

1970 Tax Rate Schedules

If you do not use one of the Tax Tables, figure your tax on the amount on line 50, Form 1040, by using the appropriate Tax Rate Schedule on this page. Enter tax on lines 19 and 51, Form 1040. Also see Tax Surcharge Tables below for tax surcharge.

Schedule X—Single Taxpayers and Married Persons Filing Separate Returns

If the amount on line 50, Form 1040 is: Enter on lines 19 and 51, Form 1040: Not over \$500.....14% of the amount on line 50.

Over—	But not over—		of excess over—
\$500	\$1,000	\$70+15%	\$500
\$1,000	\$1,500	\$145+16%	\$1,000
\$1,500	\$2,000	\$225+17%	\$1,500
\$2,000	\$4,000	\$310+19%	\$2,000
\$4,000	\$6,000	\$690+22%	\$4,000
\$6,000	\$8,000	\$1,130+25%	\$6,000
\$8,000	\$10,000	\$1,630+28%	\$8,000
\$10,000	\$12,000	\$2,190+32%	\$10,000
\$12,000	\$14,000	\$2,830+36%	\$12,000
\$14,000	\$16,000	\$3,550+39%	\$14,000
\$16,000	\$18,000	\$4,330+42%	\$16,000
\$18,000	\$20,000	\$5,170+45%	\$18,000
\$20,000	\$22,000	\$6,070+48%	\$20,000
\$22,000	\$26,000	\$7,030+50%	\$22,000
\$26,000	\$32,000	\$9,030+53%	\$26,000
\$32,000	\$38,000	\$12,210+55%	\$32,000
\$38,000	\$44,000	\$15,510+58%	\$38,000
\$44,000	\$50,000	\$18,990+60%	\$44,000
\$50,000	\$60,000	\$22,590+62%	\$50,000
\$60,000	\$70,000	\$28,790+64%	\$60,000
\$70,000	\$80,000	\$35,190+66%	\$70,000
\$80,000	\$90,000	\$41,790+68%	\$80,000
\$90,000	\$100,000	\$48,590+69%	\$90,000
\$100,000	-----	\$55,490+70%	\$100,000

Schedule Y—Married Taxpayers Filing Joint Returns and Certain Widows and Widowers (See page 4)

If the amount on line 50, Form 1040 is: Enter on lines 19 and 51, Form 1040: Not over \$1,000.....14% of the amount on line 50.

Over—	But not over—		of excess over—
\$1,000	\$2,000	\$140+15%	\$1,000
\$2,000	\$3,000	\$290+16%	\$2,000
\$3,000	\$4,000	\$450+17%	\$3,000
\$4,000	\$8,000	\$620+19%	\$4,000
\$8,000	\$12,000	\$1,380+22%	\$8,000
\$12,000	\$16,000	\$2,260+25%	\$12,000
\$16,000	\$20,000	\$3,260+28%	\$16,000
\$20,000	\$24,000	\$4,380+32%	\$20,000
\$24,000	\$28,000	\$5,660+36%	\$24,000
\$28,000	\$32,000	\$7,100+39%	\$28,000
\$32,000	\$36,000	\$8,660+42%	\$32,000
\$36,000	\$40,000	\$10,340+45%	\$36,000
\$40,000	\$44,000	\$12,140+48%	\$40,000
\$44,000	\$52,000	\$14,060+50%	\$44,000
\$52,000	\$64,000	\$18,060+53%	\$52,000
\$64,000	\$76,000	\$24,420+55%	\$64,000
\$76,000	\$88,000	\$31,020+58%	\$76,000
\$88,000	\$100,000	\$37,980+60%	\$88,000
\$100,000	\$120,000	\$45,180+62%	\$100,000
\$120,000	\$140,000	\$57,580+64%	\$120,000
\$140,000	\$160,000	\$70,380+66%	\$140,000
\$160,000	\$180,000	\$83,580+68%	\$160,000
\$180,000	\$200,000	\$97,180+69%	\$180,000
\$200,000	-----	\$110,980+70%	\$200,000

Schedule Z—Unmarried (or legally separated) Taxpayers Who Qualify as Heads of Household (See page 4)

If the amount on line 50, Form 1040 is: Enter on lines 19 and 51, Form 1040: Not over \$1,000.....14% of the amount on line 50.

Over—	But not over—		of excess over—
\$1,000	\$2,000	\$140+16%	\$1,000
\$2,000	\$4,000	\$300+18%	\$2,000
\$4,000	\$6,000	\$660+20%	\$4,000
\$6,000	\$8,000	\$1,060+22%	\$6,000
\$8,000	\$10,000	\$1,500+25%	\$8,000
\$10,000	\$12,000	\$2,000+27%	\$10,000
\$12,000	\$14,000	\$2,540+31%	\$12,000
\$14,000	\$16,000	\$3,160+32%	\$14,000
\$16,000	\$18,000	\$3,800+35%	\$16,000
\$18,000	\$20,000	\$4,500+36%	\$18,000
\$20,000	\$22,000	\$5,220+40%	\$20,000
\$22,000	\$24,000	\$6,020+41%	\$22,000
\$24,000	\$26,000	\$6,840+43%	\$24,000
\$26,000	\$28,000	\$7,700+45%	\$26,000
\$28,000	\$32,000	\$8,600+46%	\$28,000
\$32,000	\$36,000	\$10,440+48%	\$32,000
\$36,000	\$38,000	\$12,360+50%	\$36,000
\$38,000	\$40,000	\$13,360+52%	\$38,000
\$40,000	\$44,000	\$14,400+53%	\$40,000
\$44,000	\$50,000	\$16,520+55%	\$44,000
\$50,000	\$52,000	\$19,820+56%	\$50,000
\$52,000	\$64,000	\$20,940+58%	\$52,000
\$64,000	\$70,000	\$27,900+59%	\$64,000
\$70,000	\$76,000	\$31,440+61%	\$70,000
\$76,000	\$80,000	\$35,100+62%	\$76,000
\$80,000	\$88,000	\$37,580+63%	\$80,000
\$88,000	\$100,000	\$42,620+64%	\$88,000
\$100,000	\$120,000	\$50,300+66%	\$100,000
\$120,000	\$140,000	\$63,500+67%	\$120,000
\$140,000	\$160,000	\$76,900+68%	\$140,000
\$160,000	\$180,000	\$90,500+69%	\$160,000
\$180,000	-----	\$104,300+70%	\$180,000

