

2003 California Tax Table

To Find Your Tax:

- Read down the column labeled "If Your Taxable Income Is . . ." to find the range that includes your taxable income from Form 540, line 19 or Form 540A, line 16.
- Read across the columns labeled "The Tax For Filing Status" until you find the tax that applies for your taxable income and filing status.

Filing status: 1 or 3 (Single; Married Filing Separately)						2 or 5 (Married Filing Jointly; Qualifying Widow(er))				4 (Head of Household)				
If Your Taxable Income Is . . .		The Tax For Filing Status			If Your Taxable Income Is . . .		The Tax For Filing Status			If Your Taxable Income Is . . .		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
1	50	0	0	0	6,451	6,550	70	65	65	12,951	13,050	200	141	141
51	150	1	1	1	6,551	6,650	72	66	66	13,051	13,150	202	143	143
151	250	2	2	2	6,651	6,750	74	67	67	13,151	13,250	204	145	145
251	350	3	3	3	6,751	6,850	76	68	68	13,251	13,350	206	147	147
351	450	4	4	4	6,851	6,950	78	69	69	13,351	13,450	208	149	149
451	550	5	5	5	6,951	7,050	80	70	70	13,451	13,550	210	151	151
551	650	6	6	6	7,051	7,150	82	71	71	13,551	13,650	212	153	153
651	750	7	7	7	7,151	7,250	84	72	72	13,651	13,750	214	155	155
751	850	8	8	8	7,251	7,350	86	73	73	13,751	13,850	216	157	157
851	950	9	9	9	7,351	7,450	88	74	74	13,851	13,950	218	159	159
951	1,050	10	10	10	7,451	7,550	90	75	75	13,951	14,050	220	161	161
1,051	1,150	11	11	11	7,551	7,650	92	76	76	14,051	14,150	222	163	163
1,151	1,250	12	12	12	7,651	7,750	94	77	77	14,151	14,250	226	165	165
1,251	1,350	13	13	13	7,751	7,850	96	78	78	14,251	14,350	230	167	167
1,351	1,450	14	14	14	7,851	7,950	98	79	79	14,351	14,450	234	169	169
1,451	1,550	15	15	15	7,951	8,050	100	80	80	14,451	14,550	238	171	171
1,551	1,650	16	16	16	8,051	8,150	102	81	81	14,551	14,650	242	173	173
1,651	1,750	17	17	17	8,151	8,250	104	82	82	14,651	14,750	246	175	175
1,751	1,850	18	18	18	8,251	8,350	106	83	83	14,751	14,850	250	177	177
1,851	1,950	19	19	19	8,351	8,450	108	84	84	14,851	14,950	254	179	179
1,951	2,050	20	20	20	8,451	8,550	110	85	85	14,951	15,050	258	181	181
2,051	2,150	21	21	21	8,551	8,650	112	86	86	15,051	15,150	262	183	183
2,151	2,250	22	22	22	8,651	8,750	114	87	87	15,151	15,250	266	185	185
2,251	2,350	23	23	23	8,751	8,850	116	88	88	15,251	15,350	270	187	187
2,351	2,450	24	24	24	8,851	8,950	118	89	89	15,351	15,450	274	189	189
2,451	2,550	25	25	25	8,951	9,050	120	90	90	15,451	15,550	278	191	191
2,551	2,650	26	26	26	9,051	9,150	122	91	91	15,551	15,650	282	193	193
2,651	2,750	27	27	27	9,151	9,250	124	92	92	15,651	15,750	286	195	195
2,751	2,850	28	28	28	9,251	9,350	126	93	93	15,751	15,850	290	197	197
2,851	2,950	29	29	29	9,351	9,450	128	94	94	15,851	15,950	294	199	199
2,951	3,050	30	30	30	9,451	9,550	130	95	95	15,951	16,050	298	201	201
3,051	3,150	31	31	31	9,551	9,650	132	96	96	16,051	16,150	302	203	203
3,151	3,250	32	32	32	9,651	9,750	134	97	97	16,151	16,250	306	205	205
3,251	3,350	33	33	33	9,751	9,850	136	98	98	16,251	16,350	310	207	207
3,351	3,450	34	34	34	9,851	9,950	138	99	99	16,351	16,450	314	209	209
3,451	3,550	35	35	35	9,951	10,050	140	100	100	16,451	16,550	318	211	211
3,551	3,650	36	36	36	10,051	10,150	142	101	101	16,551	16,650	322	213	213
3,651	3,750	37	37	37	10,151	10,250	144	102	102	16,651	16,750	326	215	215
3,751	3,850	38	38	38	10,251	10,350	146	103	103	16,751	16,850	330	217	217
3,851	3,950	39	39	39	10,351	10,450	148	104	104	16,851	16,950	334	219	219
3,951	4,050	40	40	40	10,451	10,550	150	105	105	16,951	17,050	338	221	221
4,051	4,150	41	41	41	10,551	10,650	152	106	106	17,051	17,150	342	223	223
4,151	4,250	42	42	42	10,651	10,750	154	107	107	17,151	17,250	346	225	225
4,251	4,350	43	43	43	10,751	10,850	156	108	108	17,251	17,350	350	227	227
4,351	4,450	44	44	44	10,851	10,950	158	109	109	17,351	17,450	354	229	229
4,451	4,550	45	45	45	10,951	11,050	160	110	110	17,451	17,550	358	231	231
4,551	4,650	46	46	46	11,051	11,150	162	111	111	17,551	17,650	362	233	233
4,651	4,750	47	47	47	11,151	11,250	164	112	112	17,651	17,750	366	235	235
4,751	4,850	48	48	48	11,251	11,350	166	113	113	17,751	17,850	370	237	237
4,851	4,950	49	49	49	11,351	11,450	168	114	114	17,851	17,950	374	239	239
4,951	5,050	50	50	50	11,451	11,550	170	115	115	17,951	18,050	378	241	241
5,051	5,150	51	51	51	11,551	11,650	172	116	116	18,051	18,150	382	243	243
5,151	5,250	52	52	52	11,651	11,750	174	117	117	18,151	18,250	386	245	245
5,251	5,350	53	53	53	11,751	11,850	176	118	118	18,251	18,350	390	247	247
5,351	5,450	54	54	54	11,851	11,950	178	119	119	18,351	18,450	394	249	249
5,451	5,550	55	55	55	11,951	12,050	180	121	121	18,451	18,550	398	251	251
5,551	5,650	56	56	56	12,051	12,150	182	123	123	18,551	18,650	402	253	253
5,651	5,750	57	57	57	12,151	12,250	184	125	125	18,651	18,750	406	255	255
5,751	5,850	58	58	58	12,251	12,350	186	127	127	18,751	18,850	410	257	257
5,851	5,950	59	59	59	12,351	12,450	188	129	129	18,851	18,950	414	259	259
5,951	6,050	60	60	60	12,451	12,550	190	131	131	18,951	19,050	418	261	261
6,051	6,150	62	61	61	12,551	12,650	192	133	133	19,051	19,150	422	263	263
6,151	6,250	64	62	62	12,651	12,750	194	135	135	19,151	19,250	426	265	265
6,251	6,350	66	63	63	12,751	12,850	196	137	137	19,251	19,350	430	267	267
6,351	6,450	68	64	64	12,851	12,950	198	139	139	19,351	19,450	434	269	269

