2002 STANDARD DEDUCTION TABLE

Most people can find their standard deduction by using this table. **But**, do *not* use this table if any one of the following applies:

- You (or your spouse if filing a joint return) can be claimed as a dependent on another person's (for example, parent's) income tax return. Use the Standard Deduction Worksheet for Dependents on page 2 to figure your standard deduction, or
- You are filing a short period income tax return or are filing federal Form 4563 to claim an exclusion of income from sources within U.S. possessions. You are not allowed any amount of standard deduction. Fill in -0- on line 2.

If your income (line 1 of Form 1X) is–		And you are–				If your income (line 1 of Form 1X) is–		And you are–				If your income (line 1 of Form 1X) is–		And you are–			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
		Your standard deduction is–						Your standard deduction is–						Your standard deduction is–			
0	**7,350**	7,650	13,770	6,540	9,880	**33,000**	**33,500**	4,982	10,253	1,417	4,982	**59,500**	**60,000**	1,802	5,012	0	1,802
7,350	**7,500**	7,650	13,770	6,525	9,880	**33,500**	**34,000**	4,922	10,155	1,319	4,922	**60,000**	**60,500**	1,742	4,913	0	1,742
7,500	**8,000**	7,650	13,770	6,461	9,880	**34,000**	**34,500**	4,862	10,056	1,220	4,862	**60,500**	**61,000**	1,682	4,815	0	1,682
8,000	**8,500**	7,650	13,770	6,362	9,880	**34,500**	**35,000**	4,802	9,957	1,121	4,802	**61,000**	**61,500**	1,622	4,716	0	1,622
8,500	**9,000**	7,650	13,770	6,263	9,880	**35,000**	**35,500**	4,742	9,858	1,022	4,742	**61,500**	**62,000**	1,562	4,617	0	1,562
9,000	**9,500**	7,650	13,770	6,164	9,880	**35,500**	**36,000**	4,682	9,759	923	4,682	**62,000**	**62,500**	1,502	4,518	0	1,502
9,500	**10,000**	7,650	13,770	6,065	9,880	**36,000**	**36,500**	4,622	9,660	824	4,622	**62,500**	**63,000**	1,442	4,419	0	1,442
10,000	**10,500**	7,650	13,770	5,966	9,880	**36,500**	**37,000**	4,562	9,561	725	4,562	**63,000**	**63,500**	1,382	4,320	0	1,382
10,500	**11,000**	7,650	13,770	5,868	9,880	**37,000**	**37,500**	4,502	9,462	626	4,502	**63,500**	**64,000**	1,322	4,221	0	1,322
11,000	**11,500**	7,622	13,770	5,769	9,828	**37,500**	**38,000**	4,442	9,363	527	4,442	**64,000**	**64,500**	1,262	4,122	0	1,262
11,500	**12,000**	7,562	13,770	5,670	9,716	**38,000**	**38,500**	4,382	9,265	429	4,382	**64,500**	**65,000**	1,202	4,023	0	1,202
12,000	**12,500**	7,502	13,770	5,571	9,603	**38,500**	**39,000**	4,322	9,166	330	4,322	**65,000**	**65,500**	1,142	3,925	0	1,142
12,500	**13,000**	7,442	13,770	5,472	9,490	**39,000**	**39,500**	4,262	9,067	231	4,262	**65,500**	**66,000**	1,082	3,826	0	1,082
13,000	**13,500**	7,382	13,770	5,373	9,378	**39,500**	**40,000**	4,202	8,968	132	4,202	**66,000**	**66,500**	1,022	3,727	0	1,022
13,500	**14,000**	7,322	13,770	5,274	9,265	**40,000**	**40,500**	4,142	8,869	33	4,142	**66,500**	**67,000**	962	3,628	0	962
14,000	**14,500**	7,262	13,770	5,175	9,153	**40,500**	**41,000**	4,082	8,770	0	4,082	**67,000**	**67,500**	902	3,529	0	902
14,500	**15,000**	7,202	13,770	5,076	9,040	**41,000**	**41,500**	4,022	8,671	0	4,022	**67,500**	**68,000**	842	3,430	0	842
15,000	**15,500**	7,142	13,770	4,978	8,928	**41,500**	**42,000**	3,962	8,572	0	3,962	**68,000**	**68,500**	782	3,331	0	782
15,500	**16,000**	7,082	13,715	4,879	8,815	**42,000**	**42,500**	3,902	8,473	0	3,902	**68,500**	**69,000**	722	3,232	0	722
16,000	**16,500**	7,022	13,616	4,780	8,702	**42,500**	**43,000**	3,842	8,375	0	3,842	**69,000**	**69,500**	662	3,133	0	662
16,500	**17,000**	6,962	13,517	4,681	8,590	**43,000**	**43,500**	3,782	8,276	0	3,782	**69,500**	**70,000**	602	3,035	0	602
17,000	**17,500**	6,902	13,418	4,582	8,477	**43,500**	**44,000**	3,722	8,177	0	3,722	**70,000**	**70,500**	542	2,936	0	542
