

# 2007 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 Form 540/540A, 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	192	130	130
51	150	1	1	1	6,551	6,650	66	66	66	13,051	13,150	194	131	131
151	250	2	2	2	6,651	6,750	67	67	67	13,151	13,250	196	132	132
251	350	3	3	3	6,751	6,850	68	68	68	13,251	13,350	198	133	133
351	450	4	4	4	6,851	6,950	70	69	69	13,351	13,450	200	134	134
451	550	5	5	5	6,951	7,050	72	70	70	13,451	13,550	202	135	135
551	650	6	6	6	7,051	7,150	74	71	71	13,551	13,650	204	136	136
651	750	7	7	7	7,151	7,250	76	72	72	13,651	13,750	206	137	137
751	850	8	8	8	7,251	7,350	78	73	73	13,751	13,850	208	139	139
851	950	9	9	9	7,351	7,450	80	74	74	13,851	13,950	210	141	141
951	1,050	10	10	10	7,451	7,550	82	75	75	13,951	14,050	212	143	143
1,051	1,150	11	11	11	7,551	7,650	84	76	76	14,051	14,150	214	145	145
1,151	1,250	12	12	12	7,651	7,750	86	77	77	14,151	14,250	216	147	147
1,251	1,350	13	13	13	7,751	7,850	88	78	78	14,251	14,350	218	149	149
1,351	1,450	14	14	14	7,851	7,950	90	79	79	14,351	14,450	220	151	151
1,451	1,550	15	15	15	7,951	8,050	92	80	80	14,451	14,550	222	153	153
1,551	1,650	16	16	16	8,051	8,150	94	81	81	14,551	14,650	224	155	155
1,651	1,750	17	17	17	8,151	8,250	96	82	82	14,651	14,750	226	157	157
1,751	1,850	18	18	18	8,251	8,350	98	83	83	14,751	14,850	228	159	159
1,851	1,950	19	19	19	8,351	8,450	100	84	84	14,851	14,950	230	161	161
1,951	2,050	20	20	20	8,451	8,550	102	85	85	14,951	15,050	232	163	163
2,051	2,150	21	21	21	8,551	8,650	104	86	86	15,051	15,150	234	165	165
2,151	2,250	22	22	22	8,651	8,750	106	87	87	15,151	15,250	236	167	167
2,251	2,350	23	23	23	8,751	8,850	108	88	88	15,251	15,350	238	169	169
2,351	2,450	24	24	24	8,851	8,950	110	89	89	15,351	15,450	240	171	171
2,451	2,550	25	25	25	8,951	9,050	112	90	90	15,451	15,550	242	173	173
2,551	2,650	26	26	26	9,051	9,150	114	91	91	15,551	15,650	244	175	175
2,651	2,750	27	27	27	9,151	9,250	116	92	92	15,651	15,750	246	177	177
2,751	2,850	28	28	28	9,251	9,350	118	93	93	15,751	15,850	248	179	179
2,851	2,950	29	29	29	9,351	9,450	120	94	94	15,851	15,950	250	181	181
2,951	3,050	30	30	30	9,451	9,550	122	95	95	15,951	16,050	252	183	183
3,051	3,150	31	31	31	9,551	9,650	124	96	96	16,051	16,150	254	185	185
3,151	3,250	32	32	32	9,651	9,750	126	97	97	16,151	16,250	256	187	187
3,251	3,350	33	33	33	9,751	9,850	128	98	98	16,251	16,350	260	189	189
3,351	3,450	34	34	34	9,851	9,950	130	99	99	16,351	16,450	264	191	191
3,451	3,550	35	35	35	9,951	10,050	132	100	100	16,451	16,550	268	193	193
3,551	3,650	36	36	36	10,051	10,150	134	101	101	16,551	16,650	272	195	195
3,651	3,750	37	37	37	10,151	10,250	136	102	102	16,651	16,750	276	197	197
3,751	3,850	38	38	38	10,251	10,350	138	103	103	16,751	16,850	280	199	199
3,851	3,950	39	39	39	10,351	10,450	140	104	104	16,851	16,950	284	201	201
3,951	4,050	40	40	40	10,451	10,550	142	105	105	16,951	17,050	288	203	203
4,051	4,150	41	41	41	10,551	10,650	144	106	106	17,051	17,150	292	205	205
4,151	4,250	42	42	42	10,651	10,750	146	107	107	17,151	17,250	296	207	207
4,251	4,350	43	43	43	10,751	10,850	148	108	108	17,251	17,350	300	209	209
4,351	4,450	44	44	44	10,851	10,950	150	109	109	17,351	17,450	304	211	211
4,451	4,550	45	45	45	10,951	11,050	152	110	110	17,451	17,550	308	213	213
4,551	4,650	46	46	46	11,051	11,150	154	111	111	17,551	17,650	312	215	215
4,651	4,750	47	47	47	11,151	11,250	156	112	112	17,651	17,750	316	217	217
4,751	4,850	48	48	48	11,251	11,350	158	113	113	17,751	17,850	320	219	219
4,851	4,950	49	49	49	11,351	11,450	160	114	114	17,851	17,950	324	221	221
4,951	5,050	50	50	50	11,451	11,550	162	115	115	17,951	18,050	328	223	223
5,051	5,150	51	51	51	11,551	11,650	164	116	116	18,051	18,150	332	225	225
5,151	5,250	52	52	52	11,651	11,750	166	117	117	18,151	18,250	336	227	227
5,251	5,350	53	53	53	11,751	11,850	168	118	118	18,251	18,350	340	229	229
5,351	5,450	54	54	54	11,851	11,950	170	119	119	18,351	18,450	344	231	231
5,451	5,550	55	55	55	11,951	12,050	172	120	120	18,451	18,550	348	233	233
5,551	5,650	56	56	56	12,051	12,150	174	121	121	18,551	18,650	352	235	235
5,651	5,750	57	57	57	12,151	12,250	176	122	122	18,651	18,750	356	237	237
5,751	5,850	58	58	58	12,251	12,350	178	123	123	18,751	18,850	360	239	239
5,851	5,950	59	59	59	12,351	12,450	180	124	124	18,851	18,950	364	241	241
5,951	6,050	60	60	60	12,451	12,550	182	125	125	18,951	19,050	368	243	243
6,051	6,150	61	61	61	12,551	12,650	184	126	126	19,051	19,150	372	245	245
6,151	6,250	62	62	62	12,651	12,750	186	127	127	19,151	19,250	376	247	247
6,251	6,350	63	63	63	12,751	12,850	188	128	128	19,251	19,350	380	249	249
6,351	6,450	64	64	64	12,851	12,950	190	129	129	19,351	19,450	384	251	251

Continued on next page.