Continued on next page.

2003 California Tax Table – Continued

Filing status: 1 or 3 (Single; Married Filing Separately) 2 or 5 (Married Filing Jointly; Qualifying Widow(er)) 4 (Head of Household)														
If Your Taxable Income Is . . .		The Tax For Filing Status			If Your Taxable Income Is . . .		The Tax For Filing Status			If Your Taxable Income Is . . .		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
19,451	19,550	438	271	271	26,451	26,550	802	411	411	33,451	33,550	1,272	655	655
19,551	19,650	442	273	273	26,551	26,650	808	413	413	33,551	33,650	1,280	659	659
19,651	19,750	446	275	275	26,651	26,750	814	415	415	33,651	33,750	1,288	663	663
19,751	19,850	450	277	277	26,751	26,850	820	417	417	33,751	33,850	1,296	667	667
19,851	19,950	454	279	279	26,851	26,950	826	419	419	33,851	33,950	1,304	671	671
19,951	20,050	458	281	281	26,951	27,050	832	421	421	33,951	34,050	1,312	675	675
20,051	20,150	462	283	283	27,051	27,150	838	423	423	34,051	34,150	1,320	679	679
20,151	20,250	466	285	285	27,151	27,250	844	425	425	34,151	34,250	1,328	683	683
20,251	20,350	470	287	287	27,251	27,350	850	427	427	34,251	34,350	1,336	687	687
20,351	20,450	474	289	289	27,351	27,450	856	429	429	34,351	34,450	1,344	691	691
20,451	20,550	478	291	291	27,451	27,550	862	431	431	34,451	34,550	1,352	695	695
20,551	20,650	482	293	293	27,551	27,650	868	433	433	34,551	34,650	1,360	699	699
20,651	20,750	486	295	295	27,651	27,750	874	435	435	34,651	34,750	1,368	703	703
20,751	20,850	490	297	297	27,751	27,850	880	437	437	34,751	34,850	1,376	707	707
20,851	20,950	494	299	299	27,851	27,950	886	439	439	34,851	34,950	1,384	711	711
20,951	21,050	498	301	301	27,951	28,050	892	441	441	34,951	35,050	1,392	715	715
21,051	21,150	502	303	303	28,051	28,150	898	443	443	35,051	35,150	1,400	719	719
21,151	21,250	506	305	305	28,151	28,250	904	445	445	35,151	35,250	1,408	723	723
21,251	21,350	510	307	307	28,251	28,350	910	447	447	35,251	35,350	1,416	727	727
21,351	21,450	514	309	309	28,351	28,450	916	451	451	35,351	35,450	1,424	731	731
21,451	21,550	518	311	311	28,451	28,550	922	455	455	35,451	35,550	1,432	735	735
21,551	21,650	522	313	313	28,551	28,650	928	459	459	35,551	35,650	1,440	739	739
21,651	21,750	526	315	315	28,651	28,750	934	463	463	35,651	35,750	1,448	743	743
21,751	21,850	530	317	317	28,751	28,850	940	467	467	35,751	35,850	1,456	747	747
21,851	21,950	534	319	319	28,851	28,950	946	471	471	35,851	35,950	1,464	751	751
21,951	22,050	538	321	321	28,951	29,050	952	475	475	35,951	36,050	1,472	755	755
22,051	22,150	542	323	323	29,051	29,150	958	479	479	36,051	36,150	1,480	759	759
22,151	22,250	546	325	325	29,151	29,250	964	483	483	36,151	36,250	1,488	763	763
22,251	22,350	550	327	327	29,251	29,350	970	487	487	36,251	36,350	1,496	767	767
22,351	22,450	556	329	329	29,351	29,450	976	491	491	36,351	36,450	1,504	771	771
22,451	22,550	562	331	331	29,451	29,550	982	495	495	36,451	36,550	1,512	775	777
22,551	22,650	568	333	333	29,551	29,650	988	499	499	36,551	36,650	1,520	779	783
22,651	22,750	574	335	335	29,651	29,750	994	503	503	36,651	36,750	1,528	783	789
22,751	22,850	580	337	337	29,751	29,850	1,000	507	507	36,751	36,850	1,536	787	795
22,851	22,950	586	339	339	29,851	29,950	1,006	511	511	36,851	36,950	1,544	791	801
22,951	23,050	592	341	341	29,951	30,050	1,012	515	515	36,951	37,050	1,552	795	807
23,051	23,150	598	343	343	30,051	30,150	1,018	519	519	37,051	37,150	1,560	799	813
23,151	23,250	604	345	345	30,151	30,250	1,024	523	523	37,151	37,250	1,568	803	819
23,251	23,350	610	347	347	30,251	30,350	1,030	527	527	37,251	37,350	1,576	807	825
23,351	23,450	616	349	349	30,351	30,450	1,036	531	531	37,351	37,450	1,584	811	831
23,451	23,550	622	351	351	30,451	30,550	1,042	535	535	37,451	37,550	1,592	815	837
23,551	23,650	628	353	353	30,551	30,650	1,048	539	539	37,551	37,650	1,600	819	843
23,651	23,750	634	355	355	30,651	30,750	1,054	543	543	37,651	37,750	1,608	823	849
23,751	23,850	640	357	357	30,751	30,850	1,060	547	547	37,751	37,850	1,616	827	855
23,851	23,950	646	359	359	30,851	30,950	1,066	551	551	37,851	37,950	1,624	831	861
23,951	24,050	652	361	361	30,951	31,050	1,072	555	555	37,951	38,050	1,632	835	867
24,051	24,150	658	363	363	31,051	31,150	1,080	559	559	38,051	38,150	1,640	839	873
24,151	24,250	664	365	365	31,151	31,250	1,088	563	563	38,151	38,250	1,648	843	879
24,251	24,350	670	367	367	31,251	31,350	1,096	567	567	38,251	38,350	1,656	847	885
24,351	24,450	676	369	369	31,351	31,450	1,104	571	571	38,351	38,450	1,664	851	891
24,451	24,550	682	371	371	31,451	31,550	1,112	575	575	38,451	38,550	1,672	855	897
24,551	24,650	688	373	373	31,551	31,650	1,120	579	579	38,551	38,650	1,680	859	903
24,651	24,750	694	375	375	31,651	31,750	1,128	583	583	38,651	38,750	1,688	863	909
24,751	24,850	700	377	377	31,751	31,850	1,136	587	587	38,751	38,850	1,696	867	915
24,851	24,950	706	379	379	31,851	31,950	1,144	591	591	38,851	38,950	1,704	871	921
24,951	25,050	712	381	381	31,951	32,050	1,152	595	595	38,951	39,050	1,712	875	927
25,051	25,150	718	383	383	32,051	32,150	1,160	599	599	39,051	39,150	1,720	879	933
25,151	25,250	724	385	385	32,151	32,250	1,168	603	603	39,151	39,250	1,729	883	939
25,251	25,350	730	387	387	32,251	32,350	1,176	607	607	39,251	39,350	1,738	887	945
25,351	25,450	736	389	389	32,351	32,450	1,184	611	611	39,351	39,450	1,748	891	951
25,451	25,550	742	391	391	32,451	32,550	1,192	615	615	39,451	39,550	1,757	895	957
25,551	25,650	748	393	393	32,551	32,650	1,200	619	619	39,551	39,650	1,766	899	963
25,651	25,750	754	395	395	32,651	32,750	1,208	623	623	39,651	39,750	1,776	903	969
25,751	25,850	760	397	397	32,751	32,850	1,216	627	627	39,751	39,850	1,785	907	975
25,851	25,950	766	399	399	32,851	32,950	1,224	631	631	39,851	39,950	1,794	911	981
25,951	26,050	772	401	401	32,951	33,050	1,232	635	635	39,951	40,050	1,804	915	987
26,051	26,150	778	403	403	33,051	33,150	1,240	639	639	40,051	40,150	1,813	919	993
26,151	26,250	784	405	405	33,151	33,250	1,248	643	643	40,151	40,250	1,822	923	999
26,251	26,350	790	407	407	33,251	33,350	1,256	647	647	40,251	40,350	1,831	927	1,005
26,351	26,450	796	409	409	33,351	33,450	1,264	651	651	40,351	40,450	1,841	931	1,011

