

¶ 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 2008 are:

If taxable income is: -----	The tax is: -----
Not over \$8,025	10% of taxable income
Over \$8,025 but not over \$32,550	\$802.50 plus 15% of the excess over \$8,025
Over \$32,550 but not over \$65,725	\$4,481.25 plus 25% of the excess over \$32,550
Over \$65,725 but not over \$100,150	\$12,775.00 plus 28% of the excess over \$65,725
Over \$100,150 but not over \$178,850	\$22,414.00 plus 33% of the excess over \$100,150
Over \$178,850	\$48,385.00 plus 35% of the excess over \$178,850

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