2009 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	81	81	81	12,951	13,050	222	163	163
51	150	1	1	1	6,551	6,650	83	83	83	13,051	13,150	224	164	164
151	250	3	3	3	6,651	6,750	84	84	84	13,151	13,250	226	165	165
251	350	4	4	4	6,751	6,850	85	85	85	13,251	13,350	229	166	166
351	450	5	5	5	6,851	6,950	86	86	86	13,351	13,450	231	168	168
451	550	6	6	6	6,951	7,050	88	88	88	13,451	13,550	233	169	169
551	650	8	8	8	7,051	7,150	89	89	89	13,551	13,650	235	170	170
651	750	9	9	9	7,151	7,250	91	90	90	13,651	13,750	238	171	171
751	850	10	10	10	7,251	7,350	94	91	91	13,751	13,850	240	173	173
851	950	11	11	11	7,351	7,450	96	93	93	13,851	13,950	242	174	174
951	1,050	13	13	13	7,451	7,550	98	94	94	13,951	14,050	244	175	175
1,051	1,150	14	14	14	7,551	7,650	100	95	95	14,051	14,150	247	176	176
1,151	1,250	15	15	15	7,651	7,750	103	96	96	14,151	14,250	249	178	178
1,251	1,350	16	16	16	7,751	7,850	105	98	98	14,251	14,350	251	181	180
1,351	1,450	18	18	18	7,851	7,950	107	99	99	14,351	14,450	253	183	183
1,451	1,550	19	19	19	7,951	8,050	109	100	100	14,451	14,550	256	185	185
1,551	1,650	20	20	20	8,051	8,150	112	101	101	14,551	14,650	258	187	187
1,651	1,750	21	21	21	8,151	8,250	114	103	103	14,651	14,750	260	190	189
1,751	1,850	23	23	23	8,251	8,350	116	104	104	14,751	14,850	262	192	192
1,851	1,950	24	24	24	8,351	8,450	118	105	105	14,851	14,950	265	194	194
1,951	2,050	25	25	25	8,451	8,550	121	106	106	14,951	15,050	267	196	196
2,051	2,150	26	26	26	8,551	8,650	123	108	108	15,051	15,150	269	199	198
2,151	2,250	28	28	28	8,651	8,750	125	109	109	15,151	15,250	271	201	201
2,251	2,350	29	29	29	8,751	8,850	127	110	110	15,251	15,350	274	203	203
2,351	2,450	30	30	30	8,851	8,950	130	111	111	15,351	15,450	276	205	205
2,451	2,550	31	31	31	8,951	9,050	132	113	113	15,451	15,550	278	208	207
2,551	2,650	33	33	33	9,051	9,150	134	114	114	15,551	15,650	280	210	210
2,651	2,750	34	34	34	9,151	9,250	136	115	115	15,651	15,750	283	212	212
2,751	2,850	35	35	35	9,251	9,350	139	116	116	15,751	15,850	285	214	214
2,851	2,950	36	36	36	9,351	9,450	141	118	118	15,851	15,950	287	217	216
2,951	3,050	38	38	38	9,451	9,550	143	119	119	15,951	16,050	289	219	219
3,051	3,150	39	39	39	9,551	9,650	145	120	120	16,051	16,150	292	221	221
3,151	3,250	40	40	40	9,651	9,750	148	121	121	16,151	16,250	294	223	223
3,251	3,350	41	41	41	9,751	9,850	150	123	123	16,251	16,350	296	226	225
3,351	3,450	43	43	43	9,851	9,950	152	124	124	16,351	16,450	298	228	228
3,451	3,550	44	44	44	9,951	10,050	154	125	125	16,451	16,550	301	230	230
3,551	3,650	45	45	45	10,051	10,150	157	126	126	16,551	16,650	303	232	232
3,651	3,750	46	46	46	10,151	10,250	159	128	128	16,651	16,750	305	235	234
3,751	3,850	48	48	48	10,251	10,350	161	129	129	16,751	16,850	309	237	237
3,851	3,950	49	49	49	10,351	10,450	163	130	130	16,851	16,950	313	239	239
3,951	4,050	50	50	50	10,451	10,550	166	131	131	16,951	17,050	317	241	241
4,051	4,150	51	51	51	10,551	10,650	168	133	133	17,051	17,150	321	244	243
4,151	4,250	53	53	53	10,651	10,750	170	134	134	17,151	17,250	326	246	246
4,251	4,350	54	54	54	10,751	10,850	172	135	135	17,251	17,350	330	248	248
4,351	4,450	55	55	55	10,851	10,950	175	136	136	17,351	17,450	334	250	250
4,451	4,550	56	56	56	10,951	11,050	177	138	138	17,451	17,550	338	253	252
4,551	4,650	58	58	58	11,051	11,150	179	139	139	17,551	17,650	343	255	255
4,651	4,750	59	59	59	11,151	11,250	181	140	140	17,651	17,750	347	257	257
4,751	4,850	60	60	60	11,251	11,350	184	141	141	17,751	17,850	351	259	259
4,851	4,950	61	61	61	11,351	11,450	186	143	143	17,851	17,950	355	262	261
4,951	5,050	63	63	63	11,451	11,550	188	144	144	17,951	18,050	360	264	264
5,051	5,150	64	64	64	11,551	11,650	190	145	145	18,051	18,150	364	266	266
5,151	5,250	65	65	65	11,651	11,750	193	146	146	18,151	18,250	368	268	268
5,251	5,350	66	66	66	11,751	11,850	195	148	148	18,251	18,350	372	271	270
5,351	5,450	68	68	68	11,851	11,950	197	149	149	18,351	18,450	377	273	273
5,451	5,550	69	69	69	11,951	12,050	199	150	150	18,451	18,550	381	275	275
5,551	5,650	70	70	70	12,051	12,150	202	151	151	18,551	18,650	385	277	277
5,651	5,750	71	71	71	12,151	12,250	204	153	153	18,651	18,750	389	280	279
5,751	5,850	73	73	73	12,251	12,350	206	154	154	18,751	18,850	394	282	282
5,851	5,950	74	74	74	12,351	12,450	208	155	155	18,851	18,950	398	284	284
5,951	6,050	75	75	75	12,451	12,550	211	156	156	18,951	19,050	402	286	286
6,051	6,150	76	76	76	12,551	12,650	213	158	158	19,051	19,150	406	289	288
6,151	6,250	78	78	78	12,651	12,750	215	159	159	19,151	19,250	411	291	291
6,251	6,350	79	79	79	12,751	12,850	217	160	160	19,251	19,350	415	293	293
6,351	6,450	80	80	80	12,851	12,950	220	161	161	19,351	19,450	419	295	295

Continued on next page.