Continued on next page.

2003 California Tax Table – Continued

Filing status: 1 or 3 (Single; Married Filing Separately) 2 or 5 (Married Filing Jointly; Qualifying Widow(er)) 4 (Head of Household)														
If Your Taxable Income Is . . .		The Tax For Filing Status			If Your Taxable Income Is . . .		The Tax For Filing Status			If Your Taxable Income Is . . .		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
40,451	40,550	1,850	935	1,017	47,451	47,550	2,501	1,273	1,485	54,451	54,550	3,152	1,693	2,061
40,551	40,650	1,859	939	1,023	47,551	47,650	2,510	1,279	1,493	54,551	54,650	3,161	1,699	2,070
40,651	40,750	1,869	943	1,029	47,651	47,750	2,520	1,285	1,501	54,651	54,750	3,171	1,705	2,079
40,751	40,850	1,878	947	1,035	47,751	47,850	2,529	1,291	1,509	54,751	54,850	3,180	1,711	2,089
40,851	40,950	1,887	951	1,041	47,851	47,950	2,538	1,297	1,517	54,851	54,950	3,189	1,717	2,098
40,951	41,050	1,897	955	1,047	47,951	48,050	2,548	1,303	1,525	54,951	55,050	3,199	1,723	2,107
41,051	41,150	1,906	959	1,053	48,051	48,150	2,557	1,309	1,533	55,051	55,150	3,208	1,729	2,117
41,151	41,250	1,915	963	1,059	48,151	48,250	2,566	1,315	1,541	55,151	55,250	3,217	1,735	2,126
41,251	41,350	1,924	967	1,065	48,251	48,350	2,575	1,321	1,549	55,251	55,350	3,226	1,741	2,135
41,351	41,450	1,934	971	1,071	48,351	48,450	2,585	1,327	1,557	55,351	55,450	3,236	1,747	2,144
41,451	41,550	1,943	975	1,077	48,451	48,550	2,594	1,333	1,565	55,451	55,550	3,245	1,753	2,154
41,551	41,650	1,952	979	1,083	48,551	48,650	2,603	1,339	1,573	55,551	55,650	3,254	1,759	2,163
41,651	41,750	1,962	983	1,089	48,651	48,750	2,613	1,345	1,581	55,651	55,750	3,264	1,765	2,172
41,751	41,850	1,971	987	1,095	48,751	48,850	2,622	1,351	1,589	55,751	55,850	3,273	1,771	2,182
41,851	41,950	1,980	991	1,101	48,851	48,950	2,631	1,357	1,597	55,851	55,950	3,282	1,777	2,191
41,951	42,050	1,990	995	1,107	48,951	49,050	2,641	1,363	1,605	55,951	56,050	3,292	1,783	2,200
42,051	42,150	1,999	999	1,113	49,051	49,150	2,650	1,369	1,613	56,051	56,150	3,301	1,789	2,210
42,151	42,250	2,008	1,003	1,119	49,151	49,250	2,659	1,375	1,621	56,151	56,250	3,310	1,795	2,219
42,251	42,350	2,017	1,007	1,125	49,251	49,350	2,668	1,381	1,629	56,251	56,350	3,319	1,801	2,228
42,351	42,450	2,027	1,011	1,131	49,351	49,450	2,678	1,387	1,637	56,351	56,450	3,329	1,807	2,237
42,451	42,550	2,036	1,015	1,137	49,451	49,550	2,687	1,393	1,645	56,451	56,550	3,338	1,813	2,247
42,551	42,650	2,045	1,019	1,143	49,551	49,650	2,696	1,399	1,653	56,551	56,650	3,347	1,819	2,256
42,651	42,750	2,055	1,023	1,149	49,651	49,750	2,706	1,405	1,661	56,651	56,750	3,357	1,825	2,265
42,751	42,850	2,064	1,027	1,155	49,751	49,850	2,715	1,411	1,669	56,751	56,850	3,366	1,831	2,275
42,851	42,950	2,073	1,031	1,161	49,851	49,950	2,724	1,417	1,677	56,851	56,950	3,375	1,837	2,284
42,951	43,050	2,083	1,035	1,167	49,951	50,050	2,734	1,423	1,685	56,951	57,050	3,385	1,843	2,293
43,051	43,150	2,092	1,039	1,173	50,051	50,150	2,743	1,429	1,693	57,051	57,150	3,394	1,849	2,303
43,151	43,250	2,101	1,043	1,179	50,151	50,250	2,752	1,435	1,701	57,151	57,250	3,403	1,855	2,312
43,251	43,350	2,110	1,047	1,185	50,251	50,350	2,761	1,441	1,709	57,251	57,350	3,412	1,861	2,321
43,351	43,450	2,120	1,051	1,191	50,351	50,450	2,771	1,447	1,717	57,351	57,450	3,422	1,867	2,330
43,451	43,550	2,129	1,055	1,197	50,451	50,550	2,780	1,453	1,725	57,451	57,550	3,431	1,873	2,340
43,551	43,650	2,138	1,059	1,203	50,551	50,650	2,789	1,459	1,733	57,551	57,650	3,440	1,879	2,349
43,651	43,750	2,148	1,063	1,209	50,651	50,750	2,799	1,465	1,741	57,651	57,750	3,450	1,885	2,358
