2008 California Tax Table

To Find Your Tax:

- Read down the column labeled "If Your Taxable Income Is …" to find the range that includes your taxable income from Long or Short Form 540NR, line 19.
- Read across the columns labeled "The Tax For Filing Status" until you find the tax that applies for your taxable income and filing status.

Filing status: 1 or 3 (Single; Married/RDP Filing Separately)					2 or 5 (Married/RDP Filing Jointly; Qualifying Widow(er))					4 (Head of Household)				
If Your Taxable Income Is …		The Tax For Filing Status			If Your Taxable Income Is …		The Tax For Filing Status			If Your Taxable Income Is …		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
$1	$50	$0	$0	$0	6,451	6,550	65	65	65	12,951	13,050	188	130	130
51	150	1	1	1	6,551	6,650	66	66	66	13,051	13,150	190	131	131
151	250	2	2	2	6,651	6,750	67	67	67	13,151	13,250	192	132	132
251	350	3	3	3	6,751	6,850	68	68	68	13,251	13,350	194	133	133
351	450	4	4	4	6,851	6,950	69	69	69	13,351	13,450	196	134	134
451	550	5	5	5	6,951	7,050	70	70	70	13,451	13,550	198	135	135
551	650	6	6	6	7,051	7,150	71	71	71	13,551	13,650	200	136	136
651	750	7	7	7	7,151	7,250	72	72	72	13,651	13,750	202	137	137
751	850	8	8	8	7,251	7,350	74	73	73	13,751	13,850	204	138	138
851	950	9	9	9	7,351	7,450	76	74	74	13,851	13,950	206	139	139
951	1,050	10	10	10	7,451	7,550	78	75	75	13,951	14,050	208	140	140
1,051	1,150	11	11	11	7,551	7,650	80	76	76	14,051	14,150	210	141	141
1,151	1,250	12	12	12	7,651	7,750	82	77	77	14,151	14,250	212	142	142
1,251	1,350	13	13	13	7,751	7,850	84	78	78	14,251	14,350	214	143	143
1,351	1,450	14	14	14	7,851	7,950	86	79	79	14,351	14,450	216	145	145
1,451	1,550	15	15	15	7,951	8,050	88	80	80	14,451	14,550	218	147	147
1,551	1,650	16	16	16	8,051	8,150	90	81	81	14,551	14,650	220	149	149
1,651	1,750	17	17	17	8,151	8,250	92	82	82	14,651	14,750	222	151	151
1,751	1,850	18	18	18	8,251	8,350	94	83	83	14,751	14,850	224	153	153
1,851	1,950	19	19	19	8,351	8,450	96	84	84	14,851	14,950	226	155	155
1,951	2,050	20	20	20	8,451	8,550	98	85	85	14,951	15,050	228	157	157
2,051	2,150	21	21	21	8,551	8,650	100	86	86	15,051	15,150	230	159	159
2,151	2,250	22	22	22	8,651	8,750	102	87	87	15,151	15,250	232	161	161
2,251	2,350	23	23	23	8,751	8,850	104	88	88	15,251	15,350	234	163	163
2,351	2,450	24	24	24	8,851	8,950	106	89	89	15,351	15,450	236	165	165
2,451	2,550	25	25	25	8,951	9,050	108	90	90	15,451	15,550	238	167	167
2,551	2,650	26	26	26	9,051	9,150	110	91	91	15,551	15,650	240	169	169
2,651	2,750	27	27	27	9,151	9,250	112	92	92	15,651	15,750	242	171	171
2,751	2,850	28	28	28	9,251	9,350	114	93	93	15,751	15,850	244	173	173
2,851	2,950	29	29	29	9,351	9,450	116	94	94	15,851	15,950	246	175	175
2,951	3,050	30	30	30	9,451	9,550	118	95	95	15,951	16,050	248	177	177
3,051	3,150	31	31	31	9,551	9,650	120	96	96	16,051	16,150	250	179	179
3,151	3,250	32	32	32	9,651	9,750	122	97	97	16,151	16,250	252	181	181
3,251	3,350	33	33	33	9,751	9,850	124	98	98	16,251	16,350	254	183	183
3,351	3,450	34	34	34	9,851	9,950	126	99	99	16,351	16,450	256	185	185
3,451	3,550	35	35	35	9,951	10,050	128	100	100	16,451	16,550	258	187	187
3,551	3,650	36	36	36	10,051	10,150	130	101	101	16,551	16,650	260	189	189
3,651	3,750	37	37	37	10,151	10,250	132	102	102	16,651	16,750	262	191	191
3,751	3,850	38	38	38	10,251	10,350	134	103	103	16,751	16,850	264	193	193
3,851	3,950	39	39	39	10,351	10,450	136	104	104	16,851	16,950	266	195	195
3,951	4,050	40	40	40	10,451	10,550	138	105	105	16,951	17,050	268	197	197
4,051	4,150	41	41	41	10,551	10,650	140	106	106	17,051	17,150	272	199	199
4,151	4,250	42	42	42	10,651	10,750	142	107	107	17,151	17,250	276	201	201
4,251	4,350	43	43	43	10,751	10,850	144	108	108	17,251	17,350	280	203	203
4,351	4,450	44	44	44	10,851	10,950	146	109	109	17,351	17,450	284	205	205
4,451	4,550	45	45	45	10,951	11,050	148	110	110	17,451	17,550	288	207	207
4,551	4,650	46	46	46	11,051	11,150	150	111	111	17,551	17,650	292	209	209
4,651	4,750	47	47	47	11,151	11,250	152	112	112	17,651	17,750	296	211	211
4,751	4,850	48	48	48	11,251	11,350	154	113	113	17,751	17,850	300	213	213
4,851	4,950	49	49	49	11,351	11,450	156	114	114	17,851	17,950	304	215	215
4,951	5,050	50	50	50	11,451	11,550	158	115	115	17,951	18,050	308	217	217
5,051	5,150	51	51	51	11,551	11,650	160	116	116	18,051	18,150	312	219	219
5,151	5,250	52	52	52	11,651	11,750	162	117	117	18,151	18,250	316	221	221
5,251	5,350	53	53	53	11,751	11,850	164	118	118	18,251	18,350	320	223	223
5,351	5,450	54	54	54	11,851	11,950	166	119	119	18,351	18,450	324	225	225
5,451	5,550	55	55	55	11,951	12,050	168	120	120	18,451	18,550	328	227	227
5,551	5,650	56	56	56	12,051	12,150	170	121	121	18,551	18,650	332	229	229
5,651	5,750	57	57	57	12,151	12,250	172	122	122	18,651	18,750	336	231	231
5,751	5,850	58	58	58	12,251	12,350	174	123	123	18,751	18,850	340	233	233
5,851	5,950	59	59	59	12,351	12,450	176	124	124	18,851	18,950	344	235	235
5,951	6,050	60	60	60	12,451	12,550	178	125	125	18,951	19,050	348	237	237
6,051	6,150	61	61	61	12,551	12,650	180	126	126	19,051	19,150	352	239	239
6,151	6,250	62	62	62	12,651	12,750	182	127	127	19,151	19,250	356	241	241
6,251	6,350	63	63	63	12,751	12,850	184	128	128	19,251	19,350	360	243	243
6,351	6,450	64	64	64	12,851	12,950	186	129	129	19,351	19,450	364	245	245

Continued on next page.

