

2015 Tax Bracket

	Single Filers:	Married, filing jointly, or qualifying widow(er)s:	Married Filing Separately:	Head Of Household:
10%	Up to \$9,225	Up to \$18,450	Up to \$9,225	Up to \$13,150
15%	\$9,226 to \$37,450	\$18,451 to \$74,900	\$9,226 to \$37,450	\$13,151 to \$50,200
25%	\$37,451 to \$90,750	\$74,901 to \$151,200	\$37,451 to \$75,600	\$50,201 to \$129,600
28%	\$90,751 to \$189,300	\$151,201 to \$230,450	\$75,601 to \$115,225	\$129,601 to \$209,850
33%	\$189,301 to \$411,500	\$230,451 to \$411,500	\$115,226 to \$205,750	\$209,851 to \$411,500
35%	\$411,501 to \$413,200	\$411,501 to \$464,850	\$205,751 to \$232,425	\$411,501 to \$439,000
39.6%	\$413,201 or more	\$464,851 or more	\$262,426 or more	\$439,001 or more

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J.K. Lasser Institute



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Federal and State Taxation of Limited Liability Companies 2009 David J. Cartano, 2008 Federal and State Taxation of Limited Liability Companies provides clear and reliable guidance on what the latest tax treatment is for limited liability companies and what it means for your clients or your business. It answers all of your questions with an analysis of all federal tax issues applicable to LLCs with detailed references to related Code Sections and Treasury Regulations, plus cases, revenue rulings, and private letter rulings. It provides a state-by-state analysis of state tax laws and filing requirements in all 50 states and the District of Columbia with references to the applicable tax forms and places of filing listed. It explains how to prepare the most common LLC tax forms, state tax forms, checklists, practice tips, tables, and examples. This comprehensive manual offers scrupulous and exhaustive coverage of LLC taxation that accountants, tax attorneys, and CPAs working with LLCs will find invaluable.

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Table of Contents Tax Bracket On Sale

1. Understanding the eBook Tax Bracket On Sale
 - The Rise of Digital Reading Tax Bracket On Sale
 - Advantages of eBooks Over Traditional Books
2. Identifying Tax Bracket On Sale
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Tax Bracket On Sale
 - User-Friendly Interface
4. Exploring eBook Recommendations from Tax Bracket On Sale
 - Personalized Recommendations
 - Tax Bracket On Sale User Reviews and Ratings
 - Tax Bracket On Sale and Bestseller Lists
5. Accessing Tax Bracket On Sale Free and Paid eBooks
 - Tax Bracket On Sale Public Domain eBooks
 - Tax Bracket On Sale eBook Subscription Services
 - Tax Bracket On Sale Budget-Friendly Options
6. Navigating Tax Bracket On Sale eBook Formats

- ePub, PDF, MOBI, and More
 - Tax Bracket On Sale Compatibility with Devices
 - Tax Bracket On Sale Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Tax Bracket On Sale
 - Highlighting and Note-Taking Tax Bracket On Sale
 - Interactive Elements Tax Bracket On Sale
 8. Staying Engaged with Tax Bracket On Sale
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Tax Bracket On Sale
 9. Balancing eBooks and Physical Books Tax Bracket On Sale
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Tax Bracket On Sale
 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
 11. Cultivating a Reading Routine Tax Bracket On Sale
 - Setting Reading Goals Tax Bracket On Sale
 - Carving Out Dedicated Reading Time
 12. Sourcing Reliable Information of Tax Bracket On Sale
 - Fact-Checking eBook Content of Tax Bracket On Sale
 - Distinguishing Credible Sources
 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
 14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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