43,751	43,850	2,157	1,067	1,215	50,751	50,850	2,808	1,471	1,749	57,751	57,850	3,459	1,891	2,368
43,851	43,950	2,166	1,071	1,221	50,851	50,950	2,817	1,477	1,757	57,851	57,950	3,468	1,897	2,377
43,951	44,050	2,176	1,075	1,227	50,951	51,050	2,827	1,483	1,765	57,951	58,050	3,478	1,903	2,386
44,051	44,150	2,185	1,079	1,233	51,051	51,150	2,836	1,489	1,773	58,051	58,150	3,487	1,909	2,396
44,151	44,250	2,194	1,083	1,239	51,151	51,250	2,845	1,495	1,781	58,151	58,250	3,496	1,915	2,405
44,251	44,350	2,203	1,087	1,245	51,251	51,350	2,854	1,501	1,789	58,251	58,350	3,505	1,921	2,414
44,351	44,450	2,213	1,091	1,251	51,351	51,450	2,864	1,507	1,797	58,351	58,450	3,515	1,927	2,423
44,451	44,550	2,222	1,095	1,257	51,451	51,550	2,873	1,513	1,805	58,451	58,550	3,524	1,933	2,433
44,551	44,650	2,231	1,099	1,263	51,551	51,650	2,882	1,519	1,813	58,551	58,650	3,533	1,939	2,442
44,651	44,750	2,241	1,105	1,269	51,651	51,750	2,892	1,525	1,821	58,651	58,750	3,543	1,945	2,451
44,751	44,850	2,250	1,111	1,275	51,751	51,850	2,901	1,531	1,829	58,751	58,850	3,552	1,951	2,461
44,851	44,950	2,259	1,117	1,281	51,851	51,950	2,910	1,537	1,837	58,851	58,950	3,561	1,957	2,470
44,951	45,050	2,269	1,123	1,287	51,951	52,050	2,920	1,543	1,845	58,951	59,050	3,571	1,963	2,479
45,051	45,150	2,278	1,129	1,293	52,051	52,150	2,929	1,549	1,853	59,051	59,150	3,580	1,969	2,489
45,151	45,250	2,287	1,135	1,301	52,151	52,250	2,938	1,555	1,861	59,151	59,250	3,589	1,975	2,498
45,251	45,350	2,296	1,141	1,309	52,251	52,350	2,947	1,561	1,869	59,251	59,350	3,598	1,981	2,507
45,351	45,450	2,306	1,147	1,317	52,351	52,450	2,957	1,567	1,877	59,351	59,450	3,608	1,987	2,516
45,451	45,550	2,315	1,153	1,325	52,451	52,550	2,966	1,573	1,885	59,451	59,550	3,617	1,993	2,526
45,551	45,650	2,324	1,159	1,333	52,551	52,650	2,975	1,579	1,893	59,551	59,650	3,626	1,999	2,535
45,651	45,750	2,334	1,165	1,341	52,651	52,750	2,985	1,585	1,901	59,651	59,750	3,636	2,005	2,544
45,751	45,850	2,343	1,171	1,349	52,751	52,850	2,994	1,591	1,909	59,751	59,850	3,645	2,011	2,554
45,851	45,950	2,352	1,177	1,357	52,851	52,950	3,003	1,597	1,917	59,851	59,950	3,654	2,017	2,563
45,951	46,050	2,362	1,183	1,365	52,951	53,050	3,013	1,603	1,925	59,951	60,050	3,664	2,023	2,572
46,051	46,150	2,371	1,189	1,373	53,051	53,150	3,022	1,609	1,933	60,051	60,150	3,673	2,029	2,582
46,151	46,250	2,380	1,195	1,381	53,151	53,250	3,031	1,615	1,941	60,151	60,250	3,682	2,035	2,591
46,251	46,350	2,389	1,201	1,389	53,251	53,350	3,040	1,621	1,949	60,251	60,350	3,691	2,041	2,600
46,351	46,450	2,399	1,207	1,397	53,351	53,450	3,050	1,627	1,958	60,351	60,450	3,701	2,047	2,609
46,451	46,550	2,408	1,213	1,405	53,451	53,550	3,059	1,633	1,968	60,451	60,550	3,710	2,053	2,619
46,551	46,650	2,417	1,219	1,413	53,551	53,650	3,068	1,639	1,977	60,551	60,650	3,719	2,059	2,628
46,651	46,750	2,427	1,225	1,421	53,651	53,750	3,078	1,645	1,986	60,651	60,750	3,729	2,065	2,637
46,751	46,850	2,436	1,231	1,429	53,751	53,850	3,087	1,651	1,996	60,751	60,850	3,738	2,071	2,647
46,851	46,950	2,445	1,237	1,437	53,851	53,950	3,096	1,657	2,005	60,851	60,950	3,747	2,077	2,656
46,951	47,050	2,455	1,243	1,445	53,951	54,050	3,106	1,663	2,014	60,951	61,050	3,757	2,083	2,665
47,051	47,150	2,464	1,249	1,453	54,051	54,150	3,115	1,669	2,024	61,051	61,150	3,766	2,089	2,675
47,151	47,250	2,473	1,255	1,461	54,151	54,250	3,124	1,675	2,033	61,151	61,250	3,775	2,095	2,684
47,251	47,350	2,482	1,261	1,469	54,251	54,350	3,133	1,681	2,042	61,251	61,350	3,784	2,101	2,693
47,351	47,450	2,492	1,267	1,477	54,351	54,450	3,143	1,687	2,051	61,351	61,450	3,794	2,107	2,702

