

## Tax Tables

1/1/2009

	<b><u>2008</u></b>		<b><u>2009</u></b>
Value of Exemptions:	\$3,500		\$3,650
Child Tax Credit	\$1,000		\$1,000
Social Security (OASDI):	\$102,000     6.20%		\$106,800     6.20%
Medicare:	\$99999999     1.45%		\$99999999     1.45%
Supplemental Rate:	25% / 35% if over 1 million		25% / 35% if over 1 million
Mileage Factors	1/1-6/30: \$0.505 / \$0.19		\$0.55 / \$0.24
	7/1-12/31: \$0.585 / \$0.27		
Standard Deduction:	<b>MFJ</b> \$10,900		\$11,400
	<b>MFS</b> \$5,450		\$5,700
	<b>HH</b> \$8,000		\$8,350
	<b>SNG</b> \$5,450		\$5,700
<u>Exemption Phaseout*:</u>	<b>MFJ</b> \$239,950		\$250,200
<i>* For each \$2,500 (\$1,250 MFS)</i>	<b>MFS</b> \$119,975		\$125,100
<i>that AGI exceeds the threshold,</i>	<b>HH</b> \$199,950		\$208,500
<i>2% of exempt. value is lost (in '08 &amp; '09,</i>	<b>SNG</b> \$159,950		\$166,800
<i>multiply phaseout calc. by 1/3)</i>			
<u>Itemized Ded. Phaseout*:</u>	<b>MFJ</b> \$159,950		\$166,800
<i>* For each dollar that AGI exceeds the</i>	<b>MFS</b> \$ 79,975		\$ 83,400
<i>threshold, 1% of item. ded. in '08 &amp; '09</i>	<b>HH</b> \$159,950		\$166,800
<i>is lost (limit of 26.67% of total deductions)</i>	<b>SNG</b> \$159,950		\$166,800
<u>Child Tax Credit Phaseout*:</u>	<b>MFJ</b> \$110,000		\$110,000
<i>* For every \$1,000, or fraction thereof,</i>	<b>MFS</b> \$ 55,000		\$ 55,000
<i>that AGI exceeds the threshold, \$50</i>	<b>HH</b> \$ 75,000		\$ 75,000
<i>of the child tax credit is lost.</i>	<b>SNG</b> \$ 75,000		\$ 75,000

### Tax Rates

			<u>Tax Rate</u>	<u>Gup%</u>			<u>Tax Rate</u>	<u>Gup%</u>
Marr. Filing Joint:	\$ 0 -	\$ 16,050	10%	11.11%	\$ 0 -	\$ 16,700	10%	11.11%
	\$ 16,050 -	\$ 65,100	15%	17.65%	\$ 16,700 -	\$ 67,900	15%	17.65%
	\$ 65,100 -	\$ 131,450	25%	33.33%	\$ 67,900 -	\$ 137,050	25%	33.33%
	\$ 131,450 -	\$ 200,300	28%	38.89%	\$ 137,050 -	\$ 208,850	28%	38.89%
	\$ 200,300 -	\$ 357,700	33%	49.25%	\$ 208,850 -	\$ 372,950	33%	49.25%
	\$ 357,700 -	+	35%	53.85%	\$ 372,950 -	+	35%	53.85%
Marr. Filing Sep:	\$ 0 -	\$ 8,025	10%	11.11%	\$ 0 -	\$ 8,350	10%	11.11%
	\$ 8,025 -	\$ 32,550	15%	17.65%	\$ 8,350 -	\$ 33,950	15%	17.65%
	\$ 32,550 -	\$ 65,725	25%	33.33%	\$ 33,950 -	\$ 68,525	25%	33.33%
	\$ 65,725 -	\$ 100,150	28%	38.89%	\$ 68,525 -	\$ 104,425	28%	38.89%
	\$ 100,150 -	\$ 178,850	33%	49.25%	\$ 104,425 -	\$ 186,475	33%	49.25%
	\$ 178,850 -	+	35%	53.85%	\$ 186,475 -	+	35%	53.85%
Head of Household:	\$ 0 -	\$ 11,450	10%	11.11%	\$ 0 -	\$ 11,950	10%	11.11%
	\$ 11,450 -	\$ 43,650	15%	17.65%	\$ 11,950 -	\$ 45,500	15%	17.65%
	\$ 43,650 -	\$ 112,650	25%	33.33%	\$ 45,500 -	\$ 117,450	25%	33.33%
	\$ 112,650 -	\$ 182,400	28%	38.89%	\$ 117,450 -	\$ 190,200	28%	38.89%
	\$ 182,400 -	\$ 357,700	33%	49.25%	\$ 190,200 -	\$ 372,950	33%	49.25%
	\$ 357,700 -	+	35%	53.85%	\$ 372,950 -	+	35%	53.85%
Single Rates:	\$ 0 -	\$ 8,025	10%	11.11%	\$ 0 -	\$ 8,350	10%	11.11%
	\$ 8,025 -	\$ 32,550	15%	17.65%	\$ 8,350 -	\$ 33,950	15%	17.65%
	\$ 32,550 -	\$ 78,850	25%	33.33%	\$ 33,950 -	\$ 82,250	25%	33.33%
	\$ 78,850 -	\$ 164,550	28%	38.89%	\$ 82,250 -	\$ 171,550	28%	38.89%
	\$ 164,550 -	\$ 357,700	33%	49.25%	\$ 171,550 -	\$ 372,950	33%	49.25%
	\$ 357,700 -	+	35%	53.85%	\$ 372,950 -	+	35%	53.85%