

2009 California Tax Rates and Exemptions

The rate of inflation in California, for the period from July 1, 2008 through June 30, 2009, was - 1.5%. The 2009 personal income tax brackets are indexed by this amount.

Corporate tax rates

Entity type	Tax rate
Corporations other than banks and financials	8.84%
Banks and financials	10.84%
Alternative Minimum Tax (AMT) rate	6.65%
S corporation rate	1.5%
S corporation bank and financial rate	3.5%

Individual tax rates

- The maximum rate for individuals is 9.55%
- The AMT rate for individuals is 7.25%
- The Mental Health Services Tax Rate is 1% for taxable income in excess of \$1,000,000.

Exemption credits

Filing Status/Qualification	Exemption amount
Married/Registered Domestic Partner (RDP) filing jointly or qualifying widow(er)	\$196
Single, married/RDP filing separately, or head of household	\$98
Dependent	\$98
Blind	\$98
Age 65 or older	\$98

Phaseout of exemption credits

Higher-income taxpayers' exemption credits are reduced as follows:

Filing status	Reduce each credit by:	For each:	Federal AGI exceeds:
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Single	\$6	\$2,500	\$160,739
Married/RDP filing separately	\$6	\$1,250	\$160,739
Head of household	\$6	\$2,500	\$241,113
Married/RDP filing jointly	\$12	\$2,500	\$321,483
Qualifying widow(er)	\$12	\$2,500	\$321,483

When applying the phaseout amount, apply the \$6/\$12 amount to each exemption credit, but do not reduce the credit below zero. If a personal exemption credit is less than the phaseout amount, do not apply the excess against a dependent exemption credit.

Standard deductions

The standard deduction amounts for:

Filing status	Deduction amount
Single or married/RDP filing separately	\$3,637
Married/RDP filing jointly, head of household, or qualifying widow(er)	\$7,274
The minimum standard deduction for dependents	\$950

Reduction in itemized deductions

Itemized deductions must be reduced by the lesser of 6% of the excess of the taxpayer's federal AGI over the threshold amount or 80% of the amount of itemized deductions otherwise allowed for the taxable year.

Filing status	AGI threshold
Single or married/RDP filing separately	\$160,739
Head of household	\$241,113
Married/RDP filing jointly or qualifying widow(er)	\$321,483

Nonrefundable Renter's credit

This nonrefundable, non-carryover credit for renters is available for:

- Single or married/RDP filing separately with a California AGI of \$34,412 or less.
 - The credit is \$60.
- Married/RDP filing jointly, head of household, or qualifying widow(er) with a California AGI of \$68,824 or less.
 - The credit is \$120.

Miscellaneous credits

- **Qualified senior head of household credit**
 - 2% of California taxable income
 - Maximum California AGI of \$62,874
 - Maximum credit of \$1,185
- **Joint custody head of household credit/dependent parent credit**
 - 30% of net tax
 - Maximum credit of \$387

AMT exemption

Filing status	Amount
Married/RDP filing jointly or qualifying widow(er)	\$78,817
Single or head of household	\$59,114
Married/RDP filing separately, estates, or trusts	\$39,407

AMT exemption phaseout

Filing status	Amount
Married/RDP filing jointly or qualifying widow(er)	\$295,564
Single or head of household	\$221,674
Married/RDP filing separately, estates, or trusts	\$147,781

FTB cost recovery fees

Fee type	Fee
Bank and corporation filing enforcement fee	\$188
Bank and corporation collection fee	\$413
Personal income tax filing enforcement fee	\$113
Personal income tax collection fee	\$217

The personal income tax fees apply to individuals and partnerships, as well as limited liability companies that are classified as partnerships. The bank and corporation fees apply to banks and corporations, as well as limited liability companies that are classified as corporations. Interest does not accrue on these cost recovery fees.

2009 California Tax Rate Schedules

Schedule X — Single or married/RDP filing separately

If the taxable income is				
Over	But not over	Tax is		Of amount over
\$0	\$7,060	\$0.00	Plus 1.25%	\$0
\$7,060	\$16,739	\$88.25	Plus 2.25%	\$7,060
\$16,739	\$26,419	\$306.03	Plus 4.25%	\$16,739
\$26,419	\$36,675	\$717.43	Plus 6.25%	\$26,419
\$36,675	\$46,349	\$1,358.43	Plus 8.25%	\$36,675
\$46,349	And over	\$2,156.54	Plus 9.55%	\$46,349

Schedule Y — Married/RDP filing jointly, or qualifying widow(er) with dependent child

If the taxable income is				
Over	But not over	Tax is		Of amount over
\$0	\$14,120	\$0.00	Plus 1.25%	\$0
\$14,120	\$33,478	\$176.50	Plus 2.25%	\$14,120
\$33,478	\$52,838	\$612.06	Plus 4.25%	\$33,478
\$52,838	\$73,350	\$1,434.86	Plus 6.25%	\$52,838
\$73,350	\$92,698	\$2,716.86	Plus 8.25%	\$73,350
\$92,698	And over	\$4,313.07	Plus 9.55%	\$92,698

Schedule Z — Head of household

If the taxable income is				
Over	But not over	Tax is		Of amount over
\$0	\$14,130	\$0.00	Plus 1.25%	\$0
\$14,130	\$33,479	\$176.63	Plus 2.25%	\$14,130
\$33,479	\$43,157	\$611.98	Plus 4.25%	\$33,479

\$43,157	\$53,412	\$1,023.30	Plus 6.25%	\$43,157
\$53,412	\$63,089	\$1,664.24	Plus 8.25%	\$53,412
\$63,089	And over	\$2,462.59	Plus 9.55%	\$63,089

Individual Filing Requirements

If your [gross income](#) or [adjusted gross income](#) is more than the amount shown in the chart below for your filing status, age, and number of dependents, then you have a filing requirement.

Filing Status	Age as of December 31, 2009*	California Gross Income Dependents			California Adjusted Gross Income Dependents		
		0	1	2 or more	0	1	2 or more
		Single or head of household	Under 65	14,622	17,889	20,339	11,698
	65 or older	19,522	21,972	23,932	16,598	19,048	21,008
Married/RDP filing jointly or separately	Under 65 (both spouses/RDPs)	29,245	32,512	34,962	23,396	26,663	29,113
	65 or older (one spouse)	34,145	36,595	38,555	28,296	30,746	32,706
	65 or older (both spouses/RDPs)	39,045	41,495	43,455	33,196	35,646	37,606
Qualifying widow(er)	Under 65	N/A	17,889	20,339	N/A	14,965	17,415
	65 or older	N/A	21,972	23,932	N/A	19,048	21,008
Dependent of another person (Any filing status)	Under 65	More than your standard deduction					
	65 or older	More than your standard deduction					

* If you turn 65 on January 1, 2010, you are considered to be age 65 at the end of 2009.