

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 \$64,850
22%	\$48,476 to \$103,350	\$96,951 to \$206,700	\$48,476 to \$103,350	\$64,851 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 \$626,350	\$501,051 to \$751,600	\$250,526 to \$375,800	\$250,501 to \$626,350
37%	\$626,351 or greater	\$751,601 or greater	\$375,801 or greater	\$626,351 or greater

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The Tax Schedule Eile Gibson, 2023-10-04 The Tax Schedule explains the underlying rationale of the key provisions of the tax schedule and provides updated model long form and short form warranties and tax indemnities The purpose of the book is to explain and simplify issues for tax advisors involved in transactions of buying and selling companies and business enabling negotiations between tax advisors to keep sight of the commercial reality of the transaction a sale by a willing seller to a willing buyer The purpose of the tax schedule is to determine where responsibilities and risks will lie following the completion of the transaction as well as to re examine a number of so called market practices The intended readership of the book is tax lawyers tax accountants corporate lawyers corporate advisors and finance directors who are involved in the process of the sale of a company Since the last edition the UK has left the European Union with little implications so far for tax schedules and there have been two cases relating to the tax deed relating tax warranties Nobahar Cookson ors v The Hut Group Ltd 2016 EWCA Civ 128 and Tesco UK Limited v Aircom Jersey 4 Limited and Aircom Global Operations Limited and decided by the court of appeal no less

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