



Pocket Reference for Federal and California Taxes

2016 Federal Personal Exemption\$4,050

2016 Federal Tax Rate Schedules

Single									
If taxable income is:		Tax is:		Of amount					
Over	But not over			over:					
\$ 0	\$ 9,275	\$ 0.00	plus	10%	\$ 0				
9,275	37,650	927.50	plus	15%	9,275				
37,650	91,150	5,183.75	plus	25%	37,650				
91,150	190,150	18,558.75	plus	28%	91,150				
190,150	413,350	46,278.75	plus	33%	190,150				
413,350	415,050	119,934.75	plus	35%	413,350				
415,050	and over	120,529.75	plus	39.6%	415,050				



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91,150	190,150	18,558.75	plus	28%	91,150				
190,150	413,350	46,278.75	plus	33%	190,150				
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415,050	and over	120,529.75	plus	39.6%	415,050				

2016 Federal Tax Rate Schedules (cont.)

Married Filing Separate									
If taxable income is:		Tax is:		Of amount					
Over	But not over			over:					
\$ 0	\$ 9,275	\$ 0.00	plus	10%	\$ 0				
9,275	37,650	927.50	plus	15%	9,275				
37,650	75,950	5,183.75	plus	25%	37,650				
75,950	115,725	14,758.75	plus	28%	75,950				
115,725	206,675	25,895.75	plus	33%	115,725				
206,675	233,475	55,909.25	plus	35%	206,675				
233,475	and over	65,289.25	plus	39.6%	233,475				

Married Filing Joint and Surviving Spouse									
If taxable income is:		Tax is:		Of amount					
Over	But not over			over:					
\$ 0	\$ 18,550	\$ 0.00	plus	10%	\$ 0				
18,550	75,300	1,855.00	plus	15%	18,550				
75,300	151,900	10,367.50	plus	25%	75,300				
151,900	231,450	29,517.50	plus	28%	151,900				
231,450	413,350	51,791.50	plus	33%	231,450				
413,350	466,950	111,818.50	plus	35%	413,350				
466,950	and over	130,578.50	plus	39.6%	466,950				

Unmarried Head of Household									
If taxable income is:		Tax is:		Of amount					
Over	But not over			over:					
\$ 0	\$ 13,250	\$ 0.00	plus	10%	\$ 0				
13,250	50,400	1,325.00	plus	15%	13,250				
50,400	130,150	6,897.50	plus	25%	50,400				
130,150	210,800	26,835.00	plus	28%	130,150				
210,800	413,350	49,417.00	plus	33%	210,800				
413,350	441,000	116,258.50	plus	35%	413,350				
441,000	and over	125,936.00	plus	39.6%	441,000				

2016 Federal Tax Rate Schedules (cont.)

Married Filing Separate									
If taxable income is:		Tax is:		Of amount					
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If taxable income is:		Tax is:		Of amount					
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\$ 0	\$ 18,550	\$ 0.00	plus	10%	\$ 0				
18,550	75,300	1,855.00	plus	15%	18,550				
75,300	151,900	10,367.50	plus	25%	75,300				
151,900	231,450	29,517.50	plus	28%	151,900				
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\$ 0	\$ 13,250	\$ 0.00	plus	10%	\$ 0				
13,250	50,400	1,325.00	plus	15%	13,250				
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413,350	441,000	116,258.50	plus	35%	413,350				
441,000	and over	125,936.00	plus	39.6%	441,000				

2016 Federal Standard Deductions (Taxpayer not a dependent)

Single	\$6,300
Married filing separate	\$6,300
Married filing joint and surviving spouse	\$12,600
Head of household	\$9,300

2016 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)	\$1,250
Blind and elderly (per taxpayer)	\$2,500

2016 Federal Exemption Deduction Phaseouts and Reductions in Itemized Deductions

		Federal AGI exceeds	
Filing status:	Exemption	Itemized deductions	
Single	\$259,400	\$259,400	
Married filing separate	\$155,650	\$155,650	
Married filing joint and surviving spouse	\$311,300	\$311,300	
Head of household	\$285,350	\$285,350	

2016 Federal Standard Deductions (Taxpayer not a dependent)

Single	\$6,300
Married filing separate	\$6,300
Married filing joint and surviving spouse	\$12,600
Head of household	\$9,300

