

2007 Standard Deduction Table

Dependents or persons filing short-period returns or excluding income from U.S. Possessions, see page 19.

If your income (line 14 of Form 1) is –		And you are –				If your income (line 14 of Form 1) 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
		Your standard deduction is –						Your standard deduction is –			
0	8,440	8,790	15,830	7,520	11,350	31,000	31,500	6,560	13,166	3,009	7,167
8,440	8,500	8,790	15,830	7,514	11,350	31,500	32,000	6,500	13,067	2,910	7,054
8,500	9,000	8,790	15,830	7,459	11,350	32,000	32,500	6,440	12,968	2,811	6,942
9,000	9,500	8,790	15,830	7,360	11,350	32,500	33,000	6,380	12,869	2,712	6,829
9,500	10,000	8,790	15,830	7,261	11,350	33,000	33,500	6,320	12,770	2,613	6,716
10,000	10,500	8,790	15,830	7,162	11,350	33,500	34,000	6,260	12,671	2,514	6,604
10,500	11,000	8,790	15,830	7,063	11,350	34,000	34,500	6,200	12,573	2,415	6,491
11,000	11,500	8,790	15,830	6,964	11,350	34,500	35,000	6,140	12,474	2,316	6,379
11,500	12,000	8,790	15,830	6,865	11,350	35,000	35,500	6,080	12,375	2,218	6,266
12,000	12,500	8,790	15,830	6,766	11,350	35,500	36,000	6,020	12,276	2,119	6,154
12,500	13,000	8,780	15,830	6,668	11,332	36,000	36,500	5,960	12,177	2,020	6,041
13,000	13,500	8,720	15,830	6,569	11,219	36,500	37,000	5,900	12,078	1,921	5,928
13,500	14,000	8,660	15,830	6,470	11,107	37,000	37,500	5,840	11,979	1,822	5,840
14,000	14,500	8,600	15,830	6,371	10,994	37,500	38,000	5,780	11,880	1,723	5,780
14,500	15,000	8,540	15,830	6,272	10,882	38,000	38,500	5,720	11,781	1,624	5,720
15,000	15,500	8,480	15,830	6,173	10,769	38,500	39,000	5,660	11,683	1,525	5,660
15,500	16,000	8,420	15,830	6,074	10,657	39,000	39,500	5,600	11,584	1,426	5,600
16,000	16,500	8,360	15,830	5,975	10,544	39,500	40,000	5,540	11,485	1,328	5,540
16,500	17,000	8,300	15,830	5,876	10,431	40,000	40,500	5,480	11,386	1,229	5,480
17,000	17,500	8,240	15,830	5,778	10,319	40,500	41,000	5,420	11,287	1,130	5,420
17,500	18,000	8,180	15,830	5,679	10,206	41,000	41,500	5,360	11,188	1,031	5,360
18,000	18,500	8,120	15,737	5,580	10,094	41,500	42,000	5,300	11,089	932	5,300
18,500	19,000	8,060	15,638	5,481	9,981	42,000	42,500	5,240	10,990	833	5,240
19,000	19,500	8,000	15,539	5,382	9,869	42,500	43,000	5,180	10,891	734	5,180
19,500	20,000	7,940	15,440	5,283	9,756	43,000	43,500	5,120	10,793	635	5,120
20,000	20,500	7,880	15,341	5,184	9,643	43,500	44,000	5,060	10,694	536	5,060
20,500	21,000	7,820	15,243	5,085	9,531	44,000	44,500	5,000	10,595	437	5,000
21,000	21,500	7,760	15,144	4,986	9,418	44,500	45,000	4,940	10,496	339	4,940
21,500	22,000	7,700	15,045	4,888	9,306	45,000	45,500	4,880	10,397	240	4,880
22,000	22,500	7,640	14,946	4,789	9,193	45,500	46,000	4,820	10,298	141	4,820
22,500	23,000	7,580	14,847	4,690	9,080	46,000	46,500	4,760	10,199	42	4,760
23,000	23,500	7,520	14,748	4,591	8,968	46,500	47,000	4,700	10,100	0	4,700
23,500	24,000	7,460	14,649	4,492	8,855	47,000	47,500	4,640	10,001	0	4,640
24,000	24,500	7,400	14,550	4,393	8,743	47,500	48,000	4,580	9,903	0	4,580
24,500	25,000	7,340	14,451	4,294	8,630	48,000	48,500	4,520	9,804	0	4,520
25,000	25,500	7,280	14,353	4,195	8,518	48,500	49,000	4,460	9,705	0	4,460
25,500	26,000	7,220	14,254	4,096	8,405	49,000	49,500	4,400	9,606	0	4,400
26,000	26,500	7,160	14,155	3,998	8,292	49,500	50,000	4,340	9,507	0	4,340
26,500	27,000	7,100	14,056	3,899	8,180	50,000	50,500	4,280	9,408	0	4,280
27,000	27,500	7,040	13,957	3,800	8,067	50,500	51,000	4,220	9,309	0	4,220
27,500	28,000	6,980	13,858	3,701	7,955	51,000	51,500	4,160	9,210	0	4,160
28,000	28,500	6,920	13,759	3,602	7,842	51,500	52,000	4,100	9,111	0	4,100
28,500	29,000	6,860	13,660	3,503	7,730	52,000	52,500	4,040	9,013	0	4,040
29,000	29,500	6,800	13,561	3,404	7,617	52,500	53,000	3,980	8,914	0	3,980
29,500	30,000	6,740	13,463	3,305	7,504	53,000	53,500	3,920	8,815	0	3,920
30,000	30,500	6,680	13,364	3,206	7,392	53,500	54,000	3,860	8,716	0	3,860
30,500	31,000	6,620	13,265	3,108	7,279	54,000	54,500	3,800	8,617	0	3,800