2009 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**	423	298	297	**26,451**	**26,550**	722	455	455	**33,451**	**33,550**	1,160	613	613
19,551	**19,650**	428	300	300	**26,551**	**26,650**	729	457	457	**33,551**	**33,650**	1,166	617	617
19,651	**19,750**	432	302	302	**26,651**	**26,750**	735	460	459	**33,651**	**33,750**	1,172	621	621
19,751	**19,850**	436	304	304	**26,751**	**26,850**	741	462	462	**33,751**	**33,850**	1,179	626	626
19,851	**19,950**	440	307	306	**26,851**	**26,950**	747	464	464	**33,851**	**33,950**	1,185	630	630
19,951	**20,050**	445	309	309	**26,951**	**27,050**	754	466	466	**33,951**	**34,050**	1,191	634	634
20,051	**20,150**	449	311	311	**27,051**	**27,150**	760	469	468	**34,051**	**34,150**	1,197	638	638
20,151	**20,250**	453	313	313	**27,151**	**27,250**	766	471	471	**34,151**	**34,250**	1,204	643	643
20,251	**20,350**	457	316	315	**27,251**	**27,350**	772	473	473	**34,251**	**34,350**	1,210	647	647
20,351	**20,450**	462	318	318	**27,351**	**27,450**	779	475	475	**34,351**	**34,450**	1,216	651	651
20,451	**20,550**	466	320	320	**27,451**	**27,550**	785	478	477	**34,451**	**34,550**	1,222	655	655
20,551	**20,650**	470	322	322	**27,551**	**27,650**	791	480	480	**34,551**	**34,650**	1,229	660	660
20,651	**20,750**	474	325	324	**27,651**	**27,750**	797	482	482	**34,651**	**34,750**	1,235	664	664
20,751	**20,850**	479	327	327	**27,751**	**27,850**	804	484	484	**34,751**	**34,850**	1,241	668	668
20,851	**20,950**	483	329	329	**27,851**	**27,950**	810	487	486	**34,851**	**34,950**	1,247	672	672
20,951	**21,050**	487	331	331	**27,951**	**28,050**	816	489	489	**34,951**	**35,050**	1,254	677	677
21,051	**21,150**	491	334	333	**28,051**	**28,150**	822	491	491	**35,051**	**35,150**	1,260	681	681
21,151	**21,250**	496	336	336	**28,151**	**28,250**	829	493	493	**35,151**	**35,250**	1,266	685	685
21,251	**21,350**	500	338	338	**28,251**	**28,350**	835	496	495	**35,251**	**35,350**	1,272	689	689
21,351	**21,450**	504	340	340	**28,351**	**28,450**	841	498	498	**35,351**	**35,450**	1,279	694	694
21,451	**21,550**	508	343	342	**28,451**	**28,550**	847	500	500	**35,451**	**35,550**	1,285	698	698
21,551	**21,650**	513	345	345	**28,551**	**28,650**	854	502	502	**35,551**	**35,650**	1,291	702	702
21,651	**21,750**	517	347	347	**28,651**	**28,750**	860	505	504	**35,651**	**35,750**	1,297	706	706
21,751	**21,850**	521	349	349	**28,751**	**28,850**	866	507	507	**35,751**	**35,850**	1,304	711	711
21,851	**21,950**	525	352	351	**28,851**	**28,950**	872	509	509	**35,851**	**35,950**	1,310	715	715
21,951	**22,050**	530	354	354	**28,951**	**29,050**	879	511	511	**35,951**	**36,050**	1,316	719	719
22,051	**22,150**	534	356	356	**29,051**	**29,150**	885	514	513	**36,051**	**36,150**	1,322	723	723
22,151	**22,250**	538	358	358	**29,151**	**29,250**	891	516	516	**36,151**	**36,250**	1,329	728	728
22,251	**22,350**	542	361	360	**29,251**	**29,350**	897	518	518	**36,251**	**36,350**	1,335	732	732
22,351	**22,450**	547	363	363	**29,351**	**29,450**	904	520	520	**36,351**	**36,450**	1,341	736	736
22,451	**22,550**	551	365	365	**29,451**	**29,550**	910	523	522	**36,451**	**36,550**	1,347	740	740
22,551	**22,650**	555	367	367	**29,551**	**29,650**	916	525	525	**36,551**	**36,650**	1,354	745	745
22,651	**22,750**	559	370	369	**29,651**	**29,750**	922	527	527	**36,651**	**36,750**	1,360	749	749
22,751	**22,850**	564	372	372	**29,751**	**29,850**	929	529	529	**36,751**	**36,850**	1,369	753	753
22,851	**22,950**	568	374	374	**29,851**	**29,950**	935	532	531	**36,851**	**36,950**	1,377	757	757
22,951	**23,050**	572	376	376	**29,951**	**30,050**	941	534	534	**36,951**	**37,050**	1,385	762	762
23,051	**23,150**	576	379	378	**30,051**	**30,150**	947	536	536	**37,051**	**37,150**	1,393	766	766
23,151	**23,250**	581	381	381	**30,151**	**30,250**	954	538	538	**37,151**	**37,250**	1,402	770	770
23,251	**23,350**	585	383	383	**30,251**	**30,350**	960	541	540	**37,251**	**37,350**	1,410	774	774
23,351	**23,450**	589	385	385	**30,351**	**30,450**	966	543	543	**37,351**	**37,450**	1,418	779	779
23,451	**23,550**	593	388	387	**30,451**	**30,550**	972	545	545	**37,451**	**37,550**	1,426	783	783
23,551	**23,650**	598	390	390	**30,551**	**30,650**	979	547	547	**37,551**	**37,650**	1,435	787	787
23,651	**23,750**	602	392	392	**30,651**	**30,750**	985	550	549	**37,651**	**37,750**	1,443	791	791
23,751	**23,850**	606	394	394	**30,751**	**30,850**	991	552	552	**37,751**	**37,850**	1,451	796	796
23,851	**23,950**	610	397	396	**30,851**	**30,950**	997	554	554	**37,851**	**37,950**	1,459	800	800
23,951	**24,050**	615	399	399	**30,951**	**31,050**	1,004	556	556	**37,951**	**38,050**	1,468	804	804
