

2008 Standard Deduction Table

Dependents or persons filing short-period returns or excluding income from U.S. Possessions, see page 21.

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	8,610	8,960	16,140	7,660	11,570	31,000	31,500	6,760	13,545	3,182	7,443
8,610	9,000	8,960	16,140	7,621	11,570	31,500	32,000	6,700	13,446	3,083	7,330
9,000	9,500	8,960	16,140	7,533	11,570	32,000	32,500	6,640	13,347	2,984	7,218
9,500	10,000	8,960	16,140	7,435	11,570	32,500	33,000	6,580	13,248	2,886	7,105
10,000	10,500	8,960	16,140	7,336	11,570	33,000	33,500	6,520	13,150	2,787	6,993
10,500	11,000	8,960	16,140	7,237	11,570	33,500	34,000	6,460	13,051	2,688	6,880
11,000	11,500	8,960	16,140	7,138	11,570	34,000	34,500	6,400	12,952	2,589	6,768
11,500	12,000	8,960	16,140	7,039	11,570	34,500	35,000	6,340	12,853	2,490	6,655
12,000	12,500	8,960	16,140	6,940	11,570	35,000	35,500	6,280	12,754	2,391	6,542
12,500	13,000	8,960	16,140	6,841	11,570	35,500	36,000	6,220	12,655	2,292	6,430
13,000	13,500	8,920	16,140	6,742	11,496	36,000	36,500	6,160	12,556	2,193	6,317
13,500	14,000	8,860	16,140	6,643	11,383	36,500	37,000	6,100	12,457	2,094	6,205
14,000	14,500	8,800	16,140	6,545	11,271	37,000	37,500	6,040	12,358	1,996	6,092
14,500	15,000	8,740	16,140	6,446	11,158	37,500	38,000	5,980	12,260	1,897	5,980
15,000	15,500	8,680	16,140	6,347	11,045	38,000	38,500	5,920	12,161	1,798	5,920
15,500	16,000	8,620	16,140	6,248	10,933	38,500	39,000	5,860	12,062	1,699	5,860
16,000	16,500	8,560	16,140	6,149	10,820	39,000	39,500	5,800	11,963	1,600	5,800
16,500	17,000	8,500	16,140	6,050	10,708	39,500	40,000	5,740	11,864	1,501	5,740
17,000	17,500	8,440	16,140	5,951	10,595	40,000	40,500	5,680	11,765	1,402	5,680
17,500	18,000	8,380	16,140	5,852	10,483	40,500	41,000	5,620	11,666	1,303	5,620
18,000	18,500	8,320	16,116	5,753	10,370	41,000	41,500	5,560	11,567	1,204	5,560
18,500	19,000	8,260	16,017	5,655	10,257	41,500	42,000	5,500	11,468	1,106	5,500
19,000	19,500	8,200	15,918	5,556	10,145	42,000	42,500	5,440	11,370	1,007	5,440
19,500	20,000	8,140	15,820	5,457	10,032	42,500	43,000	5,380	11,271	908	5,380
20,000	20,500	8,080	15,721	5,358	9,920	43,000	43,500	5,320	11,172	809	5,320
20,500	21,000	8,020	15,622	5,259	9,807	43,500	44,000	5,260	11,073	710	5,260
21,000	21,500	7,960	15,523	5,160	9,695	44,000	44,500	5,200	10,974	611	5,200
21,500	22,000	7,900	15,424	5,061	9,582	44,500	45,000	5,140	10,875	512	5,140
22,000	22,500	7,840	15,325	4,962	9,469	45,000	45,500	5,080	10,776	413	5,080
22,500	23,000	7,780	15,226	4,863	9,357	45,500	46,000	5,020	10,677	314	5,020
23,000	23,500	7,720	15,127	4,765	9,244	46,000	46,500	4,960	10,578	216	4,960
23,500	24,000	7,660	15,028	4,666	9,132	46,500	47,000	4,900	10,480	117	4,900
24,000	24,500	7,600	14,930	4,567	9,019	47,000	47,500	4,840	10,381	18	4,840
24,500	25,000	7,540	14,831	4,468	8,906	47,500	48,000	4,780	10,282	0	4,780
25,000	25,500	7,480	14,732	4,369	8,794	48,000	48,500	4,720	10,183	0	4,720
25,500	26,000	7,420	14,633	4,270	8,681	48,500	49,000	4,660	10,084	0	4,660
26,000	26,500	7,360	14,534	4,171	8,569	49,000	49,500	4,600	9,985	0	4,600
26,500	27,000	7,300	14,435	4,072	8,456	49,500	50,000	4,540	9,886	0	4,540
27,000	27,500	7,240	14,336	3,973	8,344	50,000	50,500	4,480	9,787	0	4,480
27,500	28,000	7,180	14,237	3,874	8,231	50,500	51,000	4,420	9,688	0	4,420
28,000	28,500	7,120	14,138	3,776	8,118	51,000	51,500	4,360	9,590	0	4,360
28,500	29,000	7,060	14,040	3,677	8,006	51,500	52,000	4,300	9,491	0	4,300
29,000	29,500	7,000	13,941	3,578	7,893	52,000	52,500	4,240	9,392	0	4,240
29,500	30,000	6,940	13,842	3,479	7,781	52,500	53,000	4,180	9,293	0	4,180
30,000	30,500	6,880	13,743	3,380	7,668	53,000	53,500	4,120	9,194	0	4,120
30,500	31,000	6,820	13,644	3,281	7,556	53,500	54,000	4,060	9,095	0	4,060

