

2009 California Tax Table

To Find Your Tax:

- Read down the column labeled "If Your Taxable Income Is ..." to find the range that includes your taxable income from Form 540/540A, line 19.
- Read across the columns labeled "The Tax For Filing Status" until you find the tax that applies for your taxable income and filing status.

Filing status: 1 or 3 (Single; Married/RDP Filing Separately)			2 or 5 (Married/RDP Filing Jointly; Qualifying Widow(er))			4 (Head of Household)								
If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
\$1	\$50	\$0	\$0	\$0	6,451	6,550	81	81	81	12,951	13,050	222	163	163
51	150	1	1	1	6,551	6,650	83	83	83	13,051	13,150	224	164	164
151	250	3	3	3	6,651	6,750	84	84	84	13,151	13,250	226	165	165
251	350	4	4	4	6,751	6,850	85	85	85	13,251	13,350	229	166	166
351	450	5	5	5	6,851	6,950	86	86	86	13,351	13,450	231	168	168
451	550	6	6	6	6,951	7,050	88	88	88	13,451	13,550	233	169	169
551	650	8	8	8	7,051	7,150	89	89	89	13,551	13,650	235	170	170
651	750	9	9	9	7,151	7,250	91	90	90	13,651	13,750	238	171	171
751	850	10	10	10	7,251	7,350	94	91	91	13,751	13,850	240	173	173
851	950	11	11	11	7,351	7,450	96	93	93	13,851	13,950	242	174	174
951	1,050	13	13	13	7,451	7,550	98	94	94	13,951	14,050	244	175	175
1,051	1,150	14	14	14	7,551	7,650	100	95	95	14,051	14,150	247	176	176
1,151	1,250	15	15	15	7,651	7,750	103	96	96	14,151	14,250	249	178	178
1,251	1,350	16	16	16	7,751	7,850	105	98	98	14,251	14,350	251	181	180
1,351	1,450	18	18	18	7,851	7,950	107	99	99	14,351	14,450	253	183	183
1,451	1,550	19	19	19	7,951	8,050	109	100	100	14,451	14,550	256	185	185
1,551	1,650	20	20	20	8,051	8,150	112	101	101	14,551	14,650	258	187	187
1,651	1,750	21	21	21	8,151	8,250	114	103	103	14,651	14,750	260	190	189
1,751	1,850	23	23	23	8,251	8,350	116	104	104	14,751	14,850	262	192	192
1,851	1,950	24	24	24	8,351	8,450	118	105	105	14,851	14,950	265	194	194
1,951	2,050	25	25	25	8,451	8,550	121	106	106	14,951	15,050	267	196	196
2,051	2,150	26	26	26	8,551	8,650	123	108	108	15,051	15,150	269	199	198
2,151	2,250	28	28	28	8,651	8,750	125	109	109	15,151	15,250	271	201	201
2,251	2,350	29	29	29	8,751	8,850	127	110	110	15,251	15,350	274	203	203
2,351	2,450	30	30	30	8,851	8,950	130	111	111	15,351	15,450	276	205	205
2,451	2,550	31	31	31	8,951	9,050	132	113	113	15,451	15,550	278	208	207
2,551	2,650	33	33	33	9,051	9,150	134	114	114	15,551	15,650	280	210	210
2,651	2,750	34	34	34	9,151	9,250	136	115	115	15,651	15,750	283	212	212
2,751	2,850	35	35	35	9,251	9,350	139	116	116	15,751	15,850	285	214	214
2,851	2,950	36	36	36	9,351	9,450	141	118	118	15,851	15,950	287	217	216