24,051	**24,150**	619	401	401	**31,051**	**31,150**	1,010	559	558	**38,051**	**38,150**	1,476	808	808
24,151	**24,250**	623	403	403	**31,151**	**31,250**	1,016	561	561	**38,151**	**38,250**	1,484	813	813
24,251	**24,350**	627	406	405	**31,251**	**31,350**	1,022	563	563	**38,251**	**38,350**	1,492	817	817
24,351	**24,450**	632	408	408	**31,351**	**31,450**	1,029	565	565	**38,351**	**38,450**	1,501	821	821
24,451	**24,550**	636	410	410	**31,451**	**31,550**	1,035	568	567	**38,451**	**38,550**	1,509	825	825
24,551	**24,650**	640	412	412	**31,551**	**31,650**	1,041	570	570	**38,551**	**38,650**	1,517	830	830
24,651	**24,750**	644	415	414	**31,651**	**31,750**	1,047	572	572	38,651	38,750	1,525	834	834
24,751	**24,850**	649	417	417	**31,751**	**31,850**	1,054	574	574	**38,751**	**38,850**	1,534	838	838
24,851	**24,950**	653	419	419	**31,851**	**31,950**	1,060	577	576	**38,851**	**38,950**	1,542	842	842
24,951	**25,050**	657	421	421	**31,951**	**32,050**	1,066	579	579	**38,951**	**39,050**	1,550	847	847
25,051	**25,150**	661	424	423	**32,051**	**32,150**	1,072	581	581	**39,051**	**39,150**	1,558	851	851
25,151	**25,250**	666	426	426	**32,151**	**32,250**	1,079	583	583	**39,151**	**39,250**	1,567	855	855
25,251	**25,350**	670	428	428	**32,251**	**32,350**	1,085	586	585	**39,251**	**39,350**	1,575	859	859
25,351	**25,450**	674	430	430	**32,351**	**32,450**	1,091	588	588	**39,351**	**39,450**	1,583	864	864
25,451	**25,550**	678	433	432	**32,451**	**32,550**	1,097	590	590	**39,451**	**39,550**	1,591	868	868
25,551	**25,650**	683	435	435	**32,551**	**32,650**	1,104	592	592	**39,551**	**39,650**	1,600	872	872
25,651	**25,750**	687	437	437	**32,651**	**32,750**	1,110	595	594	**39,651**	**39,750**	1,608	876	876
25,751	**25,850**	691	439	439	**32,751**	**32,850**	1,116	597	597	**39,751**	**39,850**	1,616	881	881
25,851	**25,950**	695	442	441	**32,851**	**32,950**	1,122	599	599	39,851	39,950	1,624	885	885
25,951	**26,050**	700	444	444	**32,951**	**33,050**	1,129	601	601	**39,951**	**40,050**	1,633	889	889
26,051	**26,150**	704	446	446	**33,051**	**33,150**	1,135	604	603	**40,051**	**40,150**	1,641	893	893
26,151	**26,250**	708	448	448	**33,151**	**33,250**	1,141	606	606	**40,151**	**40,250**	1,649	898	898
26,251	**26,350**	712	451	450	**33,251**	**33,350**	1,147	608	608	**40,251**	**40,350**	1,657	902	902
26,351	**26,450**	717	453	453	**33,351**	**33,450**	1,154	610	610	**40,351**	**40,450**	1,666	906	906

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2009 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**	1,674	910	910	**47,451**	**47,550**	2,266	1,208	1,295	**54,451**	**54,550**	2,935	1,539	1,754
40,551	**40,650**	1,682	915	915	**47,551**	**47,650**	2,276	1,212	1,301	**54,551**	**54,650**	2,945	1,545	1,762
40,651	**40,750**	1,690	919	919	**47,651**	**47,750**	2,286	1,216	1,307	**54,651**	**54,750**	2,954	1,551	1,771
40,751	**40,850**	1,699	923	923	**47,751**	**47,850**	2,295	1,221	1,313	**54,751**	**54,850**	2,964	1,557	1,779
40,851	**40,950**	1,707	927	927	**47,851**	**47,950**	2,305	1,225	1,320	**54,851**	**54,950**	2,973	1,564	1,787
40,951	**41,050**	1,715	932	932	**47,951**	**48,050**	2,314	1,229	1,326	**54,951**	**55,050**	2,983	1,570	1,795
41,051	**41,150**	1,723	936	936	**48,051**	**48,150**	2,324	1,233	1,332	**55,051**	**55,150**	2,992	1,576	1,804
41,151	**41,250**	1,732	940	940	**48,151**	**48,250**	2,333	1,238	1,338	**55,151**	**55,250**	3,002	1,582	1,812
41,251	**41,350**	1,740	944	944	**48,251**	**48,350**	2,343	1,242	1,345	**55,251**	**55,350**	3,011	1,589	1,820
41,351	**41,450**	1,748	949	949	**48,351**	**48,450**	2,352	1,246	1,351	**55,351**	**55,450**	3,021	1,595	1,828
41,451	**41,550**	1,756	953	953	**48,451**	**48,550**	2,362	1,250	1,357	**55,451**	**55,550**	3,030	1,601	1,837
41,551	**41,650**	1,765	957	957	**48,551**	**48,650**	2,372	1,255	1,363	**55,551**	**55,650**	3,040	1,607	1,845
41,651	**41,750**	1,773	961	961	**48,651**	**48,750**	2,381	1,259	1,370	**55,651**	**55,750**	3,050	1,614	1,853
41,751	**41,850**	1,781	966	966	**48,751**	**48,850**	2,391	1,263	1,376	**55,751**	**55,850**	3,059	1,620	1,861
41,851	**41,950**	1,789	970	970	**48,851**	**48,950**	2,400	1,267	1,382	**55,851**	**55,950**	3,069	1,626	1,870
41,951	**42,050**	1,798	974	974	**48,951**	**49,050**	2,410	1,272	1,388	**55,951**	**56,050**	3,078	1,632	1,878
42,051	**42,150**	1,806	978	978	**49,051**	**49,150**	2,419	1,276	1,395	**56,051**	**56,150**	3,088	1,639	1,886
42,151	**42,250**	1,814	983	983	**49,151**	**49,250**	2,429	1,280	1,401	**56,151**	**56,250**	3,097	1,645	1,894
42,251	**42,350**	1,822	987	987	**49,251**	**49,350**	2,438	1,284	1,407	**56,251**	**56,350**	3,107	1,651	1,903
42,351	**42,450**	1,831	991	991	**49,351**	**49,450**	2,448	1,289	1,413	**56,351**	**56,450**	3,116	1,657	1,911