# 2007 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	388	253	253	26,451	26,550	687	393	393	33,451	33,550	1,107	556	556
19,551	19,650	392	255	255	26,551	26,650	693	395	395	33,551	33,650	1,113	560	560
19,651	19,750	396	257	257	26,651	26,750	699	397	397	33,651	33,750	1,119	564	564
19,751	19,850	400	259	259	26,751	26,850	705	399	399	33,751	33,850	1,125	568	568
19,851	19,950	404	261	261	26,851	26,950	711	401	401	33,851	33,950	1,131	572	572
20,951	20,050	408	263	263	26,951	27,050	717	403	403	33,951	34,050	1,137	576	576
20,051	20,150	412	265	265	27,051	27,150	723	405	405	34,051	34,150	1,143	580	580
20,151	20,250	416	267	267	27,151	27,250	729	407	407	34,151	34,250	1,149	584	584
20,251	20,350	420	269	269	27,251	27,350	735	409	409	34,251	34,350	1,155	588	588
20,351	20,450	424	271	271	27,351	27,450	741	411	411	34,351	34,450	1,161	592	592
20,451	20,550	428	273	273	27,451	27,550	747	413	413	34,451	34,550	1,167	596	596
20,551	20,650	432	275	275	27,551	27,650	753	415	415	34,551	34,650	1,173	600	600
20,651	20,750	436	277	277	27,651	27,750	759	417	417	34,651	34,750	1,179	604	604
20,751	20,850	440	279	279	27,751	27,850	765	419	419	34,751	34,850	1,185	608	608
20,851	20,950	444	281	281	27,851	27,950	771	421	421	34,851	34,950	1,191	612	612
20,951	21,050	448	283	283	27,951	28,050	777	423	423	34,951	35,050	1,197	616	616
21,051	21,150	452	285	285	28,051	28,150	783	425	425	35,051	35,150	1,203	620	620
21,151	21,250	456	287	287	28,151	28,250	789	427	427	35,151	35,250	1,209	624	624
21,251	21,350	460	289	289	28,251	28,350	795	429	429	35,251	35,350	1,215	628	628
21,351	21,450	464	291	291	28,351	28,450	801	431	431	35,351	35,450	1,221	632	632
21,451	21,550	468	293	293	28,451	28,550	807	433	433	35,451	35,550	1,228	636	636
21,551	21,650	472	295	295	28,551	28,650	813	435	435	35,551	35,650	1,236	640	640
21,651	21,750	476	297	297	28,651	28,750	819	437	437	35,651	35,750	1,244	644	644
21,751	21,850	480	299	299	28,751	28,850	825	439	439	35,751	35,850	1,252	648	648
21,851	21,950	484	301	301	28,851	28,950	831	441	441	35,851	35,950	1,260	652	652
21,951	22,050	488	303	303	28,951	29,050	837	443	443	35,951	36,050	1,268	656	656
22,051	22,150	492	305	305	29,051	29,150	843	445	445	36,051	36,150	1,276	660	660
22,151	22,250	496	307	307	29,151	29,250	849	447	447	36,151	36,250	1,284	664	664
22,251	22,350	500	309	309	29,251	29,350	855	449	449	36,251	36,350	1,292	668	668
22,351	22,450	504	311	311	29,351	29,450	861	451	451	36,351	36,450	1,300	672	672
22,451	22,550	508	313	313	29,451	29,550	867	453	453	36,451	36,550	1,308	676	676
22,551	22,650	512	315	315	29,551	29,650	873	455	455	36,551	36,650	1,316	680	680
22,651	22,750	516	317	317	29,651	29,750	879	457	457	36,651	36,750	1,324	684	684
22,751	22,850	520	319	319	29,751	29,850	885	459	459	36,751	36,850	1,332	688	688
22,851	22,950	524	321	321	29,851	29,950	891	461	461	36,851	36,950	1,340	692	692
22,951	23,050	528	323	323	29,951	30,050	897	463	463	36,951	37,050	1,348	696	696
23,051	23,150	532	325	325	30,051	30,150	903	465	465	37,051	37,150	1,356	700	700
23,151	23,250	536	327	327	30,151	30,250	909	467	467	37,151	37,250	1,364	704	704
23,251	23,350	540	329	329	30,251	30,350	915	469	469	37,251	37,350	1,372	708	708
23,351	23,450	544	331	331	30,351	30,450	921	471	471	37,351	37,450	1,380	712	712
23,451	23,550	548	333	333	30,451	30,550	927	473	473	37,451	37,550	1,388	716	716
23,551	23,650	552	335	335	30,551	30,650	933	475	475	37,551	37,650	1,396	720	720
23,651	23,750	556	337	337	30,651	30,750	939	477	477	37,651	37,750	1,404	724	724
23,751	23,850	560	339	339	30,751	30,850	945	479	479	37,751	37,850	1,412	728	728
23,851	23,950	564	341	341	30,851	30,950	951	481	481	37,851	37,950	1,420	732	732
23,951	24,050	568	343	343	30,951	31,050	957	483	483	37,951	38,050	1,428	736	736
24,051	24,150	572	345	345	31,051	31,150	963	485	485	38,051	38,150	1,436	740	740
24,151	24,250	576	347	347	31,151	31,250	969	487	487	38,151	38,250	1,444	744	744
24,251	24,350	580	349	349	31,251	31,350	975	489	489	38,251	38,350	1,452	748	748
24,351	24,450	584	351	351	31,351	31,450	981	491	491	38,351	38,450	1,460	752	752
24,451	24,550	588	353	353	31,451	31,550	987	493	493	38,451	38,550	1,468	756	756
24,551	24,650	592	355	355	31,551	31,650	993	495	495	38,551	38,650	1,476	760	760
24,651	24,750	596	357	357	31,651	31,750	999	497	497	38,651	38,750	1,484	764	764
24,751	24,850	600	359	359	31,751	31,850	1,005	499	499	38,751	38,850	1,492	768	768
24,851	24,950	604	361	361	31,851	31,950	1,011	501	501	38,851	38,950	1,500	772	772
24,951	25,050	608	363	363	31,951	32,050	1,017	503	503	38,951	39,050	1,508	776	776
25,051	25,150	612	365	365	32,051	32,150	1,023	505	505	39,051	39,150	1,516	780	780
25,151	25,250	616	367	367	32,151	32,250	1,029	507	507	39,151	39,250	1,524	784	784
25,251	25,350	620	369	369	32,251	32,350	1,035	509	509	39,251	39,350	1,532	788	788
25,351	25,450	624	371	371	32,351	32,450	1,041	512	512	39,351	39,450	1,540	792	792
25,451	25,550	628	373	373	32,451	32,550	1,047	516	516	39,451	39,550	1,548	796	796
25,551	25,650	633	375	375	32,551	32,650	1,053	520	520	39,551	39,650	1,556	800	800
25,651	25,750	639	377	377	32,651	32,750	1,059	524	524	39,651	39,750	1,564	804	804
25,751	25,850	645	379	379	32,751	32,850	1,065	528	528	39,751	39,850	1,572	808	808
25,851	25,950	651	381	381	32,851	32,950	1,071	532	532	39,851	39,950	1,580	812	812
25,951	26,050	657	383	383	32,951	33,050	1,077	536	536	39,951	40,050	1,588	816	816
26,051	26,150	663	385	385	33,051	33,150	1,083	540	540	40,051	40,150	1,596	820	820
26,151	26,250	669	387	387	33,151	33,250	1,089	544	544	40,151	40,250	1,604	824	824
26,251	26,350	675	389	389	33,251	33,350	1,095	548	548	40,251	40,350	1,612	828	828
26,351	26,450	681	391	391	33,351	33,450	1,101	552	552	40,351	40,450	1,620	832	832