2008 California Tax Table – Continued

Filing status: 1 or 3 (Single; Married/RDP Filing Separately) 2 or 5 (Married/RDP Filing Jointly; Qualifying Widow(er)) 4 (Head of Household)

If Your Taxable Income Is …		The Tax For Filing Status			If Your Taxable Income Is …		The Tax For Filing Status			If Your Taxable Income Is …		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
19,451	**19,550**	368	247	247	**26,451**	**26,550**	648	387	387	**33,451**	**33,550**	1,062	527	527
19,551	**19,650**	372	249	249	**26,551**	**26,650**	652	389	389	**33,551**	**33,650**	1,068	529	529
19,651	**19,750**	376	251	251	**26,651**	**26,750**	656	391	391	**33,651**	**33,750**	1,074	531	531
19,751	**19,850**	380	253	253	**26,751**	**26,850**	660	393	393	**33,751**	**33,850**	1,080	533	533
19,851	**19,950**	384	255	255	**26,851**	**26,950**	666	395	395	**33,851**	**33,950**	1,086	535	535
19,951	**20,050**	388	257	257	**26,951**	**27,050**	672	397	397	**33,951**	**34,050**	1,092	537	537
20,051	**20,150**	392	259	259	**27,051**	**27,150**	678	399	399	**34,051**	**34,150**	1,098	541	541
20,151	**20,250**	396	261	261	**27,151**	**27,250**	684	401	401	**34,151**	**34,250**	1,104	545	545
20,251	**20,350**	400	263	263	**27,251**	**27,350**	690	403	403	**34,251**	**34,350**	1,110	549	549
20,351	**20,450**	404	265	265	**27,351**	**27,450**	696	405	405	**34,351**	**34,450**	1,116	553	553
20,451	**20,550**	408	267	267	**27,451**	**27,550**	702	407	407	**34,451**	**34,550**	1,122	557	557
20,551	**20,650**	412	269	269	**27,551**	**27,650**	708	409	409	**34,551**	**34,650**	1,128	561	561
20,651	**20,750**	416	271	271	**27,651**	**27,750**	714	411	411	**34,651**	**34,750**	1,134	565	565
20,751	**20,850**	420	273	273	**27,751**	**27,850**	720	413	413	**34,751**	**34,850**	1,140	569	569
20,851	**20,950**	424	275	275	**27,851**	**27,950**	726	415	415	**34,851**	**34,950**	1,146	573	573
20,951	**21,050**	428	277	277	**27,951**	**28,050**	732	417	417	**34,951**	**35,050**	1,152	577	577
21,051	**21,150**	432	279	279	**28,051**	**28,150**	738	419	419	**35,051**	**35,150**	1,158	581	581
21,151	**21,250**	436	281	281	**28,151**	**28,250**	744	421	421	**35,151**	**35,250**	1,164	585	585
21,251	**21,350**	440	283	283	**28,251**	**28,350**	750	423	423	**35,251**	**35,350**	1,170	589	589
21,351	**21,450**	444	285	285	**28,351**	**28,450**	756	425	425	**35,351**	**35,450**	1,176	593	593
21,451	**21,550**	448	287	287	**28,451**	**28,550**	762	427	427	**35,451**	**35,550**	1,182	597	597
21,551	**21,650**	452	289	289	**28,551**	**28,650**	768	429	429	**35,551**	**35,650**	1,188	601	601
21,651	**21,750**	456	291	291	**28,651**	**28,750**	774	431	431	**35,651**	**35,750**	1,194	605	605
21,751	**21,850**	460	293	293	**28,751**	**28,850**	780	433	433	**35,751**	**35,850**	1,200	609	609
21,851	**21,950**	464	295	295	**28,851**	**28,950**	786	435	435	**35,851**	**35,950**	1,206	613	613
21,951	**22,050**	468	297	297	**28,951**	**29,050**	792	437	437	**35,951**	**36,050**	1,212	617	617
22,051	**22,150**	472	299	299	**29,051**	**29,150**	798	439	439	**36,051**	**36,150**	1,218	621	621
22,151	**22,250**	476	301	301	**29,151**	**29,250**	804	441	441	**36,151**	**36,250**	1,224	625	625
22,251	**22,350**	480	303	303	**29,251**	**29,350**	810	443	443	**36,251**	**36,350**	1,230	629	629
22,351	**22,450**	484	305	305	**29,351**	**29,450**	816	445	445	**36,351**	**36,450**	1,236	633	633
22,451	**22,550**	488	307	307	**29,451**	**29,550**	822	447	447	**36,451**	**36,550**	1,242	637	637
22,551	**22,650**	492	309	309	**29,551**	**29,650**	828	449	449	**36,551**	**36,650**	1,248	641	641
22,651	**22,750**	496	311	311	**29,651**	**29,750**	834	451	451	**36,651**	**36,750**	1,254	645	645
22,751	**22,850**	500	313	313	**29,751**	**29,850**	840	453	453	**36,751**	**36,850**	1,260	649	649
22,851	**22,950**	504	315	315	**29,851**	**29,950**	846	455	455	**36,851**	**36,950**	1,266	653	653
22,951	**23,050**	508	317	317	**29,951**	**30,050**	852	457	457	**36,951**	**37,050**	1,272	657	657
23,051	**23,150**	512	319	319	**30,051**	**30,150**	858	459	459	**37,051**	**37,150**	1,278	661	661
23,151	**23,250**	516	321	321	**30,151**	**30,250**	864	461	461	**37,151**	**37,250**	1,284	665	665
23,251	**23,350**	520	323	323	**30,251**	**30,350**	870	463	463	**37,251**	**37,350**	1,291	669	669
23,351	**23,450**	524	325	325	**30,351**	**30,450**	876	465	465	**37,351**	**37,450**	1,299	673	673
23,451	**23,550**	528	327	327	**30,451**	**30,550**	882	467	467	**37,451**	**37,550**	1,307	677	677
23,551	**23,650**	532	329	329	**30,551**	**30,650**	888	469	469	**37,551**	**37,650**	1,315	681	681
23,651	**23,750**	536	331	331	**30,651**	**30,750**	894	471	471	**37,651**	**37,750**	1,323	685	685
23,751	**23,850**	540	333	333	**30,751**	**30,850**	900	473	473	**37,751**	**37,850**	1,331	689	689
23,851	**23,950**	544	335	335	**30,851**	**30,950**	906	475	475	**37,851**	**37,950**	1,339	693	693
23,951	**24,050**	548	337	337	**30,951**	**31,050**	912	477	477	**37,951**	**38,050**	1,347	697	697
24,051	**24,150**	552	339	339	**31,051**	**31,150**	918	479	479	**38,051**	**38,150**	1,355	701	701
24,151	**24,250**	556	341	341	**31,151**	**31,250**	924	481	481	**38,151**	**38,250**	1,363	705	705
24,251	**24,350**	560	343	343	**31,251**	**31,350**	930	483	483	**38,251**	**38,350**	1,371	709	709
24,351	**24,450**	564	345	345	**31,351**	**31,450**	936	485	485	**38,351**	**38,450**	1,379	713	713
24,451	**24,550**	568	347	347	**31,451**	**31,550**	942	487	487	**38,451**	**38,550**	1,387	717	717
24,551	**24,650**	572	349	349	**31,551**	**31,650**	948	489	489	**38,551**	**38,650**	1,395	721	721
24,651	**24,750**	576	351	351	**31,651**	**31,750**	954	491	491	**38,651**	**38,750**	1,403	725	725
24,751	**24,850**	580	353	353	**31,751**	**31,850**	960	493	493	**38,751**	**38,850**	1,411	729	729
24,851	**24,950**	584	355	355	**31,851**	**31,950**	966	495	495	**38,851**	**38,950**	1,419	733	733
24,951	**25,050**	588	357	357	**31,951**	**32,050**	972	497	497	**38,951**	**39,050**	1,427	737	737
25,051	**25,150**	592	359	359	**32,051**	**32,150**	978	499	499	**39,051**	**39,150**	1,435	741	741
25,151	**25,250**	596	361	361	**32,151**	**32,250**	984	501	501	**39,151**	**39,250**	1,443	745	745
25,251	**25,350**	600	363	363	**32,251**	**32,350**	990	503	503	**39,251**	**39,350**	1,451	749	749
25,351	**25,450**	604	365	365	**32,351**	**32,450**	996	505	505	**39,351**	**39,450**	1,459	753	753
25,451	**25,550**	608	367	367	**32,451**	**32,550**	1,002	507	507	**39,451**	**39,550**	1,467	757	757
25,551	**25,650**	612	369	369	**32,551**	**32,650**	1,008	509	509	**39,551**	**39,650**	1,475	761	761
25,651	**25,750**	616	371	371	**32,651**	**32,750**	1,014	511	511	**39,651**	**39,750**	1,483	765	765
25,751	**25,850**	620	373	373	**32,751**	**32,850**	1,020	513	513	**39,751**	**39,850**	1,491	769	769
25,851	**25,950**	624	375	375	**32,851**	**32,950**	1,026	515	515	**39,851**	**39,950**	1,499	773	773
25,951	**26,050**	628	377	377	**32,951**	**33,050**	1,032	517	517	**39,951**	**40,050**	1,507	777	777
26,051	**26,150**	632	379	379	**33,051**	**33,150**	1,038	519	519	**40,051**	**40,150**	1,515	781	781
26,151	**26,250**	636	381	381	**33,151**	**33,250**	1,044	521	521	**40,151**	**40,250**	1,523	785	785
26,251	**26,350**	640	383	383	**33,251**	**33,350**	1,050	523	523	**40,251**	**40,350**	1,531	789	789
26,351	**26,450**	644	385	385	**33,351**	**33,450**	1,056	525	525	**40,351**	**40,450**	1,539	793	793