42,451	**42,550**	1,839	995	995	**49,451**	**49,550**	2,457	1,293	1,420	**56,451**	**56,550**	3,126	1,664	1,919
42,551	**42,650**	1,847	1,000	1,000	**49,551**	**49,650**	2,467	1,297	1,426	**56,551**	**56,650**	3,136	1,670	1,927
42,651	**42,750**	1,855	1,004	1,004	**49,651**	**49,750**	2,477	1,301	1,432	**56,651**	**56,750**	3,145	1,676	1,936
42,751	**42,850**	1,864	1,008	1,008	**49,751**	**49,850**	2,486	1,306	1,438	**56,751**	**56,850**	3,155	1,682	1,944
42,851	**42,950**	1,872	1,012	1,012	**49,851**	**49,950**	2,496	1,310	1,445	**56,851**	**56,950**	3,164	1,689	1,952
42,951	**43,050**	1,880	1,017	1,017	**49,951**	**50,050**	2,505	1,314	1,451	**56,951**	**57,050**	3,174	1,695	1,960
43,051	**43,150**	1,888	1,021	1,021	**50,051**	**50,150**	2,515	1,318	1,457	**57,051**	**57,150**	3,183	1,701	1,969
43,151	**43,250**	1,897	1,025	1,026	**50,151**	**50,250**	2,524	1,323	1,463	**57,151**	**57,250**	3,193	1,707	1,977
43,251	**43,350**	1,905	1,029	1,032	**50,251**	**50,350**	2,534	1,327	1,470	**57,251**	**57,350**	3,202	1,714	1,985
43,351	**43,450**	1,913	1,034	1,038	**50,351**	**50,450**	2,543	1,331	1,476	**57,351**	**57,450**	3,212	1,720	1,993
43,451	**43,550**	1,921	1,038	1,045	**50,451**	**50,550**	2,553	1,335	1,482	**57,451**	**57,550**	3,221	1,726	2,002
43,551	**43,650**	1,930	1,042	1,051	**50,551**	**50,650**	2,563	1,340	1,488	**57,551**	**57,650**	3,231	1,732	2,010
43,651	**43,750**	1,938	1,046	1,057	**50,651**	**50,750**	2,572	1,344	1,495	**57,651**	**57,750**	3,241	1,739	2,018
43,751	**43,850**	1,946	1,051	1,063	**50,751**	**50,850**	2,582	1,348	1,501	**57,751**	**57,850**	3,250	1,745	2,026
43,851	**43,950**	1,954	1,055	1,070	**50,851**	**50,950**	2,591	1,352	1,507	**57,851**	**57,950**	3,260	1,751	2,035
43,951	**44,050**	1,963	1,059	1,076	**50,951**	**51,050**	2,601	1,357	1,513	**57,951**	**58,050**	3,269	1,757	2,043
44,051	**44,150**	1,971	1,063	1,082	**51,051**	**51,150**	2,610	1,361	1,520	**58,051**	**58,150**	3,279	1,764	2,051
44,151	**44,250**	1,979	1,068	1,088	**51,151**	**51,250**	2,620	1,365	1,526	**58,151**	**58,250**	3,288	1,770	2,059
44,251	**44,350**	1,987	1,072	1,095	**51,251**	**51,350**	2,629	1,369	1,532	**58,251**	**58,350**	3,298	1,776	2,068
44,351	**44,450**	1,996	1,076	1,101	**51,351**	**51,450**	2,639	1,374	1,538	**58,351**	**58,450**	3,307	1,782	2,076
44,451	**44,550**	2,004	1,080	1,107	**51,451**	**51,550**	2,648	1,378	1,545	**58,451**	**58,550**	3,317	1,789	2,084
44,551	**44,650**	2,012	1,085	1,113	**51,551**	**51,650**	2,658	1,382	1,551	**58,551**	**58,650**	3,327	1,795	2,092
44,651	**44,750**	2,020	1,089	1,120	**51,651**	**51,750**	2,668	1,386	1,557	**58,651**	**58,750**	3,336	1,801	2,101
44,751	**44,850**	2,029	1,093	1,126	**51,751**	**51,850**	2,677	1,391	1,563	**58,751**	**58,850**	3,346	1,807	2,109
44,851	**44,950**	2,037	1,097	1,132	**51,851**	**51,950**	2,687	1,395	1,570	**58,851**	**58,950**	3,355	1,814	2,117
44,951	**45,050**	2,045	1,102	1,138	**51,951**	**52,050**	2,696	1,399	1,576	**58,951**	**59,050**	3,365	1,820	2,125
45,051	**45,150**	2,053	1,106	1,145	**52,051**	**52,150**	2,706	1,403	1,582	**59,051**	**59,150**	3,374	1,826	2,134
45,151	**45,250**	2,062	1,110	1,151	**52,151**	**52,250**	2,715	1,408	1,588	**59,151**	**59,250**	3,384	1,832	2,142
45,251	**45,350**	2,070	1,114	1,157	**52,251**	**52,350**	2,725	1,412	1,595	**59,251**	**59,350**	3,393	1,839	2,150
45,351	**45,450**	2,078	1,119	1,163	**52,351**	**52,450**	2,734	1,416	1,601	**59,351**	**59,450**	3,403	1,845	2,158
45,451	**45,550**	2,086	1,123	1,170	**52,451**	**52,550**	2,744	1,420	1,607	**59,451**	**59,550**	3,412	1,851	2,167
45,551	**45,650**	2,095	1,127	1,176	**52,551**	**52,650**	2,754	1,425	1,613	**59,551**	**59,650**	3,422	1,857	2,175
45,651	**45,750**	2,103	1,131	1,182	**52,651**	**52,750**	2,763	1,429	1,620	**59,651**	**59,750**	3,432	1,864	2,183
45,751	**45,850**	2,111	1,136	1,188	**52,751**	**52,850**	2,773	1,433	1,626	**59,751**	**59,850**	3,441	1,870	2,191
45,851	**45,950**	2,119	1,140	1,195	**52,851**	**52,950**	2,782	1,439	1,632	**59,851**	**59,950**	3,451	1,876	2,200
45,951	**46,050**	2,128	1,144	1,201	**52,951**	**53,050**	2,792	1,445	1,638	**59,951**	**60,050**	3,460	1,882	2,208
46,051	**46,150**	2,136	1,148	1,207	**53,051**	**53,150**	2,801	1,451	1,645	**60,051**	**60,150**	3,470	1,889	2,216
46,151	**46,250**	2,144	1,153	1,213	**53,151**	**53,250**	2,811	1,457	1,651	**60,151**	**60,250**	3,479	1,895	2,224
46,251	**46,350**	2,152	1,157	1,220	**53,251**	**53,350**	2,820	1,464	1,657	**60,251**	**60,350**	3,489	1,901	2,233
46,351	**46,450**	2,161	1,161	1,226	**53,351**	**53,450**	2,830	1,470	1,663	**60,351**	**60,450**	3,498	1,907	2,241
