

## ¶ 1105. Head of household.

Unmarried persons maintaining households who can't use the tax tables compute their tax on the basis of the rates indicated below.

The rates for 2008 are:

If taxable income is: -----	The tax is: -----
Not over \$11,450	10% of taxable income
Over \$11,450 but not over \$43,650	\$1,145.00 plus 15% of the excess over \$11,450
Over \$43,650 but not over \$112,650	\$5,975.00 plus 25% of the excess over \$43,650
Over \$112,650 but not over \$182,400	\$23,225.00 plus 28% of the excess over \$112,650
Over \$182,400 but not over \$357,700	\$42,755.00 plus 33% of the excess over \$182,400
Over \$357,700	\$100,604.00 plus 35% of the excess over \$357,700

The rates for 2009 are:

If taxable income is: -----	The tax is: -----
Not over \$11,950	10% of taxable income
Over \$11,950 but not over \$45,500	\$1,195.00 plus 15% of the excess over \$11,950\
Over \$45,500 but not over \$117,450	\$6,227.50 plus 25% of the excess over \$45,500
Over \$117,450 but not over \$190,200	\$24,215.00 plus 28% of the excess over \$117,450
Over \$190,200 but not \$372,950	\$44,585.00 plus 33% of the over excess over \$190,200
Over \$372,950	\$104,892.50 plus 35% of the excess over \$372,950