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2008 California Tax Table – Continued

Filing status: 1 or 3 (Single; Married/RDP Filing Separately) 2 or 5 (Married/RDP Filing Jointly; Qualifying Widow(er)) 4 (Head of Household)

If Your Taxable Income Is …		The Tax For Filing Status			If Your Taxable Income Is …		The Tax For Filing Status			If Your Taxable Income Is …		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
40,451	**40,550**	1,547	797	797	**47,451**	**47,550**	2,113	1,077	1,150	**54,451**	**54,550**	2,764	1,374	1,576
40,551	**40,650**	1,555	801	801	**47,551**	**47,650**	2,122	1,081	1,156	**54,551**	**54,650**	2,773	1,380	1,584
40,651	**40,750**	1,563	805	805	**47,651**	**47,750**	2,132	1,085	1,162	**54,651**	**54,750**	2,783	1,386	1,592
40,751	**40,850**	1,571	809	809	**47,751**	**47,850**	2,141	1,089	1,168	**54,751**	**54,850**	2,792	1,392	1,600
40,851	**40,950**	1,579	813	813	**47,851**	**47,950**	2,150	1,093	1,174	**54,851**	**54,950**	2,801	1,398	1,608
40,951	**41,050**	1,587	817	817	**47,951**	**48,050**	2,160	1,097	1,180	**54,951**	**55,050**	2,811	1,404	1,616
41,051	**41,150**	1,595	821	821	**48,051**	**48,150**	2,169	1,101	1,186	**55,051**	**55,150**	2,820	1,410	1,624
41,151	**41,250**	1,603	825	825	**48,151**	**48,250**	2,178	1,105	1,192	**55,151**	**55,250**	2,829	1,416	1,632
41,251	**41,350**	1,611	829	829	**48,251**	**48,350**	2,188	1,109	1,198	**55,251**	**55,350**	2,839	1,422	1,640
41,351	**41,450**	1,619	833	833	**48,351**	**48,450**	2,197	1,113	1,204	**55,351**	**55,450**	2,848	1,428	1,648
41,451	**41,550**	1,627	837	837	**48,451**	**48,550**	2,206	1,117	1,210	**55,451**	**55,550**	2,857	1,434	1,656
41,551	**41,650**	1,635	841	841	**48,551**	**48,650**	2,215	1,121	1,216	**55,551**	**55,650**	2,866	1,440	1,664
41,651	**41,750**	1,643	845	845	**48,651**	**48,750**	2,225	1,125	1,222	**55,651**	**55,750**	2,876	1,446	1,672
41,751	**41,850**	1,651	849	849	**48,751**	**48,850**	2,234	1,129	1,228	**55,751**	**55,850**	2,885	1,452	1,680
41,851	**41,950**	1,659	853	853	**48,851**	**48,950**	2,243	1,133	1,234	**55,851**	**55,950**	2,894	1,458	1,688
41,951	**42,050**	1,667	857	857	**48,951**	**49,050**	2,253	1,137	1,240	**55,951**	**56,050**	2,904	1,464	1,696
42,051	**42,150**	1,675	861	861	**49,051**	**49,150**	2,262	1,141	1,246	**56,051**	**56,150**	2,913	1,470	1,704
42,151	**42,250**	1,683	865	865	**49,151**	**49,250**	2,271	1,145	1,252	**56,151**	**56,250**	2,922	1,476	1,712
42,251	**42,350**	1,691	869	869	**49,251**	**49,350**	2,281	1,149	1,258	**56,251**	**56,350**	2,932	1,482	1,720
42,351	**42,450**	1,699	873	873	**49,351**	**49,450**	2,290	1,153	1,264	**56,351**	**56,450**	2,941	1,488	1,728
42,451	**42,550**	1,707	877	877	**49,451**	**49,550**	2,299	1,157	1,270	**56,451**	**56,550**	2,950	1,494	1,736
42,551	**42,650**	1,715	881	881	**49,551**	**49,650**	2,308	1,161	1,276	**56,551**	**56,650**	2,959	1,500	1,744
42,651	**42,750**	1,723	885	885	**49,651**	**49,750**	2,318	1,165	1,282	**56,651**	**56,750**	2,969	1,506	1,752
42,751	**42,850**	1,731	889	889	**49,751**	**49,850**	2,327	1,169	1,288	**56,751**	**56,850**	2,978	1,512	1,760
42,851	**42,950**	1,739	893	893	**49,851**	**49,950**	2,336	1,173	1,294	**56,851**	**56,950**	2,987	1,518	1,768
42,951	**43,050**	1,747	897	897	**49,951**	**50,050**	2,346	1,177	1,300	**56,951**	**57,050**	2,997	1,524	1,776
43,051	**43,150**	1,755	901	901	**50,051**	**50,150**	2,355	1,181	1,306	**57,051**	**57,150**	3,006	1,530	1,784
43,151	**43,250**	1,763	905	905	**50,151**	**50,250**	2,364	1,185	1,312	**57,151**	**57,250**	3,015	1,536	1,792
43,251	**43,350**	1,771	909	909	**50,251**	**50,350**	2,374	1,189	1,318	**57,251**	**57,350**	3,025	1,542	1,800
43,351	**43,450**	1,779	913	913	**50,351**	**50,450**	2,383	1,193	1,324	**57,351**	**57,450**	3,034	1,548	1,808
43,451	**43,550**	1,787	917	917	**50,451**	**50,550**	2,392	1,197	1,330	**57,451**	**57,550**	3,043	1,554	1,816
43,551	**43,650**	1,795	921	921	**50,551**	**50,650**	2,401	1,201	1,336	**57,551**	**57,650**	3,052	1,560	1,824
43,651	**43,750**	1,803	925	925	**50,651**	**50,750**	2,411	1,205	1,342	**57,651**	**57,750**	3,062	1,566	1,832