46,451	**46,550**	2,171	1,165	1,232	**53,451**	**53,550**	2,839	1,476	1,672	**60,451**	**60,550**	3,508	1,914	2,249
46,551	**46,650**	2,181	1,170	1,238	**53,551**	**53,650**	2,849	1,482	1,680	**60,551**	**60,650**	3,518	1,920	2,257
46,651	**46,750**	2,190	1,174	1,245	**53,651**	**53,750**	2,859	1,489	1,688	**60,651**	**60,750**	3,527	1,926	2,266
46,751	**46,850**	2,200	1,178	1,251	**53,751**	**53,850**	2,868	1,495	1,696	**60,751**	**60,850**	3,537	1,932	2,274
46,851	**46,950**	2,209	1,182	1,257	**53,851**	**53,950**	2,878	1,501	1,705	**60,851**	**60,950**	3,546	1,939	2,282
46,951	**47,050**	2,219	1,187	1,263	**53,951**	**54,050**	2,887	1,507	1,713	**60,951**	**61,050**	3,556	1,945	2,290
47,051	**47,150**	2,228	1,191	1,270	**54,051**	**54,150**	2,897	1,514	1,721	**61,051**	**61,150**	3,565	1,951	2,299
47,151	**47,250**	2,238	1,195	1,276	**54,151**	**54,250**	2,906	1,520	1,729	**61,151**	**61,250**	3,575	1,957	2,307
47,251	**47,350**	2,247	1,199	1,282	**54,251**	**54,350**	2,916	1,526	1,738	**61,251**	**61,350**	3,584	1,964	2,315
47,351	**47,450**	2,257	1,204	1,288	**54,351**	**54,450**	2,925	1,532	1,746	**61,351**	**61,450**	3,594	1,970	2,323

Continued on next page.

2009 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**	3,603	1,976	2,332	**68,451**	**68,550**	4,272	2,414	2,979	**75,451**	**75,550**	4,940	2,894	3,648
61,551	**61,650**	3,613	1,982	2,340	**68,551**	**68,650**	4,282	2,420	2,989	**75,551**	**75,650**	4,950	2,902	3,657
61,651	**61,750**	3,623	1,989	2,348	**68,651**	**68,750**	4,291	2,426	2,998	**75,651**	**75,750**	4,960	2,911	3,667
61,751	**61,850**	3,632	1,995	2,356	**68,751**	**68,850**	4,301	2,432	3,008	**75,751**	**75,850**	4,969	2,919	3,676
61,851	**61,950**	3,642	2,001	2,365	**68,851**	**68,950**	4,310	2,439	3,018	**75,851**	**75,950**	4,979	2,927	3,686
61,951	**62,050**	3,651	2,007	2,373	**68,951**	**69,050**	4,320	2,445	3,027	**75,951**	**76,050**	4,988	2,935	3,696
62,051	**62,150**	3,661	2,014	2,381	**69,051**	**69,150**	4,329	2,451	3,037	**76,051**	**76,150**	4,998	2,944	3,705
62,151	**62,250**	3,670	2,020	2,389	**69,151**	**69,250**	4,339	2,457	3,046	**76,151**	**76,250**	5,007	2,952	3,715
62,251	**62,350**	3,680	2,026	2,398	**69,251**	**69,350**	4,348	2,464	3,056	**76,251**	**76,350**	5,017	2,960	3,724
62,351	**62,450**	3,689	2,032	2,406	**69,351**	**69,450**	4,358	2,470	3,065	**76,351**	**76,450**	5,026	2,968	3,734
62,451	**62,550**	3,699	2,039	2,414	**69,451**	**69,550**	4,367	2,476	3,075	**76,451**	**76,550**	5,036	2,977	3,743
62,551	**62,650**	3,709	2,045	2,422	**69,551**	**69,650**	4,377	2,482	3,084	**76,551**	**76,650**	5,046	2,985	3,753
62,651	**62,750**	3,718	2,051	2,431	**69,651**	**69,750**	4,387	2,489	3,094	**76,651**	**76,750**	5,055	2,993	3,762
62,751	**62,850**	3,728	2,057	2,439	**69,751**	**69,850**	4,396	2,495	3,103	**76,751**	**76,850**	5,065	3,001	3,772
62,851	**62,950**	3,737	2,064	2,447	**69,851**	**69,950**	4,406	2,501	3,113	**76,851**	**76,950**	5,074	3,010	3,782
62,951	**63,050**	3,747	2,070	2,455	**69,951**	**70,050**	4,415	2,507	3,123	**76,951**	**77,050**	5,084	3,018	3,791
63,051	**63,150**	3,756	2,076	2,464	**70,051**	**70,150**	4,425	2,514	3,132	**77,051**	**77,150**	5,093	3,026	3,801
63,151	**63,250**	3,766	2,082	2,473	**70,151**	**70,250**	4,434	2,520	3,142	**77,151**	**77,250**	5,103	3,034	3,810
63,251	**63,350**	3,775	2,089	2,483	**70,251**	**70,350**	4,444	2,526	3,151	**77,251**	**77,350**	5,112	3,043	3,820
63,351	**63,450**	3,785	2,095	2,492	**70,351**	**70,450**	4,453	2,532	3,161	**77,351**	**77,450**	5,122	3,051	3,829
63,451	**63,550**	3,794	2,101	2,502	**70,451**	**70,550**	4,463	2,539	3,170	**77,451**	**77,550**	5,131	3,059	3,839
63,551	**63,650**	3,804	2,107	2,511	**70,551**	**70,650**	4,473	2,545	3,180	**77,551**	**77,650**	5,141	3,067	3,848
63,651	**63,750**	3,814	2,114	2,521	**70,651**	**70,750**	4,482	2,551	3,189	**77,651**	**77,750**	5,151	3,076	3,858
63,751	**63,850**	3,823	2,120	2,530	**70,751**	**70,850**	4,492	2,557	3,199	**77,751**	**77,850**	5,160	3,084	3,867
63,851	**63,950**	3,833	2,126	2,540	**70,851**	**70,950**	4,501	2,564	3,209	**77,851**	**77,950**	5,170	3,092	3,877
63,951	**64,050**	3,842	2,132	2,550	**70,951**	**71,050**	4,511	2,570	3,218	**77,951**	**78,050**	5,179	3,100	3,887
64,051	**64,150**	3,852	2,139	2,559	**71,051**	**71,150**	4,520	2,576	3,228	**78,051**	**78,150**	5,189	3,109	3,896
64,151	**64,250**	3,861	2,145	2,569	**71,151**	**71,250**	4,530	2,582	3,237	**78,151**	**78,250**	5,198	3,117	3,906
64,251	**64,350**	3,871	2,151	2,578	**71,251**	**71,350**	4,539	2,589	3,247	**78,251**	**78,350**	5,208	3,125	3,915
64,351	**64,450**	3,880	2,157	2,588	**71,351**	**71,450**	4,549	2,595	3,256	**78,351**	**78,450**	5,217	3,133	3,925
