

	<u>2010</u>	<u>2009</u>
Standard deductions		
Joint or qualifying widow(er)	\$11,400	\$11,400
Single	\$5,700	\$5,700
Head of Household	\$8,400	\$8,350
Married Filing Separately	\$5,700	\$5,700
Add'l for Elderly /Blind-Married	\$1,100	\$1,100
Add'l for Elderly -Blind-Unmarried	\$1,400	\$1,400
Taxpayer Claimed as Dependent	\$950	\$950
Personal/Dependent Exemption	\$3,650	\$3,650
Unearned Income w/o Kiddie Tax *	\$1,900	\$1,900
* age of the children that the Kiddie Tax applies to increased to 18 years old in 2007		
Tax brackets based on taxable income		
Beginning of 15% Bracket		
Joint or Qualifying Widow(er)	\$16,750	\$16,700
Single	\$8,375	\$8,350
Head of Household	\$11,950	\$11,950
Married Filing Separately	\$8,375	\$8,350
Estates and Nongrantor Trusts	\$0	\$0
Beginning of 25% Bracket		
Joint or Qualifying Widow(er)	\$68,000	\$67,900
Single	\$34,000	\$33,950
Head of Household	\$45,550	\$45,500
Married Filing Separately	\$34,000	\$33,950
Estates and Nongrantor Trusts	\$2,300	\$2,300
Beginning of 28% Bracket		
Joint or Qualifying Widow(er)	\$137,300	\$137,050
Single	\$82,400	\$82,250
Head of Household	\$117,650	\$117,450
Married Filing Separately	\$68,650	\$68,525
Estates and Nongrantor Trusts	\$5,350	\$5,350
Beginning of 33% Bracket		
Joint or Qualifying Widow(er)	\$209,250	\$208,850
Single	\$171,850	\$171,550
Head of Household	\$190,550	\$190,200
Married Filing Separately	\$104,625	\$104,425
Estates and Nongrantor Trusts	\$8,200	\$8,200
Beginning of 35% Bracket		
Joint, Single, Head of Household	\$373,650	\$372,950
Married Filing Separately	\$186,825	\$186,475
Estates and Nongrantor Trusts	\$11,200	\$11,150