43,751	**43,850**	1,811	929	929	**50,751**	**50,850**	2,420	1,209	1,348	**57,751**	**57,850**	3,071	1,572	1,840
43,851	**43,950**	1,819	933	934	**50,851**	**50,950**	2,429	1,213	1,354	**57,851**	**57,950**	3,080	1,578	1,848
43,951	**44,050**	1,827	937	940	**50,951**	**51,050**	2,439	1,217	1,360	**57,951**	**58,050**	3,090	1,584	1,856
44,051	**44,150**	1,835	941	946	**51,051**	**51,150**	2,448	1,221	1,366	**58,051**	**58,150**	3,099	1,590	1,864
44,151	**44,250**	1,843	945	952	**51,151**	**51,250**	2,457	1,225	1,372	**58,151**	**58,250**	3,108	1,596	1,872
44,251	**44,350**	1,851	949	958	**51,251**	**51,350**	2,467	1,229	1,378	**58,251**	**58,350**	3,118	1,602	1,880
44,351	**44,450**	1,859	953	964	**51,351**	**51,450**	2,476	1,233	1,384	**58,351**	**58,450**	3,127	1,608	1,888
44,451	**44,550**	1,867	957	970	**51,451**	**51,550**	2,485	1,237	1,390	**58,451**	**58,550**	3,136	1,614	1,896
44,551	**44,650**	1,875	961	976	**51,551**	**51,650**	2,494	1,241	1,396	**58,551**	**58,650**	3,145	1,620	1,904
44,651	**44,750**	1,883	965	982	**51,651**	**51,750**	2,504	1,245	1,402	**58,651**	**58,750**	3,155	1,626	1,912
44,751	**44,850**	1,891	969	988	**51,751**	**51,850**	2,513	1,249	1,408	**58,751**	**58,850**	3,164	1,632	1,920
44,851	**44,950**	1,899	973	994	**51,851**	**51,950**	2,522	1,253	1,414	**58,851**	**58,950**	3,173	1,638	1,928
44,951	**45,050**	1,907	977	1,000	**51,951**	**52,050**	2,532	1,257	1,420	**58,951**	**59,050**	3,183	1,644	1,936
45,051	**45,150**	1,915	981	1,006	**52,051**	**52,150**	2,541	1,261	1,426	**59,051**	**59,150**	3,192	1,650	1,944
45,151	**45,250**	1,923	985	1,012	**52,151**	**52,250**	2,550	1,265	1,432	**59,151**	**59,250**	3,201	1,656	1,952
45,251	**45,350**	1,931	989	1,018	**52,251**	**52,350**	2,560	1,269	1,438	**59,251**	**59,350**	3,211	1,662	1,960
45,351	45,450	1,939	993	1,024	**52,351**	**52,450**	2,569	1,273	1,444	**59,351**	**59,450**	3,220	1,668	1,968
45,451	**45,550**	1,947	997	1,030	**52,451**	**52,550**	2,578	1,277	1,450	**59,451**	**59,550**	3,229	1,674	1,976
45,551	**45,650**	1,955	1,001	1,036	**52,551**	**52,650**	2,587	1,281	1,456	**59,551**	**59,650**	3,238	1,680	1,984
45,651	**45,750**	1,963	1,005	1,042	**52,651**	**52,750**	2,597	1,285	1,462	**59,651**	**59,750**	3,248	1,686	1,992
45,751	**45,850**	1,971	1,009	1,048	**52,751**	**52,850**	2,606	1,289	1,468	**59,751**	**59,850**	3,257	1,692	2,000
45,851	**45,950**	1,979	1,013	1,054	**52,851**	**52,950**	2,615	1,293	1,474	**59,851**	**59,950**	3,266	1,698	2,008
45,951	**46,050**	1,987	1,017	1,060	**52,951**	**53,050**	2,625	1,297	1,480	**59,951**	**60,050**	3,276	1,704	2,016
46,051	**46,150**	1,995	1,021	1,066	**53,051**	**53,150**	2,634	1,301	1,486	**60,051**	**60,150**	3,285	1,710	2,024
46,151	**46,250**	2,003	1,025	1,072	**53,151**	**53,250**	2,643	1,305	1,492	**60,151**	**60,250**	3,294	1,716	2,032
46,251	**46,350**	2,011	1,029	1,078	**53,251**	**53,350**	2,653	1,309	1,498	**60,251**	**60,350**	3,304	1,722	2,040
46,351	**46,450**	2,019	1,033	1,084	**53,351**	**53,450**	2,662	1,313	1,504	**60,351**	**60,450**	3,313	1,728	2,048
46,451	**46,550**	2,027	1,037	1,090	**53,451**	**53,550**	2,671	1,317	1,510	**60,451**	**60,550**	3,322	1,734	2,056
46,551	**46,650**	2,035	1,041	1,096	**53,551**	**53,650**	2,680	1,321	1,516	**60,551**	**60,650**	3,331	1,740	2,064
46,651	**46,750**	2,043	1,045	1,102	**53,651**	**53,750**	2,690	1,326	1,522	**60,651**	**60,750**	3,341	1,746	2,072
46,751	**46,850**	2,051	1,049	1,108	**53,751**	**53,850**	2,699	1,332	1,528	**60,751**	**60,850**	3,350	1,752	2,080
46,851	**46,950**	2,059	1,053	1,114	**53,851**	**53,950**	2,708	1,338	1,534	**60,851**	**60,950**	3,359	1,758	2,088
46,951	**47,050**	2,067	1,057	1,120	**53,951**	**54,050**	2,718	1,344	1,540	**60,951**	**61,050**	3,369	1,764	2,096
47,051	**47,150**	2,076	1,061	1,126	**54,051**	**54,150**	2,727	1,350	1,546	**61,051**	**61,150**	3,378	1,770	2,104
47,151	**47,250**	2,085	1,065	1,132	**54,151**	**54,250**	2,736	1,356	1,552	**61,151**	**61,250**	3,387	1,776	2,112
47,251	**47,350**	2,095	1,069	1,138	**54,251**	**54,350**	2,746	1,362	1,560	**61,251**	**61,350**	3,397	1,782	2,120
47,351	**47,450**	2,104	1,073	1,144	**54,351**	**54,450**	2,755	1,368	1,568	**61,351**	**61,450**	3,406	1,788	2,128