17,500	**18,000**	6,842	13,319	4,483	8,365	**44,000**	**44,500**	3,662	8,078	0	3,662	**70,500**	**71,000**	482	2,837	0	482
18,000	**18,500**	6,782	13,220	4,384	8,252	**44,500**	**45,000**	3,602	7,979	0	3,602	**71,000**	**71,500**	422	2,738	0	422
18,500	**19,000**	6,722	13,121	4,285	8,140	**45,000**	**45,500**	3,542	7,880	0	3,542	**71,500**	**72,000**	362	2,639	0	362
19,000	**19,500**	6,662	13,022	4,186	8,027	**45,500**	**46,000**	3,482	7,781	0	3,482	**72,000**	**72,500**	302	2,540	0	302
19,500	**20,000**	6,602	12,924	4,088	7,914	**46,000**	**46,500**	3,422	7,682	0	3,422	**72,500**	**73,000**	242	2,441	0	242
20,000	**20,500**	6,542	12,825	3,989	7,802	**46,500**	**47,000**	3,362	7,583	0	3,362	**73,000**	**73,500**	182	2,342	0	182
20,500	**21,000**	6,482	12,726	3,890	7,689	**47,000**	**47,500**	3,302	7,485	0	3,302	**73,500**	**74,000**	122	2,243	0	122
21,000	**21,500**	6,422	12,627	3,791	7,577	**47,500**	**48,000**	3,242	7,386	0	3,242	**74,000**	**74,500**	62	2,144	0	62
21,500	**22,000**	6,362	12,528	3,692	7,464	**48,000**	**48,500**	3,182	7,287	0	3,182	**74,500**	**75,000**	2	2,046	0	2
22,000	**22,500**	6,302	12,429	3,593	7,352	**48,500**	**49,000**	3,122	7,188	0	3,122	**75,000**	**75,500**	0	1,947	0	0
22,500	**23,000**	6,242	12,330	3,494	7,239	**49,000**	**49,500**	3,062	7,089	0	3,062	**75,500**	**76,000**	0	1,848	0	0
23,000	**23,500**	6,182	12,231	3,395	7,126	**49,500**	**50,000**	3,002	6,990	0	3,002	**76,000**	**76,500**	0	1,749	0	0
23,500	**24,000**	6,122	12,132	3,296	7,014	**50,000**	**50,500**	2,942	6,891	0	2,942	**76,500**	**77,000**	0	1,650	0	0
24,000	**24,500**	6,062	12,033	3,198	6,901	**50,500**	**51,000**	2,882	6,792	0	2,882	**77,000**	**77,500**	0	1,551	0	0
24,500	**25,000**	6,002	11,935	3,099	6,789	**51,000**	**51,500**	2,822	6,693	0	2,822	**77,500**	**78,000**	0	1,452	0	0
25,000	**25,500**	5,942	11,836	3,000	6,676	**51,500**	**52,000**	2,762	6,595	0	2,762	**78,000**	**78,500**	0	1,353	0	0
25,500	**26,000**	5,882	11,737	2,901	6,564	**52,000**	**52,500**	2,702	6,496	0	2,702	**78,500**	**79,000**	0	1,254	0	0
26,000	**26,500**	5,822	11,638	2,802	6,451	**52,500**	**53,000**	2,642	6,397	0	2,642	**79,000**	**79,500**	0	1,156	0	0
26,500	**27,000**	5,762	11,539	2,703	6,338	**53,000**	**53,500**	2,582	6,298	0	2,582	**79,500**	**80,000**	0	1,057	0	0
27,000	**27,500**	5,702	11,440	2,604	6,226	**53,500**	**54,000**	2,522	6,199	0	2,522	**80,000**	**80,500**	0	958	0	0
27,500	**28,000**	5,642	11,341	2,505	6,113	**54,000**	**54,500**	2,462	6,100	0	2,462	**80,500**	**81,000**	0	859	0	0
28,000	**28,500**	5,582	11,242	2,406	6,001	**54,500**	**55,000**	2,402	6,001	0	2,402	**81,000**	**81,500**	0	760	0	0
28,500	**29,000**	5,522	11,143	2,308	5,888	**55,000**	**55,500**	2,342	5,902	0	2,342	**81,500**	**82,000**	0	661	0	0
29,000	**29,500**	5,462	11,045	2,209	5,776	**55,500**	**56,000**	2,282	5,803	0	2,282	**82,000**	**82,500**	0	562	0	0
29,500	**30,000**	5,402	10,946	2,110	5,663	**56,000**	**56,500**	2,222	5,705	0	2,222	**82,500**	**83,000**	0	463	0	0
30,000	**30,500**	5,342	10,847	2,011	5,550	**56,500**	**57,000**	2,162	5,606	0	2,162	**83,000**	**83,500**	0	364	0	0
30,500	**31,000**	5,282	10,748	1,912	5,438	**57,000**	**57,500**	2,102	5,507	0	2,102	**83,500**	**84,000**	0	266	0	0
31,000	**31,500**	5,222	10,649	1,813	5,325	**57,500**	**58,000**	2,042	5,408	0	2,042	**84,000**	**84,500**	0	167	0	0
31,500	**32,000**	5,162	10,550	1,714	5,213	**58,000**	**58,500**	1,982	5,309	0	1,982	**84,500**	**85,000**	0	68	0	0
32,000	**32,500**	5,102	10,451	1,615	5,102	**58,500**	**59,000**	1,922	5,210	0	1,922	**85,000**	**85,092**	0	9	0	0
32,500	**33,000**	5,042	10,352	1,516	5,042	**59,000**	**59,500**	1,862	5,111	0	1,862	**85,092 or more**		0	0	0	0