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2008 Standard Deduction Table (continued from page 45)

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–			
54,000	54,500	4,000	8,996	0	4,000	77,000	77,500	1,240	4,447	0	1,240
54,500	55,000	3,940	8,897	0	3,940	77,500	78,000	1,180	4,348	0	1,180
55,000	55,500	3,880	8,798	0	3,880	78,000	78,500	1,120	4,249	0	1,120
55,500	56,000	3,820	8,700	0	3,820	78,500	79,000	1,060	4,151	0	1,060
56,000	56,500	3,760	8,601	0	3,760	79,000	79,500	1,000	4,052	0	1,000
56,500	57,000	3,700	8,502	0	3,700	79,500	80,000	940	3,953	0	940
57,000	57,500	3,640	8,403	0	3,640	80,000	80,500	880	3,854	0	880
57,500	58,000	3,580	8,304	0	3,580	80,500	81,000	820	3,755	0	820
58,000	58,500	3,520	8,205	0	3,520	81,000	81,500	760	3,656	0	760
58,500	59,000	3,460	8,106	0	3,460	81,500	82,000	700	3,557	0	700
59,000	59,500	3,400	8,007	0	3,400	82,000	82,500	640	3,458	0	640
59,500	60,000	3,340	7,908	0	3,340	82,500	83,000	580	3,359	0	580
60,000	60,500	3,280	7,810	0	3,280	83,000	83,500	520	3,261	0	520
60,500	61,000	3,220	7,711	0	3,220	83,500	84,000	460	3,162	0	460
61,000	61,500	3,160	7,612	0	3,160	84,000	84,500	400	3,063	0	400
61,500	62,000	3,100	7,513	0	3,100	84,500	85,000	340	2,964	0	340
62,000	62,500	3,040	7,414	0	3,040	85,000	85,500	280	2,865	0	280
62,500	63,000	2,980	7,315	0	2,980	85,500	86,000	220	2,766	0	220
63,000	63,500	2,920	7,216	0	2,920	86,000	86,500	160	2,667	0	160
63,500	64,000	2,860	7,117	0	2,860	86,500	87,000	100	2,568	0	100
64,000	64,500	2,800	7,018	0	2,800	87,000	87,500	40	2,469	0	40
64,500	65,000	2,740	6,919	0	2,740	87,500	88,000	0	2,371	0	0
65,000	65,500	2,680	6,821	0	2,680	88,000	88,500	0	2,272	0	0
65,500	66,000	2,620	6,722	0	2,620	88,500	89,000	0	2,173	0	0
66,000	66,500	2,560	6,623	0	2,560	89,000	89,500	0	2,074	0	0
66,500	67,000	2,500	6,524	0	2,500	89,500	90,000	0	1,975	0	0
67,000	67,500	2,440	6,425	0	2,440	90,000	90,500	0	1,876	0	0
67,500	68,000	2,380	6,326	0	2,380	90,500	91,000	0	1,777	0	0
68,000	68,500	2,320	6,227	0	2,320	91,000	91,500	0	1,678	0	0
68,500	69,000	2,260	6,128	0	2,260	91,500	92,000	0	1,579	0	0
69,000	69,500	2,200	6,029	0	2,200	92,000	92,500	0	1,481	0	0
69,500	70,000	2,140	5,931	0	2,140	92,500	93,000	0	1,382	0	0
70,000	70,500	2,080	5,832	0	2,080	93,000	93,500	0	1,283	0	0
70,500	71,000	2,020	5,733	0	2,020	93,500	94,000	0	1,184	0	0
71,000	71,500	1,960	5,634	0	1,960	94,000	94,500	0	1,085	0	0
71,500	72,000	1,900	5,535	0	1,900	94,500	95,000	0	986	0	0
72,000	72,500	1,840	5,436	0	1,840	95,000	95,500	0	887	0	0
72,500	73,000	1,780	5,337	0	1,780	95,500	96,000	0	788	0	0
73,000	73,500	1,720	5,238	0	1,720	96,000	96,500	0	689	0	0
73,500	74,000	1,660	5,139	0	1,660	96,500	97,000	0	591	0	0
74,000	74,500	1,600	5,041	0	1,600	97,000	97,500	0	492	0	0
74,500	75,000	1,540	4,942	0	1,540	97,500	98,000	0	393	0	0
75,000	75,500	1,480	4,843	0	1,480	98,000	98,500	0	294	0	0
75,500	76,000	1,420	4,744	0	1,420	98,500	99,000	0	195	0	0
76,000	76,500	1,360	4,645	0	1,360	99,000	99,500	0	96	0	0
76,500	77,000	1,300	4,546	0	1,300	99,500	99,736	0	23	0	0
						99,736	or over	0	0	0	0