Continued on next page.

2003 California Tax Table – Continued

Filing status: 1 or 3 (Single; Married Filing Separately) 2 or 5 (Married Filing Jointly; Qualifying Widow(er)) 4 (Head of Household)														
If Your Taxable Income Is . . .		The Tax For Filing Status			If Your Taxable Income Is . . .		The Tax For Filing Status			If Your Taxable Income Is . . .		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
61,451	61,550	3,803	2,113	2,712	68,451	68,550	4,454	2,665	3,363	75,451	75,550	5,105	3,225	4,014
61,551	61,650	3,812	2,119	2,721	68,551	68,650	4,463	2,673	3,372	75,551	75,650	5,114	3,233	4,023
61,651	61,750	3,822	2,125	2,730	68,651	68,750	4,473	2,681	3,381	75,651	75,750	5,124	3,241	4,032
61,751	61,850	3,831	2,131	2,740	68,751	68,850	4,482	2,689	3,391	75,751	75,850	5,133	3,249	4,042
61,851	61,950	3,840	2,137	2,749	68,851	68,950	4,491	2,697	3,400	75,851	75,950	5,142	3,257	4,051
61,951	62,050	3,850	2,145	2,758	68,951	69,050	4,501	2,705	3,409	75,951	76,050	5,152	3,265	4,060
62,051	62,150	3,859	2,153	2,768	69,051	69,150	4,510	2,713	3,419	76,051	76,150	5,161	3,273	4,070
62,151	62,250	3,868	2,161	2,777	69,151	69,250	4,519	2,721	3,428	76,151	76,250	5,170	3,281	4,079
62,251	62,350	3,877	2,169	2,786	69,251	69,350	4,528	2,729	3,437	76,251	76,350	5,179	3,289	4,088
62,351	62,450	3,887	2,177	2,795	69,351	69,450	4,538	2,737	3,446	76,351	76,450	5,189	3,297	4,097
62,451	62,550	3,896	2,185	2,805	69,451	69,550	4,547	2,745	3,456	76,451	76,550	5,198	3,305	4,107
62,551	62,650	3,905	2,193	2,814	69,551	69,650	4,556	2,753	3,465	76,551	76,650	5,207	3,313	4,116
62,651	62,750	3,915	2,201	2,823	69,651	69,750	4,566	2,761	3,474	76,651	76,750	5,217	3,321	4,125
62,751	62,850	3,924	2,209	2,833	69,751	69,850	4,575	2,769	3,484	76,751	76,850	5,226	3,329	4,135
62,851	62,950	3,933	2,217	2,842	69,851	69,950	4,584	2,777	3,493	76,851	76,950	5,235	3,337	4,144
62,951	63,050	3,943	2,225	2,851	69,951	70,050	4,594	2,785	3,502	76,951	77,050	5,245	3,345	4,153
63,051	63,150	3,952	2,233	2,861	70,051	70,150	4,603	2,793	3,512	77,051	77,150	5,254	3,353	4,163
63,151	63,250	3,961	2,241	2,870	70,151	70,250	4,612	2,801	3,521	77,151	77,250	5,263	3,361	4,172
63,251	63,350	3,970	2,249	2,879	70,251	70,350	4,621	2,809	3,530	77,251	77,350	5,272	3,369	4,181
63,351	63,450	3,980	2,257	2,888	70,351	70,450	4,631	2,817	3,539	77,351	77,450	5,282	3,377	4,190
63,451	63,550	3,989	2,265	2,898	70,451	70,550	4,640	2,825	3,549	77,451	77,550	5,291	3,385	4,200
63,551	63,650	3,998	2,273	2,907	70,551	70,650	4,649	2,833	3,558	77,551	77,650	5,300	3,393	4,209
63,651	63,750	4,008	2,281	2,916	70,651	70,750	4,659	2,841	3,567	77,651	77,750	5,310	3,401	4,218
63,751	63,850	4,017	2,289	2,926	70,751	70,850	4,668	2,849	3,577	77,751	77,850	5,319	3,409	4,228
63,851	63,950	4,026	2,297	2,935	70,851	70,950	4,677	2,857	3,586	77,851	77,950	5,328	3,417	4,237
63,951	64,050	4,036	2,305	2,944	70,951	71,050	4,687	2,865	3,595	77,951	78,050	5,338	3,425	4,246
64,051	64,150	4,045	2,313	2,954	71,051	71,150	4,696	2,873	3,605	78,051	78,150	5,347	3,433	4,256
64,151	64,250	4,054	2,321	2,963	71,151	71,250	4,705	2,881	3,614	78,151	78,250	5,356	3,441	4,265
64,251	64,350	4,063	2,329	2,972	71,251	71,350	4,714	2,889	3,623	78,251	78,350	5,365	3,449	4,274
64,351	64,450	4,073	2,337	2,981	71,351	71,450	4,724	2,897	3,632	78,351	78,450	5,375	3,458	4,283
64,451	64,550	4,082	2,345	2,991	71,451	71,550	4,733	2,905	3,642	78,451	78,550	5,384	3,468	4,293
64,551	64,650	4,091	2,353	3,000	71,551	71,650	4,742	2,913	3,651	78,551	78,650	5,393	3,477	4,302
64,651	64,750	4,101	2,361	3,009	71,651	71,750	4,752	2,921	3,660	78,651	78,750	5,403	3,486	4,311
