,556	14,111	17,381	15,171	72,500	72,550	17,486	14,951	18,311	16,011	75,500	75,550	18,416	15,791	19,241	16,851
69,550	69,600	16,571	14,125	17,396	15,185	72,550	72,600	17,501	14,965	18,326	16,025	75,550	75,600	18,431	15,805	19,256	16,865
69,600	69,650	16,587	14,139	17,412	15,199	72,600	72,650	17,517	14,979	18,342	16,039	75,600	75,650	18,447	15,819	19,272	16,879
69,650	69,700	16,602	14,153	17,427	15,213	72,650	72,700	17,532	14,993	18,357	16,053	75,650	75,700	18,462	15,833	19,287	16,893
69,700	69,750	16,618	14,167	17,443	15,227	72,700	72,750	17,548	15,007	18,373	16,067	75,700	75,750	18,478	15,847	19,303	16,907
69,750	69,800	16,633	14,181	17,458	15,241	72,750	72,800	17,563	15,021	18,388	16,081	75,750	75,800	18,493	15,861	19,318	16,921
69,800	69,850	16,649	14,195	17,474	15,255	72,800	72,850	17,579	15,035	18,404	16,095	75,800	75,850	18,509	15,875	19,334	16,935
69,850	69,900	16,664	14,209	17,489	15,269	72,850	72,900	17,594	15,049	18,419	16,109	75,850	75,900	18,524	15,889	19,349	16,949
69,900	69,950	16,680	14,223	17,505	15,283	72,900	72,950	17,610	15,063	18,435	16,123	75,900	75,950	18,540	15,903	19,365	16,963
69,950	70,000	16,695	14,237	17,520	15,297	72,950	73,000	17,625	15,077	18,450	16,137	75,950	76,000	18,555	15,917	19,381	16,977
<b>70,000</b>						<b>73,000</b>						<b>76,000</b>					
70,000	70,050	16,711	14,251	17,536	15,311	73,000	73,050	17,641	15,091	18,466	16,151	76,000	76,050	18,571	15,931	19,403	16,991
70,050	70,100	16,726	14,265	17,551	15,325	73,050	73,100	17,656	15,105	18,481	16,165	76,050	76,100	18,586	15,945	19,421	17,005
70,100	70,150	16,742	14,279	17,567	15,339	73,100	73,150	17,672	15,119	18,497	16,179	76,100	76,150	18,602	15,959	19,439	17,019
70,150	70,200	16,757	14,293	17,582	15,353	73,150	73,200	17,687	15,133	18,512	16,193	76,150	76,200	18,617	15,973	19,457	17,033
70,200	70,250	16,773	14,307	17,598	15,367	73,200	73,250	17,703	15,147	18,528	16,207	76,200	76,250	18,633	15,987	19,475	17,047
70,250	70,300	16,788	14,321	17,613	15,381	73,250	73,300	17,718	15,161	18,543	16,221	76,250	76,300	18,648	16,001	19,493	17,061
70,300	70,350	16,804	14,335	17,629	15,395	73,300	73,350	17,734	15,175	18,559	16,235	76,300	76,350	18,664	16,015	19,511	17,075
70,350	70,400	16,819	14,349	17,644	15,409	73,350	73,400	17,749	15,189	18,574	16,249	76,350	76,400	18,679	16,029	19,529	17,089
70,400	70,450	16,835	14,363	17,660	15,423	73,400	73,450	17,765	15,203	18,590	16,263	76,400	76,450	18,695	16,043	19,547	17,103
70,450	70,500	16,850	14,377	17,675	15,437	73,450	73,500	17,780	15,217	18,605	16,277	76,450	76,500	18,710	16,057	19,565	17,117
70,500	70,550	16,866	14,391	17,691	15,451	73,500	73,550	17,796	15,231	18,621	16,291	76,500	76,550	18,726	16,071	19,583	17,131
70,550	70,600	16,881	14,405	17,706	15,465	73,550	73,600	17,811	15,245	18,636	16,305	76,550	76,600	18,741	16,085	19,601	17,145
70,600	70,650	16,897	14,419	17,722	15,479	73,600	73,650	17,827	15,259	18,652	16,319	76,600	76,650	18,757	16,099	19,619	17,159
70,650	70,700	16,912	14,433	17,737	15,493	73,650	73,700	17,842	15,273	18,667	16,333	76,650	76,700	18,772	16,113	19,637	17,173
70,700	70,750	16,928	14,447	17,753	15,507	73,700	73,750	17,858	15,287	18,683	16,347	76,700	76,750	18,788	16,127	19,655	17,187
70,750	70,800	16,943	14,461	17,768	15,521	73,750	73,800	17,873	15,301	18,698	16,361	76,750	76,800	18,803	16,141	19,673	17,201
70,800	70,850	16,959	14,475	17,784	15,535	73,800	73,850	17,889	1								

