California Resident Income Tax Return 1991

FORM **540**

Step 1 Name and Address

Use the California mailing label. Otherwise, please print or type. Fiscal year beginning , 1991, ending , 19 .

Your first name and initial (if joint return, also give spouse's name and initial) Last name Your social security number

Present home address – number and street including apartment number, P.O. Box or rural route Spouse's social security number

City, town or post office, state and ZIP code

Do Not Use These Spaces: P M A R E

Step 2 Filing Status

Check only one.

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). If the qualifying person is your child but not your dependent, enter child's name here. _____
5 ☐ Qualifying widow(er) with dependent child. Enter year spouse died 19 _____ .

Step 3 Exemptions

Do not enter dollar amounts here.

6 If someone (such as your parent) can claim you as a dependent on his or her tax return, check here, skip lines 7 through 10 and enter -0- on line 11 ..... • 6 ☐
7 Personal: If you checked box 1, 3 or 4 above, enter 1. If you checked box 2 or 5, enter 2 7
8 Blind: If you or your spouse is visually impaired, enter 1. If both are visually impaired, enter 2 8
9 Senior: If you or your spouse is 65 or older, enter 1. If both are 65 or older, enter 2 ..... • 9
10 Dependents: Enter name and relationship. Do not include yourself or your spouse. _____
_____ . Enter the total number of dependents 10
11 Total number of exemptions. Add lines 7 through 10 11

Step 4 Taxable Income

Attach copy of your Form(s) W-2, W-2G and 1099-R here.

12 State wages from your Form W-2, box 25 ..... • 12
13 Federal adjusted gross income from line 31 of your Form 1040, line 16 of your Form 1040A, or line 3 of your Form 1040EZ 13
14 California adjustments – subtractions. Enter amount from Schedule CA, line 15 ..... • 14
15 Subtract line 14 from line 13. If less than zero, enter the result in brackets. See instructions 15
16 California adjustments – additions. Enter amount from Schedule CA, line 23 ..... • 16
17 California adjusted gross income. Combine line 15 and line 16 ..... • 17
18 Enter the **larger** of: • Your **standard deduction** (see instructions), **OR** • Your **itemized deductions** (from Schedule CA, line 29). ..... • 18
19 Taxable income. Subtract line 18 from line 17. If less than zero, enter -0- 19

Step 5 Tax

Attach check or money order here.

20 Enter tax. Check if from ☐ Tax Table or Tax Rate Schedule or ☐ FTB 3800 ..... • 20
Caution: If under age 14 and you have more than $1,000 of investment income, read line 20 instructions to see if you must attach form FTB 3800.
21 Exemption credits. **Caution:** See the instructions for line 21 and the worksheet and instructions in Step 6 before entering an amount on line 21.
Check if from ☐ line 21 instructions ☐ line 21 worksheet or ☐ Schedule P (540) ..... ◉ 21
22 Subtract line 21 from line 20. If less than zero, enter -0- 22
23 Tax from ☐ Schedule G-1, line 21 and from ☐ form FTB 5870A ..... • 23
24 Add line 22 and line 23. Continue to Side 2 24

For Privacy Act Notice, see instructions.

Step 6 Credits

25 Amount from Side 1, line 24 25

26 Credit for child and dependent care expenses. See instructions ..... ● 26

27 Credit for taxpayers with military income. See instructions ..... ● 27

28 Enter credit name _____ code no. _____ and amount ..... ▶ 28

29 Enter credit name _____ code no. _____ and amount ..... ▶ 29

30 Enter credit name _____ code no. _____ and amount ..... ▶ 30

31 To claim more than three credits, see instructions ..... ● 31

32 Credit for taxpayers with income under $22,841. See instructions ..... ● 32

33 Total credits. Add lines 26 through 32 33

34 Subtract line 33 from line 25. If less than zero, enter -0- 34

Step 7 Other Taxes

35 Alternative minimum tax. Attach Schedule P (540) ..... ● 35

36 Other taxes. See instructions ..... ● 36

37 Total tax. Add lines 34 through 36 ..... ● 37

Step 8 Payments

38 California income tax withheld. Enter total from your 1991 Form(s) W-2 and 1099-R ■ 38

39 1991 California estimated tax and amount applied from 1990 return. Include amount paid with extension payment voucher (form FTB 3519) ..... ■ 39

