

HAMBLIN & ASSOCIATES, INC.

TAX SPECIALISTS

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TAX RATE SCHEDULES STATE 2009

ORDINARY INCOME RATES

| 2008 TAXABLE INCOME | BASE AMOUNT | TAX | RATE ON PLUS EXCESS | OF THE AMOUNT OVER |
|------------------------|----------------|-----|------------------------|-----------------------|
|------------------------|----------------|-----|------------------------|-----------------------|

SINGLE

| | | | | |
|----------|----------|------------|-------|----------|
| \$0 | \$7,060 | \$0.00 | 1.25% | \$0 |
| \$7,060 | \$16,739 | \$88.25 | 2.25% | \$7,060 |
| \$16,739 | \$26,419 | \$306.03 | 4.25% | \$16,739 |
| \$26,419 | \$36,675 | \$717.43 | 6.25% | \$26,419 |
| \$36,675 | \$46,349 | \$1,358.43 | 8.25% | \$36,675 |
| \$46,349 | AND OVER | \$2,156.54 | 9.55% | \$46,349 |

MARRIED FILING JOINTLY (MJF)

| | | | | |
|----------|----------|------------|-------|----------|
| \$0 | \$14,120 | \$0.00 | 1.25% | \$0.00 |
| \$14,120 | \$33,478 | \$176.50 | 2.25% | \$14,120 |
| \$33,478 | \$52,838 | \$612.06 | 4.25% | \$33,478 |
| \$52,838 | \$73,350 | \$1,434.86 | 6.25% | \$5,838 |
| \$73,350 | \$92,698 | \$2,716.86 | 8.25% | \$73,350 |
| \$92,698 | AND OVER | \$4,313.07 | 9.55% | \$92,698 |

HEAD OF HOUSEHOLD (HOH)

| | | | | |
|----------|----------|------------|-------|----------|
| \$0 | \$14,130 | \$0.00 | 1.25% | \$0.00 |
| \$14,130 | \$33,479 | \$176.63 | 2.25% | \$14,130 |
| \$33,479 | \$43,157 | \$611.98 | 4.25% | \$33,479 |
| \$43,157 | \$53,412 | \$1,023.30 | 6.25% | \$43,157 |
| \$53,412 | \$63,089 | \$1,664.24 | 8.25% | \$53,412 |
| \$63,089 | AND OVER | \$2,462.59 | 9.55% | \$63,089 |

CAPITAL GAINS ARE TAXED THE SAME AS ORDINARY INCOME IN CALIFORNIA