

### 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 ove	r			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



### Pocket Reference for Federal and California Taxes

2016 Federal Persona	Exemption	\$4,050
----------------------	-----------	---------

#### 2016 Federal Tax Rate Schedules

		Single			
If taxable	income is:	Tax is:			Of amount
Over	But not ove	er			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



### Pocket Reference for Federal and California Taxes

2016 Federal Personal Exer	<b>nption</b> \$4,050
----------------------------	-----------------------

#### 2016 Federal Tax Rate Schedules

		Single			
If taxable i	income is:	Tax is:			Of amount
Over	But not ove	r			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

#### 2016 Federal Tax Rate Schedules (cont.)

Married Filing Separate					
If taxable	income is:	Tax is:			Of amount
Over	But not ove	r			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	5 plus	25%	37,650
75,950	115,725	14,758.75	5 plus	28%	75,950
115,725	206,675	25,895.75	5 plus	33%	115,725
206,675	233,475	55,909.25	5 plus	35%	206,675
233,475	and over	65,289.25	5 plus	39.6%	233,475
	Married Fil	ing Joint and	d Survivin	g Spous	se
If taxable	income is:	Tax is:			Of amount
Over	But not ove	r			over:
\$ 0	\$ 18,550	\$ 0.00		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		33%	231,450
413,350	466,950	111,818.50	) plus	35%	413,350
466,950	and over	130,578.50		39.6%	466,950
		arried Head	of Housel	nold	
If taxable	income is:	Tax is:			Of amount
Over	But not ove				over:
\$ 0	\$ 13,250	\$ 0.00		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		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
Over	But not ove	r			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
		ing Joint and	Survivin	g Spous	
	income is:	Tax is:			Of amount
Over	But not ove				over:
\$ 0	\$ 18,550		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
		arried Head of	Houser	ıold	
	income is:	Tax is:			Of amount
Over	But not ove				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
Over	But not ove	r			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
		ing Joint and	Survivin	g Spous	e
If taxable	income is:	Tax is:			Of amount
Over	But not ove				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
		arried Head of	Houser	ıold	
If taxable		Tax is:			Of amount
Over	But not ove				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 Standard Deductions (Taxpayer not a dependent)

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

# 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

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

### 2016 Federal Standard Deductions (Taxpayer not a dependent)

Single	
Married filing separate	\$6,300
Married filing joint and surviving s	pouse \$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

	<u>Feder</u>	ral AGI exceeds
Filing status:	Exemption	Itemized deductions
Single	\$259,400	
Married filing separate .	\$155,650	
Married filing joint and		
surviving spouse	\$311,300	
Head of household	\$285,350	

# 2016 Federal Standard Deductions (Taxpayer not a dependent)

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

## 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

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



Filing status	Gross income at least:
Single	
Under 65	\$10,350
65 or older	\$11,900
Married filing separate (regardless of age	e or vision)
(or joint if not living with spouse at the en	nd 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	d Deductions
(Taxpayer not a depe	endent)

Single and married/RDP filing separate.....

and head of household.....

Married/RDP filing joint, surviving spouse,

2016 Federal Filing Requirements for Most Taxpayers

#### 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							
	income is:		Tax is:				amount
Over	But not over						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	2	2,417.26	plus	10.30%		268,750
322,499	537,498	2	7,953.41	plus	11.30%		322,499
537,498	and over	5	2,248.30	plus	12.30%		537,498

Married/R	DP Filing Joir	nt a	nd Survivi	na Spou	se with D	)epe	ndent(s)
If taxable			Tax is:	5 -1			amount
Over	But not over						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

44 834 53

55,906.82

104,496.59

plus 10.30% plus 11.30%

plus 12.30%

537,500 644,998

1,074,996

### 2016 California Tax Rate Schedules (cont.)

Official nead of nousehold									
If taxab	le ir	ncor	ne is:		Tax is:			Of	amount
Over		But	not over						over:
\$	0	\$	16,040	\$	0.00	plu	s 1.00%	\$	0
16,04	10		38,003		160.40	plu	s 2.00%		16,040
38,00	)3		48,990		599.66	plu	s 4.00%		38,003
48,99	0		60,630	1	,039.14	plu	s 6.00%		48,990
60,63	80		71,615	1	,737.54	plu	s 8.00%		60,630
71,61	5	3	65,499	2	,616.34	plu	s 9.30%		71,615
365,49	9	4	38,599	29	,947.55	plu	s 10.30%	3	365,499
438,59	9	7	30,997	37	,476.85	plu	s 11.30%	4	438,599
730,99	7	ar	nd over	70	,517.82	plu	s 12.30%	7	730,997
Exemption Credits									
	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 spous	se\$364,923



© 2016 by Spidell Publishing, Inc. • P.O. Box 61044 • Anaheim, CA 92803-6144 • (714) 776-7850 Fax (714) 776-9906 • Website: www.caltax.com • E-mail: subscriptions@spidell.com