40 Renter's credit. Enter amount from Schedule H (540), line 9 ..... ■ 40

41 Excess California SDI withheld. See instructions ..... ■ 41

42 Total payments. Add lines 38 through 41 42

Step 9 Overpaid Tax or Tax Due

43 Overpaid tax. If line 42 is larger than line 37, subtract line 37 from line 42. 43

44 Amount of line 43 to be applied to your 1992 estimated tax ..... ■ 44

45 Amount of overpaid tax available this year. Subtract line 44 from line 43 ..... ■ 45

46 Tax due. If line 37 is larger than line 42, subtract line 42 from line 37 46

Step 10 Contributions

47 Contribution to California Seniors Special Fund. See instructions ..... ● 47

You may make a contribution of $1 or more to:

48 Alzheimer's Disease/Related Disorders Fund ..... ● 48

49 California Fund for Senior Citizens ..... ● 49

50 Rare and Endangered Species Preservation Program ..... ● 50

51 State Children's Trust Fund for the Prevention of Child Abuse ..... ● 51

52 Veterans Memorial Account ..... ● 52

California Election Campaign Fund

53 Your political party _____ amount ($25 max) ▶ 53

54 Spouse's political party _____ amount ($25 max) ▶ 54

55 Total voluntary contributions. Add lines 48 through 54 ..... ● 55

56 Total contributions. Add line 47 and line 55 56

Step 11 Refund or Amount You Owe

57 **REFUND OR NO AMOUNT DUE.** Subtract line 56 from line 45. Mail your return to:
Franchise Tax Board, P.O. Box 942840, Sacramento, CA 94240-0000 ..... ■ 57

58 **AMOUNT YOU OWE.** Add line 46 and line 56. Attach check or money order for full amount payable to "Franchise Tax Board." Write your social security number and "1991 Form 540" on it. Mail it with your return to:
Franchise Tax Board, P.O. Box 942867, Sacramento, CA 94267-0001 ..... ■ 58

Step 12 Interest and Penalties

59 Interest and late return and late payment penalties 59

60 Underpayment of estimated tax. If form FTB 5805 or 5805F is attached, check box at right ..... ☐ ● 60

61 To reduce State printing costs, if you and your tax preparer do **not** need California income tax forms and instructions mailed to you next year, check box at right ..... ● 61 ☐

Sign Here

Attach copy of federal return to this return.

It is unlawful to forge a spouse's signature.

IMPORTANT: You must attach a copy of your federal income tax return and federal schedules. 5

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete.

Your signature: X

Spouse's signature (if filing jointly, both must sign): X

Date

Signature of paid preparer *(declaration of preparer is based on all information of which preparer has any knowledge.)*

Preparer's SSN/FEIN

Firm's name (or yours if self-employed)

Firm's address

California Tax Table

Use this table if your taxable income on Form 540A, line 16 or Form 540, line 19 is $50,000 or less. If over $50,000, use the Tax Rate Schedules on page 46.

To Find Your Tax:

1. Find the amount of your taxable income on Form 540A, line 16 or Form 540, line 19.
2. Read down the column titled "If Your Taxable Income Is . . ." Find the amounts that apply to your taxable income.
3. Read across the column titled "The Tax For Filing Status." Find the amount of tax that applies to your filing status.

