

¶ 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 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 \$78,850	\$4,481.25 plus 25% of the excess over \$32,550
Over \$78,850 but not over \$164,550	\$16,056.25 plus 28% of the excess over \$78,850
Over \$164,550 but not over \$357,700	\$40,052.25 plus 33% of the excess over \$164,550
Over \$357,700	\$103,791.75 plus 35% of the excess over \$357,700

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