2,951	3,050	38	38	38	9,451	9,550	143	119	119	15,951	16,050	289	219	219
3,051	3,150	39	39	39	9,551	9,650	145	120	120	16,051	16,150	292	221	221
3,151	3,250	40	40	40	9,651	9,750	148	121	121	16,151	16,250	294	223	223
3,251	3,350	41	41	41	9,751	9,850	150	123	123	16,251	16,350	296	226	225
3,351	3,450	43	43	43	9,851	9,950	152	124	124	16,351	16,450	298	228	228
3,451	3,550	44	44	44	9,951	10,050	154	125	125	16,451	16,550	301	230	230
3,551	3,650	45	45	45	10,051	10,150	157	126	126	16,551	16,650	303	232	232
3,651	3,750	46	46	46	10,151	10,250	159	128	128	16,651	16,750	305	235	234
3,751	3,850	48	48	48	10,251	10,350	161	129	129	16,751	16,850	309	237	237
3,851	3,950	49	49	49	10,351	10,450	163	130	130	16,851	16,950	313	239	239
3,951	4,050	50	50	50	10,451	10,550	166	131	131	16,951	17,050	317	241	241
4,051	4,150	51	51	51	10,551	10,650	168	133	133	17,051	17,150	321	244	243
4,151	4,250	53	53	53	10,651	10,750	170	134	134	17,151	17,250	326	246	246
4,251	4,350	54	54	54	10,751	10,850	172	135	135	17,251	17,350	330	248	248
4,351	4,450	55	55	55	10,851	10,950	175	136	136	17,351	17,450	334	250	250
4,451	4,550	56	56	56	10,951	11,050	177	138	138	17,451	17,550	338	253	252
4,551	4,650	58	58	58	11,051	11,150	179	139	139	17,551	17,650	343	255	255
4,651	4,750	59	59	59	11,151	11,250	181	140	140	17,651	17,750	347	257	257
4,751	4,850	60	60	60	11,251	11,350	184	141	141	17,751	17,850	351	259	259
4,851	4,950	61	61	61	11,351	11,450	186	143	143	17,851	17,950	355	262	261
4,951	5,050	63	63	63	11,451	11,550	188	144	144	17,951	18,050	360	264	264
5,051	5,150	64	64	64	11,551	11,650	190	145	145	18,051	18,150	364	266	266
5,151	5,250	65	65	65	11,651	11,750	193	146	146	18,151	18,250	368	268	268
5,251	5,350	66	66	66	11,751	11,850	195	148	148	18,251	18,350	372	271	270
5,351	5,450	68	68	68	11,851	11,950	197	149	149	18,351	18,450	377	273	273
5,451	5,550	69	69	69	11,951	12,050	199	150	150	18,451	18,550	381	275	275
5,551	5,650	70	70	70	12,051	12,150	202	151	151	18,551	18,650	385	277	277
5,651	5,750	71	71	71	12,151	12,250	204	153	153	18,651	18,750	389	280	279
5,751	5,850	73	73	73	12,251	12,350	206	154	154	18,751	18,850	394	282	282
5,851	5,950	74	74	74	12,351	12,450	208	155	155	18,851	18,950	398	284	284
5,951	6,050	75	75	75	12,451	12,550	211	156	156	18,951	19,050	402	286	286
6,051	6,150	76	76	76	12,551	12,650	213	158	158	19,051	19,150	406	289	288
6,151	6,250	78	78	78	12,651	12,750	215	159	159	19,151	19,250	411	291	291
6,251	6,350	79	79	79	12,751	12,850	217	160	160	19,251	19,350	415	293	293
6,351	6,450	80	80	80	12,851	12,950	220	161	161	19,351	19,450	419	295	295