2007 Standard Deduction Table (continued from page 41)

If your income (line 14 of Form 1) is –		And you are –				If your income (line 14 of Form 1) 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
		Your standard deduction is –						Your standard deduction is –			
54,500	55,000	3,740	8,518	0	3,740	78,000	78,500	920	3,870	0	920
55,000	55,500	3,680	8,419	0	3,680	78,500	79,000	860	3,771	0	860
55,500	56,000	3,620	8,320	0	3,620	79,000	79,500	800	3,672	0	800
56,000	56,500	3,560	8,221	0	3,560	79,500	80,000	740	3,574	0	740
56,500	57,000	3,500	8,123	0	3,500	80,000	80,500	680	3,475	0	680
57,000	57,500	3,440	8,024	0	3,440	80,500	81,000	620	3,376	0	620
57,500	58,000	3,380	7,925	0	3,380	81,000	81,500	560	3,277	0	560
58,000	58,500	3,320	7,826	0	3,320	81,500	82,000	500	3,178	0	500
58,500	59,000	3,260	7,727	0	3,260	82,000	82,500	440	3,079	0	440
59,000	59,500	3,200	7,628	0	3,200	82,500	83,000	380	2,980	0	380
59,500	60,000	3,140	7,529	0	3,140	83,000	83,500	320	2,881	0	320
60,000	60,500	3,080	7,430	0	3,080	83,500	84,000	260	2,782	0	260
60,500	61,000	3,020	7,331	0	3,020	84,000	84,500	200	2,684	0	200
61,000	61,500	2,960	7,233	0	2,960	84,500	85,000	140	2,585	0	140
61,500	62,000	2,900	7,134	0	2,900	85,000	85,500	80	2,486	0	80
62,000	62,500	2,840	7,035	0	2,840	85,500	86,000	20	2,387	0	20
62,500	63,000	2,780	6,936	0	2,780	86,000	86,500	0	2,288	0	0
63,000	63,500	2,720	6,837	0	2,720	86,500	87,000	0	2,189	0	0
63,500	64,000	2,660	6,738	0	2,660	87,000	87,500	0	2,090	0	0
64,000	64,500	2,600	6,639	0	2,600	87,500	88,000	0	1,991	0	0
64,500	65,000	2,540	6,540	0	2,540	88,000	88,500	0	1,892	0	0
65,000	65,500	2,480	6,441	0	2,480	88,500	89,000	0	1,794	0	0
65,500	66,000	2,420	6,342	0	2,420	89,000	89,500	0	1,695	0	0
66,000	66,500	2,360	6,244	0	2,360	89,500	90,000	0	1,596	0	0
66,500	67,000	2,300	6,145	0	2,300	90,000	90,500	0	1,497	0	0
67,000	67,500	2,240	6,046	0	2,240	90,500	91,000	0	1,398	0	0
67,500	68,000	2,180	5,947	0	2,180	91,000	91,500	0	1,299	0	0
68,000	68,500	2,120	5,848	0	2,120	91,500	92,000	0	1,200	0	0
68,500	69,000	2,060	5,749	0	2,060	92,000	92,500	0	1,101	0	0
69,000	69,500	2,000	5,650	0	2,000	92,500	93,000	0	1,002	0	0
69,500	70,000	1,940	5,551	0	1,940	93,000	93,500	0	904	0	0
70,000	70,500	1,880	5,452	0	1,880	93,500	94,000	0	805	0	0
70,500	71,000	1,820	5,354	0	1,820	94,000	94,500	0	706	0	0
71,000	71,500	1,760	5,255	0	1,760	94,500	95,000	0	607	0	0
71,500	72,000	1,700	5,156	0	1,700	95,000	95,500	0	508	0	0
72,000	72,500	1,640	5,057	0	1,640	95,500	96,000	0	409	0	0
72,500	73,000	1,580	4,958	0	1,580	96,000	96,500	0	310	0	0
73,000	73,500	1,520	4,859	0	1,520	96,500	97,000	0	211	0	0
73,500	74,000	1,460	4,760	0	1,460	97,000	97,500	0	112	0	0
74,000	74,500	1,400	4,661	0	1,400	97,500	97,818	0	32	0	0
74,500	75,000	1,340	4,562	0	1,340						
75,000	75,500	1,280	4,464	0	1,280	97,818	or more	0	0	0	0
75,500	76,000	1,220	4,365	0	1,220						
76,000	76,500	1,160	4,266	0	1,160						
76,500	77,000	1,100	4,167	0	1,100						
77,000	77,500	1,040	4,068	0	1,040						
77,500	78,000	980	3,969	0	980						