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2008 California Tax Table – Continued

Filing status: 1 or 3 (Single; Married/RDP Filing Separately) 2 or 5 (Married/RDP Filing Jointly; Qualifying Widow(er)) 4 (Head of Household)

If Your Taxable Income Is …		The Tax For Filing Status			If Your Taxable Income Is …		The Tax For Filing Status			If Your Taxable Income Is …		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
61,451	**61,550**	3,415	1,794	2,136	**68,451**	**68,550**	4,066	2,214	2,754	**75,451**	**75,550**	4,717	2,655	3,405
61,551	**61,650**	3,424	1,800	2,144	**68,551**	**68,650**	4,075	2,220	2,763	**75,551**	**75,650**	4,726	2,663	3,414
61,651	**61,750**	3,434	1,806	2,152	**68,651**	**68,750**	4,085	2,226	2,772	**75,651**	**75,750**	4,736	2,671	3,423
61,751	**61,850**	3,443	1,812	2,160	**68,751**	**68,850**	4,094	2,232	2,782	**75,751**	**75,850**	4,745	2,679	3,433
61,851	**61,950**	3,452	1,818	2,168	**68,851**	**68,950**	4,103	2,238	2,791	**75,851**	**75,950**	4,754	2,687	3,442
61,951	**62,050**	3,462	1,824	2,176	**68,951**	**69,050**	4,113	2,244	2,800	**75,951**	**76,050**	4,764	2,695	3,451
62,051	**62,150**	3,471	1,830	2,184	**69,051**	**69,150**	4,122	2,250	2,810	**76,051**	**76,150**	4,773	2,703	3,461
62,151	**62,250**	3,480	1,836	2,192	**69,151**	**69,250**	4,131	2,256	2,819	**76,151**	**76,250**	4,782	2,711	3,470
62,251	**62,350**	3,490	1,842	2,200	**69,251**	**69,350**	4,141	2,262	2,828	**76,251**	**76,350**	4,792	2,719	3,479
62,351	**62,450**	3,499	1,848	2,208	**69,351**	**69,450**	4,150	2,268	2,838	**76,351**	**76,450**	4,801	2,727	3,489
62,451	**62,550**	3,508	1,854	2,216	**69,451**	**69,550**	4,159	2,274	2,847	**76,451**	**76,550**	4,810	2,735	3,498
62,551	**62,650**	3,517	1,860	2,224	**69,551**	**69,650**	4,168	2,280	2,856	**76,551**	**76,650**	4,819	2,743	3,507
62,651	**62,750**	3,527	1,866	2,232	**69,651**	**69,750**	4,178	2,286	2,865	**76,651**	**76,750**	4,829	2,751	3,516
62,751	**62,850**	3,536	1,872	2,240	**69,751**	**69,850**	4,187	2,292	2,875	**76,751**	**76,850**	4,838	2,759	3,526
62,851	**62,950**	3,545	1,878	2,248	**69,851**	**69,950**	4,196	2,298	2,884	**76,851**	**76,950**	4,847	2,767	3,535
62,951	**63,050**	3,555	1,884	2,256	**69,951**	**70,050**	4,206	2,304	2,893	**76,951**	**77,050**	4,857	2,775	3,544
63,051	**63,150**	3,564	1,890	2,264	**70,051**	**70,150**	4,215	2,310	2,903	**77,051**	**77,150**	4,866	2,783	3,554
63,151	**63,250**	3,573	1,896	2,272	**70,151**	**70,250**	4,224	2,316	2,912	**77,151**	**77,250**	4,875	2,791	3,563
63,251	**63,350**	3,583	1,902	2,280	**70,251**	**70,350**	4,234	2,322	2,921	**77,251**	**77,350**	4,885	2,799	3,572
63,351	**63,450**	3,592	1,908	2,288	**70,351**	**70,450**	4,243	2,328	2,931	**77,351**	**77,450**	4,894	2,807	3,582
63,451	**63,550**	3,601	1,914	2,296	**70,451**	**70,550**	4,252	2,334	2,940	**77,451**	**77,550**	4,903	2,815	3,591
63,551	**63,650**	3,610	1,920	2,304	**70,551**	**70,650**	4,261	2,340	2,949	**77,551**	**77,650**	4,912	2,823	3,600
63,651	**63,750**	3,620	1,926	2,312	**70,651**	**70,750**	4,271	2,346	2,958	**77,651**	**77,750**	4,922	2,831	3,609
63,751	**63,850**	3,629	1,932	2,320	**70,751**	**70,850**	4,280	2,352	2,968	**77,751**	**77,850**	4,931	2,839	3,619
63,851	**63,950**	3,638	1,938	2,328	**70,851**	**70,950**	4,289	2,358	2,977	**77,851**	**77,950**	4,940	2,847	3,628
63,951	**64,050**	3,648	1,944	2,336	**70,951**	**71,050**	4,299	2,364	2,986	**77,951**	**78,050**	4,950	2,855	3,637
64,051	**64,150**	3,657	1,950	2,345	**71,051**	**71,150**	4,308	2,370	2,996	**78,051**	**78,150**	4,959	2,863	3,647
64,151	**64,250**	3,666	1,956	2,354	**71,151**	**71,250**	4,317	2,376	3,005	**78,151**	**78,250**	4,968	2,871	3,656
64,251	**64,350**	3,676	1,962	2,363	**71,251**	**71,350**	4,327	2,382	3,014	**78,251**	**78,350**	4,978	2,879	3,665
64,351	**64,450**	3,685	1,968	2,373	**71,351**	**71,450**	4,336	2,388	3,024	**78,351**	**78,450**	4,987	2,887	3,675
64,451	**64,550**	3,694	1,974	2,382	**71,451**	**71,550**	4,345	2,394	3,033	**78,451**	**78,550**	4,996	2,895	3,684
64,551	**64,650**	3,703	1,980	2,391	**71,551**	**71,650**	4,354	2,400	3,042	**78,551**	**78,650**	5,005	2,903	3,693
64,651	**64,750**	3,713	1,986	2,400	**71,651**	**71,750**	4,364	2,406	3,051	**78,651**	**78,750**	5,015	2,911	3,702
