

	<u>2010</u>	<u>2009</u>
<b>Beginning/Ending of Personal Exemption</b>		
<b>Phaseout Range - Based on AGI</b>		
Joint start of phase out	N/A for	\$250,200
Joint end of phase out	2010	\$372,700
Single start of phase out	N/A for	\$166,800
Single end of phase out	2010	\$289,300
Head of Household start of phase out	N/A for	\$208,500
Head of Household end of phase out	2010	\$331,000
Married Separate start of phase out	N/A for	\$125,100
Married Separate end of phase out	2010	\$186,350
<b>Beginning of Itemized Deduction</b>		
<b>Phaseout Range - based on AGI</b>		
Joint, Single, Head of Household	N/A for	\$166,800
Married Filing Separately	2010	\$83,400
<b>Beginning/Ending of Child tax credit</b>		
<b>Phaseout Range - Based on Modified AGI</b>		
Joint start of phase out	\$110,000	\$110,000
Joint end of phase out		\$130,000
Single start of phase out	\$75,000	\$75,000
Single end of phase out		\$95,000
Head of Household start of phase out	\$75,000	\$75,000
Head of Household end of phase out		\$95,000
Married Separate start of phase out	\$55,000	\$55,000
Married Separate end of phase out		\$75,000
<b>Beginning/Ending of Tuition credit</b>		
<b>Phaseout Range - Based on Modified AGI</b>		
Joint start of phase out	N/A for	\$100,000
Joint end of phase out	2010	\$120,000
Single start of phase out	N/A for	\$50,000
Single end of phase out	2010	\$60,000
Head of Household start of phase out	N/A for	\$50,000
Head of Household end of phase out	2010	\$60,000
Married Separate	Not available	Not available
Married Separate end of phase out		