2009 Tax Rates

Income Tax

For Single Taxpayers

Taxable Income Over ($)	But Not Over ($)	The Tax Is	Of the Amount Over
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

For Married Taxpayers Filing Joint Returns

Taxable Income Over ($)	But Not Over ($)	The Tax Is	Of the Amount 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

For Married Taxpayers Filing Separate Returns

Taxable Income Over ($)	But Not Over ($)	The Tax Is	Of the Amount Over
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

For Individuals Filing as Head of Household

Taxable Income Over ($)	But Not Over ($)	The Tax Is	Of the Amount Over
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

Capital Gains and Qualified Dividends

	Taxpayers in 15% Bracket or Below (%)	Taxpayers Above the 15% Bracket (%)
Short-Term Capital Gains	taxed as income	taxed as income
Long-Term Capital Gains*	0	15
Qualified Dividends	0	15
Collectibles**	28 maximum	28 maximum
Real Estate Depreciation Recapture (Section 1250 Property)	25 maximum	25 maximum

**For investments held longer than one year.*
***Includes art, rugs, jewelry, precious metals or gemstones, stamps or coins, fine wines and antiques.*

Kiddie Tax

Unearned Income of Minor Children (under age 19 and ages 19–24 in certain circumstances)	
First $950	0%
Next $950	10%
Over $1,900	parent’s rate