64,751	**64,850**	3,722	1,992	2,410	**71,751**	**71,850**	4,373	2,412	3,061	**78,751**	**78,850**	5,024	2,919	3,712
64,851	**64,950**	3,731	1,998	2,419	**71,851**	**71,950**	4,382	2,418	3,070	**78,851**	**78,950**	5,033	2,927	3,721
64,951	**65,050**	3,741	2,004	2,428	**71,951**	**72,050**	4,392	2,424	3,079	**78,951**	**79,050**	5,043	2,935	3,730
65,051	**65,150**	3,750	2,010	2,438	**72,051**	**72,150**	4,401	2,430	3,089	**79,051**	**79,150**	5,052	2,943	3,740
65,151	**65,250**	3,759	2,016	2,447	**72,151**	**72,250**	4,410	2,436	3,098	**79,151**	**79,250**	5,061	2,951	3,749
65,251	**65,350**	3,769	2,022	2,456	**72,251**	**72,350**	4,420	2,442	3,107	**79,251**	**79,350**	5,071	2,959	3,758
65,351	**65,450**	3,778	2,028	2,466	**72,351**	**72,450**	4,429	2,448	3,117	**79,351**	**79,450**	5,080	2,967	3,768
65,451	**65,550**	3,787	2,034	2,475	**72,451**	**72,550**	4,438	2,454	3,126	**79,451**	**79,550**	5,089	2,975	3,777
65,551	**65,650**	3,796	2,040	2,484	**72,551**	**72,650**	4,447	2,460	3,135	**79,551**	**79,650**	5,098	2,983	3,786
65,651	**65,750**	3,806	2,046	2,493	**72,651**	**72,750**	4,457	2,466	3,144	**79,651**	**79,750**	5,108	2,991	3,795
65,751	**65,850**	3,815	2,052	2,503	**72,751**	**72,850**	4,466	2,472	3,154	**79,751**	**79,850**	5,117	2,999	3,805
65,851	**65,950**	3,824	2,058	2,512	**72,851**	**72,950**	4,475	2,478	3,163	**79,851**	**79,950**	5,126	3,007	3,814
65,951	**66,050**	3,834	2,064	2,521	**72,951**	**73,050**	4,485	2,484	3,172	**79,951**	**80,050**	5,136	3,015	3,823
66,051	**66,150**	3,843	2,070	2,531	**73,051**	**73,150**	4,494	2,490	3,182	**80,051**	**80,150**	5,145	3,023	3,833
66,151	**66,250**	3,852	2,076	2,540	**73,151**	**73,250**	4,503	2,496	3,191	**80,151**	**80,250**	5,154	3,031	3,842
66,251	**66,350**	3,862	2,082	2,549	**73,251**	**73,350**	4,513	2,502	3,200	**80,251**	**80,350**	5,164	3,039	3,851
66,351	**66,450**	3,871	2,088	2,559	**73,351**	**73,450**	4,522	2,508	3,210	**80,351**	**80,450**	5,173	3,047	3,861
66,451	**66,550**	3,880	2,094	2,568	**73,451**	**73,550**	4,531	2,514	3,219	**80,451**	**80,550**	5,182	3,055	3,870
66,551	**66,650**	3,889	2,100	2,577	**73,551**	**73,650**	4,540	2,520	3,228	**80,551**	**80,650**	5,191	3,063	3,879
66,651	**66,750**	3,899	2,106	2,586	**73,651**	**73,750**	4,550	2,526	3,237	**80,651**	**80,750**	5,201	3,071	3,888
66,751	**66,850**	3,908	2,112	2,596	**73,751**	**73,850**	4,559	2,532	3,247	**80,751**	**80,850**	5,210	3,079	3,898
66,851	**66,950**	3,917	2,118	2,605	**73,851**	**73,950**	4,568	2,538	3,256	**80,851**	**80,950**	5,219	3,087	3,907
66,951	**67,050**	3,927	2,124	2,614	**73,951**	**74,050**	4,578	2,544	3,265	**80,951**	**81,050**	5,229	3,095	3,916
67,051	**67,150**	3,936	2,130	2,624	**74,051**	**74,150**	4,587	2,550	3,275	**81,051**	**81,150**	5,238	3,103	3,926
67,151	**67,250**	3,945	2,136	2,633	**74,151**	**74,250**	4,596	2,556	3,284	**81,151**	**81,250**	5,247	3,111	3,935
67,251	**67,350**	3,955	2,142	2,642	**74,251**	**74,350**	4,606	2,562	3,293	**81,251**	**81,350**	5,257	3,119	3,944
67,351	**67,450**	3,964	2,148	2,652	**74,351**	**74,450**	4,615	2,568	3,303	**81,351**	**81,450**	5,266	3,127	3,954
67,451	**67,550**	3,973	2,154	2,661	**74,451**	**74,550**	4,624	2,575	3,312	**81,451**	**81,550**	5,275	3,135	3,963
67,551	**67,650**	3,982	2,160	2,670	**74,551**	**74,650**	4,633	2,583	3,321	**81,551**	**81,650**	5,284	3,143	3,972
67,651	**67,750**	3,992	2,166	2,679	**74,651**	**74,750**	4,643	2,591	3,330	**81,651**	**81,750**	5,294	3,151	3,981
67,751	**67,850**	4,001	2,172	2,689	**74,751**	**74,850**	4,652	2,599	3,340	**81,751**	**81,850**	5,303	3,159	3,991
67,851	**67,950**	4,010	2,178	2,698	**74,851**	**74,950**	4,661	2,607	3,349	**81,851**	**81,950**	5,312	3,167	4,000
67,951	**68,050**	4,020	2,184	2,707	**74,951**	**75,050**	4,671	2,615	3,358	**81,951**	**82,050**	5,322	3,175	4,009
68,051	**68,150**	4,029	2,190	2,717	**75,051**	**75,150**	4,680	2,623	3,368	**82,051**	**82,150**	5,331	3,183	4,019
68,151	**68,250**	4,038	2,196	2,726	**75,151**	**75,250**	4,689	2,631	3,377	**82,151**	**82,250**	5,340	3,191	4,028
68,251	**68,350**	4,048	2,202	2,735	**75,251**	**75,350**	4,699	2,639	3,386	**82,251**	**82,350**	5,350	3,199	4,037
68,351	**68,450**	4,057	2,208	2,745	**75,351**	**75,450**	4,708	2,647	3,396	**82,351**	**82,450**	5,359	3,207	4,047

Continued on next page.