64,751	64,850	4,110	2,369	3,019	71,751	71,850	4,761	2,929	3,670	78,751	78,850	5,412	3,496	4,321
64,851	64,950	4,119	2,377	3,028	71,851	71,950	4,770	2,937	3,679	78,851	78,950	5,421	3,505	4,330
64,951	65,050	4,129	2,385	3,037	71,951	72,050	4,780	2,945	3,688	78,951	79,050	5,431	3,514	4,339
65,051	65,150	4,138	2,393	3,047	72,051	72,150	4,789	2,953	3,698	79,051	79,150	5,440	3,523	4,349
65,151	65,250	4,147	2,401	3,056	72,151	72,250	4,798	2,961	3,707	79,151	79,250	5,449	3,533	4,358
65,251	65,350	4,156	2,409	3,065	72,251	72,350	4,807	2,969	3,716	79,251	79,350	5,458	3,542	4,367
65,351	65,450	4,166	2,417	3,074	72,351	72,450	4,817	2,977	3,725	79,351	79,450	5,468	3,551	4,376
65,451	65,550	4,175	2,425	3,084	72,451	72,550	4,826	2,985	3,735	79,451	79,550	5,477	3,561	4,386
65,551	65,650	4,184	2,433	3,093	72,551	72,650	4,835	2,993	3,744	79,551	79,650	5,486	3,570	4,395
65,651	65,750	4,194	2,441	3,102	72,651	72,750	4,845	3,001	3,753	79,651	79,750	5,496	3,579	4,404
65,751	65,850	4,203	2,449	3,112	72,751	72,850	4,854	3,009	3,763	79,751	79,850	5,505	3,589	4,414
65,851	65,950	4,212	2,457	3,121	72,851	72,950	4,863	3,017	3,772	79,851	79,950	5,514	3,598	4,423
65,951	66,050	4,222	2,465	3,130	72,951	73,050	4,873	3,025	3,781	79,951	80,050	5,524	3,607	4,432
66,051	66,150	4,231	2,473	3,140	73,051	73,150	4,882	3,033	3,791	80,051	80,150	5,533	3,616	4,442
66,151	66,250	4,240	2,481	3,149	73,151	73,250	4,891	3,041	3,800	80,151	80,250	5,542	3,626	4,451
66,251	66,350	4,249	2,489	3,158	73,251	73,350	4,900	3,049	3,809	80,251	80,350	5,551	3,635	4,460
66,351	66,450	4,259	2,497	3,167	73,351	73,450	4,910	3,057	3,818	80,351	80,450	5,561	3,644	4,469
66,451	66,550	4,268	2,505	3,177	73,451	73,550	4,919	3,065	3,828	80,451	80,550	5,570	3,654	4,479
66,551	66,650	4,277	2,513	3,186	73,551	73,650	4,928	3,073	3,837	80,551	80,650	5,579	3,663	4,488
66,651	66,750	4,287	2,521	3,195	73,651	73,750	4,938	3,081	3,846	80,651	80,750	5,589	3,672	4,497
66,751	66,850	4,296	2,529	3,205	73,751	73,850	4,947	3,089	3,856	80,751	80,850	5,598	3,682	4,507
66,851	66,950	4,305	2,537	3,214	73,851	73,950	4,956	3,097	3,865	80,851	80,950	5,607	3,691	4,516
66,951	67,050	4,315	2,545	3,223	73,951	74,050	4,966	3,105	3,874	80,951	81,050	5,617	3,700	4,525
67,051	67,150	4,324	2,553	3,233	74,051	74,150	4,975	3,113	3,884	81,051	81,150	5,626	3,709	4,535
67,151	67,250	4,333	2,561	3,242	74,151	74,250	4,984	3,121	3,893	81,151	81,250	5,635	3,719	4,544
67,251	67,350	4,342	2,569	3,251	74,251	74,350	4,993	3,129	3,902	81,251	81,350	5,644	3,728	4,553
67,351	67,450	4,352	2,577	3,260	74,351	74,450	5,003	3,137	3,911	81,351	81,450	5,654	3,737	4,562
67,451	67,550	4,361	2,585	3,270	74,451	74,550	5,012	3,145	3,921	81,451	81,550	5,663	3,747	4,572
67,551	67,650	4,370	2,593	3,279	74,551	74,650	5,021	3,153	3,930	81,551	81,650	5,672	3,756	4,581
67,651	67,750	4,380	2,601	3,288	74,651	74,750	5,031	3,161	3,939	81,651	81,750	5,682	3,765	4,590
67,751	67,850	4,389	2,609	3,298	74,751	74,850	5,040	3,169	3,949	81,751	81,850	5,691	3,775	4,600
67,851	67,950	4,398	2,617	3,307	74,851	74,950	5,049	3,177	3,958	81,851	81,950	5,700	3,784	4,609
67,951	68,050	4,408	2,625	3,316	74,951	75,050	5,059	3,185	3,967	81,951	82,050	5,710	3,793	4,618
68,051	68,150	4,417	2,633	3,326	75,051	75,150	5,068	3,193	3,977	82,051	82,150	5,719	3,802	4,628
68,151	68,250	4,426	2,641	3,335	75,151	75,250	5,077	3,201	3,986	82,151	82,250	5,728	3,812	4,637
68,251	68,350	4,435	2,649	3,344	75,251	75,350	5,086	3,209	3,995	82,251	82,350	5,737	3,821	4,646
68,351	68,450	4,445	2,657	3,353	75,351	75,450	5,096	3,217	4,004	82,351	82,450	5,747	3,830	4,655

Continued on next page.

