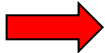


Internal Revenue Code Section 1(a)

Tax imposed.

(a) Married individuals filing joint returns and surviving spouses. There is hereby imposed on the taxable income of--



(1) every married individual (as defined in section 7703) who makes a single return jointly with his spouse under section 6013, and

(2) every surviving spouse (as defined in section 2(a)),

a tax determined in accordance with the following table [**Caution: For taxable years beginning in 2012, see tax rate tables in § 3.01 of Rev. Proc. 2013-15 of January 11, 2013**]:

If the taxable income is:

The tax is:

If the taxable income is:	The tax is:
Not over \$ 36,900	15% of taxable income.
Over \$ 36,900 but not over \$ 89,150	\$5,535, plus 28% of the excess over \$36,900.
Over \$ 89,150 but not over \$ 140,000	\$20,165, plus 31% of the excess over \$89,150.
Over \$ 140,000 but not over \$ 250,000	\$35,928.50, plus 36% of the excess over \$140,000.
Over \$ 250,000	\$75,528.50, plus 39.6% of excess over \$250,000.

...