64,451	**64,550**	3,890	2,164	2,597	**71,451**	**71,550**	4,558	2,601	3,266	**78,451**	**78,550**	5,227	3,142	3,934
64,551	**64,650**	3,900	2,170	2,607	**71,551**	**71,650**	4,568	2,607	3,275	**78,551**	**78,650**	5,237	3,150	3,944
64,651	**64,750**	3,909	2,176	2,616	**71,651**	**71,750**	4,578	2,614	3,285	**78,651**	**78,750**	5,246	3,158	3,953
64,751	**64,850**	3,919	2,182	2,626	71,751	71,850	4,587	2,620	3,294	**78,751**	**78,850**	5,256	3,166	3,963
64,851	**64,950**	3,928	2,189	2,636	**71,851**	**71,950**	4,597	2,626	3,304	**78,851**	**78,950**	5,265	3,175	3,973
64,951	**65,050**	3,938	2,195	2,645	**71,951**	**72,050**	4,606	2,632	3,314	**78,951**	**79,050**	5,275	3,183	3,982
65,051	**65,150**	3,947	2,201	2,655	**72,051**	**72,150**	4,616	2,639	3,323	**79,051**	**79,150**	5,284	3,191	3,992
65,151	**65,250**	3,957	2,207	2,664	**72,151**	**72,250**	4,625	2,645	3,333	**79,151**	**79,250**	5,294	3,199	4,001
65,251	**65,350**	3,966	2,214	2,674	**72,251**	**72,350**	4,635	2,651	3,342	**79,251**	**79,350**	5,303	3,208	4,011
65,351	**65,450**	3,976	2,220	2,683	**72,351**	**72,450**	4,644	2,657	3,352	**79,351**	**79,450**	5,313	3,216	4,020
65,451	**65,550**	3,985	2,226	2,693	**72,451**	**72,550**	4,654	2,664	3,361	**79,451**	**79,550**	5,322	3,224	4,030
65,551	**65,650**	3,995	2,232	2,702	**72,551**	**72,650**	4,664	2,670	3,371	**79,551**	**79,650**	5,332	3,232	4,039
65,651	**65,750**	4,005	2,239	2,712	**72,651**	**72,750**	4,673	2,676	3,380	**79,651**	**79,750**	5,342	3,241	4,049
65,751	**65,850**	4,014	2,245	2,721	**72,751**	**72,850**	4,683	2,682	3,390	**79,751**	**79,850**	5,351	3,249	4,058
65,851	**65,950**	4,024	2,251	2,731	**72,851**	**72,950**	4,692	2,689	3,400	**79,851**	**79,950**	5,361	3,257	4,068
65,951	**66,050**	4,033	2,257	2,741	**72,951**	**73,050**	4,702	2,695	3,409	**79,951**	**80,050**	5,370	3,265	4,078
66,051	**66,150**	4,043	2,264	2,750	**73,051**	**73,150**	4,711	2,701	3,419	**80,051**	**80,150**	5,380	3,274	4,087
66,151	**66,250**	4,052	2,270	2,760	**73,151**	**73,250**	4,721	2,707	3,428	**80,151**	**80,250**	5,389	3,282	4,097
66,251	**66,350**	4,062	2,276	2,769	**73,251**	**73,350**	4,730	2,714	3,438	**80,251**	**80,350**	5,399	3,290	4,106
66,351	**66,450**	4,071	2,282	2,779	**73,351**	**73,450**	4,740	2,721	3,447	**80,351**	**80,450**	5,408	3,298	4,116
66,451	**66,550**	4,081	2,289	2,788	**73,451**	**73,550**	4,749	2,729	3,457	**80,451**	**80,550**	5,418	3,307	4,125
66,551	**66,650**	4,091	2,295	2,798	**73,551**	**73,650**	4,759	2,737	3,466	**80,551**	**80,650**	5,428	3,315	4,135
66,651	**66,750**	4,100	2,301	2,807	**73,651**	**73,750**	4,769	2,746	3,476	**80,651**	**80,750**	5,437	3,323	4,144
66,751	**66,850**	4,110	2,307	2,817	**73,751**	**73,850**	4,778	2,754	3,485	**80,751**	**80,850**	5,447	3,331	4,154
66,851	**66,950**	4,119	2,314	2,827	**73,851**	**73,950**	4,788	2,762	3,495	**80,851**	**80,950**	5,456	3,340	4,164
66,951	**67,050**	4,129	2,320	2,836	**73,951**	**74,050**	4,797	2,770	3,505	**80,951**	**81,050**	5,466	3,348	4,173
67,051	**67,150**	4,138	2,326	2,846	**74,051**	**74,150**	4,807	2,779	3,514	**81,051**	**81,150**	5,475	3,356	4,183
67,151	**67,250**	4,148	2,332	2,855	**74,151**	**74,250**	4,816	2,787	3,524	**81,151**	**81,250**	5,485	3,364	4,192
67,251	**67,350**	4,157	2,339	2,865	**74,251**	**74,350**	4,826	2,795	3,533	**81,251**	**81,350**	5,494	3,373	4,202
67,351	**67,450**	4,167	2,345	2,874	**74,351**	**74,450**	4,835	2,803	3,543	**81,351**	**81,450**	5,504	3,381	4,211
67,451	**67,550**	4,176	2,351	2,884	**74,451**	**74,550**	4,845	2,812	3,552	**81,451**	**81,550**	5,513	3,389	4,221
67,551	**67,650**	4,186	2,357	2,893	**74,551**	**74,650**	4,855	2,820	3,562	**81,551**	**81,650**	5,523	3,397	4,230
67,651	**67,750**	4,196	2,364	2,903	**74,651**	**74,750**	4,864	2,828	3,571	**81,651**	**81,750**	5,533	3,406	4,240
67,751	**67,850**	4,205	2,370	2,912	**74,751**	**74,850**	4,874	2,836	3,581	**81,751**	**81,850**	5,542	3,414	4,249
67,851	**67,950**	4,215	2,376	2,922	**74,851**	**74,950**	4,883	2,845	3,591	**81,851**	**81,950**	5,552	3,422	4,259
67,951	**68,050**	4,224	2,382	2,932	**74,951**	**75,050**	4,893	2,853	3,600	**81,951**	**82,050**	5,561	3,430	4,269
68,051	**68,150**	4,234	2,389	2,941	**75,051**	**75,150**	4,902	2,861	3,610	**82,051**	**82,150**	5,571	3,439	4,278
68,151	**68,250**	4,243	2,395	2,951	**75,151**	**75,250**	4,912	2,869	3,619	**82,151**	**82,250**	5,580	3,447	4,288
68,251	**68,350**	4,253	2,401	2,960	**75,251**	**75,350**	4,921	2,878	3,629	**82,251**	**82,350**	5,590	3,455	4,297
68,351	**68,450**	4,262	2,407	2,970	**75,351**	**75,450**	4,931	2,886	3,638	**82,351**	**82,450**	5,599	3,463	4,307

Continued on next page.

