2009

## Tax Rate Schedules

The Tax Rate Schedules are shown so you can see the tax rate that applies to all levels of taxable income. Do not use them to figure your tax. Instead, see the instructions for line 44 that begin on page 37.

Schedule X—If your filing status is Single

| If your taxable income is: | The tax is: |  |  |
| :---: | :---: | :---: | :---: |
|  | But not over- |  | of the amount |
| \$0 | \$8,350 | .-. 10\% | \$0 |
| 8,350 | 33,950 | \$835.00 + 15\% | 8,350 |
| 33,950 | 82,250 | 4,675.00 + 25\% | 33,950 |
| 82,250 | 171,550 | 16,750.00 + 28\% | 82,250 |
| 171,550 | 372,950 | 41,754.00 + 33\% | 171,550 |
| 372,950 |  | 108,216.00 + 35\% | 372,950 |

Schedule Y-1—If your filing status is Married filing jointly or Qualifying widow(er)

| If your taxable income is: | The tax is: |  |  |
| :---: | :---: | :---: | :---: |
|  | But not |  | of the amount <br> over- |
| \$0 | \$16,700 | ... 10\% | \$0 |
| 16,700 | 67,900 | \$1,670.00 + 15\% | 16,700 |
| 67,900 | 137,050 | 9,350.00 + 25\% | 67,900 |
| 137,050 | 208,850 | 26,637.50 + 28\% | 137,050 |
| 208,850 | 372,950 | 46,741.50 + 33\% | 208,850 |
| 372,950 | ---....-- | 100,894.50 + 35\% | 372,950 |

Schedule Y-2-If your filing status is Married filing separately

| If your taxable income is: | The tax is: |  |  |
| :---: | :---: | :---: | :---: |
|  |  |  | of |
|  | But not |  | amount |
| \$0 | \$8,350 | .... 10\% | \$0 |
| 8,350 | 33,950 | \$835.00 + 15\% | 8,350 |
| 33,950 | 68,525 | 4,675.00 + 25\% | 33,950 |
| 68,525 | 104,425 | 13,318.75 + 28\% | 68,525 |
| 104,425 | 186,475 | 23,370.75 + 33\% | 104,425 |
| 186,475 | --------- | 50,447.25 + 35\% | 186,475 |

Schedule Z-If your filing status is Head of household

| If your taxable income is: | The tax is: |  |  |
| :---: | :---: | :---: | :---: |
|  |  |  | of the |
|  | But not |  | amount |
| \$0 | \$11,950 | ... 10\% | \$0 |
| 11,950 | 45,500 | \$1,195.00 + 15\% | 11,950 |
| 45,500 | 117,450 | 6,227.50 + 25\% | 45,500 |
| 117,450 | 190,200 | 24,215.00 + 28\% | 117,450 |
| 190,200 | 372,950 | 44,585.00 + 33\% | 190,200 |
| 372,950 | --->-..- | 104,892.50 + 35\% | 372,950 |

## 2009 Tax Computation Worksheet—Line 44

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See the instructions for line 44 that begin on page 37 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. <br> If line 43 is - | (a) <br> Enter the amount from line 43 | (b) <br> Multiplication amount | (c) Multiply (a) by (b) | (d) Subtraction amount | Tax. <br> Subtract (d) from (c). Enter the result here and on Form 1040, line 44 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| At least $\$ 100,000$ but not over \$171,550 | \$ | $\times 28 \%(.28)$ | \$ | \$ 6,280.00 | \$ |
| Over \$171,550 but not over \$372,950 | \$ | $\times 33 \%$ (.33) | \$ | \$ 14,857.50 | \$ |
| Over \$372,950 | \$ | $\times 35 \%$ (.35) | \$ | \$22,316.50 | \$ |

Section B—Use if your filing status is Married filing jointly or Qualifying widow(er). Complete the row below that applies to you.

| Taxable income. <br> If line 43 is- | (a) <br> Enter the amount from line 43 | (b) <br> Multiplication amount | (c) <br> Multiply <br> (a) by (b) | (d) Subtraction amount | Tax. <br> Subtract (d) from (c). Enter the result here and on Form 1040, line 44 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| At least \$100,000 but not over \$137,050 | \$ | $\times 25 \%$ (.25) | \$ | \$ 7,625.00 | \$ |
| Over \$137,050 but not over \$208,850 | \$ | $\times 28 \%$ (.28) | \$ | \$ 11,736.50 | \$ |
| Over \$208,850 but not over \$372,950 | \$ | $\times 33 \%(.33)$ | \$ | \$ 22,179.00 | \$ |
| Over \$372,950 | \$ | $\times 35 \%$ (.35) | \$ | \$ 29,638.00 | \$ |

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

| Taxable income. If line 43 is - | (a) <br> Enter the amount from line $43$ | (b) <br> Multiplication amount | (c) <br> Multiply <br> (a) by (b) | (d) Subtraction amount | Tax. <br> Subtract (d) from (c). Enter the result here and on Form 1040, line 44 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| At least $\$ 100,000$ but not over \$104,425 | \$ | $\times 28 \%(.28)$ | \$ | \$ 5,868.25 | \$ |
| Over \$104,425 but not over \$186,475 | \$ | $\times 33 \%(.33)$ | \$ | \$ 11,089.50 | \$ |
| Over \$186,475 | \$ | $\times 35 \%$ (.35) | \$ | \$ 14,819.00 | \$ |

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

| Taxable income. <br> If line 43 is - | (a) <br> Enter the amount from line $43$ | (b) <br> Multiplication amount | (c) <br> Multiply <br> (a) by (b) | (d) <br> Subtraction amount | Tax. <br> Subtract (d) from (c). Enter the result here and on Form 1040, line 44 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| At least \$100,000 but not over \$117,450 | \$ | $\times 25 \%(.25)$ | \$ | \$ 5,147.50 | \$ |
| Over \$117,450 but not over \$190,200 | \$ | $\times 28 \%(.28)$ | \$ | \$ 8,671.00 | \$ |
| Over \$190,200 but not over \$372,950 | \$ | $\times 33 \%(.33)$ | \$ | \$ 18,181.00 | \$ |
| Over \$372,950 | \$ | $\times 35 \%$ (.35) | \$ | \$ 25,640.00 | \$ |