Continued on next page.

2009 California Tax Table – Continued

Filing status: 1 or 3 (Single; Married/RDP Filing Separately)		2 or 5 (Married/RDP Filing Jointly; Qualifying Widow(er))					4 (Head of Household)							
If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
19,451	19,550	423	298	297	26,451	26,550	722	455	455	33,451	33,550	1,160	613	613
19,551	19,650	428	300	300	26,551	26,650	729	457	457	33,551	33,650	1,166	617	617
19,651	19,750	432	302	302	26,651	26,750	735	460	459	33,651	33,750	1,172	621	621
19,751	19,850	436	304	304	26,751	26,850	741	462	462	33,751	33,850	1,179	626	626
19,851	19,950	440	307	306	26,851	26,950	747	464	464	33,851	33,950	1,185	630	630
19,951	20,050	445	309	309	26,951	27,050	754	466	466	33,951	34,050	1,191	634	634
20,051	20,150	449	311	311	27,051	27,150	760	469	468	34,051	34,150	1,197	638	638
20,151	20,250	453	313	313	27,151	27,250	766	471	471	34,151	34,250	1,204	643	643
20,251	20,350	457	316	315	27,251	27,350	772	473	473	34,251	34,350	1,210	647	647
20,351	20,450	462	318	318	27,351	27,450	779	475	475	34,351	34,450	1,216	651	651
20,451	20,550	466	320	320	27,451	27,550	785	478	477	34,451	34,550	1,222	655	655
20,551	20,650	470	322	322	27,551	27,650	791	480	480	34,551	34,650	1,229	660	660
20,651	20,750	474	325	324	27,651	27,750	797	482	482	34,651	34,750	1,235	664	664
20,751	20,850	479	327	327	27,751	27,850	804	484	484	34,751	34,850	1,241	668	668
20,851	20,950	483	329	329	27,851	27,950	810	487	486	34,851	34,950	1,247	672	672
20,951	21,050	487	331	331	27,951	28,050	816	489	489	34,951	35,050	1,254	677	677
21,051	21,150	491	334	333	28,051	28,150	822	491	491	35,051	35,150	1,260	681	681
21,151	21,250	496	336	336	28,151	28,250	829	493	493	35,151	35,250	1,266	685	685
21,251	21,350	500	338	338	28,251	28,350	835	496	495	35,251	35,350	1,272	689	689
21,351	21,450	504	340	340	28,351	28,450	841	498	498	35,351	35,450	1,279	694	694
21,451	21,550	508	343	342	28,451	28,550	847	500	500	35,451	35,550	1,285	698	698
21,551	21,650	513	345	345	28,551	28,650	854	502	502	35,551	35,650	1,291	702	702
21,651	21,750	517	347	347	28,651	28,750	860	505	504	35,651	35,750	1,297	706	706
21,751	21,850	521	349	349	28,751	28,850	866	507	507	35,751	35,850	1,304	711	711
21,851	21,950	525	352	351	28,851	28,950	872	509	509	35,851	35,950	1,310	715	715
21,951	22,050	530	354	354	28,951	29,050	879	511	511	35,951	36,050	1,316	719	719
22,051	22,150	534	356	356	29,051	29,150	885	514	513	36,051	36,150	1,322	723	723
22,151	22,250	538	358	358	29,151	29,250	891	516	516	36,151	36,250	1,329	728	728
22,251	22,350	542	361	360	29,251	29,350	897	518	518	36,251	36,350	1,335	732	732
22,351	22,450	547	363	363	29,351	29,450	904	520	520	36,351	36,450	1,341	736	736
22,451	22,550	551	365	365	29,451	29,550	910	523	522	36,451	36,550	1,347	740	740
22,551	22,650	555	367	367	29,551	29,650	916	525	525	36,551	36,650	1,354	745	745
22,651	22,750	559	370	369	29,651	29,750	922	527	527	36,651	36,750	1,360	749	749
22,751	22,850	564	372	372	29,751	29,850	929	529	529	36,751	36,850	1,369	753	753
