



**2009 - Tax Brackets and Standard Deductions**  
 Janney Montgomery Scott LLC Member: NASD • NYSE • SIPC

Married Filing Jointly				
Taxable income is over	But not over	The tax is	Plus	Of the amount over
\$0.00	\$16,700.00	\$0.00	10%	\$0.00
\$16,700.00	\$67,900.00	\$1,670.00	15%	\$16,700.00
\$67,900.00	\$137,050.00	\$9,350.00	25%	\$67,900.00
\$137,050.00	\$208,850.00	\$26,637.50	28%	\$137,050.00
\$208,850.00	\$372,950.00	\$46,741.50	33%	\$208,850.00
\$372,950.00		\$100,894.50	35%	\$372,950.00

Married Filing Separately				
Taxable income is over	But not over	The tax is	Plus	Of the amount over
\$0.00	\$8,350.00	\$0.00	10%	\$0.00
\$8,350.00	\$33,950.00	\$835.00	15%	\$8,350.00
\$33,950.00	\$68,525.00	\$4,675.00	25%	\$33,950.00
\$68,525.00	\$104,425.00	\$13,318.75	28%	\$68,525.00
\$104,425.00	\$186,475.00	\$23,370.75	33%	\$104,425.00
\$186,475.00		\$50,447.25	35%	\$186,475.00

Single				
Taxable income is over	But not over	The tax is	Plus	Of the amount over
\$0.00	\$8,350.00	\$0.00	10%	\$0.00
\$8,350.00	\$33,950.00	\$835.00	15%	\$8,350.00
\$33,950.00	\$82,250.00	\$4,675.00	25%	\$33,950.00
\$82,250.00	\$171,550.00	\$16,750.00	28%	\$82,250.00
\$171,550.00	\$372,950.00	\$41,754.00	33%	\$171,550.00
\$372,950.00		\$108,216.00	35%	\$372,950.00

Estates and Trusts				
Taxable income is over	But not over	The tax is	Plus	Of the amount over
\$0.00	\$2,300.00	\$0.00	15%	\$0.00
\$2,300.00	\$5,350.00	\$345.00	25%	\$2,300.00
\$5,350.00	\$8,200.00	\$1,107.50	28%	\$5,350.00
\$8,200.00	\$11,150.00	\$1,905.50	33%	\$8,200.00
\$11,150.00		\$2,879.00	35%	\$11,150.00

Head of Household				
Taxable income is over	But not over	The tax is	Plus	Of the amount over
\$0.00	\$11,950.00	\$0.00	10%	\$0.00
\$11,950.00	\$45,500.00	\$1,195.00	15%	\$11,950.00
\$45,500.00	\$117,450.00	\$6,227.50	25%	\$45,500.00
\$117,450.00	\$190,200.00	\$24,215.00	28%	\$117,450.00
\$190,200.00	\$372,950.00	\$44,585.00	33%	\$190,200.00
\$372,950.00		\$104,892.50	35%	\$372,950.00

Deductions/Exemptions	
<b>Standard Deductions</b>	
Married Filing Jointly	\$11,400
Single/Married Filing Separately	\$5,700
Head of Household	\$8,350
<b>Personal Exemptions</b>	\$3,650
<b>Kiddie Tax Exemption</b>	\$950

This material is being provided for informational purposes only, and should not be construed or interpreted as tax advice. You should seek the assistance of a professional tax advisor to discuss how these figures could affect your individual situation

\*\*For an individual who can be claimed as a dependent on another's return, the basic standard deduction in 2008 is limited to the greater of (a) \$900 or (b) \$300 plus the individual's earned income, but not more than the basic standard deduction.

\*\*The additional standard deduction for married and surviving spouse taxpayers 65 or older, or blind will be \$ 1,050 each.

\*\*For a single taxpayer or head of household who is 65 or older, or blind, the additional standard deduction is \$ 1,350