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# 2007 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	1,628	836	836	47,451	47,550	2,223	1,116	1,231	54,451	54,550	2,874	1,464	1,709
40,551	40,650	1,636	840	840	47,551	47,650	2,232	1,120	1,237	54,551	54,650	2,883	1,470	1,717
40,651	40,750	1,644	844	844	47,651	47,750	2,241	1,124	1,243	54,651	54,750	2,892	1,476	1,725
40,751	40,850	1,652	848	848	47,751	47,850	2,251	1,128	1,249	54,751	54,850	2,902	1,482	1,733
40,851	40,950	1,660	852	852	47,851	47,950	2,260	1,132	1,255	54,851	54,950	2,911	1,488	1,741
40,951	41,050	1,668	856	856	47,951	48,050	2,269	1,136	1,261	54,951	55,050	2,920	1,494	1,749
41,051	41,150	1,676	860	860	48,051	48,150	2,279	1,140	1,267	55,051	55,150	2,930	1,500	1,757
41,151	41,250	1,684	864	864	48,151	48,250	2,288	1,144	1,273	55,151	55,250	2,939	1,506	1,765
41,251	41,350	1,692	868	868	48,251	48,350	2,297	1,148	1,279	55,251	55,350	2,948	1,512	1,773
41,351	41,450	1,700	872	872	48,351	48,450	2,307	1,152	1,285	55,351	55,450	2,958	1,518	1,781
41,451	41,550	1,708	876	876	48,451	48,550	2,316	1,156	1,291	55,451	55,550	2,967	1,524	1,789
41,551	41,650	1,716	880	880	48,551	48,650	2,325	1,160	1,297	55,551	55,650	2,976	1,530	1,797
41,651	41,750	1,724	884	884	48,651	48,750	2,334	1,164	1,303	55,651	55,750	2,985	1,536	1,805
41,751	41,850	1,732	888	889	48,751	48,850	2,344	1,168	1,309	55,751	55,850	2,995	1,542	1,813
41,851	41,950	1,740	892	895	48,851	48,950	2,353	1,172	1,315	55,851	55,950	3,004	1,548	1,821
41,951	42,050	1,748	896	901	48,951	49,050	2,362	1,176	1,321	55,951	56,050	3,013	1,554	1,829
42,051	42,150	1,756	900	907	49,051	49,150	2,372	1,180	1,327	56,051	56,150	3,023	1,560	1,837
42,151	42,250	1,764	904	913	49,151	49,250	2,381	1,184	1,333	56,151	56,250	3,032	1,566	1,845
42,251	42,350	1,772	908	919	49,251	49,350	2,390	1,188	1,339	56,251	56,350	3,041	1,572	1,853
42,351	42,450	1,780	912	925	49,351	49,450	2,400	1,192	1,345	56,351	56,450	3,051	1,578	1,861
42,451	42,550	1,788	916	931	49,451	49,550	2,409	1,196	1,351	56,451	56,550	3,060	1,584	1,869
42,551	42,650	1,796	920	937	49,551	49,650	2,418	1,200	1,357	56,551	56,650	3,069	1,590	1,877
42,651	42,750	1,804	924	943	49,651	49,750	2,427	1,204	1,363	56,651	56,750	3,078	1,596	1,885
42,751	42,850	1,812	928	949	49,751	49,850	2,437	1,208	1,369	56,751	56,850	3,088	1,602	1,893
42,851	42,950	1,820	932	955	49,851	49,950	2,446	1,212	1,375	56,851	56,950	3,097	1,608	1,901
42,951	43,050	1,828	936	961	49,951	50,050	2,455	1,216	1,381	56,951	57,050	3,106	1,614	1,909
43,051	43,150	1,836	940	967	50,051	50,150	2,465	1,220	1,387	57,051	57,150	3,116	1,620	1,917
43,151	43,250	1,844	944	973	50,151	50,250	2,474	1,224	1,393	57,151	57,250	3,125	1,626	1,925
43,251	43,350	1,852	948	979	50,251	50,350	2,483	1,228	1,399	57,251	57,350	3,134	1,632	1,933
43,351	43,450	1,860	952	985	50,351	50,450	2,493	1,232	1,405	57,351	57,450	3,144	1,638	1,941
43,451	43,550	1,868	956	991	50,451	50,550	2,502	1,236	1,411	57,451	57,550	3,153	1,644	1,949
43,551	43,650	1,876	960	997	50,551	50,650	2,511	1,240	1,417	57,551	57,650	3,162	1,650	1,957
43,651	43,750	1,884	964	1,003	50,651	50,750	2,520	1,244	1,423	57,651	57,750	3,171	1,656	1,965
43,751	43,850	1,892	968	1,009	50,751	50,850	2,530	1,248	1,429	57,751	57,850	3,181	1,662	1,973
43,851	43,950	1,900	972	1,015	50,851	50,950	2,539	1,252	1,435	57,851	57,950	3,190	1,668	1,981