22,851	22,950	568	374	374	29,851	29,950	935	532	531	36,851	36,950	1,377	757	757
22,951	23,050	572	376	376	29,951	30,050	941	534	534	36,951	37,050	1,385	762	762
23,051	23,150	576	379	378	30,051	30,150	947	536	536	37,051	37,150	1,393	766	766
23,151	23,250	581	381	381	30,151	30,250	954	538	538	37,151	37,250	1,402	770	770
23,251	23,350	585	383	383	30,251	30,350	960	541	540	37,251	37,350	1,410	774	774
23,351	23,450	589	385	385	30,351	30,450	966	543	543	37,351	37,450	1,418	779	779
23,451	23,550	593	388	387	30,451	30,550	972	545	545	37,451	37,550	1,426	783	783
23,551	23,650	598	390	390	30,551	30,650	979	547	547	37,551	37,650	1,435	787	787
23,651	23,750	602	392	392	30,651	30,750	985	550	549	37,651	37,750	1,443	791	791
23,751	23,850	606	394	394	30,751	30,850	991	552	552	37,751	37,850	1,451	796	796
23,851	23,950	610	397	396	30,851	30,950	997	554	554	37,851	37,950	1,459	800	800
23,951	24,050	615	399	399	30,951	31,050	1,004	556	556	37,951	38,050	1,468	804	804
24,051	24,150	619	401	401	31,051	31,150	1,010	559	558	38,051	38,150	1,476	808	808
24,151	24,250	623	403	403	31,151	31,250	1,016	561	561	38,151	38,250	1,484	813	813
24,251	24,350	627	406	405	31,251	31,350	1,022	563	563	38,251	38,350	1,492	817	817
24,351	24,450	632	408	408	31,351	31,450	1,029	565	565	38,351	38,450	1,501	821	821
24,451	24,550	636	410	410	31,451	31,550	1,035	568	567	38,451	38,550	1,509	825	825
24,551	24,650	640	412	412	31,551	31,650	1,041	570	570	38,551	38,650	1,517	830	830
24,651	24,750	644	415	414	31,651	31,750	1,047	572	572	38,651	38,750	1,525	834	834
24,751	24,850	649	417	417	31,751	31,850	1,054	574	574	38,751	38,850	1,534	838	838
24,851	24,950	653	419	419	31,851	31,950	1,060	577	576	38,851	38,950	1,542	842	842
24,951	25,050	657	421	421	31,951	32,050	1,066	579	579	38,951	39,050	1,550	847	847
25,051	25,150	661	424	423	32,051	32,150	1,072	581	581	39,051	39,150	1,558	851	851
25,151	25,250	666	426	426	32,151	32,250	1,079	583	583	39,151	39,250	1,567	855	855
25,251	25,350	670	428	428	32,251	32,350	1,085	586	585	39,251	39,350	1,575	859	859
25,351	25,450	674	430	430	32,351	32,450	1,091	588	588	39,351	39,450	1,583	864	864
25,451	25,550	678	433	432	32,451	32,550	1,097	590	590	39,451	39,550	1,591	868	868
25,551	25,650	683	435	435	32,551	32,650	1,104	592	592	39,551	39,650	1,600	872	872
25,651	25,750	687	437	437	32,651	32,750	1,110	595	594	39,651	39,750	1,608	876	876
25,751	25,850	691	439	439	32,751	32,850	1,116	597	597	39,751	39,850	1,616	881	881
25,851	25,950	695	442	441	32,851	32,950	1,122	599	599	39,851	39,950	1,624	885	885
25,951	26,050	700	444	444	32,951	33,050	1,129	601	601	39,951	40,050	1,633	889	889
26,051	26,150	704	446	446	33,051	33,150	1,135	604	603	40,051	40,150	1,641	893	893
26,151	26,250	708	448	448	33,151	33,250	1,141	606	606	40,151	40,250	1,649	898	898
26,251	26,350	712	451	450	33,251	33,350	1,147	608	608	40,251	40,350	1,657	902	902
26,351	26,450	717	453	453	33,351	33,450	1,154	610	610	40,351	40,450	1,666	906	906

