

EXTEND YOUR UNDERSTANDING

Suppose that a single taxpayer's wages are w dollars and taxable interest is d dollars. Write an algebraic expression for the taxpayer's taxable income.

EXAMPLE 2

What is Elizabeth's tax?

SOLUTION Through employer withholding, Elizabeth has already paid \$15,884 in federal taxes. She must use the tax tables to determine the tax she owes. From the tax table, Elizabeth owes \$15,250. She enters her income tax withheld from her W-2 and the tax table amount in the payments and tax section of the tax form as shown.

Payments and tax	7	Federal income tax withheld from box 2 of your Form(s) W-2.	7	\$15,884	00
	8a	Earned income credit (EIC) (see page 12).	8a	0	00
	b	Nontaxable combat pay election.	8b		
	9	Recovery rebate credit (see worksheet on pages 17 and 18).	9		
	10	Add lines 7, 8a, and 9. These are your total payments .	▶ 10	\$15,884	00
11	Tax. Use the amount on line 6 above to find your tax in the tax table on pages 28–36 of the booklet. Then, enter the tax from the table on this line.	11	\$15,250	00	

CHECK YOUR UNDERSTANDING

Suppose that Elizabeth had been filing as married filing jointly with her husband, and their combined taxable income was the same as reported on line 6. Why is that tax lower?

If Form 1040EZ, line 6, is—		And you are—	
At least	But less than	Single	Married filing jointly
Your tax is—			
75,000			
75,000	75,050	15,100	11,444
75,050	75,100	15,113	11,456
75,100	75,150	15,125	11,469
75,150	75,200	15,138	11,481
75,200	75,250	15,150	11,494
75,250	75,300	15,163	11,506
75,300	75,350	15,175	11,519
75,350	75,400	15,188	11,531
75,400	75,450	15,200	11,544
75,450	75,500	15,213	11,556
75,500	75,550	15,225	11,569
75,550	75,600	15,238	11,581
75,600	75,650	15,250	11,594
75,650	75,700	15,263	11,606
75,700	75,750	15,275	11,619
75,750	75,800	15,288	11,631
75,800	75,850	15,300	11,644
75,850	75,900	15,313	11,656
75,900	75,950	15,325	11,669
75,950	76,000	15,338	11,681