If Your Taxable Income Is . . .		The Tax For Filing Status			If Your Taxable Income Is . . .		The Tax For Filing Status			If Your Taxable Income Is . . .		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
$1	$50	$0	$0	$0	6,451	6,550	86	65	65	12,951	13,050	268	172	172
51	150	1	1	1	6,551	6,650	88	66	66	13,051	13,150	272	174	174
151	250	2	2	2	6,651	6,750	90	67	67	13,151	13,250	276	176	176
251	350	3	3	3	6,751	6,850	92	68	68	13,251	13,350	280	178	178
351	450	4	4	4	6,851	6,950	94	69	69	13,351	13,450	284	180	180
451	550	5	5	5	6,951	7,050	96	70	70	13,451	13,550	288	182	182
551	650	6	6	6	7,051	7,150	98	71	71	13,551	13,650	292	184	184
651	750	7	7	7	7,151	7,250	100	72	72	13,651	13,750	296	186	186
751	850	8	8	8	7,251	7,350	102	73	73	13,751	13,850	300	188	188
851	950	9	9	9	7,351	7,450	104	74	74	13,851	13,950	304	190	190
951	1,050	10	10	10	7,451	7,550	106	75	75	13,951	14,050	308	192	192
1,051	1,150	11	11	11	7,551	7,650	108	76	76	14,051	14,150	312	194	194
1,151	1,250	12	12	12	7,651	7,750	110	77	77	14,151	14,250	316	196	196
1,251	1,350	13	13	13	7,751	7,850	112	78	78	14,251	14,350	320	198	198
1,351	1,450	14	14	14	7,851	7,950	114	79	79	14,351	14,450	324	200	200
1,451	1,550	15	15	15	7,951	8,050	116	80	80	14,451	14,550	328	202	202
1,551	1,650	16	16	16	8,051	8,150	118	81	81	14,551	14,650	332	204	204
1,651	1,750	17	17	17	8,151	8,250	120	82	82	14,651	14,750	336	206	206
1,751	1,850	18	18	18	8,251	8,350	122	83	83	14,751	14,850	340	208	208
1,851	1,950	19	19	19	8,351	8,450	124	84	84	14,851	14,950	344	210	210
1,951	2,050	20	20	20	8,451	8,550	126	85	85	14,951	15,050	348	212	212
2,051	2,150	21	21	21	8,551	8,650	128	86	86	15,051	15,150	352	214	214
2,151	2,250	22	22	22	8,651	8,750	130	87	87	15,151	15,250	356	216	216
2,251	2,350	23	23	23	8,751	8,850	132	88	88	15,251	15,350	360	218	218
2,351	2,450	24	24	24	8,851	8,950	134	90	90	15,351	15,450	364	220	220
2,451	2,550	25	25	25	8,951	9,050	136	92	92	15,451	15,550	368	222	222
2,551	2,650	26	26	26	9,051	9,150	138	94	94	15,551	15,650	372	224	224
2,651	2,750	27	27	27	9,151	9,250	140	96	96	15,651	15,750	376	226	226
2,751	2,850	28	28	28	9,251	9,350	142	98	98	15,751	15,850	380	228	228
2,851	2,950	29	29	29	9,351	9,450	144	100	100	15,851	15,950	384	230	230
2,951	3,050	30	30	30	9,451	9,550	146	102	102	15,951	16,050	388	232	232
3,051	3,150	31	31	31	9,551	9,650	148	104	104	16,051	16,150	392	234	234