43,951	44,050	1,908	976	1,021	50,951	51,050	2,548	1,256	1,441	57,951	58,050	3,199	1,674	1,989
44,051	44,150	1,916	980	1,027	51,051	51,150	2,558	1,260	1,447	58,051	58,150	3,209	1,680	1,997
44,151	44,250	1,924	984	1,033	51,151	51,250	2,567	1,266	1,453	58,151	58,250	3,218	1,686	2,005
44,251	44,350	1,932	988	1,039	51,251	51,350	2,576	1,272	1,459	58,251	58,350	3,227	1,692	2,013
44,351	44,450	1,940	992	1,045	51,351	51,450	2,586	1,278	1,465	58,351	58,450	3,237	1,698	2,021
44,451	44,550	1,948	996	1,051	51,451	51,550	2,595	1,284	1,471	58,451	58,550	3,246	1,704	2,029
44,551	44,650	1,956	1,000	1,057	51,551	51,650	2,604	1,290	1,477	58,551	58,650	3,255	1,710	2,037
44,651	44,750	1,964	1,004	1,063	51,651	51,750	2,613	1,296	1,483	58,651	58,750	3,264	1,716	2,045
44,751	44,850	1,972	1,008	1,069	51,751	51,850	2,623	1,302	1,493	58,751	58,850	3,274	1,722	2,053
44,851	44,950	1,981	1,012	1,075	51,851	51,950	2,632	1,308	1,501	58,851	58,950	3,283	1,728	2,061
44,951	45,050	1,990	1,016	1,081	51,951	52,050	2,641	1,314	1,509	58,951	59,050	3,292	1,734	2,069
45,051	45,150	2,000	1,020	1,087	52,051	52,150	2,651	1,320	1,517	59,051	59,150	3,302	1,740	2,077
45,151	45,250	2,009	1,024	1,093	52,151	52,250	2,660	1,326	1,525	59,151	59,250	3,311	1,746	2,085
45,251	45,350	2,018	1,028	1,099	52,251	52,350	2,669	1,332	1,533	59,251	59,350	3,320	1,752	2,093
45,351	45,450	2,028	1,032	1,105	52,351	52,450	2,679	1,338	1,541	59,351	59,450	3,330	1,758	2,101
45,451	45,550	2,037	1,036	1,111	52,451	52,550	2,688	1,344	1,549	59,451	59,550	3,339	1,764	2,109
45,551	45,650	2,046	1,040	1,117	52,551	52,650	2,697	1,350	1,557	59,551	59,650	3,348	1,770	2,117
45,651	45,750	2,055	1,044	1,123	52,651	52,750	2,706	1,356	1,565	59,651	59,750	3,357	1,776	2,125
45,751	45,850	2,065	1,048	1,129	52,751	52,850	2,716	1,362	1,573	59,751	59,850	3,367	1,782	2,133
45,851	45,950	2,074	1,052	1,135	52,851	52,950	2,725	1,368	1,581	59,851	59,950	3,376	1,788	2,141
45,951	46,050	2,083	1,056	1,141	52,951	53,050	2,734	1,374	1,589	59,951	60,050	3,385	1,794	2,149
46,051	46,150	2,093	1,060	1,147	53,051	53,150	2,744	1,380	1,597	60,051	60,150	3,395	1,800	2,157
46,151	46,250	2,102	1,064	1,153	53,151	53,250	2,753	1,386	1,605	60,151	60,250	3,404	1,806	2,165
46,251	46,350	2,111	1,068	1,159	53,251	53,350	2,762	1,392	1,613	60,251	60,350	3,413	1,812	2,173
46,351	46,450	2,121	1,072	1,165	53,351	53,450	2,772	1,398	1,621	60,351	60,450	3,423	1,818	2,181
46,451	46,550	2,130	1,076	1,171	53,451	53,550	2,781	1,404	1,629	60,451	60,550	3,432	1,824	2,189
46,551	46,650	2,139	1,080	1,177	53,551	53,650	2,790	1,410	1,637	60,551	60,650	3,441	1,830	2,197
46,651	46,750	2,148	1,084	1,183	53,651	53,750	2,799	1,416	1,645	60,651	60,750	3,450	1,836	2,205
46,751	46,850	2,158	1,088	1,189	53,751	53,850	2,809	1,422	1,653	60,751	60,850	3,460	1,842	2,213
46,851	46,950	2,167	1,092	1,195	53,851	53,950	2,818	1,428	1,661	60,851	60,950	3,469	1,848	2,221
46,951	47,050	2,176	1,096	1,201	53,951	54,050	2,827	1,434	1,669	60,951	61,050	3,478	1,854	2,229
47,051	47,150	2,186	1,100	1,207	54,051	54,150	2,837	1,440	1,677	61,051	61,150	3,488	1,860	2,238
47,151	47,250	2,195	1,104	1,213	54,151	54,250	2,846	1,446	1,685	61,151	61,250	3,497	1,866	2,247
47,251	47,350	2,204	1,108	1,219	54,251	54,350	2,855	1,452	1,693	61,251	61,350	3,506	1,872	2,256
47,351	47,450	2,214	1,112	1,225	54,351	54,450	2,865	1,458	1,701	61,351	61,450	3,516	1,878	2,266