2009 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**	5,609	3,472	4,316	**88,951**	**89,050**	6,230	4,008	4,937	**95,451**	**95,550**	6,850	4,581	5,558
82,551	**82,650**	5,619	3,480	4,326	**89,051**	**89,150**	6,239	4,016	4,947	**95,551**	**95,650**	6,860	4,590	5,567
82,651	**82,750**	5,628	3,488	4,335	**89,151**	**89,250**	6,249	4,024	4,956	**95,651**	**95,750**	6,870	4,600	5,577
82,751	**82,850**	5,638	3,496	4,345	**89,251**	**89,350**	6,258	4,033	4,966	**95,751**	**95,850**	6,879	4,609	5,586
82,851	**82,950**	5,647	3,505	4,355	**89,351**	**89,450**	6,268	4,041	4,975	**95,851**	**95,950**	6,889	4,619	5,596
82,951	**83,050**	5,657	3,513	4,364	**89,451**	**89,550**	6,277	4,049	4,985	**95,951**	**96,050**	6,898	4,628	5,606
83,051	**83,150**	5,666	3,521	4,374	**89,551**	**89,650**	6,287	4,057	4,994	**96,051**	**96,150**	6,908	4,638	5,615
83,151	**83,250**	5,676	3,529	4,383	**89,651**	**89,750**	6,297	4,066	5,004	**96,151**	**96,250**	6,917	4,648	5,625
83,251	**83,350**	5,685	3,538	4,393	**89,751**	**89,850**	6,306	4,074	5,013	**96,251**	**96,350**	6,927	4,657	5,634
83,351	**83,450**	5,695	3,546	4,402	**89,851**	**89,950**	6,316	4,082	5,023	**96,351**	**96,450**	6,936	4,667	5,644
83,451	**83,550**	5,704	3,554	4,412	**89,951**	**90,050**	6,325	4,090	5,033	**96,451**	**96,550**	6,946	4,676	5,653
83,551	**83,650**	5,714	3,562	4,421	**90,051**	**90,150**	6,335	4,099	5,042	**96,551**	**96,650**	6,956	4,686	5,663
83,651	**83,750**	5,724	3,571	4,431	**90,151**	**90,250**	6,344	4,107	5,052	**96,651**	**96,750**	6,965	4,695	5,672
83,751	**83,850**	5,733	3,579	4,440	**90,251**	**90,350**	6,354	4,115	5,061	**96,751**	**96,850**	6,975	4,705	5,682
83,851	**83,950**	5,743	3,587	4,450	**90,351**	**90,450**	6,363	4,123	5,071	**96,851**	**96,950**	6,984	4,714	5,692
83,951	**84,050**	5,752	3,595	4,460	**90,451**	**90,550**	6,373	4,132	5,080	**96,951**	**97,050**	6,994	4,724	5,701
84,051	**84,150**	5,762	3,604	4,469	**90,551**	**90,650**	6,383	4,140	5,090	**97,051**	**97,150**	7,003	4,733	5,711
84,151	**84,250**	5,771	3,612	4,479	**90,651**	**90,750**	6,392	4,148	5,099	**97,151**	**97,250**	7,013	4,743	5,720
84,251	**84,350**	5,781	3,620	4,488	**90,751**	**90,850**	6,402	4,156	5,109	**97,251**	**97,350**	7,022	4,753	5,730
84,351	**84,450**	5,790	3,628	4,498	**90,851**	**90,950**	6,411	4,165	5,119	**97,351**	**97,450**	7,032	4,762	5,739
84,451	**84,550**	5,800	3,637	4,507	**90,951**	**91,050**	6,421	4,173	5,128	**97,451**	**97,550**	7,041	4,772	5,749
84,551	**84,650**	5,810	3,645	4,517	**91,051**	**91,150**	6,430	4,181	5,138	**97,551**	**97,650**	7,051	4,781	5,758
84,651	**84,750**	5,819	3,653	4,526	**91,151**	**91,250**	6,440	4,189	5,147	**97,651**	**97,750**	7,061	4,791	5,768
84,751	**84,850**	5,829	3,661	4,536	**91,251**	**91,350**	6,449	4,198	5,157	**97,751**	**97,850**	7,070	4,800	5,777
84,851	**84,950**	5,838	3,670	4,546	**91,351**	**91,450**	6,459	4,206	5,166	**97,851**	**97,950**	7,080	4,810	5,787
84,951	**85,050**	5,848	3,678	4,555	**91,451**	**91,550**	6,468	4,214	5,176	**97,951**	**98,050**	7,089	4,819	5,797
85,051	**85,150**	5,857	3,686	4,565	**91,551**	**91,650**	6,478	4,222	5,185	**98,051**	**98,150**	7,099	4,829	5,806
85,151	**85,250**	5,867	3,694	4,574	**91,651**	**91,750**	6,488	4,231	5,195	**98,151**	**98,250**	7,108	4,839	5,816
85,251	**85,350**	5,876	3,703	4,584	**91,751**	**91,850**	6,497	4,239	5,204	**98,251**	**98,350**	7,118	4,848	5,825
85,351	**85,450**	5,886	3,711	4,593	**91,851**	**91,950**	6,507	4,247	5,214	**98,351**	**98,450**	7,127	4,858	5,835
85,451	**85,550**	5,895	3,719	4,603	**91,951**	**92,050**	6,516	4,255	5,224	**98,451**	**98,550**	7,137	4,867	5,844
85,551	**85,650**	5,905	3,727	4,612	**92,051**	**92,150**	6,526	4,264	5,233	**98,551**	**98,650**	7,147	4,877	5,854
85,651	**85,750**	5,915	3,736	4,622	**92,151**	**92,250**	6,535	4,272	5,243	**98,651**	**98,750**	7,156	4,886	5,863
85,751	**85,850**	5,924	3,744	4,631	**92,251**	**92,350**	6,545	4,280	5,252	**98,751**	**98,850**	7,166	4,896	5,873
85,851	**85,950**	5,934	3,752	4,641	**92,351**	**92,450**	6,554	4,288	5,262	**98,851**	**98,950**	7,175	4,905	5,883