1997 Tax Table—Continued

If line 38 (taxable income) is—		And you are—				If line 38 (taxable income) is—		And you are—				If line 38 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
<b>77,000</b>						<b>80,000</b>						<b>83,000</b>					
77,000	77,050	18,881	16,211	19,763	17,271	80,000	80,050	19,811	17,051	20,843	18,111	83,000	83,050	20,741	17,891	21,923	18,951
77,050	77,100	18,896	16,225	19,781	17,285	80,050	80,100	19,826	17,065	20,861	18,125	83,050	83,100	20,756	17,905	21,941	18,965
77,100	77,150	18,912	16,239	19,799	17,299	80,100	80,150	19,842	17,079	20,879	18,139	83,100	83,150	20,772	17,919	21,959	18,979
77,150	77,200	18,927	16,253	19,817	17,313	80,150	80,200	19,857	17,093	20,897	18,153	83,150	83,200	20,787	17,933	21,977	18,993
77,200	77,250	18,943	16,267	19,835	17,327	80,200	80,250	19,873	17,107	20,915	18,167	83,200	83,250	20,803	17,947	21,995	19,007
77,250	77,300	18,958	16,281	19,853	17,341	80,250	80,300	19,888	17,121	20,933	18,181	83,250	83,300	20,818	17,961	22,013	19,021
77,300	77,350	18,974	16,295	19,871	17,355	80,300	80,350	19,904	17,135	20,951	18,195	83,300	83,350	20,834	17,975	22,031	19,035
77,350	77,400	18,989	16,309	19,889	17,369	80,350	80,400	19,919	17,149	20,969	18,209	83,350	83,400	20,849	17,989	22,049	19,049
77,400	77,450	19,005	16,323	19,907	17,383	80,400	80,450	19,935	17,163	20,987	18,223	83,400	83,450	20,865	18,003	22,067	19,063
77,450	77,500	19,020	16,337	19,925	17,397	80,450	80,500	19,950	17,177	21,005	18,237	83,450	83,500	20,880	18,017	22,085	19,077
77,500	77,550	19,036	16,351	19,943	17,411	80,500	80,550	19,966	17,191	21,023	18,251	83,500	83,550	20,896	18,031	22,103	19,091
77,550	77,600	19,051	16,365	19,961	17,425	80,550	80,600	19,981	17,205	21,041	18,265	83,550	83,600	20,911	18,045	22,121	19,105
77,600	77,650	19,067	16,379	19,979	17,439	80,600	80,650	19,997	17,219	21,059	18,279	83,600	83,650	20,927	18,059	22,139	19,119
77,650	77,700	19,082	16,393	19,997	17,453	80,650	80,700	20,012	17,233	21,077	18,293	83,650	83,700	20,942	18,073	22,157	19,133
77,700	77,750	19,098	16,407	20,015	17,467	80,700	80,750	20,028	17,247	21,095	18,307	83,700	83,750	20,958	18,087	22,175	19,147
77,750	77,800	19,113	16,421	20,033	17,481	80,750	80,800	20,043	17,261	21,113	18,321	83,750	83,800	20,973	18,101	22,193	19,161
77,800	77,850	19,129	16,435	20,051	17,495	80,800	80,850	20,059	17,275	21,131	18,335	83,800	83,850	20,989	18,115	22,211	19,175
77,850	77,900	19,144	16,449	20,069	17,509	80,850	80,900	20,074	17,289	21,149	18,349	83,850	83,900	21,004	18,129	22,229	19,189
77,900	77,950	19,160	16,463	20,087	17,523	80,900	80,950	20,090	17,303	21,167	18,363	83,900	83,950	21,020	18,143	22,247	19,203
77,950	78,000	19,175	16,477	20,105	17,537	80,950	81,000	20,105	17,317	21,185	18,377	83,950	84,000	21,035	18,157	22,265	19,217
<b>78,000</b>						<b>81,000</b>						<b>84,000</b>					
78,000	78,050	19,191	16,491	20,123	17,551	81,000	81,050	20,121	17,331	21,203	18,391	84,000	84,050	21,051	18,171	22,283	19,231
78,050	78,100	19,206	16,505	20,141	17,565	81,050	81,100	20,136	17,345	21,221	18,405	84,050	84,100	21,066	18,185	22,301	19,245
78,100	78,150	19,222	16,519	20,159	17,579	81,100	81,150	20,152	17,359	21,239	18,419	84,100	84,150	21,082	18,199	22,319	19,259
78,150	78,200	19,237	16,533	20,177	17,593	81,150	81,200	20,167	17,373	21,257	18,433	84,150	84,200	21,097	18,213	22,337	19,273
78,200	78,250	19,253	16,547	20,195	17,607	81,200	81,250	20,183	17,387	21,275	18,447	84,200	84,250	21,113	18,227	22,355	19,287
78,250	78,300	19,268	16,561	20,213	17,621	81,250	81,300	20,198	17,401	21,293	18,461	84,250	84,300	21,128	18,241	22,373	19,301
78,300	78,350	19,284	16,575	20,231	17,635	81,300	81,350	20,214	17,415	21,311	18,475	84,300	84,350	21,144	18,255	22,391	19,315
78,350	78,400	19,299	16,589	20,249	17,649	81,350	81,400	20,229	17,429	21,329	18,489	84,350	84,400	21,159	18,269	22,409	19,329
78,400	78,450	19,315	16,603	20,267	17,663	81,400	81,450	20,245	17,443	21,347	18,503	84,400	84,450	21,175	18,283	22,427	19,343
78,450	78,500	19,330	16,617	20,285	17,677	81,450	81,500	20,260	17,457	21,365	18,517	84,450	84,500	21,190	18,297	22,445	19,357
78,500	78,550	19,346	16,631	20,303	17,691	81,500	81,550	20,276	17,471	21,383	18,531	84,500	84,550	21,206	18,311	22,463	19,371
78,550	78,600	19,361	16,645	20,321	17,705	81,550	81,600	20,291	17,485	21,401	18,545	84,550	84,600	21,221	18,325	22,481	19,385
78,600	78,650	19,377	16,659	20,339	17,719	81,600	81,650	20,307	17,499	21,419	18,559	84,600	84,650	21,237	18,339	22,499	19,399
78,650	78,700	19,392	16,673	20,357	17,733	81,650	81,700	20,322	17,513	21,437	18,573	84,650	84,700	21,252	18,353	22,517	19,413
78,700	78,750	19,408	16,687	20,375	17,747	81,700	81,750	20,338	17,527	21,455	18,587	84,700	84,750	21,268	18,367	22,535	19,427
78,750	78,800	19,423	16,701	20,393	17,761	81,750	81,800	20,353	17,541	21,473	18,601	84,750	84,800	21,283	18,381	22,553	19,441
78,800	78,850	19,439	16,715	20,411	17,775	81,800	81,850	20,369	17,555	21,491	18,615	84,800	84,850	21,299	18,395	22,571	19,455
78,850	78,900	19,454	16,729	20,429	17,789	81,850	81,900	20,384	17,569	21,509	18,629	84,850	84,900	21,314	18,409	22,589	19,469
78,900	78,950	19,470	16,743	20,447	17,803	81,900	81,950	20,400	17,583	21,527	18,643	84,900	84,950	21,330	18,423	22,607	19,483
78,950	79,000	19,485	16,757	20,465	17,817	81,950	82,000	20,415	17,597	21,545	18,657	84,950	85,000	21,345	18,437	22,625	19,497
<b>79,000</b>						<b>82,000</b>						<b>85,000</b>					
79,000	79,050	19,501	16,771	20,483	17,831	82,000	82,050	20,431	17,611	21,563	18,671	85,000	85,050	21,361	18,451	22,643	19,511
79,050	79,100	19,516	16,785	20,501	17,845	82,050	82,100	20,446	17,625	21,581	18,685	85,050	85,100	21,376	18,465	22,661	19,525
79,100	79,150	19,532	16,799	20,519	17,859	82,100	82,150	20,462	17,639	21,599	18,699	85,100	85,150	21,392	18,479	22,679	19,539
79,150	79,200	19,547	16,813	20,537	17,873	82,150	82,200	20,477	17,653	21,617	18,713	85,150	85,200	21,407	18,493	22,697	19,553
79,200	79,250	19,563	16,827	20,555	17,887	82,200	82,250	20,493	17,667	21,635	18,727	85,200	85,250	21,423	18,507	22,715	19,567
79,250	79,300	19,578	16,841	20,573	17,901	82,250	82,300	20,508	17,681	21,653	18,741	85,250	85,300	21,438	18,521	22,733	19,581
79,300	79,350	19,594	16,855	20,591	17,915	82,300	82,350	20,524	17,695	21,671	18,755	85,300	85,350	21,454	18,535	22,751	19,595
79,350	79,400	19,609	16,869	20,609	17,929	82,350	82,400	20,539	17,709	21,689	18,769	85,350	85,400	21,469	18,549	22,769	19,609
79,400	79,450	19,625	16,883	20,627	17,943	82,400	82,450	20,555	17,723	21,707	18,783	85,400	85,450	21,485	18,563	22,787	19,625
79,450	79,500	19,640	16,897	20,645	17,957	82,450	82,500	20,570	17,737	21,725	18,797	85,450	85,500	21,500	18,577	22,805	19,640
79,500	79,550	19,656	16,911	20,663	17,971	82,500	82,550	20,586	17,751	21,743	18,811	85,500	85,550	21,516	18,591	22,823	19,656
79,550	79,600	19,671	16,925	20,681	17,985	82,550	82,600	20,601	17,765	21,761	18,825	85,550	85,600	21,531	18,605	22,841	19,671
79,600	79,650	19,687	16,939	20,699	17,999	82,600	82,650	20,617	17,779	21,779	18,839	85,600	85,650	21,547	18,619	22,859	19,687
79,650	79,700	19,702	16,953	20,717	18,013	82,650	82,700	20,632	17,793	21,797	18,853	85,650	85,700	21,562	18,633	22,877	19,702
79,700	79,750	19,718	16,967	20,735	18,027	82,700	82,750	20,648	17,807	21,815	18,867	85,700	85,750	21,578	18,647	22,895	19,718
79,750	79,800	19,733	16,981	20,753	18,041	82,750	82,800	20,663	17,821	21,833	18,881	85,750	85,800	21,593	18,661	22,913	19,733
79,800	79,850	19,749</															