Continued on next page.

# 2007 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	3,525	1,884	2,275	68,451	68,550	4,176	2,304	2,926	75,451	75,550	4,827	2,816	3,577
61,551	61,650	3,534	1,890	2,284	68,551	68,650	4,185	2,310	2,935	75,551	75,650	4,836	2,824	3,586
61,651	61,750	3,543	1,896	2,294	68,651	68,750	4,194	2,316	2,945	75,651	75,750	4,845	2,832	3,596
61,751	61,850	3,553	1,902	2,303	68,751	68,850	4,204	2,322	2,954	75,751	75,850	4,855	2,840	3,605
61,851	61,950	3,562	1,908	2,312	68,851	68,950	4,213	2,328	2,963	75,851	75,950	4,864	2,848	3,614
61,951	62,050	3,571	1,914	2,322	68,951	69,050	4,222	2,334	2,973	75,951	76,050	4,873	2,856	3,624
62,051	62,150	3,581	1,920	2,331	69,051	69,150	4,232	2,340	2,982	76,051	76,150	4,883	2,864	3,633
62,151	62,250	3,590	1,926	2,340	69,151	69,250	4,241	2,346	2,991	76,151	76,250	4,892	2,872	3,642
62,251	62,350	3,599	1,932	2,349	69,251	69,350	4,250	2,352	3,000	76,251	76,350	4,901	2,880	3,651
62,351	62,450	3,609	1,938	2,359	69,351	69,450	4,260	2,358	3,010	76,351	76,450	4,911	2,888	3,661
62,451	62,550	3,618	1,944	2,368	69,451	69,550	4,269	2,364	3,019	76,451	76,550	4,920	2,896	3,670
62,551	62,650	3,627	1,950	2,377	69,551	69,650	4,278	2,370	3,028	76,551	76,650	4,929	2,904	3,679
62,651	62,750	3,636	1,956	2,387	69,651	69,750	4,287	2,376	3,038	76,651	76,750	4,938	2,912	3,689
62,751	62,850	3,646	1,962	2,396	69,751	69,850	4,297	2,382	3,047	76,751	76,850	4,948	2,920	3,698
62,851	62,950	3,655	1,968	2,405	69,851	69,950	4,306	2,388	3,056	76,851	76,950	4,957	2,928	3,707
62,951	63,050	3,664	1,974	2,415	69,951	70,050	4,315	2,394	3,066	76,951	77,050	4,966	2,936	3,717
63,051	63,150	3,674	1,980	2,424	70,051	70,150	4,325	2,400	3,075	77,051	77,150	4,976	2,944	3,726
63,151	63,250	3,683	1,986	2,433	70,151	70,250	4,334	2,406	3,084	77,151	77,250	4,985	2,952	3,735
63,251	63,350	3,692	1,992	2,442	70,251	70,350	4,343	2,412	3,093	77,251	77,350	4,994	2,960	3,744
63,351	63,450	3,702	1,998	2,452	70,351	70,450	4,353	2,418	3,103	77,351	77,450	5,004	2,968	3,754
63,451	63,550	3,711	2,004	2,461	70,451	70,550	4,362	2,424	3,112	77,451	77,550	5,013	2,976	3,763
63,551	63,650	3,720	2,010	2,470	70,551	70,650	4,371	2,430	3,121	77,551	77,650	5,022	2,984	3,772
63,651	63,750	3,729	2,016	2,480	70,651	70,750	4,380	2,436	3,131	77,651	77,750	5,031	2,992	3,782
63,751	63,850	3,739	2,022	2,489	70,751	70,850	4,390	2,442	3,140	77,751	77,850	5,041	3,000	3,791
63,851	63,950	3,748	2,028	2,498	70,851	70,950	4,399	2,448	3,149	77,851	77,950	5,050	3,008	3,800
63,951	64,050	3,757	2,034	2,508	70,951	71,050	4,408	2,456	3,159	77,951	78,050	5,059	3,016	3,810
64,051	64,150	3,767	2,040	2,517	71,051	71,150	4,418	2,464	3,168	78,051	78,150	5,069	3,024	3,819
64,151	64,250	3,776	2,046	2,526	71,151	71,250	4,427	2,472	3,177	78,151	78,250	5,078	3,032	3,828
64,251	64,350	3,785	2,052	2,535	71,251	71,350	4,436	2,480	3,186	78,251	78,350	5,087	3,040	3,837
64,351	64,450	3,795	2,058	2,545	71,351	71,450	4,446	2,488	3,196	78,351	78,450	5,097	3,048	3,847
64,451	64,550	3,804	2,064	2,554	71,451	71,550	4,455	2,496	3,205	78,451	78,550	5,106	3,056	3,856
64,551	64,650	3,813	2,070	2,563	71,551	71,650	4,464	2,504	3,214	78,551	78,650	5,115	3,064	3,865
64,651	64,750	3,822	2,076	2,573	71,651	71,750	4,473	2,512	3,224	78,651	78,750	5,124	3,072	3,875
64,751	64,850	3,832	2,082	2,582	71,751	71,850	4,483	2,520	3,233	78,751	78,850	5,134	3,080	3,884
64,851	64,950	3,841	2,088	2,591	71,851	71,950	4,492	2,528	3,242	78,851	78,950	5,143	3,088	3,893