3,151	3,250	32	32	32	9,651	9,750	150	106	106	16,151	16,250	396	236	236
3,251	3,350	33	33	33	9,751	9,850	152	108	108	16,251	16,350	400	238	238
3,351	3,450	34	34	34	9,851	9,950	154	110	110	16,351	16,450	404	240	240
3,451	3,550	35	35	35	9,951	10,050	156	112	112	16,451	16,550	409	242	242
3,551	3,650	36	36	36	10,051	10,150	158	114	114	16,551	16,650	415	244	244
3,651	3,750	37	37	37	10,151	10,250	160	116	116	16,651	16,750	421	246	246
3,751	3,850	38	38	38	10,251	10,350	162	118	118	16,751	16,850	427	248	248
3,851	3,950	39	39	39	10,351	10,450	164	120	120	16,851	16,950	433	250	250
3,951	4,050	40	40	40	10,451	10,550	168	122	122	16,951	17,050	439	252	252
4,051	4,150	41	41	41	10,551	10,650	172	124	124	17,051	17,150	445	254	254
4,151	4,250	42	42	42	10,651	10,750	176	126	126	17,151	17,250	451	256	256
4,251	4,350	43	43	43	10,751	10,850	180	128	128	17,251	17,350	457	258	258
4,351	4,450	44	44	44	10,851	10,950	184	130	130	17,351	17,450	463	260	260
4,451	4,550	46	45	45	10,951	11,050	188	132	132	17,451	17,550	469	262	262
4,551	4,650	48	46	46	11,051	11,150	192	134	134	17,551	17,650	475	264	264
4,651	4,750	50	47	47	11,151	11,250	196	136	136	17,651	17,750	481	266	266
4,751	4,850	52	48	48	11,251	11,350	200	138	138	17,751	17,850	487	268	268
4,851	4,950	54	49	49	11,351	11,450	204	140	140	17,851	17,950	493	270	270
4,951	5,050	56	50	50	11,451	11,550	208	142	142	17,951	18,050	499	272	272
5,051	5,150	58	51	51	11,551	11,650	212	144	144	18,051	18,150	505	274	274
5,151	5,250	60	52	52	11,651	11,750	216	146	146	18,151	18,250	511	276	276
5,251	5,350	62	53	53	11,751	11,850	220	148	148	18,251	18,350	517	278	278
5,351	5,450	64	54	54	11,851	11,950	224	150	150	18,351	18,450	523	280	280
5,451	5,550	66	55	55	11,951	12,050	228	152	152	18,451	18,550	529	282	282
5,551	5,650	68	56	56	12,051	12,150	232	154	154	18,551	18,650	535	284	284
5,651	5,750	70	57	57	12,151	12,250	236	156	156	18,651	18,750	541	286	286
5,751	5,850	72	58	58	12,251	12,350	240	158	158	18,751	18,850	547	288	288
5,851	5,950	74	59	59	12,351	12,450	244	160	160	18,851	18,950	553	290	290
5,951	6,050	76	60	60	12,451	12,550	248	162	162	18,951	19,050	559	292	292
6,051	6,150	78	61	61	12,551	12,650	252	164	164	19,051	19,150	565	294	294
6,151	6,250	80	62	62	12,651	12,750	256	166	166	19,151	19,250	571	296	296
6,251	6,350	82	63	63	12,751	12,850	260	168	168	19,251	19,350	577	298	298
6,351	6,450	84	64	64	12,851	12,950	264	170	170	19,351	19,450	583	300	300