1997 Tax Table—Continued

If line 38 (taxable income) is—		And you are—				If line 38 (taxable income) is—		And you are—				If line 38 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
<b>86,000</b>						<b>89,000</b>						<b>92,000</b>					
86,000	86,050	21,671	18,731	23,003	19,811	89,000	89,050	22,601	19,571	24,083	20,741	92,000	92,050	23,531	20,411	25,163	21,671
86,050	86,100	21,686	18,745	23,021	19,826	89,050	89,100	22,616	19,585	24,101	20,756	92,050	92,100	23,546	20,425	25,181	21,686
86,100	86,150	21,702	18,759	23,039	19,842	89,100	89,150	22,632	19,599	24,119	20,772	92,100	92,150	23,562	20,439	25,199	21,702
86,150	86,200	21,717	18,773	23,057	19,857	89,150	89,200	22,647	19,613	24,137	20,787	92,150	92,200	23,577	20,453	25,217	21,717
86,200	86,250	21,733	18,787	23,075	19,873	89,200	89,250	22,663	19,627	24,155	20,803	92,200	92,250	23,593	20,467	25,235	21,733
86,250	86,300	21,748	18,801	23,093	19,888	89,250	89,300	22,678	19,641	24,173	20,818	92,250	92,300	23,608	20,481	25,253	21,748
86,300	86,350	21,764	18,815	23,111	19,904	89,300	89,350	22,694	19,655	24,191	20,834	92,300	92,350	23,624	20,495	25,271	21,764
86,350	86,400	21,779	18,829	23,129	19,919	89,350	89,400	22,709	19,669	24,209	20,849	92,350	92,400	23,639	20,509	25,289	21,779
86,400	86,450	21,795	18,843	23,147	19,935	89,400	89,450	22,725	19,683	24,227	20,865	92,400	92,450	23,655	20,523	25,307	21,795
86,450	86,500	21,810	18,857	23,165	19,950	89,450	89,500	22,740	19,697	24,245	20,880	92,450	92,500	23,670	20,537	25,325	21,810
86,500	86,550	21,826	18,871	23,183	19,966	89,500	89,550	22,756	19,711	24,263	20,896	92,500	92,550	23,686	20,551	25,343	21,826
86,550	86,600	21,841	18,885	23,201	19,981	89,550	89,600	22,771	19,725	24,281	20,911	92,550	92,600	23,701	20,565	25,361	21,841
86,600	86,650	21,857	18,899	23,219	19,997	89,600	89,650	22,787	19,739	24,299	20,927	92,600	92,650	23,717	20,579	25,379	21,857
86,650	86,700	21,872	18,913	23,237	20,012	89,650	89,700	22,802	19,753	24,317	20,942	92,650	92,700	23,732	20,593	25,397	21,872
86,700	86,750	21,888	18,927	23,255	20,028	89,700	89,750	22,818	19,767	24,335	20,958	92,700	92,750	23,748	20,607	25,415	21,888
86,750	86,800	21,903	18,941	23,273	20,043	89,750	89,800	22,833	19,781	24,353	20,973	92,750	92,800	23,763	20,621	25,433	21,903
86,800	86,850	21,919	18,955	23,291	20,059	89,800	89,850	22,849	19,795	24,371	20,989	92,800	92,850	23,779	20,635	25,451	21,919
86,850	86,900	21,934	18,969	23,309	20,074	89,850	89,900	22,864	19,809	24,389	21,004	92,850	92,900	23,794	20,649	25,469	21,934
86,900	86,950	21,950	18,983	23,327	20,090	89,900	89,950	22,880	19,823	24,407	21,020	92,900	92,950	23,810	20,663	25,487	21,950
86,950	87,000	21,965	18,997	23,345	20,105	89,950	90,000	22,895	19,837	24,425	21,035	92,950	93,000	23,825	20,677	25,505	21,965
<b>87,000</b>						<b>90,000</b>						<b>93,000</b>					
87,000	87,050	21,981	19,011	23,363	20,121	90,000	90,050	22,911	19,851	24,443	21,051	93,000	93,050	23,841	20,691	25,523	21,981
87,050	87,100	21,996	19,025	23,381	20,136	90,050	90,100	22,926	19,865	24,461	21,066	93,050	93,100	23,856	20,705	25,541	21,996
87,100	87,150	22,012	19,039	23,399	20,152	90,100	90,150	22,942	19,879	24,479	21,082	93,100	93,150	23,872	20,719	25,559	22,012
87,150	87,200	22,027	19,053	23,417	20,167	90,150	90,200	22,957	19,893	24,497	21,097	93,150	93,200	23,887	20,733	25,577	22,027
87,200	87,250	22,043	19,067	23,435	20,183	90,200	90,250	22,973	19,907	24,515	21,113	93,200	93,250	23,903	20,747	25,595	22,043
87,250	87,300	22,058	19,081	23,453	20,198	90,250	90,300	22,988	19,921	24,533	21,128	93,250	93,300	23,918	20,761	25,613	22,058
87,300	87,350	22,074	19,095	23,471	20,214	90,300	90,350	23,004	19,935	24,551	21,144	93,300	93,350	23,934	20,775	25,631	22,074