64,951	65,050	3,850	2,094	2,601	71,951	72,050	4,501	2,536	3,252	78,951	79,050	5,152	3,096	3,903
65,051	65,150	3,860	2,100	2,610	72,051	72,150	4,511	2,544	3,261	79,051	79,150	5,162	3,104	3,912
65,151	65,250	3,869	2,106	2,619	72,151	72,250	4,520	2,552	3,270	79,151	79,250	5,171	3,112	3,921
65,251	65,350	3,878	2,112	2,628	72,251	72,350	4,529	2,560	3,279	79,251	79,350	5,180	3,120	3,930
65,351	65,450	3,888	2,118	2,638	72,351	72,450	4,539	2,568	3,289	79,351	79,450	5,190	3,128	3,940
65,451	65,550	3,897	2,124	2,647	72,451	72,550	4,548	2,576	3,298	79,451	79,550	5,199	3,136	3,949
65,551	65,650	3,906	2,130	2,656	72,551	72,650	4,557	2,584	3,307	79,551	79,650	5,208	3,144	3,958
65,651	65,750	3,915	2,136	2,666	72,651	72,750	4,566	2,592	3,317	79,651	79,750	5,217	3,152	3,968
65,751	65,850	3,925	2,142	2,675	72,751	72,850	4,576	2,600	3,326	79,751	79,850	5,227	3,160	3,977
65,851	65,950	3,934	2,148	2,684	72,851	72,950	4,585	2,608	3,335	79,851	79,950	5,236	3,168	3,986
65,951	66,050	3,943	2,154	2,694	72,951	73,050	4,594	2,616	3,345	79,951	80,050	5,245	3,176	3,996
66,051	66,150	3,953	2,160	2,703	73,051	73,150	4,604	2,624	3,354	80,051	80,150	5,255	3,184	4,005
66,151	66,250	3,962	2,166	2,712	73,151	73,250	4,613	2,632	3,363	80,151	80,250	5,264	3,192	4,014
66,251	66,350	3,971	2,172	2,721	73,251	73,350	4,622	2,640	3,372	80,251	80,350	5,273	3,200	4,023
66,351	66,450	3,981	2,178	2,731	73,351	73,450	4,632	2,648	3,382	80,351	80,450	5,283	3,208	4,033
66,451	66,550	3,990	2,184	2,740	73,451	73,550	4,641	2,656	3,391	80,451	80,550	5,292	3,216	4,042
66,551	66,650	3,999	2,190	2,749	73,551	73,650	4,650	2,664	3,400	80,551	80,650	5,301	3,224	4,051
66,651	66,750	4,008	2,196	2,759	73,651	73,750	4,659	2,672	3,410	80,651	80,750	5,310	3,232	4,061
66,751	66,850	4,018	2,202	2,768	73,751	73,850	4,669	2,680	3,419	80,751	80,850	5,320	3,240	4,070
66,851	66,950	4,027	2,208	2,777	73,851	73,950	4,678	2,688	3,428	80,851	80,950	5,329	3,248	4,079
66,951	67,050	4,036	2,214	2,787	73,951	74,050	4,687	2,696	3,438	80,951	81,050	5,338	3,256	4,089
67,051	67,150	4,046	2,220	2,796	74,051	74,150	4,697	2,704	3,447	81,051	81,150	5,348	3,264	4,098
67,151	67,250	4,055	2,226	2,805	74,151	74,250	4,706	2,712	3,456	81,151	81,250	5,357	3,272	4,107
67,251	67,350	4,064	2,232	2,814	74,251	74,350	4,715	2,720	3,465	81,251	81,350	5,366	3,280	4,116
67,351	67,450	4,074	2,238	2,824	74,351	74,450	4,725	2,728	3,475	81,351	81,450	5,376	3,288	4,126
67,451	67,550	4,083	2,244	2,833	74,451	74,550	4,734	2,736	3,484	81,451	81,550	5,385	3,296	4,135
67,551	67,650	4,092	2,250	2,842	74,551	74,650	4,743	2,744	3,493	81,551	81,650	5,394	3,304	4,144
67,651	67,750	4,101	2,256	2,852	74,651	74,750	4,752	2,752	3,503	81,651	81,750	5,403	3,312	4,154
67,751	67,850	4,111	2,262	2,861	74,751	74,850	4,762	2,760	3,512	81,751	81,850	5,413	3,320	4,163
67,851	67,950	4,120	2,268	2,870	74,851	74,950	4,771	2,768	3,521	81,851	81,950	5,422	3,328	4,172
67,951	68,050	4,129	2,274	2,880	74,951	75,050	4,780	2,776	3,531	81,951	82,050	5,431	3,336	4,182
68,051	68,150	4,139	2,280	2,889	75,051	75,150	4,790	2,784	3,540	82,051	82,150	5,441	3,344	4,191
68,151	68,250	4,148	2,286	2,898	75,151	75,250	4,799	2,792	3,549	82,151	82,250	5,450	3,352	4,200
68,251	68,350	4,157	2,292	2,907	75,251	75,350	4,808	2,800	3,558	82,251	82,350	5,459	3,360	4,209
68,351	68,450	4,167	2,298	2,917	75,351	75,450	4,818	2,808	3,568	82,351	82,450	5,469	3,368	4,219

