

Checkpoint Contents
 Federal Library
 Federal Editorial Materials
 RIA Federal Tax Handbook
 Chapter 1 Tax Rates and Tables
 ¶ 1100 Tax Rates and Tables
 ¶ 1102 Single individuals.

RIA Federal Tax Handbook

¶ 1102. Single individuals.

Taxpayers who aren't married *at year's end* and who don't qualify as surviving spouses or heads of household, and certain married taxpayers living apart compute their tax under the following tax rates for single persons if they can't use the tax tables.

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 \$82,250	\$4,675.00 plus 25% of the excess over \$33,950
Over \$82,250 but not over \$171,550	\$16,750.00 plus 28% of the excess over \$82,250
Over \$171,550 but not over \$372,950	\$41,754.00 plus 33% of the excess over \$171,550
Over \$372,950	\$108,216.00 plus 35% of the excess over \$372,950

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 \$82,400	\$4,681.25 plus 25% of the excess over \$34,000
Over \$82,400 but not over \$171,850	\$16,781.25 plus 28% of the excess over \$82,400
Over \$171,850 but not over \$373,650	\$41,827.25 plus 33% of the excess over \$171,850
Over \$373,650	\$108,421.25 plus 35% of the excess over \$373,650