644 998

1,074,996

and over

537,500 644,998

1,074,996

#### 2016 Federal Filing Requirements for Most Taxpayers

Filing status	Gross income at least:
Single Under 65	¢10.250
65 or older	
Married filing separate (regardless of age	,
(or joint if not living with spouse at the end	d 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

# 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	But not over							over:	
\$ 0	\$ 8,015	\$	0.00	plu	S	1.00%	\$	0	
8,015	19,001		80.15	plu	S	2.00%		8,015	
19,001	29,989		299.87	plu	S	4.00%		19,001	
29,989	41,629		739.39	plu	S	6.00%		29,989	
41,629	52,612		1,437.79	plu	S	8.00%		41,629	
52,612	268,750		2,316.43	plu	s	9.30%		52,612	
268,750	322,499	2	2,417.26	plu	s	10.30%		268,750	
322,499	537,498	2	7,953.41	plu	S	11.30%	:	322,499	
537,498	and over	5	2,248.30	plu	S	12.30%		537,498	
Married/RDP Filing Joint and Surviving Spouse with Dependent(s)									

IAI	arrieu/ix	DF I IIIII JU	IIII a	ilu Sul vivi	ny o	pou	Se with F	Jehe	nueni(s)
lf :	taxable	income is:		Tax is:				Of	amount
	Over	But not ove	er						over:
\$	0	\$ 16,030	\$	0.00	p	olus	1.00%	\$	0
	16,030	38,002		160.30	p	olus	2.00%		16,030
	38,002	59,978		599.74	p	olus	4.00%		38,002
	59,978	83,258		1,478.78	p	olus	6.00%		59,978
	83,258	105,224		2,875.58	p	olus	8.00%		83,258
1	05,224	537,500		4,632.86	p	olus	9.30%		105,224
5	37,500	644,998	4	4,834.53	p	olus	10.30%		537,500
6	44,998	1,074,996	5	5,906.82	p	olus	11.30%		644,998
1,0	074,996	and over	10	4,496.59	p	olus	12.30%	1	,074,996

### 2016 California Tax Rate Schedules (cont.)

	Unmarried Head of Household							
lf	Of a	amount						
	Over	But not over						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	2	29,947.55	plus	10.30%	3	65,499
	438,599	730,997	3	37,476.85	plus	11.30%	4	38,599
	730 997	and over	7	70 517 82	nlus	12 30%	7	30 997

#### Exemption Credits

Married/RDP filing joint, and surviving spouse \$23					
Single, married/RDP filing separate, head of household,					
blind, and age 65 or older					
Dependent	ŀ				

#### 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 spous	se\$364,923



© 2016 by Spidell Publishing, Inc. • P.O. Box 61044 • Anaheim, CA 92803-6144 • (714) 776-7850 Fax (714) 776-9906 • Website: www.caltax.com • E-mail: subscriptions@spidell.com

#### 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	d 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 deper	ndent)

.\$4,129

.\$8,258

Single and married/RDP filing separate......

Married/RDP filing joint, surviving spouse,

and head of household......

### 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 i	ncome is:		Tax is:			Of	amount		
Over	But not over						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	2	2,417.26	plus	10.30%	2	268,750		
322,499	537,498	2	7,953.41	plus	11.30%	3	322,499		
537,498	and over	5	2,248.30	plus	12.30%	Ę	537,498		
Married/DDD Filing Joint and Curriving Chause with Dependent/s)									

537,498	а	nd over	5	2,248.30	р	lus	12.30%		537,498
lf taxable i	nco	me is:	t aı	nd Survivin Tax is:	ıg S	pou	se with D		amount
Over		t not over	•	0.00			4.000/	•	over:
\$ 0	\$	16,030	\$	0.00		lus	1.00%	\$	0
16,030		38,002		160.30		lus	2.00%		16,030
38,002		59,978		599.74		lus	4.00%		38,002
59,978		83,258		1,478.78	р	lus	6.00%		59,978
83,258	•	105,224		2,875.58	р	lus	8.00%		83,258
105,224	Ę	537,500		4,632.86	р	lus	9.30%		105,224
537,500	6	344,998	4	4,834.53	р	lus	10.30%		537,500
644,998	1,	074,996	5	5,906.82	р	lus	11.30%		644,998
1,074,996	а	nd over	10	4,496.59	p	lus	12.30%	1	,074,996

#### 2016 California Tax Rate Schedules (cont.)

#### **Unmarried Head of Household** If taxable income is: Tax is: Of amount Over But not over over: 0 \$ 16,040 \$ 0.00 nlus 1 00% Ω 16.040 38.003 160.40 2.00% 16.040 plus 38,003 48,990 599.66 plus 4.00% 38,003 48,990 60,630 1,039.14 6.00% 48,990 plus 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\$2	22
Single, married/RDP filing separate, head of household,	
blind, and age 65 or older	11
Dependent	44
Dependent	44

#### 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 spous	se\$364,923