Continued on next page.

# 2007 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	5,478	3,376	4,228	88,951	89,050	6,082	3,896	4,833	95,451	95,550	6,687	4,492	5,437
82,551	82,650	5,487	3,384	4,237	89,051	89,150	6,092	3,904	4,842	95,551	95,650	6,696	4,502	5,446
82,651	82,750	5,496	3,392	4,247	89,151	89,250	6,101	3,912	4,851	95,651	95,750	6,705	4,511	5,456
82,751	82,850	5,506	3,400	4,256	89,251	89,350	6,110	3,920	4,860	95,751	95,850	6,715	4,520	5,465
82,851	82,950	5,515	3,408	4,265	89,351	89,450	6,120	3,928	4,870	95,851	95,950	6,724	4,529	5,474
82,951	83,050	5,524	3,416	4,275	89,451	89,550	6,129	3,936	4,879	95,951	96,050	6,733	4,539	5,484
83,051	83,150	5,534	3,424	4,284	89,551	89,650	6,138	3,944	4,888	96,051	96,150	6,743	4,548	5,493
83,151	83,250	5,543	3,432	4,293	89,651	89,750	6,147	3,953	4,898	96,151	96,250	6,752	4,557	5,502
83,251	83,350	5,552	3,440	4,302	89,751	89,850	6,157	3,962	4,907	96,251	96,350	6,761	4,567	5,511
83,351	83,450	5,562	3,448	4,312	89,851	89,950	6,166	3,971	4,916	96,351	96,450	6,771	4,576	5,521
83,451	83,550	5,571	3,456	4,321	89,951	90,050	6,175	3,981	4,926	96,451	96,550	6,780	4,585	5,530
83,551	83,650	5,580	3,464	4,330	90,051	90,150	6,185	3,990	4,935	96,551	96,650	6,789	4,595	5,539
83,651	83,750	5,589	3,472	4,340	90,151	90,250	6,194	3,999	4,944	96,651	96,750	6,798	4,604	5,549
83,751	83,850	5,599	3,480	4,349	90,251	90,350	6,203	4,009	4,953	96,751	96,850	6,808	4,613	5,558
83,851	83,950	5,608	3,488	4,358	90,351	90,450	6,213	4,018	4,963	96,851	96,950	6,817	4,622	5,567
83,951	84,050	5,617	3,496	4,368	90,451	90,550	6,222	4,027	4,972	96,951	97,050	6,826	4,632	5,577
84,051	84,150	5,627	3,504	4,377	90,551	90,650	6,231	4,037	4,981	97,051	97,150	6,836	4,641	5,586
84,151	84,250	5,636	3,512	4,386	90,651	90,750	6,240	4,046	4,991	97,151	97,250	6,845	4,650	5,595
84,251	84,350	5,645	3,520	4,395	90,751	90,850	6,250	4,055	5,000	97,251	97,350	6,854	4,660	5,604
84,351	84,450	5,655	3,528	4,405	90,851	90,950	6,259	4,064	5,009	97,351	97,450	6,864	4,669	5,614
84,451	84,550	5,664	3,536	4,414	90,951	91,050	6,268	4,074	5,019	97,451	97,550	6,873	4,678	5,623
84,551	84,650	5,673	3,544	4,423	91,051	91,150	6,278	4,083	5,028	97,551	97,650	6,882	4,688	5,632
84,651	84,750	5,682	3,552	4,433	91,151	91,250	6,287	4,092	5,037	97,651	97,750	6,891	4,697	5,642
84,751	84,850	5,692	3,560	4,442	91,251	91,350	6,296	4,102	5,046	97,751	97,850	6,901	4,706	5,651
84,851	84,950	5,701	3,568	4,451	91,351	91,450	6,306	4,111	5,056	97,851	97,950	6,910	4,715	5,660
84,951	85,050	5,710	3,576	4,461	91,451	91,550	6,315	4,120	5,065	97,951	98,050	6,919	4,725	5,670
85,051	85,150	5,720	3,584	4,470	91,551	91,650	6,324	4,130	5,074	98,051	98,150	6,929	4,734	5,679
85,151	85,250	5,729	3,592	4,479	91,651	91,750	6,333	4,139	5,084	98,151	98,250	6,938	4,743	5,688
85,251	85,350	5,738	3,600	4,488	91,751	91,850	6,343	4,148	5,093	98,251	98,350	6,947	4,753	5,697
85,351	85,450	5,748	3,608	4,498	91,851	91,950	6,352	4,157	5,102	98,351	98,450	6,957	4,762	5,707
85,451	85,550	5,757	3,616	4,507	91,951	92,050	6,361	4,167	5,112	98,451	98,550	6,966	4,771	5,716
85,551	85,650	5,766	3,624	4,516	92,051	92,150	6,371	4,176	5,121	98,551	98,650	6,975	4,781	5,725
85,651	85,750	5,775	3,632	4,526	92,151	92,250	6,380	4,185	5,130	98,651	98,750	6,984	4,790	5,735
85,751	85,850	5,785	3,640	4,535	92,251	92,350	6,389	4,195	5,139	98,751	98,850	6,994	4,799	5,744
85,851	85,950	5,794	3,648	4,544	92,351	92,450	6,399	4,204	5,149	98,851	98,950	7,003	4,808	5,753
85,951	86,050	5,803	3,656	4,554	92,451	92,550	6,408	4,213	5,158	98,951	99,050	7,012	4,818	5,763
86,051	86,150	5,813	3,664	4,563	92,551	92,650	6,417	4,223	5,167	99,051	99,150	7,022	4,827	5,772
86,151	86,250	5,822	3,672	4,572	92,651	92,750	6,426	4,232	5,177	99,151	99,250	7,031	4,836	5,781
86,251	86,350	5,831	3,680	4,581	92,751	92,850	6,436	4,241	5,186	99,251	99,350	7,040	4,846	5,790
86,351	86,450	5,841	3,688	4,591	92,851	92,950	6,445	4,250	5,195	99,351	99,450	7,050	4,855	5,800
86,451	86,550	5,850	3,696	4,600	92,951	93,050	6,454	4,260	5,205	99,451	99,550	7,059	4,864	5,809
86,551	86,650	5,859	3,704	4,609	93,051	93,150	6,464	4,269	5,214	99,551	99,650	7,068	4,874	5,818
86,651	86,750	5,868	3,712	4,619	93,151	93,250	6,473	4,278	5,223	99,651	99,750	7,077	4,883	5,828
86,751	86,850	5,878	3,720	4,628	93,251	93,350	6,482	4,288	5,232	99,751	99,850	7,087	4,892	5,837
86,851	86,950	5,887	3,728	4,637	93,351	93,450	6,492	4,297	5,242	99,851	99,950	7,096	4,901	5,846
86,951	87,050	5,896	3,736	4,647	93,451	93,550	6,501	4,306	5,251	99,951	100,000	7,103	4,908	5,853
87,051	87,150	5,906	3,744	4,656	93,551	93,650	6,510	4,316	5,260	IF YOUR TAXABLE INCOME IS OVER \$100,000 YOU MUST COMPUTE YOUR TAX USING THE TAX RATE SCHEDULES.				
87,151	87,250	5,915	3,752	4,665	93,651	93,750	6,519	4,325	5,270					
87,251	87,350	5,924	3,760	4,674	93,751	93,850	6,529	4,334	5,279					
87,351	87,450	5,934	3,768	4,684	93,851	93,950	6,538	4,343	5,288					
87,451	87,550	5,943	3,776	4,693	93,951	94,050	6,547	4,353	5,298					
87,551	87,650	5,952	3,784	4,702	94,051	94,150	6,557	4,362	5,307					
87,651	87,750	5,961	3,792	4,712	94,151	94,250	6,566	4,371	5,316					
87,751	87,850	5,971	3,800	4,721	94,251	94,350	6,575	4,381	5,325					
87,851	87,950	5,980	3,808	4,730	94,351	94,450	6,585	4,390	5,335					
87,951	88,050	5,989	3,816	4,740	94,451	94,550	6,594	4,399	5,344					
88,051	88,150	5,999	3,824	4,749	94,551	94,650	6,603	4,409	5,353					
88,151	88,250	6,008	3,832	4,758	94,651	94,750	6,612	4,418	5,363					
88,251	88,350	6,017	3,840	4,767	94,751	94,850	6,622	4,427	5,372					
88,351	88,450	6,027	3,848	4,777	94,851	94,950	6,631	4,436	5,381					
88,451	88,550	6,036	3,856	4,786	94,951	95,050	6,640	4,446	5,391					
88,551	88,650	6,045	3,864	4,795	95,051	95,150	6,650	4,455	5,400					
88,651	88,750	6,054	3,872	4,805	95,151	95,250	6,659	4,464	5,409					
88,751	88,850	6,064	3,880	4,814	95,251	95,350	6,668	4,474	5,418					
88,851	88,950	6,073	3,888	4,823	95,351	95,450	6,678	4,483	5,428					