2003 California Tax Table – Continued

Filing status: 1 or 3 (Single; Married Filing Separately) 2 or 5 (Married Filing Jointly; Qualifying Widow(er)) 4 (Head of Household)

If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
82,451	82,550	5,756	3,840	4,665	88,451	88,550	6,314	4,398	5,223	94,451	94,550	6,872	4,956	5,781
82,551	82,650	5,765	3,849	4,674	88,551	88,650	6,323	4,407	5,232	94,551	94,650	6,881	4,965	5,790
82,651	82,750	5,775	3,858	4,683	88,651	88,750	6,333	4,416	5,241	94,651	94,750	6,891	4,974	5,799
82,751	82,850	5,784	3,868	4,693	88,751	88,850	6,342	4,426	5,251	94,751	94,850	6,900	4,984	5,809
82,851	82,950	5,793	3,877	4,702	88,851	88,950	6,351	4,435	5,260	94,851	94,950	6,909	4,993	5,818
82,951	83,050	5,803	3,886	4,711	88,951	89,050	6,361	4,444	5,269	94,951	95,050	6,919	5,002	5,827
83,051	83,150	5,812	3,895	4,721	89,051	89,150	6,370	4,453	5,279	95,051	95,150	6,928	5,011	5,837
83,151	83,250	5,821	3,905	4,730	89,151	89,250	6,379	4,463	5,288	95,151	95,250	6,937	5,021	5,846
83,251	83,350	5,830	3,914	4,739	89,251	89,350	6,388	4,472	5,297	95,251	95,350	6,946	5,030	5,855
83,351	83,450	5,840	3,923	4,748	89,351	89,450	6,398	4,481	5,306	95,351	95,450	6,956	5,039	5,864
83,451	83,550	5,849	3,933	4,758	89,451	89,550	6,407	4,491	5,316	95,451	95,550	6,965	5,049	5,874
83,551	83,650	5,858	3,942	4,767	89,551	89,650	6,416	4,500	5,325	95,551	95,650	6,974	5,058	5,883
83,651	83,750	5,868	3,951	4,776	89,651	89,750	6,426	4,509	5,334	95,651	95,750	6,984	5,067	5,892
83,751	83,850	5,877	3,961	4,786	89,751	89,850	6,435	4,519	5,344	95,751	95,850	6,993	5,077	5,902
83,851	83,950	5,886	3,970	4,795	89,851	89,950	6,444	4,528	5,353	95,851	95,950	7,002	5,086	5,911
83,951	84,050	5,896	3,979	4,804	89,951	90,050	6,454	4,537	5,362	95,951	96,050	7,012	5,095	5,920
84,051	84,150	5,905	3,988	4,814	90,051	90,150	6,463	4,546	5,372	96,051	96,150	7,021	5,104	5,930
84,151	84,250	5,914	3,998	4,823	90,151	90,250	6,472	4,556	5,381	96,151	96,250	7,030	5,114	5,939
84,251	84,350	5,923	4,007	4,832	90,251	90,350	6,481	4,565	5,390	96,251	96,350	7,039	5,123	5,948
84,351	84,450	5,933	4,016	4,841	90,351	90,450	6,491	4,574	5,399	96,351	96,450	7,049	5,132	5,957
84,451	84,550	5,942	4,026	4,851	90,451	90,550	6,500	4,584	5,409	96,451	96,550	7,058	5,142	5,967
84,551	84,650	5,951	4,035	4,860	90,551	90,650	6,509	4,593	5,418	96,551	96,650	7,067	5,151	5,976
84,651	84,750	5,961	4,044	4,869	90,651	90,750	6,519	4,602	5,427	96,651	96,750	7,077	5,160	5,985
84,751	84,850	5,970	4,054	4,879	90,751	90,850	6,528	4,612	5,437	96,751	96,850	7,086	5,170	5,995
84,851	84,950	5,979	4,063	4,888	90,851	90,950	6,537	4,621	5,446	96,851	96,950	7,095	5,179	6,004
84,951	85,050	5,989	4,072	4,897	90,951	91,050	6,547	4,630	5,455	96,951	97,050	7,105	5,188	6,013
85,051	85,150	5,998	4,081	4,907	91,051	91,150	6,556	4,639	5,465	97,051	97,150	7,114	5,197	6,023
85,151	85,250	6,007	4,091	4,916	91,151	91,250	6,565	4,649	5,474	97,151	97,250	7,123	5,207	6,032
85,251	85,350	6,016	4,100	4,925	91,251	91,350	6,574	4,658	5,483	97,251	97,350	7,132	5,216	6,041
85,351	85,450	6,026	4,109	4,934	91,351	91,450	6,584	4,667	5,492	97,351	97,450	7,142	5,225	6,050
85,451	85,550	6,035	4,119	4,944	91,451	91,550	6,593	4,677	5,502	97,451	97,550	7,151	5,235	6,060
85,551	85,650	6,044	4,128	4,953	91,551	91,650	6,602	4,686	5,511	97,551	97,650	7,160	5,244	6,069
85,651	85,750	6,054	4,137	4,962	91,651	91,750	6,612	4,695	5,520	97,651	97,750	7,170	5,253	6,078
85,751	85,850	6,063	4,147	4,972	91,751	91,850	6,621	4,705	5,530	97,751	97,850	7,179	5,263	6,088
85,851	85,950	6,072	4,156	4,981	91,851	91,950	6,630	4,714	5,539	97,851	97,950	7,188	5,272	6,097
85,951	86,050	6,082	4,165	4,990	91,951	92,050	6,640	4,723	5,548	97,951	98,050	7,198	5,281	6,106
86,051	86,150	6,091	4,174	5,000	92,051	92,150	6,649	4,732	5,558	98,051	98,150	7,207	5,290	6,116
86,151	86,250	6,100	4,184	5,009	92,151	92,250	6,658	4,742	5,567	98,151	98,250	7,216	5,300	6,125
86,251	86,350	6,109	4,193	5,018	92,251	92,350	6,667	4,751	5,576	98,251	98,350	7,225	5,309	6,134
86,351	86,450	6,119	4,202	5,027	92,351	92,450	6,677	4,760	5,585	98,351	98,450	7,235	5,318	6,143
86,451	86,550	6,128	4,212	5,037	92,451	92,550	6,686	4,770	5,595	98,451	98,550	7,244	5,328	6,153
86,551	86,650	6,137	4,221	5,046	92,551	92,650	6,695	4,779	5,604	98,551	98,650	7,253	5,337	6,162
86,651	86,750	6,147	4,230	5,055	92,651	92,750	6,705	4,788	5,613	98,651	98,750	7,263	5,346	6,171
86,751	86,850	6,156	4,240	5,065	92,751	92,850	6,714	4,798	5,623	98,751	98,850	7,272	5,356	6,181
86,851	86,950	6,165	4,249	5,074	92,851	92,950	6,723	4,807	5,632	98,851	98,950	7,281	5,365	6,190
86,951	87,050	6,175	4,258	5,083	92,951	93,050	6,733	4,816	5,641	98,951	99,050	7,291	5,374	6,199
87,051	87,150	6,184	4,267	5,093	93,051	93,150	6,742	4,825	5,651	99,051	99,150	7,300	5,383	6,209
87,151	87,250	6,193	4,277	5,102	93,151	93,250	6,751	4,835	5,660	99,151	99,250	7,309	5,393	6,218
87,251	87,350	6,202	4,286	5,111	93,251	93,350	6,760	4,844	5,669	99,251	99,350	7,318	5,402	6,227
87,351	87,450	6,212	4,295	5,120	93,351	93,450	6,770	4,853	5,678	99,351	99,450	7,328	5,411	6,236
87,451	87,550	6,221	4,305	5,130	93,451	93,550	6,779	4,863	5,688	99,451	99,550	7,337	5,421	6,246
87,551	87,650	6,230	4,314	5,139	93,551	93,650	6,788	4,872	5,697	99,551	99,650	7,346	5,430	6,255
87,651	87,750	6,240	4,323	5,148	93,651	93,750	6,798	4,881	5,706	99,651	99,750	7,356	5,439	6,264
87,751	87,850	6,249	4,333	5,158	93,751	93,850	6,807	4,891	5,716	99,751	99,850	7,365	5,449	6,274
87,851	87,950	6,258	4,342	5,167	93,851	93,950	6,816	4,900	5,725	99,851	99,950	7,374	5,458	6,283
87,951	88,050	6,268	4,351	5,176	93,951	94,050	6,826	4,909	5,734	99,951	100,000	7,381	5,465	6,290
88,051	88,150	6,277	4,360	5,186	94,051	94,150	6,835	4,918	5,744	OVER \$100,000 YOU MUST USE THE TAX RATE SCHEDULES on page 65.				
88,151	88,250	6,286	4,370	5,195	94,151	94,250	6,844	4,928	5,753					
88,251	88,350	6,295	4,379	5,204	94,251	94,350	6,853	4,937	5,762					
88,351	88,450	6,305	4,388	5,213	94,351	94,450	6,863	4,946	5,771					

