

## 2012 Tax Rate Schedules

**Taxable Income**  
**Over**                      **But not over**                      **The tax is**                      **Plus**                      **amount over**

### SINGLE

\$0	\$8,700	\$0.00	10%	\$0.00
\$8,701	\$35,350	\$870.00	15%	\$8,700.00
\$35,351	\$85,650	\$4,675.00	25%	\$35,350.00
\$85,651	\$178,650	\$16,750.00	28%	\$85,650.00
\$178,651	\$388,350	\$41,754.00	33%	\$178,650.00
\$388,351		\$108,216.00	35%	\$388,350.00

### HEAD OF HOUSEHOLD (HOH)

\$0	\$12,400	\$0.00	10%	\$0.00
\$12,401	\$47,350	\$1,240.00	15%	\$12,400.00
\$47,351	\$122,300	\$6,482.50	25%	\$47,350.00
\$122,301	\$198,050	\$25,220.00	28%	\$122,300.00
\$198,051	\$388,350	\$46,430.00	33%	\$198,050.00
\$388,351		\$109,229.00	35%	\$388,350.00

### MARRIED FILING JOINTLY (MFJ) or QUALIFYING WIDOW(ER)

\$0	\$17,400	\$0.00	10%	\$0.00
\$17,401	\$70,700	\$1,750.00	15%	\$17,400.00
\$70,701	\$142,700	\$9,735.00	25%	\$70,700.00
\$142,701	\$217,450	\$27,735.00	28%	\$142,700.00
\$217,451	\$388,350	\$48,665.00	33%	\$217,450.00
\$388,351		\$105,062.00	35%	\$388,350.00

### MARRIED FILING SEPARATELY (MFS)

\$0	\$8,700	\$0.00	10%	\$0.00
\$8,701	\$35,350	\$870.00	15%	\$8,700.00
\$35,351	\$71,350	\$4,867.00	25%	\$35,350.00
\$71,351	\$108,725	\$13,864.00	28%	\$71,350.00
\$108,726	\$194,175	\$24,332.50	33%	\$108,725.00
\$194,176		\$52,531.00	35%	\$194,175.00

### LONG-TERM CAPITAL GAIN AND QUALIFYING DIVIDENT RATES

15% Ordinary Tax Bracket or below	0%
25% Ordinary Tax Bracket or above	15%

PLEASE USE FOR INFORMATIONAL PURPOSES ONLY, NOT TO CALCULATE TAX DUE