85,951	**86,050**	5,943	3,760	4,651	**92,451**	**92,550**	6,564	4,297	5,271	**98,951**	**99,050**	7,185	4,915	5,892
86,051	**86,150**	5,953	3,769	4,660	**92,551**	**92,650**	6,574	4,305	5,281	**99,051**	**99,150**	7,194	4,924	5,902
86,151	**86,250**	5,962	3,777	4,670	**92,651**	**92,750**	6,583	4,313	5,290	**99,151**	**99,250**	7,204	4,934	5,911
86,251	**86,350**	5,972	3,785	4,679	**92,751**	**92,850**	6,593	4,323	5,300	**99,251**	**99,350**	7,213	4,944	5,921
86,351	**86,450**	5,981	3,793	4,689	**92,851**	**92,950**	6,602	4,332	5,310	**99,351**	**99,450**	7,223	4,953	5,930
86,451	**86,550**	5,991	3,802	4,698	**92,951**	**93,050**	6,612	4,342	5,319	**99,451**	**99,550**	7,232	4,963	5,940
86,551	**86,650**	6,001	3,810	4,708	**93,051**	**93,150**	6,621	4,351	5,329	**99,551**	**99,650**	7,242	4,972	5,949
86,651	**86,750**	6,010	3,818	4,717	**93,151**	**93,250**	6,631	4,361	5,338	**99,651**	**99,750**	7,252	4,982	5,959
86,751	**86,850**	6,020	3,826	4,727	**93,251**	**93,350**	6,640	4,371	5,348	**99,751**	**99,850**	7,261	4,991	5,968
86,851	**86,950**	6,029	3,835	4,737	**93,351**	**93,450**	6,650	4,380	5,357	**99,851**	**99,950**	7,271	5,001	5,978
86,951	**87,050**	6,039	3,843	4,746	**93,451**	**93,550**	6,659	4,390	5,367	**99,951**	**100,000**	7,278	5,008	5,985
87,051	**87,150**	6,048	3,851	4,756	**93,551**	**93,650**	6,669	4,399	5,376					
87,151	**87,250**	6,058	3,859	4,765	**93,651**	**93,750**	6,679	4,409	5,386	OVER $100,000 YOU MUST COMPUTE YOUR TAX USING THE TAX RATE SCHEDULES				
87,251	**87,350**	6,067	3,868	4,775	**93,751**	**93,850**	6,688	4,418	5,395					
87,351	**87,450**	6,077	3,876	4,784	**93,851**	**93,950**	6,698	4,428	5,405					
87,451	**87,550**	6,086	3,884	4,794	**93,951**	**94,050**	6,707	4,437	5,415					
87,551	**87,650**	6,096	3,892	4,803	**94,051**	**94,150**	6,717	4,447	5,424					
87,651	**87,750**	6,106	3,901	4,813	**94,151**	**94,250**	6,726	4,457	5,434					
87,751	**87,850**	6,115	3,909	4,822	**94,251**	**94,350**	6,736	4,466	5,443					
87,851	**87,950**	6,125	3,917	4,832	**94,351**	**94,450**	6,745	4,476	5,453					
87,951	**88,050**	6,134	3,925	4,842	**94,451**	**94,550**	6,755	4,485	5,462					
88,051	**88,150**	6,144	3,934	4,851	**94,551**	**94,650**	6,765	4,495	5,472					
88,151	**88,250**	6,153	3,942	4,861	**94,651**	**94,750**	6,774	4,504	5,481					
88,251	**88,350**	6,163	3,950	4,870	**94,751**	**94,850**	6,784	4,514	5,491					
88,351	**88,450**	6,172	3,958	4,880	**94,851**	**94,950**	6,793	4,523	5,501					
88,451	**88,550**	6,182	3,967	4,889	**94,951**	**95,050**	6,803	4,533	5,510					
88,551	**88,650**	6,192	3,975	4,899	**95,051**	**95,150**	6,812	4,542	5,520					
88,651	**88,750**	6,201	3,983	4,908	**95,151**	**95,250**	6,822	4,552	5,529					
88,751	**88,850**	6,211	3,991	4,918	**95,251**	**95,350**	6,831	4,562	5,539					
88,851	**88,950**	6,220	4,000	4,928	**95,351**	**95,450**	6,841	4,571	5,548					

2009 California Tax Rate Schedules

✓Tip Go to **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 31		of the amount over –
$ 0	$ 7,060	$ 0.00	+ 1.25%	$ 0.00
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/RDP Filing Jointly or Qualifying Widow(er) with Dependent Child

$ 0	$ 14,120	$ 0.00	+ 1.25%	$ 0.00
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%	$ 0.00
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

How to Figure Tax Using the 2009 California Tax Rate Schedules

Example: Chris and Pat Smith 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 31		of the amount over –
$ 0	$ 14,120	$ 0.00	+ 1.25%	$ 0.00
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

		Example	Your Income
Step 2:	They subtract the amount at the beginning of their range from their taxable income.	$125,000 - 92,698 $ 32,302	$ - $
Step 3:	They multiply the result from Step 2 by the percentage for their range.	$32,302 x .0955 $3,084.84	$ 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 $7,398 on Long Form 540NR, line 31. For information on rounding, see "Filling in Your Tax Return" on page 15.	$4,313.07 + 3,084.84 $7,397.91	$ + $