

Pocket Reference for Federal and California Taxes

2014 Federal Personal Exemption \$3,950

2014 Federal Tax Rate Schedules

Single		Tax is:		Of amount	
Over	But not over			over:	
\$ 0	\$ 9,075	\$ 0.00	plus 10%	\$ 0	
9,075	36,900	907.50	plus 15%	9,075	
36,900	89,350	5,081.25	plus 25%	36,900	
89,350	186,350	18,193.75	plus 28%	89,350	
186,350	405,100	45,353.75	plus 33%	186,350	
405,100	406,750	117,541.25	plus 35%	405,100	
406,750	and over	118,118.75	plus 39.6%	406,750	

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406,750	and over	118,118.75	plus 39.6%	406,750	

2014 Federal Tax Rate Schedules (cont.)

Married Filing Separate		Tax is:		Of amount	
Over	But not over			over:	
\$ 0	\$ 9,075	\$ 0.00	plus 10%	\$ 0	
9,075	36,900	907.50	plus 15%	9,075	
36,900	74,425	5,081.25	plus 25%	36,900	
74,425	113,425	14,462.50	plus 28%	74,425	
113,425	202,550	25,382.50	plus 33%	113,425	
202,550	228,800	54,793.75	plus 35%	202,550	
228,800	and over	63,981.25	plus 39.6%	228,800	

Married Filing Joint and Surviving Spouse		Tax is:		Of amount	
Over	But not over			over:	
\$ 0	\$ 18,150	\$ 0.00	plus 10%	\$ 0	
18,150	73,800	1,815.00	plus 15%	18,150	
73,800	148,850	10,162.50	plus 25%	73,800	
148,850	226,850	28,925.00	plus 28%	148,850	
226,850	405,100	50,765.00	plus 33%	226,850	
405,100	457,600	109,587.50	plus 35%	405,100	
457,600	and over	127,962.50	plus 39.6%	457,600	

Unmarried Head of Household		Tax is:		Of amount	
Over	But not over			over:	
\$ 0	\$ 12,950	\$ 0.00	plus 10%	\$ 0	
12,950	49,400	1,295.00	plus 15%	12,950	
49,400	127,550	6,762.50	plus 25%	49,400	
127,550	206,600	26,300.00	plus 28%	127,550	
206,600	405,100	48,434.00	plus 33%	206,600	
405,100	432,200	113,939.00	plus 35%	405,100	
432,200	and over	123,424.00	plus 39.6%	432,200	

2014 Federal Tax Rate Schedules (cont.)

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2014 Federal Standard Deductions (Taxpayer not a dependent)

Single	\$6,200
Married filing separate	\$6,200
Married filing joint and surviving spouse	\$12,400
Head of household	\$9,100

2014 Federal Additional Standard Deductions for Blind and/or Elderly Taxpayers

Single and head of household	
Blind or elderly	\$1,550
Blind and elderly	\$3,100
Married taxpayers filing joint, married filing separate, and surviving spouse	
Blind or elderly (per taxpayer)	\$1,200
Blind and elderly (per taxpayer)	\$2,400

2014 Federal Exemption Deduction Phaseouts and Reductions in Itemized Deductions

Filing status:	Exemption	Federal AGI exceeds	Itemized deductions
Single	\$254,200		\$254,200
Married filing separate	\$152,525		\$152,525
Married filing joint and surviving spouse	\$305,050		\$305,050
Head of household	\$279,650		\$279,650

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Married filing separate	\$6,200
Married filing joint and surviving spouse	\$12,400
Head of household	\$9,100

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Blind and elderly	\$3,100
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