

2017 Tax Rate Schedule

Schedule X-Single		
If taxable income is over:	But not over:	The tax is:
\$ 0	\$ 9,325	10% of taxable income
\$ 9,325	\$ 37,950	\$932.50 plus 15% of the excess over \$9,325
\$ 37,950	\$ 91,900	\$5,226.25 plus 25% of the excess over \$37,950
\$ 91,900	\$191,650	\$18,713.75 plus 28% of the excess over \$91,900
\$191,650	\$416,700	\$46,643.75 plus 33% of the excess over \$191,650
\$416,700	\$418,400	\$120,910.25 plus 35% of the excess over \$416,700
\$418,400	—	\$121,505.25 plus 39.6% of the excess over \$418,400

Schedule Z-Head of Household		
If taxable income is over:	But not over:	The tax is:
\$ 0	\$ 13,350	10% of taxable income
\$ 13,350	\$ 50,800	\$1,335.00 plus 15% of the excess over \$13,350
\$ 50,800	\$131,200	\$6,952.50 plus 25% of the excess over \$50,800
\$131,200	\$212,500	\$27,052.50 plus 28% of the excess over \$131,200
\$212,500	\$416,700	\$49,816.50 plus 33% of the excess over \$212,500
\$416,700	\$444,550	\$117,202.50 plus 35% of the excess over \$416,700
\$444,550	—	\$126,950.00 plus 39.6% of the excess over \$444,550

Schedule Y-1-Married Filing Jointly or Qualifying Widow(er)		
If taxable income is over:	But not over:	The tax is:
\$ 0	\$ 18,650	10% of taxable income
\$ 18,650	\$ 75,900	\$1,865.00 plus 15% of the excess over \$18,650
\$ 75,900	\$153,100	\$10,452.50 plus 25% of the excess over \$75,900
\$153,100	\$233,350	\$29,752.50 plus 28% of the excess over \$153,100
\$233,350	\$416,700	\$52,222.50 plus 33% of the excess over \$233,350
\$416,700	\$470,700	\$112,728.00 plus 35% of the excess over \$416,700
\$470,700	—	\$131,628.00 plus 39.6% of the excess over \$470,700

Schedule Y-2-Married Filing Separately		
If taxable income is over:	But not over:	The tax is:
\$ 0	\$ 9,325	10% of taxable income
\$ 9,325	\$ 37,950	\$932.50 plus 15% of the excess over \$9,325
\$ 37,950	\$ 76,550	\$5,226.25 plus 25% of the excess over \$37,950
\$ 76,550	\$116,675	\$14,876.25 plus 28% of the excess over \$76,550
\$116,675	\$208,350	\$26,111.25 plus 33% of the excess over \$116,675
\$208,350	\$235,350	\$56,364.00 plus 35% of the excess over \$208,350
\$235,350	—	\$65,814.00 plus 39.6% of the excess over \$235,350

Basic Standard Deduction Amounts

Filing Status	2016 Amount	2017 Amount
Married Filing Jointly	\$12,600	\$12,700
Qualifying Widow or Widower	\$12,600	\$12,700
Married Filing Separately	\$ 6,300	\$ 6,350
Head of Household	\$ 9,300	\$ 9,350
Single	\$ 6,300	\$ 6,350

Amount of Each Additional Standard Deduction

	2016 Amount	2017 Amount
Married taxpayers 65 or over or blind	\$1,250	\$1,250
Single taxpayer or head of household who is 65 or over or blind	\$1,550	\$1,550

Personal and Dependency Exemption

2016 Exemption	2017 Exemption
\$4,050	\$4,050

Corporate Income Tax Rates

Taxable Income	Tax
< \$50,000	15% of the taxable income
\$50,000–\$75,000	\$7,500 + 25% of taxable income over \$50,000
\$75,000–\$100,000	\$13,750 + 34% of taxable income over \$75,000
\$100,000–\$335,000	\$22,250 + 39% of taxable income over \$100,000
\$335,000–\$10,000,000	\$113,900 + 34% of taxable income over \$335,000
\$10,000,000–\$15,000,000	\$3,400,000 + 35% of taxable income over \$10,000,000
\$15,000,000–\$18,333,333	\$5,150,000 + 38% of taxable income over \$15,000,000
Over \$18,333,333	35% of the taxable income