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2009 California Tax Table – Continued

Filing status: 1 or 3 (Single; Married/RDP Filing Separately)		2 or 5 (Married/RDP Filing Jointly; Qualifying Widow(er))					4 (Head of Household)							
If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
82,451	82,550	5,609	3,472	4,316	88,951	89,050	6,230	4,008	4,937	95,451	95,550	6,850	4,581	5,558
82,551	82,650	5,619	3,480	4,326	89,051	89,150	6,239	4,016	4,947	95,551	95,650	6,860	4,590	5,567
82,651	82,750	5,628	3,488	4,335	89,151	89,250	6,249	4,024	4,956	95,651	95,750	6,870	4,600	5,577
82,751	82,850	5,638	3,496	4,345	89,251	89,350	6,258	4,033	4,966	95,751	95,850	6,879	4,609	5,586
82,851	82,950	5,647	3,505	4,355	89,351	89,450	6,268	4,041	4,975	95,851	95,950	6,889	4,619	5,596
82,951	83,050	5,657	3,513	4,364	89,451	89,550	6,277	4,049	4,985	95,951	96,050	6,898	4,628	5,606
83,051	83,150	5,666	3,521	4,374	89,551	89,650	6,287	4,057	4,994	96,051	96,150	6,908	4,638	5,615
83,151	83,250	5,676	3,529	4,383	89,651	89,750	6,297	4,066	5,004	96,151	96,250	6,917	4,648	5,625
83,251	83,350	5,685	3,538	4,393	89,751	89,850	6,306	4,074	5,013	96,251	96,350	6,927	4,657	5,634
83,351	83,450	5,695	3,546	4,402	89,851	89,950	6,316	4,082	5,023	96,351	96,450	6,936	4,667	5,644
83,451	83,550	5,704	3,554	4,412	89,951	90,050	6,325	4,090	5,033	96,451	96,550	6,946	4,676	5,653
83,551	83,650	5,714	3,562	4,421	90,051	90,150	6,335	4,099	5,042	96,551	96,650	6,956	4,686	5,663
83,651	83,750	5,724	3,571	4,431	90,151	90,250	6,344	4,107	5,052	96,651	96,750	6,965	4,695	5,672
83,751	83,850	5,733	3,579	4,440	90,251	90,350	6,354	4,115	5,061	96,751	96,850	6,975	4,705	5,682
83,851	83,950	5,743	3,587	4,450	90,351	90,450	6,363	4,123	5,071	96,851	96,950	6,984	4,714	5,692
83,951	84,050	5,752	3,595	4,460	90,451	90,550	6,373	4,132	5,080	96,951	97,050	6,994	4,724	5,701
84,051	84,150	5,762	3,604	4,469	90,551	90,650	6,383	4,140	5,090	97,051	97,150	7,003	4,733	5,711
84,151	84,250	5,771	3,612	4,479	90,651	90,750	6,392	4,148	5,099	97,151	97,250	7,013	4,743	5,720
84,251	84,350	5,781	3,620	4,488	90,751	90,850	6,402	4,156	5,109	97,251	97,350	7,022	4,753	5,730
84,351	84,450	5,790	3,628	4,498	90,851	90,950	6,411	4,165	5,119	97,351	97,450	7,032	4,762	5,739
84,451	84,550	5,800	3,637	4,507	90,951	91,050	6,421	4,173	5,128	97,451	97,550	7,041	4,772	5,749
84,551	84,650	5,810	3,645	4,517	91,051	91,150	6,430	4,181	5,138	97,551	97,650	7,051	4,781	5,758
84,651	84,750	5,819	3,653	4,526	91,151	91,250	6,440	4,189	5,147	97,651	97,750	7,061	4,791	5,768
84,751	84,850	5,829	3,661	4,536	91,251	91,350	6,449	4,198	5,157	97,751	97,850	7,070	4,800	5,777
84,851	84,950	5,838	3,670	4,546	91,351	91,450	6,459	4,206	5,166	97,851	97,950	7,080	4,810	5,787
84,951	85,050	5,848	3,678	4,555	91,451	91,550	6,468	4,214	5,176	97,951	98,050	7,089	4,819	5,797
85,051	85,150	5,857	3,686	4,565	91,551	91,650	6,478	4,222	5,185	98,051	98,150	7,099	4,829	5,806
85,151	85,250	5,867	3,694	4,574	91,651	91,750	6,488	4,231	5,195	98,151	98,250	7,108	4,839	5,816
85,251	85,350	5,876	3,703	4,584	91,751	91,850	6,497	4,239	5,204	98,251	98,350	7,118	4,848	5,825
