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RIA Federal Tax Handbook

¶ 1104. Married filing separate returns.

Married taxpayers filing separate returns 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 \$8,350	10% of taxable income
Over \$8,350 but not over \$33,950	\$835.00 plus 15% of the excess over \$8,350
Over \$33,950 but not over \$68,525	\$4,675.00 plus 25% of the excess over \$33,950
Over \$68,525 but not over \$104,425	\$13,318.75 plus 28% of the excess over \$68,525
Over \$104,425 but not over \$186,475	\$23,370.75 plus 33% of the excess over \$104,425
Over \$186,475	\$50,447.25 plus 35% of the excess over \$186,475

The rates for 2010 are:

If taxable income is: -----	The tax is: -----
Not over \$8,375	10% of taxable income
Over \$8,375 but not over \$34,000	\$837.50 plus 15% of the excess over \$8,375
Over \$34,000 but not over \$68,650	\$4,681.25 plus 25% of the excess over \$34,000
Over \$68,650 but not over \$104,625	\$13,343.75 plus 28% of the excess over \$68,650
Over \$104,625 but not over \$186,825	\$23,416.75 plus 33% of the excess over \$104,625
Over \$186,825	\$50,542.75 plus 35% of the excess over \$186,825