



CHARTERED ACCOUNTANTS LLP

U.S. FEDERAL PERSONAL TAX RATE TABLE

2009 U.S. Federal Marginal Tax Rates (as stated in US\$)

	\$0	\$8,351	\$33,951	\$82,251	\$171,551	
	to	to	to	to	to	over
Single Individuals Taxable Income	\$8,350	\$33,950	\$82,250	\$171,550	\$372,950	\$372,950
Ordinary Income*	10%	15%	25%	28%	33%	35%
Long - Term Capital Gains**	0%	0%	15%	15%	15%	15%
Qualified Dividends***	0%	0%	15%	15%	15%	15%
	\$0	\$16,701	\$67,901	\$137,051	\$208,851	
	to	to	to	to	to	over
Married Filing Joint and Surviving Spouses Taxable Income	\$16,700	\$67,900	\$137,050	\$208,850	\$372,950	\$372,950
Ordinary Income*	10%	15%	25%	28%	33%	35%
Long - Term Capital Gains**	0%	0%	15%	15%	15%	15%
Qualified Dividends***	0%	0%	15%	15%	15%	15%
	\$0	\$8,351	\$33,951	\$68,526	\$104,426	
	to	to	to	to	to	over
Married Filing Separate Taxable Income	\$8,350	\$33,950	\$68,525	\$104,425	\$186,475	\$186,475
Ordinary Income*	10%	15%	25%	28%	33%	35%
Long - Term Capital Gains**	0%	0%	15%	15%	15%	15%
Qualified Dividends***	0%	0%	15%	15%	15%	15%
	\$0	\$11,951	\$45,501	\$117,451	\$190,201	
	to	to	to	to	to	over
Head of Household Taxable Income	\$11,950	\$45,500	\$117,450	\$190,200	\$372,950	\$372,950
Ordinary Income*	10%	15%	25%	28%	33%	35%
Long - Term Capital Gains**	0%	0%	15%	15%	15%	15%
Qualified Dividends***	0%	0%	15%	15%	15%	15%

*Ordinary income includes all income other than Long – Term Capital Gains and Qualified Dividends (e.g. Salary and Interest).

** Long – Term Capital Gains occur on property held more than one year.

*** Equals dividends from U.S. domestic corporations and qualified foreign corporations that meet specified holding period requirements.

Assumes U.S. citizen(s) resident in Washington State (No state income tax for Washington, other states levy taxes at 0% to 9.3%).

Last Updated November 2, 2009