1970 Tax Surcharge Tables

¹ Your Tax—Amount shown on line 19, Form 1040 (or line 11, Part I, Schedule R or line 16, Part II, Schedule R, whichever is applicable, if you claim the retirement income credit).
² Enter your Tax Surcharge on line 20, Form 1040 (and on line 12, Part I, Schedule R or on line 17, Part II, Schedule R, whichever is applicable, if you claim the retirement income credit).

TABLE A—Single Taxpayers and Married Persons Filing Separate Returns

If your tax ¹ is at least:	But less than:	Your tax surcharge ² is:	If your tax ¹ is at least:	But less than:	Your tax surcharge ² is:
0	\$155	0	\$1,020	\$1,060	\$26
\$155	175	1	1,060	1,100	27
175	195	2	1,100	1,140	28
195	215	3	1,140	1,180	29
215	235	4	1,180	1,220	30
235	255	5	1,220	1,260	31
255	275	6	1,260	1,300	32
275	300	7	1,300	1,340	33
300	340	8	1,340	1,380	34
340	380	9	1,380	1,420	35
380	420	10	1,420	1,460	36
420	460	11	1,460	1,500	37
460	500	12	1,500	1,540	38
500	540	13	1,540	1,580	39
540	580	14	1,580	1,620	40
580	620	15	1,620	1,660	41
620	660	16	1,660	1,700	42
660	700	17	1,700	1,740	43
700	740	18	1,740	1,780	44
740	780	19	1,780	1,820	45
780	820	20	1,820	1,860	46
820	860	21	1,860	1,900	47
860	900	22	1,900	1,940	48
900	940	23	1,940	1,980	49
940	980	24	1,980	2,020	50
980	1,020	25			

If \$2,020 or more multiply your tax¹ by .025. Enter result on line 20.

TABLE B—Married Taxpayers Filing Joint Returns and Certain Widows and Widowers

If your tax ¹ is at least:	But less than:	Your tax surcharge ² is:	If your tax ¹ is at least:	But less than:	Your tax surcharge ² is:
0	\$300	0	\$1,020	\$1,060	\$26
\$300	320	1	1,060	1,100	27
320	340	2	1,100	1,140	28
340	360	3	1,140	1,180	29
360	380	4	1,180	1,220	30
380	400	5	1,220	1,260	31
400	420	6	1,260	1,300	32
420	440	7	1,300	1,340	33
440	460	8	1,340	1,380	34
460	480	9	1,380	1,420	35
480	500	10	1,420	1,460	36
500	520	11	1,460	1,500	37
520	540	12	1,500	1,540	38
540	560	13	1,540	1,580	39
560	580	14	1,580	1,620	40
580	620	15	1,620	1,660	41
620	660	16	1,660	1,700	42
660	700	17	1,700	1,740	43
700	740	18	1,740	1,780	44
740	780	19	1,780	1,820	45
780	820	20	1,820	1,860	46
820	860	21	1,860	1,900	47
860	900	22	1,900	1,940	48
900	940	23	1,940	1,980	49
940	980	24	1,980	2,020	50
980	1,020	25			

If \$2,020 or more multiply your tax¹ by .025. Enter result on line 20.

TABLE C—Unmarried (or legally separated) Taxpayers Who Qualify as Heads of Household

If your tax ¹ is at least:	But less than:	Your tax surcharge ² is:	If your tax ¹ is at least:	But less than:	Your tax surcharge ² is:
0	\$230	0	\$1,020	\$1,060	\$26
\$230	250	1	1,060	1,100	27
250	270	2	1,100	1,140	28
270	290	3	1,140	1,180	29
290	310	4	1,180	1,220	30
310	330	5	1,220	1,260	31
330	350	6	1,260	1,300	32
350	370	7	1,300	1,340	33
370	390	8	1,340	1,380	34
390	410	9	1,380	1,420	35
410	430	10	1,420	1,460	36
430	460	11	1,460	1,500	37
460	500	12	1,500	1,540	38
500	540	13	1,540	1,580	39
540	580	14	1,580	1,620	40
580	620	15	1,620	1,660	41
620	660	16	1,660	1,700	42
660	700	17	1,700	1,740	43
700	740	18	1,740	1,780	44
740	780	19	1,780	1,820	45
780	820	20	1,820	1,860	46
820	860	21	1,860	1,900	47
860	900	22	1,900	1,940	48
900	940	23	1,940	1,980	49
940	980	24	1,980	2,020	50
980	1,020	25			

If \$2,020 or more multiply your tax¹ by .025. Enter result on line 20.