

2009 Federal Income Tax Brackets

Individuals

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| MARRIEDS: If taxable income is | The tax is |
| Not more than \$16,700 | 10% of taxable income |
| Over \$16,700 but not more than \$67,900 | \$1,670.00 + 15% of excess over \$16,700 |
| Over \$67,900 but not more than \$137,050 | \$9,350.00 + 25% of excess over \$67,900 |
| Over \$137,050 but not more than \$208,850 | \$26,637.50 + 28% of excess over \$137,050 |
| Over \$208,850 but not more than \$372,950 | \$46,741.50 + 33% of excess over \$208,850 |
| Over \$372,950 | \$100,894.50 + 35% of excess over \$372,950 |
| SINGLES: If taxable income is | The tax is |
| Not more than \$8,350 | 10% of taxable income |
| Over \$8,350 but not more than \$33,950 | \$835.00 + 15% of excess over \$8,350 |
| Over \$33,950 but not more than \$82,250 | \$4,675.00 + 25% of excess over \$33,950 |
| Over \$82,250 but not more than \$171,550 | \$16,750.00 + 28% of excess over \$82,250 |
| Over \$171,550 but not more than \$372,950 | \$41,754.00 + 33% of excess over \$171,550 |
| Over \$372,950 | \$108,216.00 + 35% of excess over \$372,950 |
| HEADS OF HOUSEHOLDS: If income is | The tax is |
| Not more than \$11,950 | 10% of taxable income |
| Over \$11,950 but not more than \$45,500 | \$1,195.00 + 15% of excess over \$11,950 |
| Over \$45,500 but not more than \$117,450 | \$6,227.50 + 25% of excess over \$45,500 |
| Over \$117,450 but not more than \$190,200 | \$24,215.00 + 28% of excess over \$117,450 |
| Over \$190,200 but not more than \$372,950 | \$44,585.00 + 33% of excess over \$190,200 |
| Over \$372,950 | \$104,892.50 + 35% of excess over \$372,950 |

Trusts & Estates

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| If income of an estate or trust is | The income tax is |
| Not more than \$2,300 | 15% of taxable income |
| More than \$2,300 but not exceeding \$5,350 | \$345 + 25% of excess over \$2,300 |
| More than \$5,350 but not exceeding \$8,200 | \$1,107.50 + 28% of excess over \$5,350 |
| More than \$8,200 but not exceeding \$11,150 | \$1,905.50 + 33% of excess over \$8,200 |
| More than \$11,150 | \$2,879.00 + 35% of excess over \$11,150 |