85,351	85,450	5,886	3,711	4,593	91,851	91,950	6,507	4,247	5,214	98,351	98,450	7,127	4,858	5,835
85,451	85,550	5,895	3,719	4,603	91,951	92,050	6,516	4,255	5,224	98,451	98,550	7,137	4,867	5,844
85,551	85,650	5,905	3,727	4,612	92,051	92,150	6,526	4,264	5,233	98,551	98,650	7,147	4,877	5,854
85,651	85,750	5,915	3,736	4,622	92,151	92,250	6,535	4,272	5,243	98,651	98,750	7,156	4,886	5,863
85,751	85,850	5,924	3,744	4,631	92,251	92,350	6,545	4,280	5,252	98,751	98,850	7,166	4,896	5,873
85,851	85,950	5,934	3,752	4,641	92,351	92,450	6,554	4,288	5,262	98,851	98,950	7,175	4,905	5,883
85,951	86,050	5,943	3,760	4,651	92,451	92,550	6,564	4,297	5,271	98,951	99,050	7,185	4,915	5,892
86,051	86,150	5,953	3,769	4,660	92,551	92,650	6,574	4,305	5,281	99,051	99,150	7,194	4,924	5,902
86,151	86,250	5,962	3,777	4,670	92,651	92,750	6,583	4,313	5,290	99,151	99,250	7,204	4,934	5,911
86,251	86,350	5,972	3,785	4,679	92,751	92,850	6,593	4,323	5,300	99,251	99,350	7,213	4,944	5,921
86,351	86,450	5,981	3,793	4,689	92,851	92,950	6,602	4,332	5,310	99,351	99,450	7,223	4,953	5,930
86,451	86,550	5,991	3,802	4,698	92,951	93,050	6,612	4,342	5,319	99,451	99,550	7,232	4,963	5,940
86,551	86,650	6,001	3,810	4,708	93,051	93,150	6,621	4,351	5,329	99,551	99,650	7,242	4,972	5,949
86,651	86,750	6,010	3,818	4,717	93,151	93,250	6,631	4,361	5,338	99,651	99,750	7,252	4,982	5,959
86,751	86,850	6,020	3,826	4,727	93,251	93,350	6,640	4,371	5,348	99,751	99,850	7,261	4,991	5,968
86,851	86,950	6,029	3,835	4,737	93,351	93,450	6,650	4,380	5,357	99,851	99,950	7,271	5,001	5,978
86,951	87,050	6,039	3,843	4,746	93,451	93,550	6,659	4,390	5,367	99,951	100,000	7,278	5,008	5,985
87,051	87,150	6,048	3,851	4,756	93,551	93,650	6,669	4,399	5,376	OVER \$100,000 YOU MUST COMPUTE YOUR TAX USING THE TAX RATE SCHEDULES				
87,151	87,250	6,058	3,859	4,765	93,651	93,750	6,679	4,409	5,386					
87,251	87,350	6,067	3,868	4,775	93,751	93,850	6,688	4,418	5,395					
87,351	87,450	6,077	3,876	4,784	93,851	93,950	6,698	4,428	5,405					
87,451	87,550	6,086	3,884	4,794	93,951	94,050	6,707	4,437	5,415					
87,551	87,650	6,096	3,892	4,803	94,051	94,150	6,717	4,447	5,424					
87,651	87,750	6,106	3,901	4,813	94,151	94,250	6,726	4,457	5,434					
87,751	87,850	6,115	3,909	4,822	94,251	94,350	6,736	4,466	5,443					
87,851	87,950	6,125	3,917	4,832	94,351	94,450	6,745	4,476	5,453					
87,951	88,050	6,134	3,925	4,842	94,451	94,550	6,755	4,485	5,462					
88,051	88,150	6,144	3,934	4,851	94,551	94,650	6,765	4,495	5,472					
88,151	88,250	6,153	3,942	4,861	94,651	94,750	6,774	4,504	5,481					
88,251	88,350	6,163	3,950	4,870	94,751	94,850	6,784	4,514	5,491					
88,351	88,450	6,172	3,958	4,880	94,851	94,950	6,793	4,523	5,501					
88,451	88,550	6,182	3,967	4,889	94,951	95,050	6,803	4,533	5,510					
88,551	88,650	6,192	3,975	4,899	95,051	95,150	6,812	4,542	5,520					
88,651	88,750	6,201	3,983	4,908	95,151	95,250	6,822	4,552	5,529					
88,751	88,850	6,211	3,991	4,918	95,251	95,350	6,831	4,562	5,539					
88,851	88,950	6,220	4,000	4,928	95,351	95,450	6,841	4,571	5,548					

