

Do I Have to File?
Requirements for Most People

On 12/31/09, my filing status was:	and on 12/31/09, my age was:	California Gross Income			California Adjusted Gross Income		
		Dependents			Dependents		
		0	1	2 or more	0	1	2 or more
Single or Head of Household	Under 65	14,622	17,889	20,339	11,698	14,965	17,415
	65 or older	19,522	21,972	23,932	16,598	19,048	21,008
Married Filing Joint Married Filing Separate	Under 65 (both spouses)	29,245	32,512	34,962	23,396	26,663	29,113
	65 or older (one spouse)	34,145	36,595	38,555	28,296	30,746	32,706
	65 or older (both spouses)	39,045	41,495	43,455	33,196	35,646	37,606
Qualifying Widow(er)	Under 65		17,889	20,339		14,965	17,415
	65 or older		21,972	23,932		19,048	21,008
Any Filing Status	Under 65	More than your standard deduction					
	65 or older	More than your standard deduction					

2009 California Tax Rate Schedules

	If the amount on Form 540, line 19 or Form 540A line 19 is:		Enter on Form 540, line 20 or Form 540A, line 20		of the amount over -
	over -	But not over -			
Schedule X - Use if your filing status is Single or Married Filing Separate	\$ 0	\$ 7,060	\$ 0.00	+ 1.25%	\$ 0
	7,060	16,739	88.25	+ 2.25%	7,060
	16,739	26,419	306.03	+ 4.25%	16,739
	26,419	36,675	717.43	+ 6.25%	26,419
	36,675	46,349	1,358.43	+ 8.25%	36,675
	46,349	AND OVER	2,156.54	+ 9.55%	46,349
Schedule Y - Use if your filing status is Married Filing Joint of Qualifying Widow(er) with dependent child	\$ 0	\$ 14,120	\$ 0.00	+ 1.25%	\$ 0
	14,120	33,478	176.50	+ 2.25%	14,120
	33,478	52,838	612.06	+ 4.25%	33,478
	52,838	73,350	1,434.86	+ 6.25%	52,838
	73,350	92,698	2,716.86	+ 8.25%	73,350
	92,698	AND OVER	4,313.07	+ 9.55%	92,698
Schedule Z - Use if your filing status is Head of Household	\$ 0	\$ 14,130	\$ 0.00	+ 1.25%	\$ 0
	14,130	33,479	176.63	+ 2.25%	14,130
	33,479	43,157	611.98	+ 4.25%	33,479
	43,157	53,412	1,023.30	+ 6.25%	43,157
	53,412	63,089	1,664.24	+ 8.25%	53,412
	63,089	AND OVER	2,462.59	+ 9.55%	63,089