The tax table is continued on page 45.

California Tax Table — Continued

If Your Taxable Income Is . . .		The Tax For Filing Status			If Your Taxable Income Is . . .		The Tax For Filing Status			If Your Taxable Income Is . . .		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
19,451	19,550	589	302	302	26,451	26,550	1,083	556	556	33,451	33,550	1,703	848	974
19,551	19,650	595	304	304	26,551	26,650	1,091	560	560	33,551	33,650	1,713	854	982
19,651	19,750	601	306	306	26,651	26,750	1,099	564	564	33,651	33,750	1,722	860	990
19,751	19,850	607	308	308	26,751	26,850	1,107	568	568	33,751	33,850	1,731	866	998
19,851	19,950	613	310	310	26,851	26,950	1,115	572	573	33,851	33,950	1,741	872	1,006
19,951	20,050	619	312	312	26,951	27,050	1,123	576	579	33,951	34,050	1,750	878	1,014
20,051	20,150	625	314	314	27,051	27,150	1,131	580	585	34,051	34,150	1,759	884	1,022
20,151	20,250	631	316	316	27,151	27,250	1,139	584	591	34,151	34,250	1,769	890	1,030
20,251	20,350	637	318	318	27,251	27,350	1,147	588	597	34,251	34,350	1,778	896	1,038
20,351	20,450	643	320	320	27,351	27,450	1,155	592	603	34,351	34,450	1,787	902	1,046
20,451	20,550	649	322	322	27,451	27,550	1,163	596	609	34,451	34,550	1,796	908	1,054
20,551	20,650	655	324	324	27,551	27,650	1,171	600	615	34,551	34,650	1,806	914	1,062
20,651	20,750	661	326	326	27,651	27,750	1,179	604	621	34,651	34,750	1,815	920	1,070
20,751	20,850	667	328	328	27,751	27,850	1,187	608	627	34,751	34,850	1,824	926	1,078
20,851	20,950	673	332	332	27,851	27,950	1,195	612	633	34,851	34,950	1,834	932	1,086
20,951	21,050	679	336	336	27,951	28,050	1,203	616	639	34,951	35,050	1,843	938	1,094
21,051	21,150	685	340	340	28,051	28,150	1,211	620	645	35,051	35,150	1,852	944	1,102
21,151	21,250	691	344	344	28,151	28,250	1,219	624	651	35,151	35,250	1,862	950	1,110
21,251	21,350	697	348	348	28,251	28,350	1,227	628	657	35,251	35,350	1,871	956	1,118
21,351	21,450	703	352	352	28,351	28,450	1,235	632	663	35,351	35,450	1,880	962	1,126
21,451	21,550	709	356	356	28,451	28,550	1,243	636	669	35,451	35,550	1,889	968	1,134
21,551	21,650	715	360	360	28,551	28,650	1,251	640	675	35,551	35,650	1,899	974	1,142
21,651	21,750	721	364	364	28,651	28,750	1,259	644	681	35,651	35,750	1,908	980	1,150
21,751	21,850	727	368	368	28,751	28,850	1,267	648	687	35,751	35,850	1,917	986	1,158
21,851	21,950	733	372	372	28,851	28,950	1,276	652	693	35,851	35,950	1,927	992	1,166
21,951	22,050	739	376	376	28,951	29,050	1,285	656	699	35,951	36,050	1,936	998	1,174
22,051	22,150	745	380	380	29,051	29,150	1,294	660	705	36,051	36,150	1,945	1,004	1,182
22,151	22,250	751	384	384	29,151	29,250	1,304	664	711	36,151	36,250	1,955	1,010	1,190
22,251	22,350	757	388	388	29,251	29,350	1,313	668	717	36,251	36,350	1,964	1,016	1,198
22,351	22,450	763	392	392	29,351	29,450	1,322	672	723	36,351	36,450	1,973	1,022	1,206
22,451	22,550	769	396	396	29,451	29,550	1,331	676	729	36,451	36,550	1,982	1,028	1,214
22,551	22,650	775	400	400	29,551	29,650	1,341	680	735	36,551	36,650	1,992	1,034	1,222
22,651	22,750	781	404	404	29,651	29,750	1,350	684	741	36,651	36,750	2,001	1,040	1,230
22,751	22,850	787	408	408	29,751	29,850	1,359	688	747	36,751	36,850	2,010	1,046	1,238