2009 California Tax Rate Schedules



Go to ftb.ca.gov to e-file and eliminate the math. Or search our website for **tax calculator** to figure your tax online.

Use only if your taxable income on Form 540/540A, line 19 is more than \$100,000. If \$100,000 or less, use the Tax Table.

Schedule X -

Use if your filing status is
Single or Married/RDP Filing Separately

If the amount on Form 540/540A, line 19 is over –		But not over –	Enter on Form 540/540A, line 31	of the amount over –
\$ 0	\$ 7,060		\$ 0.00 + 1.25%	\$ 0.00
7,060	16,739		88.25 + 2.25%	7,060
16,739	26,419		306.03 + 4.25%	16,739
26,419	36,675		717.43 + 6.25%	26,419
36,675	46,349		1,358.43 + 8.25%	36,675
46,349	AND OVER		2,156.54 + 9.55%	46,349

Schedule Y -

Use if your filing status is
**Married/RDP Filing Jointly or Qualifying
Widow(er) with Dependent Child**

If the amount on Form 540, line 19 is: over –		But not over –	Enter on Form 540, line 31	of the amount over –
\$ 0	\$ 14,120		\$ 0.00 + 1.25%	\$ 0.00
14,120	33,478		176.50 + 2.25%	14,120
33,478	52,838		612.06 + 4.25%	33,478
52,838	73,350		1,434.86 + 6.25%	52,838
73,350	92,698		2,716.86 + 8.25%	73,350
92,698	AND OVER		4,313.07 + 9.55%	92,698

Schedule Z -

Use if your filing status is
Head of Household

If the amount on Form 540, line 19 is: over –		But not over –	Enter on Form 540, line 31	of the amount over –
\$ 0	\$ 14,130		\$ 0.00 + 1.25%	\$ 0.00
14,130	33,479		176.63 + 2.25%	14,130
33,479	43,157		611.98 + 4.25%	33,479
43,157	53,412		1,023.30 + 6.25%	43,157
53,412	63,089		1,664.24 + 8.25%	53,412
63,089	AND OVER		2,462.59 + 9.55%	63,089

How to Figure Tax Using the 2009 California Tax Rate Schedules

Example: Chris and Pat Smith are filing a joint return using Form 540. Their taxable income on Form 540, line 19 is \$125,000.

Step 1: Using Schedule Y, they find the taxable income range that includes their taxable income of \$125,000. See the boxed range in the sample below.

If the amount on Form 540, line 19 is: over –		But not over –	Enter on Form 540, line 31	of the amount over –
\$ 0	\$ 14,120		\$ 0.00 + 1.25%	\$ 0.00
14,120	33,478		176.50 + 2.25%	14,120
33,478	52,838		612.06 + 4.25%	33,478
52,838	73,350		1,434.86 + 6.25%	52,838
73,350	92,698		2,716.86 + 8.25%	73,350
92,698	AND OVER		4,313.07 + 9.55%	92,698

	Example	Your Income
Step 2: They subtract the amount at the beginning of their range from their taxable income.	\$125,000 - 92,698 \$ 32,302	\$ - \$
Step 3: They multiply the result from Step 2 by the percentage for their range.	\$32,302 x .0955 \$3,084.84	\$ x \$
Step 4: They round the amount from Step 3 to two decimals (if necessary) and add it to the tax amount for their income range. After rounding the result, they will enter \$7,398 on Form 540, line 31. For information on rounding, see "Filing in Your Tax Return" on page 7.	\$4,313.07 + 3,084.84 \$7,397.91	\$ + \$