2016 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)	\$1,250
Blind and elderly (per taxpayer)	\$2,500

2016 Federal Filing Requirements for Most Taxpayers

Filing status	Gross income at least:
Single	
Under 65.....	\$10,350
65 or older.....	\$11,900
Married filing separate (regardless of age or vision) (or joint if not living with spouse at the end of 2014)	\$4,050
Married filing joint	
Both under age 65.....	\$20,700
One spouse 65 or older.....	\$21,950
Both spouses 65 or older.....	\$23,200
Head of household	
Under 65.....	\$13,350
65 or older.....	\$14,900
Surviving spouse	
Under 65.....	\$16,650
65 or older.....	\$17,900

2016 California Standard Deductions (Taxpayer not a dependent)

Single and married/RDP filing separate.....	\$4,129
Married/RDP filing joint, surviving spouse, and head of household.....	\$8,258

2016 California Tax Rate Schedules

Note: California has a 1% surtax on taxable income above \$1 million (all filing statuses).

Single, Married/RDP Filing Separate, and Fiduciaries					
If taxable income is:	Tax is:	Of amount over:			
Over But not over					
\$ 0 \$ 8,015	\$ 0.00	plus 1.00%	\$ 0		
8,015 19,001	80.15	plus 2.00%	8,015		
19,001 29,989	299.87	plus 4.00%	19,001		
29,989 41,629	739.39	plus 6.00%	29,989		
41,629 52,612	1,437.79	plus 8.00%	41,629		
52,612 268,750	2,316.43	plus 9.30%	52,612		
268,750 322,499	22,417.26	plus 10.30%	268,750		
322,499 537,498	27,953.41	plus 11.30%	322,499		
537,498 and over	52,248.30	plus 12.30%	537,498		

Married/RDP Filing Joint and Surviving Spouse with Dependent(s)					
If taxable income is:	Tax is:	Of amount over:			
Over But not over					
\$ 0 \$ 16,030	\$ 0.00	plus 1.00%	\$ 0		
16,030 38,002	160.30	plus 2.00%	16,030		
38,002 59,978	599.74	plus 4.00%	38,002		
59,978 83,258	1,478.78	plus 6.00%	59,978		
83,258 105,224	2,875.58	plus 8.00%	83,258		
105,224 537,500	4,632.86	plus 9.30%	105,224		
537,500 644,998	44,834.53	plus 10.30%	537,500		
644,998 1,074,996	55,906.82	plus 11.30%	644,998		
1,074,996 and over	104,496.59	plus 12.30%	1,074,996		

2016 California Tax Rate Schedules (cont.)

Unmarried Head of Household					
If taxable income is:	Tax is:	Of amount over:			
Over But not over					
\$ 0 \$ 16,040	\$ 0.00	plus 1.00%	\$ 0		
16,040 38,003	160.40	plus 2.00%	16,040		
38,003 48,990	599.66	plus 4.00%	38,003		
48,990 60,630	1,039.14	plus 6.00%	48,990		
60,630 71,615	1,737.54	plus 8.00%	60,630		
71,615 365,499	2,616.34	plus 9.30%	71,615		
365,499 438,599	29,947.55	plus 10.30%	365,499		
438,599 730,997	37,476.85	plus 11.30%	438,599		
730,997 and over	70,517.82	plus 12.30%	730,997		

Exemption Credits

Married/RDP filing joint, and surviving spouse	\$222
Single, married/RDP filing separate, head of household, blind, and age 65 or older	\$111
Dependent	\$344

Exemption Credit Phaseouts and Reductions in Itemized Deductions

Filing status:	Federal AGI exceeds:
Single and married/RDP filing separate.....	\$182,459
Head of household	\$273,692
Married/RDP filing joint and surviving spouse	\$364,923

2016 Federal Filing Requirements for Most Taxpayers

Filing status	Gross income at least:
Single	
Under 65.....	\$10,350
65 or older.....	\$11,900
Married filing separate (regardless of age or vision) (or joint if not living with spouse at the end of 2014)	\$4,050
Married filing joint	
Both under age 65.....	\$20,700
One spouse 65 or older.....	\$21,950
Both spouses 65 or older.....	\$23,200
Head of household	
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