22,851	22,950	795	412	412	29,851	29,950	1,369	692	753	36,851	36,950	2,020	1,052	1,246
22,951	23,050	803	416	416	29,951	30,050	1,378	696	759	36,951	37,050	2,029	1,058	1,254
23,051	23,150	811	420	420	30,051	30,150	1,387	700	765	37,051	37,150	2,038	1,064	1,262
23,151	23,250	819	424	424	30,151	30,250	1,397	704	771	37,151	37,250	2,048	1,070	1,270
23,251	23,350	827	428	428	30,251	30,350	1,406	708	777	37,251	37,350	2,057	1,076	1,278
23,351	23,450	835	432	432	30,351	30,450	1,415	712	783	37,351	37,450	2,066	1,082	1,286
23,451	23,550	843	436	436	30,451	30,550	1,424	716	789	37,451	37,550	2,075	1,088	1,294
23,551	23,650	851	440	440	30,551	30,650	1,434	720	795	37,551	37,650	2,085	1,094	1,302
23,651	23,750	859	444	444	30,651	30,750	1,443	724	801	37,651	37,750	2,094	1,100	1,310
23,751	23,850	867	448	448	30,751	30,850	1,452	728	807	37,751	37,850	2,103	1,106	1,318
23,851	23,950	875	452	452	30,851	30,950	1,462	732	813	37,851	37,950	2,113	1,112	1,326
23,951	24,050	883	456	456	30,951	31,050	1,471	736	819	37,951	38,050	2,122	1,118	1,334
24,051	24,150	891	460	460	31,051	31,150	1,480	740	825	38,051	38,150	2,131	1,124	1,342
24,151	24,250	899	464	464	31,151	31,250	1,490	744	831	38,151	38,250	2,141	1,130	1,350
24,251	24,350	907	468	468	31,251	31,350	1,499	748	837	38,251	38,350	2,150	1,136	1,358
24,351	24,450	915	472	472	31,351	31,450	1,508	752	843	38,351	38,450	2,159	1,142	1,366
24,451	24,550	923	476	476	31,451	31,550	1,517	756	849	38,451	38,550	2,168	1,148	1,374
24,551	24,650	931	480	480	31,551	31,650	1,527	760	855	38,551	38,650	2,178	1,154	1,382
24,651	24,750	939	484	484	31,651	31,750	1,536	764	861	38,651	38,750	2,187	1,160	1,390
24,751	24,850	947	488	488	31,751	31,850	1,545	768	867	38,751	38,850	2,196	1,166	1,398
24,851	24,950	955	492	492	31,851	31,950	1,555	772	873	38,851	38,950	2,206	1,172	1,406
24,951	25,050	963	496	496	31,951	32,050	1,564	776	879	38,951	39,050	2,215	1,178	1,414
25,051	25,150	971	500	500	32,051	32,150	1,573	780	885	39,051	39,150	2,224	1,184	1,422
25,151	25,250	979	504	504	32,151	32,250	1,583	784	891	39,151	39,250	2,234	1,190	1,430
25,251	25,350	987	508	508	32,251	32,350	1,592	788	897	39,251	39,350	2,243	1,196	1,439
25,351	25,450	995	512	512	32,351	32,450	1,601	792	903	39,351	39,450	2,252	1,202	1,448
25,451	25,550	1,003	516	516	32,451	32,550	1,610	796	909	39,451	39,550	2,261	1,208	1,457
25,551	25,650	1,011	520	520	32,551	32,650	1,620	800	915	39,551	39,650	2,271	1,214	1,467
25,651	25,750	1,019	524	524	32,651	32,750	1,629	804	921	39,651	39,750	2,280	1,220	1,476
25,751	25,850	1,027	528	528	32,751	32,850	1,638	808	927	39,751	39,850	2,289	1,226	1,485
25,851	25,950	1,035	532	532	32,851	32,950	1,648	812	933	39,851	39,950	2,299	1,232	1,494
25,951	26,050	1,043	536	536	32,951	33,050	1,657	818	939	39,951	40,050	2,308	1,238	1,504
26,051	26,150	1,051	540	540	33,051	33,150	1,666	824	945	40,051	40,150	2,317	1,244	1,513
26,151	26,250	1,059	544	544	33,151	33,250	1,676	830	951	40,151	40,250	2,327	1,250	1,522
26,251	26,350	1,067	548	548	33,251	33,350	1,685	836	958	40,251	40,350	2,336	1,256	1,532
26,351	26,450	1,075	552	552	33,351	33,450	1,694	842	966	40,351	40,450	2,345	1,262	1,541