87,350	87,400	22,089	19,109	23,489	20,229	90,350	90,400	23,019	19,949	24,569	21,159	93,350	93,400	23,949	20,789	25,649	22,089
87,400	87,450	22,105	19,123	23,507	20,245	90,400	90,450	23,035	19,963	24,587	21,175	93,400	93,450	23,965	20,803	25,667	22,105
87,450	87,500	22,120	19,137	23,525	20,260	90,450	90,500	23,050	19,977	24,605	21,190	93,450	93,500	23,980	20,817	25,685	22,120
87,500	87,550	22,136	19,151	23,543	20,276	90,500	90,550	23,066	19,991	24,623	21,206	93,500	93,550	23,996	20,831	25,703	22,136
87,550	87,600	22,151	19,165	23,561	20,291	90,550	90,600	23,081	20,005	24,641	21,221	93,550	93,600	24,011	20,845	25,721	22,151
87,600	87,650	22,167	19,179	23,579	20,307	90,600	90,650	23,097	20,019	24,659	21,237	93,600	93,650	24,027	20,859	25,739	22,167
87,650	87,700	22,182	19,193	23,597	20,322	90,650	90,700	23,112	20,033	24,677	21,252	93,650	93,700	24,042	20,873	25,757	22,182
87,700	87,750	22,198	19,207	23,615	20,338	90,700	90,750	23,128	20,047	24,695	21,268	93,700	93,750	24,058	20,887	25,775	22,198
87,750	87,800	22,213	19,221	23,633	20,353	90,750	90,800	23,143	20,061	24,713	21,283	93,750	93,800	24,073	20,901	25,793	22,213
87,800	87,850	22,229	19,235	23,651	20,369	90,800	90,850	23,159	20,075	24,731	21,299	93,800	93,850	24,089	20,915	25,811	22,229
87,850	87,900	22,244	19,249	23,669	20,384	90,850	90,900	23,174	20,089	24,749	21,314	93,850	93,900	24,104	20,929	25,829	22,244
87,900	87,950	22,260	19,263	23,687	20,400	90,900	90,950	23,190	20,103	24,767	21,330	93,900	93,950	24,120	20,943	25,847	22,260
87,950	88,000	22,275	19,277	23,705	20,415	90,950	91,000	23,205	20,117	24,785	21,345	93,950	94,000	24,135	20,957	25,865	22,275
<b>88,000</b>						<b>91,000</b>						<b>94,000</b>					
88,000	88,050	22,291	19,291	23,723	20,431	91,000	91,050	23,221	20,131	24,803	21,361	94,000	94,050	24,151	20,971	25,883	22,291
88,050	88,100	22,306	19,305	23,741	20,446	91,050	91,100	23,236	20,145	24,821	21,376	94,050	94,100	24,166	20,985	25,901	22,306
88,100	88,150	22,322	19,319	23,759	20,462	91,100	91,150	23,252	20,159	24,839	21,392	94,100	94,150	24,182	20,999	25,919	22,322
88,150	88,200	22,337	19,333	23,777	20,477	91,150	91,200	23,267	20,173	24,857	21,407	94,150	94,200	24,197	21,013	25,937	22,337
88,200	88,250	22,353	19,347	23,795	20,493	91,200	91,250	23,283	20,187	24,875	21,423	94,200	94,250	24,213	21,027	25,955	22,353
88,250	88,300	22,368	19,361	23,813	20,508	91,250	91,300	23,298	20,201	24,893	21,438	94,250	94,300	24,228	21,041	25,973	22,368
88,300	88,350	22,384	19,375	23,831	20,524	91,300	91,350	23,314	20,215	24,911	21,454	94,300	94,350	24,244	21,055	25,991	22,384
88,350	88,400	22,399	19,389	23,849	20,539	91,350	91,400	23,329	20,229	24,929	21,469	94,350	94,400	24,259	21,069	26,009	22,399
88,400	88,450	22,415	19,403	23,867	20,555	91,400	91,450	23,345	20,243	24,947	21,485	94,400	94,450	24,275	21,083	26,027	22,415
88,450	88,500	22,430	19,417	23,885	20,570	91,450	91,500	23,360	20,257	24,965	21,500	94,450	94,500	24,290	21,097	26,045	22,430
88,500	88,550	22,446	19,431	23,903	20,586	91,500	91,550	23,376	20,271	24,983	21,516	94,500	94,550	24,306	21,111	26,063	22,446
88,550	88,600	22,461	19,445	23,921	20,601	91,550	91,600	23,391	20,285	25,001	21,531	94,550	94,600	24,321	21,125	26,081	22,461
88,600	88,650	22,477	19,459	23,939	20,617	91,600	91,650	23,407	20,299	25,019	21,547	94,600	94,650	24,337	21,139	26,099	22,477
88,650	88,700	22,492	19,473	23,957	20,632	91,650	91,700	23,422	20,313	25,037	21,562	94,650	94,700	24,352	21,153	26,117	22,492
88,700	88,750	22,508	19,487	23,975	20,648	91,700	91,750	23,438	20,327	25,055	21,578	94,700	94,750	24,368	21,167	26,135	22,508
88,750	88,800	22,523	19,501	23,993	20,663	91,750	91,800	23,453	20,341	25,073	21,593	94,750	94,800	24,383	21,181	26,153	22,523
88,800	88,850	22,539	19,515	24,011	20,679	91,800	91,850	23,469	2								