2008 California Tax Table – Continued

Filing status: 1 or 3 (Single; Married/RDP Filing Separately) 2 or 5 (Married/RDP Filing Jointly; Qualifying Widow(er)) 4 (Head of Household)

If Your Taxable Income Is …		The Tax For Filing Status			If Your Taxable Income Is …		The Tax For Filing Status			If Your Taxable Income Is …		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
82,451	**82,550**	5,368	3,215	4,056	**88,951**	**89,050**	5,973	3,735	4,660	**95,451**	**95,550**	6,577	4,273	5,265
82,551	**82,650**	5,377	3,223	4,065	**89,051**	**89,150**	5,982	3,743	4,670	**95,551**	**95,650**	6,586	4,282	5,274
82,651	**82,750**	5,387	3,231	4,074	**89,151**	**89,250**	5,991	3,751	4,679	**95,651**	**95,750**	6,596	4,291	5,283
82,751	**82,850**	5,396	3,239	4,084	**89,251**	**89,350**	6,001	3,759	4,688	**95,751**	**95,850**	6,605	4,301	5,293
82,851	**82,950**	5,405	3,247	4,093	**89,351**	**89,450**	6,010	3,767	4,698	**95,851**	**95,950**	6,614	4,310	5,302
82,951	**83,050**	5,415	3,255	4,102	**89,451**	**89,550**	6,019	3,775	4,707	**95,951**	**96,050**	6,624	4,319	5,311
83,051	**83,150**	5,424	3,263	4,112	**89,551**	**89,650**	6,028	3,783	4,716	**96,051**	**96,150**	6,633	4,329	5,321
83,151	**83,250**	5,433	3,271	4,121	**89,651**	**89,750**	6,038	3,791	4,725	**96,151**	**96,250**	6,642	4,338	5,330
83,251	**83,350**	5,443	3,279	4,130	**89,751**	**89,850**	6,047	3,799	4,735	**96,251**	**96,350**	6,652	4,347	5,339
83,351	**83,450**	5,452	3,287	4,140	**89,851**	**89,950**	6,056	3,807	4,744	**96,351**	**96,450**	6,661	4,356	5,349
83,451	**83,550**	5,461	3,295	4,149	**89,951**	**90,050**	6,066	3,815	4,753	**96,451**	**96,550**	6,670	4,366	5,358
83,551	**83,650**	5,470	3,303	4,158	**90,051**	**90,150**	6,075	3,823	4,763	**96,551**	**96,650**	6,679	4,375	5,367
83,651	**83,750**	5,480	3,311	4,167	**90,151**	**90,250**	6,084	3,831	4,772	**96,651**	**96,750**	6,689	4,384	5,376
83,751	**83,850**	5,489	3,319	4,177	**90,251**	**90,350**	6,094	3,839	4,781	**96,751**	**96,850**	6,698	4,394	5,386
83,851	**83,950**	5,498	3,327	4,186	**90,351**	**90,450**	6,103	3,847	4,791	**96,851**	**96,950**	6,707	4,403	5,395
83,951	**84,050**	5,508	3,335	4,195	**90,451**	**90,550**	6,112	3,855	4,800	**96,951**	**97,050**	6,717	4,412	5,404
84,051	**84,150**	5,517	3,343	4,205	**90,551**	**90,650**	6,121	3,863	4,809	**97,051**	**97,150**	6,726	4,422	5,414
84,151	**84,250**	5,526	3,351	4,214	**90,651**	**90,750**	6,131	3,871	4,818	**97,151**	**97,250**	6,735	4,431	5,423
84,251	**84,350**	5,536	3,359	4,223	**90,751**	**90,850**	6,140	3,879	4,828	**97,251**	**97,350**	6,745	4,440	5,432
84,351	**84,450**	5,545	3,367	4,233	**90,851**	**90,950**	6,149	3,887	4,837	**97,351**	**97,450**	6,754	4,449	5,442
84,451	**84,550**	5,554	3,375	4,242	**90,951**	**91,050**	6,159	3,895	4,846	**97,451**	**97,550**	6,763	4,459	5,451
84,551	**84,650**	5,563	3,383	4,251	**91,051**	**91,150**	6,168	3,903	4,856	**97,551**	**97,650**	6,772	4,468	5,460
84,651	**84,750**	5,573	3,391	4,260	**91,151**	**91,250**	6,177	3,911	4,865	**97,651**	**97,750**	6,782	4,477	5,469
84,751	**84,850**	5,582	3,399	4,270	**91,251**	**91,350**	6,187	3,919	4,874	**97,751**	**97,850**	6,791	4,487	5,479
84,851	**84,950**	5,591	3,407	4,279	**91,351**	**91,450**	6,196	3,927	4,884	**97,851**	**97,950**	6,800	4,496	5,488
84,951	**85,050**	5,601	3,415	4,288	**91,451**	**91,550**	6,205	3,935	4,893	**97,951**	**98,050**	6,810	4,505	5,497
85,051	**85,150**	5,610	3,423	4,298	**91,551**	**91,650**	6,214	3,943	4,902	**98,051**	**98,150**	6,819	4,515	5,507
85,151	**85,250**	5,619	3,431	4,307	**91,651**	**91,750**	6,224	3,951	4,911	**98,151**	**98,250**	6,828	4,524	5,516
85,251	**85,350**	5,629	3,439	4,316	**91,751**	**91,850**	6,233	3,959	4,921	**98,251**	**98,350**	6,838	4,533	5,525
85,351	**85,450**	5,638	3,447	4,326	**91,851**	**91,950**	6,242	3,967	4,930	**98,351**	**98,450**	6,847	4,542	5,535
85,451	**85,550**	5,647	3,455	4,335	**91,951**	**92,050**	6,252	3,975	4,939	**98,451**	**98,550**	6,856	4,552	5,544
85,551	**85,650**	5,656	3,463	4,344	**92,051**	**92,150**	6,261	3,983	4,949	**98,551**	**98,650**	6,865	4,561	5,553
85,651	**85,750**	5,666	3,471	4,353	**92,151**	**92,250**	6,270	3,991	4,958	**98,651**	**98,750**	6,875	4,570	5,562
85,751	**85,850**	5,675	3,479	4,363	**92,251**	**92,350**	6,280	3,999	4,967	**98,751**	**98,850**	6,884	4,580	5,572
85,851	**85,950**	5,684	3,487	4,372	**92,351**	**92,450**	6,289	4,007	4,977	**98,851**	**98,950**	6,893	4,589	5,581
85,951	**86,050**	5,694	3,495	4,381	**92,451**	**92,550**	6,298	4,015	4,986	**98,951**	**99,050**	6,903	4,598	5,590
86,051	**86,150**	5,703	3,503	4,391	**92,551**	**92,650**	6,307	4,023	4,995	**99,051**	**99,150**	6,912	4,608	5,600
86,151	**86,250**	5,712	3,511	4,400	**92,651**	**92,750**	6,317	4,031	5,004	**99,151**	**99,250**	6,921	4,617	5,609
86,251	**86,350**	5,722	3,519	4,409	**92,751**	**92,850**	6,326	4,039	5,014	**99,251**	**99,350**	6,931	4,626	5,618
86,351	**86,450**	5,731	3,527	4,419	**92,851**	**92,950**	6,335	4,047	5,023	**99,351**	**99,450**	6,940	4,635	5,628
86,451	**86,550**	5,740	3,535	4,428	**92,951**	**93,050**	6,345	4,055	5,032	**99,451**	**99,550**	6,949	4,645	5,637
86,551	**86,650**	5,749	3,543	4,437	**93,051**	**93,150**	6,354	4,063	5,042	**99,551**	**99,650**	6,958	4,654	5,646
86,651	**86,750**	5,759	3,551	4,446	**93,151**	**93,250**	6,363	4,071	5,051	**99,651**	**99,750**	6,968	4,663	5,655
86,751	**86,850**	5,768	3,559	4,456	**93,251**	**93,350**	6,373	4,079	5,060	**99,751**	**99,850**	6,977	4,673	5,665
86,851	**86,950**	5,777	3,567	4,465	**93,351**	**93,450**	6,382	4,087	5,070	**99,851**	**99,950**	6,986	4,682	5,674
86,951	**87,050**	5,787	3,575	4,474	**93,451**	**93,550**	6,391	4,095	5,079	**99,951**	**100,000**	6,993	4,689	5,681
87,051	**87,150**	5,796	3,583	4,484	**93,551**	**93,650**	6,400	4,103	5,088					
87,151	**87,250**	5,805	3,591	4,493	**93,651**	**93,750**	6,410	4,111	5,097					
87,251	**87,350**	5,815	3,599	4,502	**93,751**	**93,850**	6,419	4,119	5,107					
87,351	**87,450**	5,824	3,607	4,512	**93,851**	**93,950**	6,428	4,127	5,116					
87,451	**87,550**	5,833	3,615	4,521	**93,951**	**94,050**	6,438	4,135	5,125					
87,551	**87,650**	5,842	3,623	4,530	**94,051**	**94,150**	6,447	4,143	5,135					
87,651	**87,750**	5,852	3,631	4,539	**94,151**	**94,250**	6,456	4,152	5,144					
87,751	**87,850**	5,861	3,639	4,549	**94,251**	**94,350**	6,466	4,161	5,153					
87,851	**87,950**	5,870	3,647	4,558	**94,351**	**94,450**	6,475	4,170	5,163					
87,951	**88,050**	5,880	3,655	4,567	**94,451**	**94,550**	6,484	4,180	5,172					
88,051	**88,150**	5,889	3,663	4,577	**94,551**	**94,650**	6,493	4,189	5,181					
88,151	**88,250**	5,898	3,671	4,586	**94,651**	**94,750**	6,503	4,198	5,190					
88,251	**88,350**	5,908	3,679	4,595	**94,751**	**94,850**	6,512	4,208	5,200					
88,351	**88,450**	5,917	3,687	4,605	**94,851**	**94,950**	6,521	4,217	5,209					
88,451	**88,550**	5,926	3,695	4,614	**94,951**	**95,050**	6,531	4,226	5,218					
88,551	**88,650**	5,935	3,703	4,623	**95,051**	**95,150**	6,540	4,236	5,228					
88,651	**88,750**	5,945	3,711	4,632	**95,151**	**95,250**	6,549	4,245	5,237					
88,751	**88,850**	5,954	3,719	4,642	**95,251**	**95,350**	6,559	4,254	5,246					
88,851	**88,950**	5,963	3,727	4,651	**95,351**	**95,450**	6,568	4,263	5,256					

