

<b>PHASEOUTS</b>	<b><u>2012</u></b>	<b><u>2011</u></b>
<b>Beginning/Ending of Personal Exemption Phaseout Range - Based on AGI</b>		
Joint start of phase out	N/A for	N/A for
Joint end of phase out	2011	2011
Single start of phase out	N/A for	N/A for
Single end of phase out	2011	2011
Head of Household start of phase out	N/A for	N/A for
Head of Household end of phase out	2011	2011
Married Separate start of phase out	N/A for	N/A for
Married Separate end of phase out	2011	2011
<b>Beginning of Itemized Deduction Phaseout Range - Based on AGI</b>		
Joint, Single, Head of Household Married Filing Separately	N/A for 2011	N/A for 2011
<b>Child tax credit Phase out Range - Based on Modified AGI</b>		
Joint start of phase out	\$110,000	\$110,000
Single start of phase out	\$75,000	\$75,000
Head of Household start of phase out	\$75,000	\$75,000
Married Separate start of phase out	\$55,000	\$55,000
<b>Beginning/Ending of Lifetime Learning credit Phaseout Range - Based on Modified AGI</b>		
Joint start of phase out	\$104,000	\$102,000
Joint end of phase out	\$124,000	\$122,000
Single start of phase out	\$52,000	\$51,000
Single end of phase out	\$62,000	\$61,000
Head of Household start of phase out	\$52,000	\$51,000
Head of Household end of phase out	\$62,000	\$61,000
Married Separate	Not available	Not available
Married Separate end of phase out		
<b>Beginning/Ending of American Opportunity Credit Phaseout Range - Based on Modified AGI</b>		
Joint start of phase out	\$160,000	\$160,000
Joint end of phase out	\$180,000	\$180,000
Single start of phase out	\$80,000	\$80,000
Single end of phase out	\$90,000	\$90,000
Head of Household start of phase out	\$80,000	\$80,000
Head of Household end of phase out	\$90,000	\$90,000
Married Separate	Not available	Not available
Married Separate end of phase out		