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RIA Federal Tax Handbook

¶ 1103. Married filing joint returns and surviving spouses.

Married taxpayers filing joint returns and surviving spouses who can't use the tax tables compute their tax on the basis of the rates indicated below.

The rates for 2009 are:

If taxable income is: -----	The tax is: -----
Not over \$16,700	10% of taxable income
Over \$16,700 but not over \$67,900	\$1,670.00 plus 15% of the excess over \$16,700
Over \$67,900 but not over \$137,050	\$9,350.00 plus 25% of the excess over \$67,900
Over \$137,050 but not over \$208,850	\$26,637.50 plus 28% of the excess over \$137,050
Over \$208,850 but not over \$372,950	\$46,741.50 plus 33% of the excess over \$208,850
Over \$372,950	\$100,894.50 plus 35% of the excess over \$372,950

The rates for 2010 are:

If taxable income is: -----	The tax is: -----
Not over \$16,750	10% of taxable income
Over \$16,750 but not over \$68,000	\$1,675.00 plus 15% of the excess over \$16,750
Over \$68,000 but not over \$137,300	\$9,362.50 plus 25% of the excess over \$68,000
Over \$137,300 but not over \$209,250	\$26,687.50 plus 28% of the excess over \$137,300
Over \$209,250 but not over \$373,650	\$46,833.50 plus 33% of the excess over \$209,250
Over \$373,650	\$101,085.50 plus 35% of the excess over \$373,650