# 2007 California Tax Rate Schedules



Go to [www.ftb.ca.gov](http://www.ftb.ca.gov) to e-file and eliminate the math. Or search our Website for **tax calculator** to use the online tax calculator to figure your tax.

Use only if your taxable income on Form 540/540A, 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 Form 540/540A, line 19 is		Enter on Form 540/540A, line 20		of the amount over -
over -	But not over -			
\$ 0	\$ 6,827	\$ 0.00	+ 1.0%	\$ 0.00
6,827	16,185	68.27	+ 2.0%	6,827
16,185	25,544	255.43	+ 4.0%	16,185
25,544	35,460	629.79	+ 6.0%	25,544
35,460	44,814	1,224.75	+ 8.0%	35,460
44,814	AND OVER	1,973.07	+ 9.3%	44,814

## Schedule Y -

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

If the amount on Form 540/540A, line 19 is		Enter on Form 540/540A, line 20		of the amount over -
over -	But not over -			
\$ 0	\$ 13,654	\$ 0.00	+ 1.0%	\$ 0.00
13,654	32,370	136.54	+ 2.0%	13,654
32,370	51,088	510.86	+ 4.0%	32,370
51,088	70,920	1,259.58	+ 6.0%	51,088
70,920	89,628	2,449.50	+ 8.0%	70,920
89,628	AND OVER	3,946.14	+ 9.3%	89,628

## Schedule Z -

Use if your filing status is  
**Head of Household**

If the amount on Form 540/540A, line 19 is		Enter on Form 540/540A, line 20		of the amount over -
over -	But not over -			
\$ 0	\$ 13,662	\$ 0.00	+ 1.0%	\$ 0.00
13,662	32,370	136.62	+ 2.0%	13,662
32,370	41,728	510.78	+ 4.0%	32,370
41,728	51,643	885.10	+ 6.0%	41,728
51,643	61,000	1,480.00	+ 8.0%	51,643
61,000	AND OVER	2,228.56	+ 9.3%	61,000

## How to Figure Tax Using the 2007 California Tax Rate Schedules

**Example:** John and Jackie Anderson are filing a joint return using Form 540. Their taxable income on Form 540, 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.

If the amount on Form 540, line 19 is:		Enter on Form 540, line 20		of the amount over -
over -	But not over -			
\$ 0	\$ 13,654	\$ 0.00	+ 1.0%	\$ 0.00
13,654	32,370	136.54	+ 2.0%	13,654
32,370	51,088	510.86	+ 4.0%	32,370
51,088	70,920	1,259.58	+ 6.0%	51,088
70,920	89,628	2,449.50	+ 8.0%	70,920
<b>89,628</b>	<b>AND OVER</b>	<b>3,946.14</b>	<b>+ 9.3%</b>	<b>89,628</b>

	<b>Example</b>	<b>Your Income</b>
<b>Step 2:</b> They subtract the amount at the beginning of their range from their taxable income.	\$125,000 - 89,628 \$ 35,372	\$ - \$
<b>Step 3:</b> They multiply the result from Step 2 by the percentage for their range.	\$35,372 x .093 \$3,289.59	\$ x \$
<b>Step 4:</b> 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 \$7,236 on Form 540, line 20. For information on rounding, see "Filling in your return" on page 9.	\$3,946.14 + 3,289.59 \$7,235.73	\$ + \$