2003 California Tax Rate Schedules



Go to www.ftb.ca.gov to e-file and eliminate the math. Or search our Website for "tax calculator" to use the online tax calculator to figure your tax.

Caution: Use only if your taxable income on Form 540, line 19 or Form 540A, line 16 is more than \$100,000. If \$100,000 or less, use the Tax Table.

Schedule X –

Use if your filing status is
Single or Married Filing Separately

If the amount on Form 540, line 19 or Form 540A, line 16 is:		Enter on Form 540, line 20 or Form 540A, line 17		of the amount over –
over –	But not over –			
\$ 0	\$ 5,962	\$ 0.00	+ 1.0%	\$ 0.00
5,962	14,133	59.62	+ 2.0%	5,962
14,133	22,306	223.04	+ 4.0%	14,133
22,306	30,965	549.96	+ 6.0%	22,306
30,965	39,133	1069.50	+ 8.0%	30,965
39,133	AND OVER	1722.94	+ 9.3%	39,133

Schedule Y –

Use if your filing status is
**Married Filing Jointly or Qualifying
Widow(er) with Dependent Child**

If the amount on Form 540, line 19 or Form 540A, line 16 is:		Enter on Form 540, line 20 or Form 540A, line 17		of the amount over –
over –	But not over –			
\$ 0	\$ 11,924	\$ 0.00	+ 1.0%	\$ 0.00
11,924	28,266	119.24	+ 2.0%	11,924
28,266	44,612	446.08	+ 4.0%	28,266
44,612	61,930	1099.92	+ 6.0%	44,612
61,930	78,266	2139.00	+ 8.0%	61,930
78,266	AND OVER	3445.88	+ 9.3%	78,266

Schedule Z –

Use if your filing status is
Head of Household

If the amount on Form 540, line 19 or Form 540A, line 16 is:		Enter on Form 540, line 20 or Form 540A, line 17		of the amount over –
over –	But not over –			
\$ 0	\$ 11,930	\$ 0.00	+ 1.0%	\$ 0.00
11,930	28,267	119.30	+ 2.0%	11,930
28,267	36,437	446.04	+ 4.0%	28,267
36,437	45,096	772.84	+ 6.0%	36,437
45,096	53,267	1292.38	+ 8.0%	45,096
53,267	AND OVER	1946.06	+ 9.3%	53,267

How to Figure Tax Using the 2003 California Tax Rate Schedules

Example: John and Jackie Anderson are filing a joint return using Form 540. Their taxable income on Form 540, line 19 is \$125,000.

Step 1: Using Schedule Y, they find the taxable income range that includes their taxable income of \$125,000. See the boxed range in the sample below.

Schedule Y –

Use if your filing status is
**Married Filing Jointly or Qualifying
Widow(er) with Dependent Child**

If the amount on Form 540, line 19 is:		Enter on Form 540, line 20		of the amount over –
over –	But not over –			
\$ 0	\$ 11,924	\$ 0.00	+ 1.0%	\$ 0.00
11,924	28,266	119.24	+ 2.0%	11,924
28,266	44,612	446.08	+ 4.0%	28,266
44,612	61,930	1099.92	+ 6.0%	44,612
61,930	78,266	2139.00	+ 8.0%	61,930
78,266	AND OVER	3445.88	+ 9.3%	78,266

Step 2: They subtract the amount at the beginning of their range from their taxable income.

Example
\$125,000
- 78,266
\$ 46,734

Your Income
\$
-
\$

Step 3: They multiply the result from Step 2 by the percentage for their range.

\$46,734
x .093
\$4,346.26

\$
x
\$

Step 4: They round the amount from Step 3 to two decimals (if necessary) and add it to the tax amount for their income range. After rounding the result, they will enter \$7,792 on Form 540, line 20. For information on rounding, see "Filing in your return" on page 8.

\$3,445.88
+ 4,346.26
\$7,792.14

\$
+
\$