1997 Tax Table—Continued

If line 38 (taxable income) is—		And you are—				If line 38 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—			
<b>95,000</b>						<b>98,000</b>					
95,000	95,050	24,461	21,251	26,243	22,601	98,000	98,050	25,391	22,091	27,323	23,531
95,050	95,100	24,476	21,265	26,261	22,616	98,050	98,100	25,406	22,105	27,341	23,546
95,100	95,150	24,492	21,279	26,279	22,632	98,100	98,150	25,422	22,119	27,359	23,562
95,150	95,200	24,507	21,293	26,297	22,647	98,150	98,200	25,437	22,133	27,377	23,577
95,200	95,250	24,523	21,307	26,315	22,663	98,200	98,250	25,453	22,147	27,395	23,593
95,250	95,300	24,538	21,321	26,333	22,678	98,250	98,300	25,468	22,161	27,413	23,608
95,300	95,350	24,554	21,335	26,351	22,694	98,300	98,350	25,484	22,175	27,431	23,624
95,350	95,400	24,569	21,349	26,369	22,709	98,350	98,400	25,499	22,189	27,449	23,639
95,400	95,450	24,585	21,363	26,387	22,725	98,400	98,450	25,515	22,203	27,467	23,655
95,450	95,500	24,600	21,377	26,405	22,740	98,450	98,500	25,530	22,217	27,485	23,670
95,500	95,550	24,616	21,391	26,423	22,756	98,500	98,550	25,546	22,231	27,503	23,686
95,550	95,600	24,631	21,405	26,441	22,771	98,550	98,600	25,561	22,245	27,521	23,701
95,600	95,650	24,647	21,419	26,459	22,787	98,600	98,650	25,577	22,259	27,539	23,717
95,650	95,700	24,662	21,433	26,477	22,802	98,650	98,700	25,592	22,273	27,557	23,732
95,700	95,750	24,678	21,447	26,495	22,818	98,700	98,750	25,608	22,287	27,575	23,748
95,750	95,800	24,693	21,461	26,513	22,833	98,750	98,800	25,623	22,301	27,593	23,763
95,800	95,850	24,709	21,475	26,531	22,849	98,800	98,850	25,639	22,315	27,611	23,779
95,850	95,900	24,724	21,489	26,549	22,864	98,850	98,900	25,654	22,329	27,629	23,794
95,900	95,950	24,740	21,503	26,567	22,880	98,900	98,950	25,670	22,343	27,647	23,810
95,950	96,000	24,755	21,517	26,585	22,895	98,950	99,000	25,685	22,357	27,665	23,825
<b>96,000</b>						<b>99,000</b>					
96,000	96,050	24,771	21,531	26,603	22,911	99,000	99,050	25,701	22,371	27,683	23,841
96,050	96,100	24,786	21,545	26,621	22,926	99,050	99,100	25,716	22,385	27,701	23,856
96,100	96,150	24,802	21,559	26,639	22,942	99,100	99,150	25,732	22,399	27,719	23,872
96,150	96,200	24,817	21,573	26,657	22,957	99,150	99,200	25,747	22,413	27,737	23,887
96,200	96,250	24,833	21,587	26,675	22,973	99,200	99,250	25,763	22,427	27,755	23,903
96,250	96,300	24,848	21,601	26,693	22,988	99,250	99,300	25,778	22,441	27,773	23,918
96,300	96,350	24,864	21,615	26,711	23,004	99,300	99,350	25,794	22,455	27,791	23,934
96,350	96,400	24,879	21,629	26,729	23,019	99,350	99,400	25,809	22,469	27,809	23,949
96,400	96,450	24,895	21,643	26,747	23,035	99,400	99,450	25,825	22,483	27,827	23,965
96,450	96,500	24,910	21,657	26,765	23,050	99,450	99,500	25,840	22,497	27,845	23,980
96,500	96,550	24,926	21,671	26,783	23,066	99,500	99,550	25,856	22,511	27,863	23,996
96,550	96,600	24,941	21,685	26,801	23,081	99,550	99,600	25,871	22,525	27,881	24,011
96,600	96,650	24,957	21,699	26,819	23,097	99,600	99,650	25,887	22,540	27,899	24,027
96,650	96,700	24,972	21,713	26,837	23,112	99,650	99,700	25,902	22,555	27,917	24,042
96,700	96,750	24,988	21,727	26,855	23,128	99,700	99,750	25,918	22,571	27,935	24,058
96,750	96,800	25,003	21,741	26,873	23,143	99,750	99,800	25,933	22,586	27,953	24,073
96,800	96,850	25,019	21,755	26,891	23,159	99,800	99,850	25,949	22,602	27,971	24,089
96,850	96,900	25,034	21,769	26,909	23,174	99,850	99,900	25,964	22,617	27,989	24,104
96,900	96,950	25,050	21,783	26,927	23,190	99,900	99,950	25,980	22,633	28,007	24,120
96,950	97,000	25,065	21,797	26,945	23,205	99,950	100,000	25,995	22,648	28,025	24,135
<b>97,000</b>						<div style="border: 1px solid black; border-radius: 50%; padding: 20px; width: fit-content; margin: auto;"> <p><b>\$100,000</b> or over — use the Tax Rate Schedules on page 51</p> </div>					
97,000	97,050	25,081	21,811	26,963	23,221						
97,050	97,100	25,096	21,825	26,981	23,236						
97,100	97,150	25,112	21,839	26,999	23,252						
97,150	97,200	25,127	21,853	27,017	23,267						
97,200	97,250	25,143	21,867	27,035	23,283						
97,250	97,300	25,158	21,881	27,053	23,298						
97,300	97,350	25,174	21,895	27,071	23,314						
97,350	97,400	25,189	21,909	27,089	23,329						
97,400	97,450	25,205	21,923	27,107	23,345						
97,450	97,500	25,220	21,937	27,125	23,360						
97,500	97,550	25,236	21,951	27,143	23,376						
97,550	97,600	25,251	21,965	27,161	23,391						
97,600	97,650	25,267	21,979	27,179	23,407						
97,650	97,700	25,282	21,993	27,197	23,422						
97,700	97,750	25,298	22,007	27,215	23,438						
97,750	97,800	25,313	22,021	27,233	23,453						
97,800	97,850	25,329	22,035	27,251	23,469						
97,850	97,900	25,344	22,049	27,269	23,484						
97,900	97,950	25,360	22,063	27,287	23,500						
97,950	98,000	25,375	22,077	27,305	23,515						

\* This column must also be used by a qualifying widow(er).

# 1997 Tax Rate Schedules

**Caution:** Use **only** if your taxable income (Form 1040, line 38) is \$100,000 or more. If less, use the **Tax Table**. Even though you cannot use the Tax Rate Schedules below if your taxable income is less than \$100,000, all levels of taxable income are shown so taxpayers can see the tax rate that applies to each level.

## Schedule X—Use if your filing status is **Single**

If the amount on Form 1040, line 38, is: <i>Over—</i>	<i>But not over—</i>	Enter on Form 1040, line 39	<i>of the amount over—</i>
\$0	\$24,650	..... 15%	<b>\$0</b>
24,650	59,750	<b>\$3,697.50 + 28%</b>	<b>24,650</b>
59,750	124,650	<b>13,525.50 + 31%</b>	<b>59,750</b>
124,650	271,050	<b>33,644.50 + 36%</b>	<b>124,650</b>
271,050	.....	<b>86,348.50 + 39.6%</b>	<b>271,050</b>

## Schedule Y-1—Use if your filing status is **Married filing jointly** or **Qualifying widow(er)**

If the amount on Form 1040, line 38, is: <i>Over—</i>	<i>But not over—</i>	Enter on Form 1040, line 39	<i>of the amount over—</i>
\$0	\$41,200	..... 15%	<b>\$0</b>
41,200	99,600	<b>\$6,180.00 + 28%</b>	<b>41,200</b>
99,600	151,750	<b>22,532.00 + 31%</b>	<b>99,600</b>
151,750	271,050	<b>38,698.50 + 36%</b>	<b>151,750</b>
271,050	.....	<b>81,646.50 + 39.6%</b>	<b>271,050</b>

## Schedule Y-2—Use if your filing status is **Married filing separately**

If the amount on Form 1040, line 38, is: <i>Over—</i>	<i>But not over—</i>	Enter on Form 1040, line 39	<i>of the amount over—</i>
\$0	\$20,600	..... 15%	<b>\$0</b>
20,600	49,800	<b>\$3,090.00 + 28%</b>	<b>20,600</b>
49,800	75,875	<b>11,266.00 + 31%</b>	<b>49,800</b>
75,875	135,525	<b>19,349.25 + 36%</b>	<b>75,875</b>
135,525	.....	<b>40,823.25 + 39.6%</b>	<b>135,525</b>

## Schedule Z—Use if your filing status is **Head of household**

If the amount on Form 1040, line 38, is: <i>Over—</i>	<i>But not over—</i>	Enter on Form 1040, line 39	<i>of the amount over—</i>
\$0	\$33,050	..... 15%	<b>\$0</b>
33,050	85,350	<b>\$4,957.50 + 28%</b>	<b>33,050</b>
85,350	138,200	<b>19,601.50 + 31%</b>	<b>85,350</b>
138,200	271,050	<b>35,985.00 + 36%</b>	<b>138,200</b>
271,050	.....	<b>83,811.00 + 39.6%</b>	<b>271,050</b>

# 1997 Earned Income Credit (EIC) Table

Caution: This is *not* a tax table.

