

| 2025 Tax Rate | Single | Married Filing Jointly | Married Filing Separately | Head of Household |
|---------------|------------------------|------------------------|---------------------------|------------------------|
| 10% | \$0 to \$11,925 | \$0 to \$23,850 | \$0 to \$11,925 | \$0 to \$17,000 |
| 12% | \$11,926 to \$48,475 | \$23,851 to \$96,950 | \$11,926 to \$48,475 | \$17,001 to \$84,850 |
| 22% | \$48,476 to \$103,350 | \$96,951 to \$206,700 | \$48,476 to \$103,350 | \$84,851 to \$103,350 |
| 24% | \$103,351 to \$197,300 | \$206,701 to \$394,600 | \$103,351 to \$197,300 | \$103,351 to \$197,300 |
| 32% | \$197,301 to \$250,525 | \$394,601 to \$501,050 | \$197,301 to \$250,525 | \$197,301 to \$250,500 |
| 35% | \$250,526 to \$326,350 | \$501,051 to \$751,600 | \$250,526 to \$375,800 | \$250,501 to \$326,350 |
| 37% | \$326,351 or greater | \$751,601 or greater | \$375,801 or greater | \$326,351 or greater |

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Victor M. Corman

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