



CHARTERED ACCOUNTANTS LLP

U.S. FEDERAL PERSONAL TAX RATE TABLE

2010 U.S. Federal Marginal Tax Rates (as stated in US\$)

	\$0 to \$8,375	\$8,376 to \$34,000	\$34,001 to \$82,400	\$82,401 to \$171,850	\$171,851 to \$373,650	over \$373,650
Single Individuals Taxable Income						
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 to \$16,750	\$16,751 to \$68,000	\$68,001 to \$137,300	\$137,301 to \$209,250	\$209,251 to \$373,650	over \$373,650
Married Filing Joint and Surviving Spouses Taxable Income						
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 to \$8,375	\$8,376 to \$34,000	\$34,001 to \$68,650	\$68,651 to \$104,625	\$104,626 to \$186,825	over \$186,825
Married Filing Separate Taxable Income						
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 to \$11,950	\$11,951 to \$45,550	\$45,551 to \$117,650	\$117,651 to \$190,550	\$190,551 to \$373,650	over \$373,650
Head of Household Taxable Income						
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%).

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