To find your credit: First, read down the "At least — But less than" columns and find the line that includes the amount you entered on line 6 or line 8 of the **Earned Income Credit Worksheet** on page 23. Next, read across to the column that includes the number of qualifying children you have. Then, enter the credit from that column on line 7 or line 9 of that worksheet, whichever applies.

If the amount on line 6 or line 8 of the worksheet on page 23 is—		And you have—			If the amount on line 6 or line 8 of the worksheet on page 23 is—		And you have—			If the amount on line 6 or line 8 of the worksheet on page 23 is—		And you have—							
		No children	One child	Two children			No children	One child	Two children			No children	One child	Two children					
At least	But less than	Your credit is—			At least	But less than	Your credit is—			At least	But less than	Your credit is—							
\$1	\$50	\$2	\$9	\$10	3,200	3,250	247	1,097	1,290	6,400	6,450	256	2,185	2,570	9,600	9,650	11	2,210	3,656
50	100	6	26	30	3,250	3,300	251	1,114	1,310	6,450	6,500	252	2,202	2,590	9,650	9,700	7	2,210	3,656
100	150	10	43	50	3,300	3,350	254	1,131	1,330	6,500	6,550	248	2,210	2,610	9,700	9,750	3	2,210	3,656
150	200	13	60	70	3,350	3,400	258	1,148	1,350	6,550	6,600	244	2,210	2,630	9,750	9,800	*	2,210	3,656
200	250	17	77	90	3,400	3,450	262	1,165	1,370	6,600	6,650	241	2,210	2,650	9,800	11,950	0	2,210	3,656
250	300	21	94	110	3,450	3,500	266	1,182	1,390	6,650	6,700	237	2,210	2,670	11,950	12,000	0	2,203	3,647
300	350	25	111	130	3,500	3,550	270	1,199	1,410	6,700	6,750	233	2,210	2,690	12,000	12,050	0	2,195	3,636
350	400	29	128	150	3,550	3,600	273	1,216	1,430	6,750	6,800	229	2,210	2,710	12,050	12,100	0	2,187	3,625
400	450	33	145	170	3,600	3,650	277	1,233	1,450	6,800	6,850	225	2,210	2,730	12,100	12,150	0	2,179	3,615
450	500	36	162	190	3,650	3,700	281	1,250	1,470	6,850	6,900	221	2,210	2,750	12,150	12,200	0	2,171	3,604
500	550	40	179	210	3,700	3,750	285	1,267	1,490	6,900	6,950	218	2,210	2,770	12,200	12,250	0	2,163	3,594
550	600	44	196	230	3,750	3,800	289	1,284	1,510	6,950	7,000	214	2,210	2,790	12,250	12,300	0	2,155	3,583
600	650	48	213	250	3,800	3,850	293	1,301	1,530	7,000	7,050	210	2,210	2,810	12,300	12,350	0	2,147	3,573
650	700	52	230	270	3,850	3,900	296	1,318	1,550	7,050	7,100	206	2,210	2,830	12,350	12,400	0	2,139	3,562
700	750	55	247	290	3,900	3,950	300	1,335	1,570	7,100	7,150	202	2,210	2,850	12,400	12,450	0	2,131	3,552
750	800	59	264	310	3,950	4,000	304	1,352	1,590	7,150	7,200	199	2,210	2,870	12,450	12,500	0	2,123	3,541
800	850	63	281	330	4,000	4,050	308	1,369	1,610	7,200	7,250	195	2,210	2,890	12,500	12,550	0	2,115	3,531
850	900	67	298	350	4,050	4,100	312	1,386	1,630	7,250	7,300	191	2,210	2,910	12,550	12,600	0	2,107	3,520
900	950	71	315	370	4,100	4,150	316	1,403	1,650	7,300	7,350	187	2,210	2,930	12,600	12,650	0	2,099	3,510
950	1,000	75	332	390	4,150	4,200	319	1,420	1,670	7,350	7,400	183	2,210	2,950	12,650	12,700	0	2,091	3,499
1,000	1,050	78	349	410	4,200	4,250	323	1,437	1,690	7,400	7,450	179	2,210	2,970	12,700	12,750	0	2,083	3,489
1,050	1,100	82	366	430	4,250	4,300	327	1,454	1,710	7,450	7,500	176	2,210	2,990	12,750	12,800	0	2,075	3,478
1,100	1,150	86	383	450	4,300	4,350	332	1,471	1,730	7,500	7,550	172	2,210	3,010	12,800	12,850	0	2,067	3,468
1,150	1,200	90	400	470	4,350	4,400	332	1,488	1,750	7,550	7,600	168	2,210	3,030	12,850	12,900	0	2,059	3,457
1,200	1,250	94	417	490	4,400	4,450	332	1,505	1,770	7,600	7,650	164	2,210	3,050	12,900	12,950	0	2,051	3,446
1,250	1,300	98	434	510	4,450	4,500	332	1,522	1,790	7,650	7,700	160	2,210	3,070	12,950	13,000	0	2,043	3,436
1,300	1,350	101	451	530	4,500	4,550	332	1,539	1,810	7,700	7,750	156	2,210	3,090	13,000	13,050	0	2,035	3,425
1,350	1,400	105	468	550	4,550	4,600	332	1,556	1,830	7,750	7,800	153	2,210	3,110	13,050	13,100	0	2,027	3,415
1,400	1,450	109	485	570	4,600	4,650	332	1,573	1,850	7,800	7,850	149	2,210	3,130	13,100	13,150	0	2,019	3,404
1,450	1,500	113	502	590	4,650	4,700	332	1,590	1,870	7,850	7,900	145	2,210	3,150	13,150	13,200	0	2,011	3,394
1,500	1,550	117	519	610	4,700	4,750	332	1,607	1,890	7,900	7,950	141	2,210	3,170	13,200	13,250	0	2,003	3,383
1,550	1,600	120	536	630	4,750	4,800	332	1,624	1,910	7,950	8,000	137	2,210	3,190	13,250	13,300	0	1,995	3,373
1,600	1,650	124	553	650	4,800	4,850	332	1,641	1,930	8,000	8,050	133	2,210	3,210	13,300	13,350	0	1,987	3,362
1,650	1,700	128	570	670	4,850	4,900	332	1,658	1,950	8,050	8,100	130	2,210	3,230	13,350	13,400	0	1,979	3,352
1,700	1,750	132	587	690	4,900	4,950	332	1,675	1,970	8,100	8,150	126	2,210	3,250	13,400	13,450	0	1,971	3,341
1,750	1,800	136	604	710	4,950	5,000	332	1,692	1,990	8,150	8,200	122	2,210	3,270	13,450	13,500	0	1,963	3,331
1,800	1,850	140	621	730	5,000	5,050	332	1,709	2,010	8,200	8,250	118	2,210	3,290	13,500	13,550	0	1,955	3,320
1,850	1,900	143	638	750	5,050	5,100	332	1,726	2,030	8,250	8,300	114	2,210	3,310	13,550	13,600	0	1,947	3,310
1,900	1,950	147	655	770	5,100	5,150	332	1,743	2,050	8,300	8,350	111	2,210	3,330	13,600	13,650	0	1,939	3,299
1,950	2,000	151	672	790	5,150	5,200	332	1,760	2,070	8,350	8,400	107	2,210	3,350	13,650	13,700	0	1,931	3,289
2,000	2,050	155	689	810	5,200	5,250	332	1,777	2,090	8,400	8,450	103	2,210	3,370	13,700	13,750	0	1,923	3,278
2,050	2,100	159	706	830	5,250	5,300	332	1,794	2,110	8,450	8,500	99	2,210	3,390	13,750	13,800	0	1,915	3,267
2,100	2,150	163	723	850	5,300	5,350	332	1,811	2,130	8,500	8,550	95	2,210	3,410	13,800	13,850	0	1,907	3,257
2,150	2,200	166	740	870	5,350	5,400	332	1,828	2,150	8,550	8,600	91	2,210	3,430	13,850	13,900	0	1,899	3,246
2,200	2,250	170	757	890	5,400	5,450	332	1,845	2,170	8,600	8,650	88	2,210	3,450	13,900	13,950	0	1,891	3,236
2,250	2,300	174	774	910	5,450	5,500	329	1,862	2,190	8,650	8,700	84	2,210	3,470	13,950	14,000	0	1,883	3,225
2,300	2,350	178	791	930	5,500	5,550	325	1,879	2,210	8,700	8,750	80	2,210	3,490	14,000	14,050	0	1,875	3,215
2,350	2,400	182	808	950	5,550	5,600	321	1,896	2,230	8,750	8,800	76	2,210	3,510	14,050	14,100	0	1,867	3,204
2,400	2,450	186	825	970	5,600	5,650	317	1,913	2,250	8,800	8,850	72	2,210	3,530	14,100	14,150	0	1,859	3,194
2,450	2,500	189	842	990	5,650	5,700	313	1,930	2,270	8,850	8,900	68	2,210	3,550	14,150	14,200	0	1,851	3,183
2,500	2,550	193	859	1,010	5,700	5,750	309	1,947	2,290	8,900	8,950	65	2,210	3,570	14,200	14,250	0	1,843	3,173
2,550	2,600	197	876	1,030	5,750	5,800	306	1,964	2,310	8,950	9,000	61	2,210	3,590	14,250	14,300	0	1,835	3,162
2,600	2,650	201	893	1,050	5,800	5,850	302	1,981	2,330	9,000	9,050	57	2,210	3,610	14,300	14,350	0	1,827	3,152
2,650	2,700	205	910	1,070	5,850	5,900	298	1,998	2,350	9,050	9,100	53	2,210	3,630	14,350	14,400	0	1,819	3,141
2,700	2,750	208	927	1,090	5,900	5,950	294	2,015	2,370	9,100	9,150	49	2,210	3,650	14,400	14,450	0	1,811	3,131
2,750	2,800	212	944	1,110	5,950	6,000	290	2,032											

