

2026 Form 1040 Quick Tax Method					
MFJ or QSS Taxable Income					
\$ 0	–	\$ 24,800	×	10.0%	minus \$ 0.00 = Tax
24,801	–	100,800	×	12.0%	minus 496.00 = Tax
100,801	–	211,400	×	22.0%	minus 10,576.00 = Tax
211,401	–	403,550	×	24.0%	minus 14,804.00 = Tax
403,551	–	512,450	×	32.0%	minus 47,088.00 = Tax
512,451	–	768,700	×	35.0%	minus 62,461.50 = Tax
768,701	and over	×	37.0%	minus	77,835.50 = Tax
Single Taxable Income					
\$ 0	–	\$ 12,400	×	10.0%	minus \$ 0.00 = Tax
12,401	–	50,400	×	12.0%	minus 248.00 = Tax
50,401	–	105,700	×	22.0%	minus 5,288.00 = Tax
105,701	–	201,775	×	24.0%	minus 7,402.00 = Tax
201,776	–	256,225	×	32.0%	minus 23,544.00 = Tax
256,226	–	640,600	×	35.0%	minus 31,230.75 = Tax
640,601	and over	×	37.0%	minus	44,042.75 = Tax
HOH Taxable Income					
\$ 0	–	\$ 17,700	×	10.0%	minus \$ 0.00 = Tax
17,701	–	67,450	×	12.0%	minus 354.00 = Tax
67,451	–	105,700	×	22.0%	minus 7,099.00 = Tax
105,701	–	201,750	×	24.0%	minus 9,213.00 = Tax
201,751	–	256,200	×	32.0%	minus 25,353.00 = Tax
256,201	–	640,600	×	35.0%	minus 33,039.00 = Tax
640,601	and over	×	37.0%	minus	45,851.00 = Tax
MFS Taxable Income					
\$ 0	–	\$ 12,400	×	10.0%	minus \$ 0.00 = Tax
12,401	–	50,400	×	12.0%	minus 248.00 = Tax
50,401	–	105,700	×	22.0%	minus 5,288.00 = Tax
105,701	–	201,775	×	24.0%	minus 7,402.00 = Tax
201,776	–	256,225	×	32.0%	minus 23,544.00 = Tax
256,226	–	384,350	×	35.0%	minus 31,230.75 = Tax
384,351	and over	×	37.0%	minus	38,917.75 = Tax
<p><b>Note:</b> Assumes taxable income is all ordinary income. High-income taxpayers may also be subject to the 3.8% tax on net investment income and/or the 0.9% additional Medicare tax on earned income. <b>Caution:</b> IRS Tax Tables must be used for taxable income under \$100,000. To calculate the exact tax using the Quick Tax Method for taxable income under \$100,000, round taxable income to the nearest \$25 or \$75 increment before using the formula. Round \$50 or \$100 increments up.</p>					