The tax table is continued on page 46.

California Tax Table — Continued

If Your Taxable Income Is . . .		The Tax For Filing Status			If Your Taxable Income Is . . .		The Tax For Filing Status			If Your Taxable Income Is . . .		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
40,451	**40,550**	2,354	**1,268**	1,550	43,951	**44,050**	2,680	**1,478**	1,876	47,451	**47,550**	3,005	**1,726**	2,201
40,551	**40,650**	2,364	**1,274**	1,560	44,051	**44,150**	2,689	**1,484**	1,885	47,551	**47,650**	3,015	**1,734**	2,211
40,651	**40,750**	2,373	**1,280**	1,569	44,151	**44,250**	2,699	**1,490**	1,894	47,651	**47,750**	3,024	**1,742**	2,220
40,751	**40,850**	2,382	**1,286**	1,578	44,251	**44,350**	2,708	**1,496**	1,904	47,751	**47,850**	3,033	**1,750**	2,229
40,851	**40,950**	2,392	**1,292**	1,587	44,351	**44,450**	2,717	**1,502**	1,913	47,851	**47,950**	3,043	**1,758**	2,238
40,951	**41,050**	2,401	**1,298**	1,597	44,451	**44,550**	2,726	**1,508**	1,922	47,951	**48,050**	3,052	**1,766**	2,248
41,051	**41,150**	2,410	**1,304**	1,606	44,551	**44,650**	2,736	**1,514**	1,932	48,051	**48,150**	3,061	**1,774**	2,257
41,151	**41,250**	2,420	**1,310**	1,615	44,651	**44,750**	2,745	**1,520**	1,941	48,151	**48,250**	3,071	**1,782**	2,266
41,251	**41,350**	2,429	**1,316**	1,625	44,751	**44,850**	2,754	**1,526**	1,950	48,251	**48,350**	3,080	**1,790**	2,276
41,351	**41,450**	2,438	**1,322**	1,634	44,851	**44,950**	2,764	**1,532**	1,959	48,351	**48,450**	3,089	**1,798**	2,285
41,451	**41,550**	2,447	**1,328**	1,643	44,951	**45,050**	2,773	**1,538**	1,969	48,451	**48,550**	3,098	**1,806**	2,294
41,551	**41,650**	2,457	**1,334**	1,653	45,051	**45,150**	2,782	**1,544**	1,978	48,551	**48,650**	3,108	**1,814**	2,304
41,651	**41,750**	2,466	**1,340**	1,662	45,151	**45,250**	2,792	**1,550**	1,987	48,651	**48,750**	3,117	**1,822**	2,313
41,751	**41,850**	2,475	**1,346**	1,671	45,251	**45,350**	2,801	**1,556**	1,997	48,751	**48,850**	3,126	**1,830**	2,322
41,851	**41,950**	2,485	**1,352**	1,680	45,351	**45,450**	2,810	**1,562**	2,006	48,851	**48,950**	3,136	**1,838**	2,331
41,951	**42,050**	2,494	**1,358**	1,690	45,451	**45,550**	2,819	**1,568**	2,015	48,951	**49,050**	3,145	**1,846**	2,341
42,051	**42,150**	2,503	**1,364**	1,699	45,551	**45,650**	2,829	**1,574**	2,025	49,051	**49,150**	3,154	**1,854**	2,350
42,151	**42,250**	2,513	**1,370**	1,708	45,651	**45,750**	2,838	**1,582**	2,034	49,151	**49,250**	3,164	**1,862**	2,359
42,251	**42,350**	2,522	**1,376**	1,718	45,751	**45,850**	2,847	**1,590**	2,043	49,251	**49,350**	3,173	**1,870**	2,369
42,351	**42,450**	2,531	**1,382**	1,727	45,851	**45,950**	2,857	**1,598**	2,052	49,351	**49,450**	3,182	**1,878**	2,378
42,451	**42,550**	2,540	**1,388**	1,736	45,951	**46,050**	2,866	**1,606**	2,062	49,451	**49,550**	3,191	**1,886**	2,387
42,551	**42,650**	2,550	**1,394**	1,746	46,051	**46,150**	2,875	**1,614**	2,071	49,551	**49,650**	3,201	**1,894**	2,397
42,651	**42,750**	2,559	**1,400**	1,755	46,151	**46,250**	2,885	**1,622**	2,080	49,651	**49,750**	3,210	**1,902**	2,406
42,751	**42,850**	2,568	**1,406**	1,764	46,251	**46,350**	2,894	**1,630**	2,090	49,751	**49,850**	3,219	**1,910**	2,415
42,851	**42,950**	2,578	**1,412**	1,773	46,351	**46,450**	2,903	**1,638**	2,099	49,851	**49,950**	3,229	**1,918**	2,424
42,951	**43,050**	2,587	**1,418**	1,783	46,451	**46,550**	2,912	**1,646**	2,108	49,951	**50,000**	3,236	**1,924**	2,431
43,051	**43,150**	2,596	**1,424**	1,792	46,551	**46,650**	2,922	**1,654**	2,118	OVER $50,000 YOU MUST COMPUTE YOUR TAX USING THE TAX RATE SCHEDULES BELOW.				
43,151	**43,250**	2,606	**1,430**	1,801	46,651	**46,750**	2,931	**1,662**	2,127					
43,251	**43,350**	2,615	**1,436**	1,811	46,751	**46,850**	2,940	**1,670**	2,136					
43,351	**43,450**	2,624	**1,442**	1,820	46,851	**46,950**	2,950	**1,678**	2,145					
43,451	**43,550**	2,633	**1,448**	1,829	46,951	**47,050**	2,959	**1,686**	2,155					
43,551	**43,650**	2,643	**1,454**	1,839	47,051	**47,150**	2,968	**1,694**	2,164					
43,651	**43,750**	2,652	**1,460**	1,848	47,151	**47,250**	2,978	**1,702**	2,173					
43,751	**43,850**	2,661	**1,466**	1,857	47,251	**47,350**	2,987	**1,710**	2,183					
43,851	**43,950**	2,671	**1,472**	1,866	47,351	**47,450**	2,996	**1,718**	2,192					

