

## 2012 Federal Income Tax Rate Schedules

TABLE 1 -- Section 1(a) -- Married Individuals Filing Joint Returns and Surviving Spouses

| <b>If Taxable Income Is:</b>          | <b>The Tax Is:</b>                              |
|---------------------------------------|---|
| Not over \$17,400                     | 10% of the taxable income                       |
| Over \$17,400 but not over \$70,700   | \$1,740 plus 15% of the excess over \$17,400    |
| Over \$70,700 but not over \$142,700  | \$9,735 plus 25% of the excess over \$70,700    |
| Over \$142,700 but not over \$217,450 | \$27,735 plus 28% of the excess over \$142,700  |
| Over \$217,450 but not over \$388,350 | \$48,665 plus 33% of the excess over \$217,450  |
| Over \$388,350                        | \$105,062 plus 35% of the excess over \$388,350 |

TABLE 2 -- Section 1(b) -- Heads of Households

| <b>If Taxable Income Is:</b>          | <b>The Tax Is:</b>                              |
|---------------------------------------|---|
| Not over \$12,400                     | 10% of the taxable income                       |
| Over \$12,400 but not over \$47,350   | \$1,240 plus 15% of the excess over \$12,400    |
| Over \$47,350 but not over \$122,300  | \$6,482.50 plus 25% of the excess over \$47,350 |
| Over \$122,300 but not over \$198,050 | \$25,220 plus 28% of the excess over \$122,300  |
| Over \$198,050 but not over \$388,350 | \$46,430 plus 33% of the excess over \$198,050  |
| Over \$388,350                        | \$109,229 plus 35% of the excess over \$388,350 |

TABLE 3 -- Section 1(c) -- Unmarried Individuals  
(other than Surviving Spouses and  
Heads of Households)

| If Taxable Income Is:                    | The Tax Is:   |
|--|---|
| Not over \$8,700                         | 10% of the taxable income                             |
| Over \$8,700 but<br>not over \$35,350    | \$870 plus 15% of<br>the excess over \$8,700          |
| Over \$35,350 but<br>not over \$85,650   | \$4,867.50 plus 25% of<br>the excess over \$35,350    |
| Over \$85,650 but<br>not over \$178,650  | \$17,442.50 plus 28% of<br>the excess over \$85,650   |
| Over \$178,650 but<br>not over \$388,350 | \$43,482.50 plus 33% of<br>the excess over \$178,650  |
| Over \$388,350                           | \$112,683.50 plus 35% of<br>the excess over \$388,350 |

TABLE 4 -- Section 1(d) -- Married Individuals  
Filing Separate Returns

| If Taxable Income Is:                    | The Tax Is:  |
|--|--|
| Not over \$8,700                         | 10% of the taxable income                            |
| Over \$8,700 but<br>not over \$35,350    | \$870 plus 15% of<br>the excess over \$8,700         |
| Over \$35,350 but<br>not over \$71,350   | \$4,867.50 plus 25% of<br>the excess over \$35,350   |
| Over \$71,350 but<br>not over \$108,725  | \$13,867.50 plus 28% of<br>the excess over \$71,350  |
| Over \$108,725 but<br>not over \$194,175 | \$24,332.50 plus 33% of<br>the excess over \$108,725 |
| Over \$194,175                           | \$52,531 plus 35% of<br>the excess over \$194,175    |

TABLE 5 -- Section 1(e) -- Estates and Trusts

| If Taxable Income Is:                 | The Tax Is:  |
|---------------------------------------|--|
| Not over \$2,400                      | 15% of the taxable income                          |
| Over \$2,400 but<br>not over \$5,600  | \$360 plus 25% of<br>the excess over \$2,400       |
| Over \$5,600 but<br>not over \$8,500  | \$1,160 plus 28% of<br>the excess over \$5,600     |
| Over \$8,500 but<br>not over \$11,650 | \$1,972 plus 33% of<br>the excess over \$8,500     |
| Over \$11,650                         | \$3,011.50 plus 35% of<br>the excess over \$11,650 |