**1997 Earned Income Credit (EIC) Table Continued (Caution: This is not a tax table.)**

If the amount on line 6 or line 8 of the worksheet on page 23 is—		And you have—			If the amount on line 6 or line 8 of the worksheet on page 23 is—		And you have—			If the amount on line 6 or line 8 of the worksheet on page 23 is—		And you have—							
		No children	One child	Two children			No children	One child	Two children			No children	One child	Two children					
At least	But less than	Your credit is—			At least	But less than	Your credit is—			At least	But less than	Your credit is—							
14,900	14,950	0	1,731	3,025	18,500	18,550	0	1,156	2,267	22,100	22,150	0	581	1,509	25,700	25,750	0	6	751
14,950	15,000	0	1,723	3,015	18,550	18,600	0	1,148	2,257	22,150	22,200	0	573	1,498	25,750	25,800	0	*	740
15,000	15,050	0	1,715	3,004	18,600	18,650	0	1,140	2,246	22,200	22,250	0	565	1,488	25,800	25,850	0	0	730
15,050	15,100	0	1,707	2,994	18,650	18,700	0	1,132	2,236	22,250	22,300	0	557	1,477	25,850	25,900	0	0	719
15,100	15,150	0	1,699	2,983	18,700	18,750	0	1,124	2,225	22,300	22,350	0	549	1,467	25,900	25,950	0	0	709
15,150	15,200	0	1,691	2,973	18,750	18,800	0	1,116	2,214	22,350	22,400	0	541	1,456	25,950	26,000	0	0	698
15,200	15,250	0	1,683	2,962	18,800	18,850	0	1,108	2,204	22,400	22,450	0	533	1,446	26,000	26,050	0	0	688
15,250	15,300	0	1,675	2,952	18,850	18,900	0	1,100	2,193	22,450	22,500	0	525	1,435	26,050	26,100	0	0	677
15,300	15,350	0	1,667	2,941	18,900	18,950	0	1,092	2,183	22,500	22,550	0	517	1,425	26,100	26,150	0	0	667
15,350	15,400	0	1,659	2,930	18,950	19,000	0	1,084	2,172	22,550	22,600	0	509	1,414	26,150	26,200	0	0	656
15,400	15,450	0	1,651	2,920	19,000	19,050	0	1,076	2,162	22,600	22,650	0	501	1,404	26,200	26,250	0	0	645
15,450	15,500	0	1,644	2,909	19,050	19,100	0	1,068	2,151	22,650	22,700	0	493	1,393	26,250	26,300	0	0	635
15,500	15,550	0	1,636	2,899	19,100	19,150	0	1,060	2,141	22,700	22,750	0	485	1,383	26,300	26,350	0	0	624
15,550	15,600	0	1,628	2,888	19,150	19,200	0	1,052	2,130	22,750	22,800	0	477	1,372	26,350	26,400	0	0	614
15,600	15,650	0	1,620	2,878	19,200	19,250	0	1,044	2,120	22,800	22,850	0	469	1,362	26,400	26,450	0	0	603
15,650	15,700	0	1,612	2,867	19,250	19,300	0	1,036	2,109	22,850	22,900	0	461	1,351	26,450	26,500	0	0	593
15,700	15,750	0	1,604	2,857	19,300	19,350	0	1,028	2,099	22,900	22,950	0	453	1,340	26,500	26,550	0	0	582
15,750	15,800	0	1,596	2,846	19,350	19,400	0	1,020	2,088	22,950	23,000	0	445	1,330	26,550	26,600	0	0	572
15,800	15,850	0	1,588	2,836	19,400	19,450	0	1,012	2,078	23,000	23,050	0	437	1,319	26,600	26,650	0	0	561
15,850	15,900	0	1,580	2,825	19,450	19,500	0	1,004	2,067	23,050	23,100	0	429	1,309	26,650	26,700	0	0	551
15,900	15,950	0	1,572	2,815	19,500	19,550	0	996	2,056	23,100	23,150	0	421	1,298	26,700	26,750	0	0	540
15,950	16,000	0	1,564	2,804	19,550	19,600	0	988	2,046	23,150	23,200	0	413	1,288	26,750	26,800	0	0	530
16,000	16,050	0	1,556	2,794	19,600	19,650	0	980	2,035	23,200	23,250	0	405	1,277	26,800	26,850	0	0	519
16,050	16,100	0	1,548	2,783	19,650	19,700	0	972	2,025	23,250	23,300	0	397	1,267	26,850	26,900	0	0	509
16,100	16,150	0	1,540	2,773	19,700	19,750	0	964	2,014	23,300	23,350	0	389	1,256	26,900	26,950	0	0	498
16,150	16,200	0	1,532	2,762	19,750	19,800	0	956	2,004	23,350	23,400	0	381	1,246	26,950	27,000	0	0	488
16,200	16,250	0	1,524	2,751	19,800	19,850	0	948	1,993	23,400	23,450	0	373	1,235	27,000	27,050	0	0	477
16,250	16,300	0	1,516	2,741	19,850	19,900	0	940	1,983	23,450	23,500	0	365	1,225	27,050	27,100	0	0	466
16,300	16,350	0	1,508	2,730	19,900	19,950	0	932	1,972	23,500	23,550	0	357	1,214	27,100	27,150	0	0	456