1991 Tax Rate Schedules

Caution: Use only if taxable income (Form 540A, line 16 or Form 540, line 19) is over **$50,000.** If **$50,000** or less, use the **Tax Table.**

Schedule X —
Use if your filing status is
Single or Married Filing Separate

If the amount on Form 540A line 16 or Form 540, line 19 is: over—	But not over—	Enter on Form 540A, line 17 or Form 540, line 20,			of the amount over—
$ 0	$ 4,394	$ 0	+	1.0%	$ 0
4,394	10,414	43.94	+	2.0%	4,394
10,414	16,435	164.34	+	4.0%	10,414
16,435	22,816	405.18	+	6.0%	16,435
22,816	28,835	788.04	+	8.0%	22,816
28,835	100,000	1,269.56	+	9.3%	28,835
100,000	200,000	7,887.91	+	10.0%	100,000
200,000	and over	17,887.91	+	11.0%	200,000

Schedule Y —
Use if your filing status is
Married Filing Joint or Qualifying Widow(er) with Dependent Child

$ 0	$ 8,788	$ 0	+	1.0%	$ 0
8,788	20,828	87.88	+	2.0%	8,788
20,828	32,870	328.68	+	4.0%	20,828
32,870	45,632	810.36	+	6.0%	32,870
45,632	57,670	1,576.08	+	8.0%	45,632
57,670	200,000	2,539.12	+	9.3%	57,670
200,000	400,000	15,775.81	+	10.0%	200,000
400,000	and over	35,775.81	+	11.0%	400,000

Schedule Z —
Use if your filing status is
Head of Household

$ 0	$ 8,789	$ 0	+	1.0%	$ 0
8,789	20,829	87.89	+	2.0%	8,789
20,829	26,848	328.69	+	4.0%	20,829
26,848	33,229	569.45	+	6.0%	26,848
33,229	39,249	952.31	+	8.0%	33,229
39,249	136,115	1,433.91	+	9.3%	39,249
136,115	272,230	10,442.45	+	10.0%	136,115
272,230	and over	24,053.95	+	11.0%	272,230