

2025 Tax Computation Worksheet—Line 16



See the instructions for line 16 to see if you must use the worksheet below to figure your tax.

Note. If you are required to use this worksheet to figure the tax on an amount from another form or worksheet, such as the Qualified Dividends and Capital Gain Tax Worksheet, the Schedule D Tax Worksheet, Schedule J, Form 8615, or the Foreign Earned Income Tax Worksheet, enter the amount from that form or worksheet in column (a) of the row that applies to the amount you are looking up. Enter the result on the appropriate line of the form or worksheet that you are completing.

Section A—Use if your filing status is Single. Complete the row below that applies to you.

Taxable income. If line 15 is—	(a) Enter the amount from line 15.	(b) Multiplication amount.	(c) Multiply (a) by (b).	(d) Subtraction amount.	Tax. Subtract (d) from (c). Enter the result here and on the entry space on line 16.
At least \$100,000 but not over \$103,350	\$	× 22% (0.22)	\$	\$ 5,086.00	\$
Over \$103,350 but not over \$197,300	\$	× 24% (0.24)	\$	\$ 7,153.00	\$
Over \$197,300 but not over \$250,525	\$	× 32% (0.32)	\$	\$ 22,937.00	\$
Over \$250,525 but not over \$626,350	\$	× 35% (0.35)	\$	\$ 30,452.75	\$
Over \$626,350	\$	× 37% (0.37)	\$	\$ 42,979.75	\$

Section B—Use if your filing status is Married filing jointly or Qualifying surviving spouse. Complete the row below that applies to you.

Taxable income. If line 15 is—	(a) Enter the amount from line 15.	(b) Multiplication amount.	(c) Multiply (a) by (b).	(d) Subtraction amount.	Tax. Subtract (d) from (c). Enter the result here and on the entry space on line 16.
At least \$100,000 but not over \$206,700	\$	× 22% (0.22)	\$	\$ 10,172.00	\$
Over \$206,700 but not over \$394,600	\$	× 24% (0.24)	\$	\$ 14,306.00	\$
Over \$394,600 but not over \$501,050	\$	× 32% (0.32)	\$	\$ 45,874.00	\$
Over \$501,050 but not over \$751,600	\$	× 35% (0.35)	\$	\$ 60,905.50	\$
Over \$751,600	\$	× 37% (0.37)	\$	\$ 75,937.50	\$

Section C—Use if your filing status is Married filing separately. Complete the row below that applies to you.

Taxable income. If line 15 is—	(a) Enter the amount from line 15.	(b) Multiplication amount.	(c) Multiply (a) by (b).	(d) Subtraction amount.	Tax. Subtract (d) from (c). Enter the result here and on the entry space on line 16.
At least \$100,000 but not over \$103,350	\$	× 22% (0.22)	\$	\$ 5,086.00	\$
Over \$103,350 but not over \$197,300	\$	× 24% (0.24)	\$	\$ 7,153.00	\$
Over \$197,300 but not over \$250,525	\$	× 32% (0.32)	\$	\$ 22,937.00	\$
Over \$250,525 but not over \$375,800	\$	× 35% (0.35)	\$	\$ 30,452.75	\$
Over \$375,800	\$	× 37% (0.37)	\$	\$ 37,968.75	\$

Section D—Use if your filing status is Head of household. Complete the row below that applies to you.

Taxable income. If line 15 is—	(a) Enter the amount from line 15.	(b) Multiplication amount.	(c) Multiply (a) by (b).	(d) Subtraction amount.	Tax. Subtract (d) from (c). Enter the result here and on the entry space on line 16.
At least \$100,000 but not over \$103,350	\$	× 22% (0.22)	\$	\$ 6,825.00	\$
Over \$103,350 but not over \$197,300	\$	× 24% (0.24)	\$	\$ 8,892.00	\$
Over \$197,300 but not over \$250,500	\$	× 32% (0.32)	\$	\$ 24,676.00	\$
Over \$250,500 but not over \$626,350	\$	× 35% (0.35)	\$	\$ 32,191.00	\$
Over \$626,350	\$	× 37% (0.37)	\$	\$ 44,718.00	\$