16,350	16,400	0	1,500	2,720	19,950	20,000	0	924	1,962	23,550	23,600	0	349	1,204	27,150	27,200	0	0	445
16,400	16,450	0	1,492	2,709	20,000	20,050	0	916	1,951	23,600	23,650	0	341	1,193	27,200	27,250	0	0	435
16,450	16,500	0	1,484	2,699	20,050	20,100	0	908	1,941	23,650	23,700	0	333	1,183	27,250	27,300	0	0	424
16,500	16,550	0	1,476	2,688	20,100	20,150	0	900	1,930	23,700	23,750	0	325	1,172	27,300	27,350	0	0	414
16,550	16,600	0	1,468	2,678	20,150	20,200	0	892	1,920	23,750	23,800	0	317	1,161	27,350	27,400	0	0	403
16,600	16,650	0	1,460	2,667	20,200	20,250	0	884	1,909	23,800	23,850	0	309	1,151	27,400	27,450	0	0	393
16,650	16,700	0	1,452	2,657	20,250	20,300	0	876	1,899	23,850	23,900	0	301	1,140	27,450	27,500	0	0	382
16,700	16,750	0	1,444	2,646	20,300	20,350	0	868	1,888	23,900	23,950	0	293	1,130	27,500	27,550	0	0	372
16,750	16,800	0	1,436	2,636	20,350	20,400	0	860	1,877	23,950	24,000	0	285	1,119	27,550	27,600	0	0	361
16,800	16,850	0	1,428	2,625	20,400	20,450	0	852	1,867	24,000	24,050	0	277	1,109	27,600	27,650	0	0	351
16,850	16,900	0	1,420	2,615	20,450	20,500	0	845	1,856	24,050	24,100	0	269	1,098	27,650	27,700	0	0	340
16,900	16,950	0	1,412	2,604	20,500	20,550	0	837	1,846	24,100	24,150	0	261	1,088	27,700	27,750	0	0	330
16,950	17,000	0	1,404	2,594	20,550	20,600	0	829	1,835	24,150	24,200	0	253	1,077	27,750	27,800	0	0	319
17,000	17,050	0	1,396	2,583	20,600	20,650	0	821	1,825	24,200	24,250	0	245	1,067	27,800	27,850	0	0	309
17,050	17,100	0	1,388	2,572	20,650	20,700	0	813	1,814	24,250	24,300	0	237	1,056	27,850	27,900	0	0	298
17,100	17,150	0	1,380	2,562	20,700	20,750	0	805	1,804	24,300	24,350	0	229	1,046	27,900	27,950	0	0	287
17,150	17,200	0	1,372	2,551	20,750	20,800	0	797	1,793	24,350	24,400	0	221	1,035	27,950	28,000	0	0	277
17,200	17,250	0	1,364	2,541	20,800	20,850	0	789	1,783	24,400	24,450	0	213	1,025	28,000	28,050	0	0	266
17,250	17,300	0	1,356	2,530	20,850	20,900	0	781	1,772	24,450	24,500	0	205	1,014	28,050	28,100	0	0	256
17,300	17,350	0	1,348	2,520	20,900	20,950	0	773	1,762	24,500	24,550	0	197	1,003	28,100	28,150	0	0	245
17,350	17,400	0	1,340	2,509	20,950	21,000	0	765	1,751	24,550	24,600	0	189	993	28,150	28,200	0	0	235
17,400	17,450	0	1,332	2,499	21,000	21,050	0	757	1,741	24,600	24,650	0	181	982	28,200	28,250	0	0	224
17,450	17,500	0	1,324	2,488	21,050	21,100	0	749	1,730	24,650	24,700	0	173	972	28,250	28,300	0	0	214
17,500	17,550	0	1,316	2,478	21,100	21,150	0	741	1,720	24,700	24,750	0	165	961	28,300	28,350	0	0	203
17,550	17,600	0	1,308	2,467	21,150	21,200	0	733	1,709	24,750	24,800	0	157	951	28,350	28,400	0	0	193
17,600	17,650	0	1,300	2,457	21,200	21,250	0	725	1,698	24,800	24,850	0	149	940	28,400	28,450	0	0	182
17,650	17,700	0	1,292	2,446	21,250	21,300	0	717	1,688	24,850	24,900	0	141	930	28,450	28,500	0	0	172
17,700	17,750	0	1,284	2,436	21,300	21,350	0	709	1,677	24,900	24,950	0	133	919	28,500	28,550	0	0	161
17,750	17,800	0	1,276	2,425	21,350	21,400	0	701	1,667	24,950	25,000	0	125	909	28,550	28,600	0	0	151
17,800	17,850	0	1,268	2,415	21,400	21,450	0	693	1,656	25,000	25,050	0	117	898	28,600	28,650	0	0	140
17,850	17,900	0	1,260	2,404	21,450	21,500	0	685	1,646	25,050	25,100	0	109	888	28,650	28,700	0	0	130
17,900	17,950	0	1,252	2,393	21,500	21,550	0	677	1,635	25,100	25,150	0	101	877	28,700	28,750	0	0	119
17,950	18,000	0	1,244	2,383	21,550	21,600	0	669	1,625	25,150	25,200	0	93	867	28,750	28,800	0	0	108
18,000	18,050	0	1,236	2,372	21,600	21,650	0	661	1,614	25,200	25,250	0	85	856	28,800	28,850	0	0	98
18,050	18,100	0	1,228	2,362	21,650	21,700	0	653	1,604	25,250	25,300	0	77	846	28,850	28,900	0		