OVER $100,000 YOU MUST COMPUTE YOUR TAX USING THE TAX RATE SCHEDULES.

2008 California Tax Rate Schedules

✓Tip Go to our website at **ftb.ca.gov** to e-file and eliminate the math. Or search our website for **tax calculator** to figure your tax online.

Use only if your taxable income on Form 540NR, line 19 is more than $100,000. If $100,000 or less, use the Tax Table.

Schedule X –
Use if your filing status is
Single or Married/RDP Filing Separately

If the amount on Long Form 540NR, line 19 is over –	But not over –	Enter on Long Form 540NR, line 20		of the amount over –
$ 0	$ 7,168	$ 0.00	+ 1.0%	$ 0.00
7,168	16,994	71.68	+ 2.0%	7,168
16,994	26,821	268.20	+ 4.0%	16,994
26,821	37,233	661.28	+ 6.0%	26,821
37,233	47,055	1,286.00	+ 8.0%	37,233
47,055	AND OVER	2,071.76	+ 9.3%	47,055

Schedule Y –
Use if your filing status is
Married/RDP Filing Jointly or Qualifying Widow(er) with Dependent Child

$ 0	$ 14,336	$ 0.00	+ 1.0%	$ 0.00
14,336	33,988	143.46	+ 2.0%	14,336
33,988	53,642	536.40	+ 4.0%	33,988
53,642	74,466	1,322.56	+ 6.0%	53,642
74,466	94,110	2,572.00	+ 8.0%	74,466
94,110	AND OVER	4,143.52	+ 9.3%	94,110

Schedule Z –
Use if your filing status is
Head of Household

$ 0	$ 14,345	$ 0.00	+ 1.0%	$ 0.00
14,345	33,989	143.45	+ 2.0%	14,345
33,989	43,814	536.33	+ 4.0%	33,989
43,814	54,225	929.33	+ 6.0%	43,814
54,225	64,050	1,553.99	+ 8.0%	54,225
64,050	AND OVER	2,339.99	+ 9.3%	64,050

How to Figure Tax Using the 2008 California Tax Rate Schedules

Example: Chris and Pat Anderson are filing a joint return using Long Form 540NR. Their taxable income on Long Form 540NR, line 19 is $125,000.

Step 1: Using Schedule Y, they find the taxable income range that includes their taxable income of $125,000. See the boxed range in the sample below.

Schedule Y –
Use if your filing status is
Married/RDP Filing Jointly or Qualifying Widow(er) with Dependent Child

If the amount on Long Form 540NR, line 19 is: over –	But not over –	Enter on Long Form 540NR, line 20		of the amount over –
$ 0	$ 14,336	$ 0.00	+ 1.0%	$ 0.00
14,336	33,988	143.46	+ 2.0%	14,336
33,988	53,642	536.40	+ 4.0%	33,988
53,642	74,466	1,322.56	+ 6.0%	53,642
74,466	94,110	2,572.00	+ 8.0%	74,466
94,110	AND OVER	4,143.52	+ 9.3%	94,110

		Example	Your Income
Step 2:	They subtract the amount at the beginning of their range from their taxable income.	$125,000 - 94,110 $ 30,890	$ - $
Step 3:	They multiply the result from Step 2 by the percentage for their range.	$30,890 x .093 $2,872.77	$ x $
Step 4:	They round the amount from Step 3 to two decimals (if necessary) and add it to the tax amount for their income range. After rounding the result, they will enter $7,016 on Long Form 540NR, line 20. For information on rounding, see "Filling in Your Return" on page 17.	$4,143.52 + 2,872.77 $7,016.29	$ + $