

Federal Income Tax Tables - 2009

Filing Status	If Taxable Income Is Between	Pay	Plus	Percent on Excess Over 1 st Column
Single tax payers	\$0 - \$8,350	\$0.00		10.0%
	8,350 - 33,950	835.00		15.0%
	33,950 - 82,250	4,675.00		25.0%
	82,250 - 171,550	16,750.00		28.0%
	171,550 - 372,950	41,754.00		33.0%
	372,950 - Up	108,216.00		35.0%
Married filing jointly	\$0 - \$16,700	\$0.00		10.0%
	16,700 - 67,900	1,670.00		15.0%
	67,900 - 137,050	9,350.00		25.0%
	137,050 - 208,850	26,637.50		28.0%
	208,850 - 372,950	46,741.50		33.0%
	372,950 - Up	100,894.50		35.0%
Married filing separately	\$0 - \$8,350	\$0.00		10.0%
	8,350 - 33,950	835.00		15.0%
	33,950 - 68,525	4,675.00		25.0%
	68,525 - 104,425	13,318.75		28.0%
	104,425 - 186,475	23,370.75		33.0%
	186,475 - Up	50,447.25		35.0%
Head of household	\$0 - \$11,950	\$0.00		10.0%
	11,950 - 45,500	1,195.00		15.0%
	45,500 - 117,450	6,227.50		25.0%
	117,450 - 190,200	24,215.00		28.0%
	190,200 - 372,950	44,585.00		33.0%
	372,950 - Up	104,892.50		35.0%

Example

Married Filing Jointly			
Taxable income	\$70,000		
Tax on the 1st	67,900	is	\$9,350.00
Tax on the remaining	2,100	x 25.0% is	525.00
Total Tax			\$9,875.00

Continued...

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Personal and Dependent Exemptions

Year	Amount of Exemption for Each		
	Taxpayer	Spouse	Dependent Child
2006	3,300	\$3,300	\$3,300
2007	3,400	3,400	3,400
2008	3,500	3,500	3,500
2009	3,650	3,650	3,650
2010	Adjusted for Inflation		

There is a phase-out of the personal and dependency exemptions for taxpayers with adjusted gross incomes in excess of the following threshold amounts: married filing jointly - \$250,200; head of household - \$208,500; single taxpayer - \$166,800; and married filing separately - \$125,100. Each allowable exemption is reduced by 2% for each \$2,500 of adjusted gross income (\$1,250 for married persons filing separate returns) in excess of the threshold amount.¹

Standard Deduction - Persons Who Do Not Itemize Deductions

Year	Amount of Deduction			
	Married Jointly	Married Separate	Heads of Household	Single
2006	10,300	5,150	7,550	5,150
2007	10,700	5,350	7,850	5,350
2008	10,900	5,450	8,000	5,450
2009	11,400	5,700	8,350	5,700
2010	Adjusted for Inflation			

Year	Additional Standard Deductions (Each Spouse)			
	65 or Older		Blind	
	Married	Single	Married	Single
2006	1,000	1,250	1,000	1,250
2007	1,050	1,300	1,050	1,300
2008	1,050	1,350	1,050	1,350
2009	1,100	1,400	1,100	1,400
2010	Adjusted for Inflation			

Children: Children with income who can be claimed as dependents on a parent's return (even if the exemption has no benefit due to the phase-out) cannot take their own personal exemption. A child's standard deduction is up to \$950 for unearned income or up to \$5,700 for earned income.

¹ For higher-income taxpayers, the deductibility of personal exemptions is generally reduced, as adjusted gross income rises. Under EGTRRA of 2001, this reduction in deductibility is gradually phased-out, by 1/3 in 2006-2007, and by 2/3 in 2008-2009. In 2010 there is no reduction in personal exemptions, regardless of the level of income. However, unless the law is changed, in 2011 the prior rules will again apply.