



Federal Income Tax (FIT) Deduction Phase-Out Charts

Single Filers, Married Filing Separately and
Head of Household Filers

* Based on Adjusted Gross Income (AGI)

FIT Phaseout for **Single Filers** for Year 1 - **Tax Year 2011**

Single at least	Single up to	FIT %
-	402,000	100%
402,000	404,000	99%
404,000	406,000	98%
406,000	408,000	97%
408,000	410,000	96%
410,000	412,000	95%
412,000	414,000	94%
414,000	416,000	93%
416,000	418,000	92%
418,000	420,000	91%
420,000	422,000	90%
422,000	424,000	89%
424,000	426,000	88%
426,000	428,000	87%
428,000	430,000	86%
430,000	432,000	85%
432,000	434,000	84%
434,000	436,000	83%
436,000	438,000	82%
438,000	440,000	81%
440,000	442,000	80%
442,000	444,000	79%
444,000	446,000	78%
446,000	448,000	77%
448,000	450,000	76%
450,000	452,000	75%
452,000	454,000	74%
454,000	456,000	73%
456,000	458,000	72%
458,000	460,000	71%
460,000	462,000	70%
462,000	464,000	69%
464,000	466,000	68%
466,000	468,000	67%
468,000	470,000	66%
470,000	472,000	65%
472,000	474,000	64%
474,000	476,000	63%
476,000	478,000	62%
478,000	480,000	61%
480,000	482,000	60%
482,000	484,000	59%
484,000	486,000	58%
486,000	488,000	57%
488,000	490,000	56%
490,000	492,000	55%
492,000	494,000	54%
494,000	496,000	53%
496,000	498,000	52%
498,000	500,000	51%
500,000	502,000	50%

Single at least	Single up to	FIT %
502,000	504,000	49%
504,000	506,000	48%
506,000	508,000	47%
508,000	510,000	46%
510,000	512,000	45%
512,000	514,000	44%
514,000	516,000	43%
516,000	518,000	42%
518,000	520,000	41%
520,000	522,000	40%
522,000	524,000	39%
524,000	526,000	38%
526,000	528,000	37%
528,000	530,000	36%
530,000	532,000	35%
532,000	534,000	34%
534,000	536,000	33%
536,000	538,000	32%
538,000	540,000	31%
540,000	542,000	30%
542,000	544,000	29%
544,000	546,000	28%
546,000	548,000	27%
548,000	550,000	26%
550,000	552,000	25%
552,000	554,000	24%
554,000	556,000	23%
556,000	558,000	22%
558,000	560,000	21%
560,000	562,000	20%
562,000	564,000	19%
564,000	566,000	18%
566,000	568,000	17%
568,000	570,000	16%
570,000	572,000	15%
572,000	574,000	14%
574,000	576,000	13%
576,000	578,000	12%
578,000	580,000	11%
580,000	582,000	10%
582,000	584,000	9%
584,000	586,000	8%
586,000	588,000	7%
588,000	590,000	6%
590,000	592,000	5%
592,000	594,000	4%
594,000	596,000	3%
596,000	598,000	2%
598,000	600,000	1%
600,000	and up	0%

FIT Phaseout for Single Filers for Year 2 - Tax Year 2012

Single at least	Single up to	FIT %
-	201,000	100%
201,000	202,000	99%
202,000	203,000	98%
203,000	204,000	97%
204,000	205,000	96%
205,000	206,000	95%
206,000	207,000	94%
207,000	208,000	93%
208,000	209,000	92%
209,000	210,000	91%
210,000	211,000	90%
211,000	212,000	89%
212,000	213,000	88%
213,000	214,000	87%
214,000	215,000	86%
215,000	216,000	85%
216,000	217,000	84%
217,000	218,000	83%
218,000	219,000	82%
219,000	220,000	81%
220,000	221,000	80%
221,000	222,000	79%
222,000	223,000	78%
223,000	224,000	77%
224,000	225,000	76%
225,000	226,000	75%
226,000	227,000	74%
227,000	228,000	73%
228,000	229,000	72%
229,000	230,000	71%
230,000	231,000	70%
231,000	232,000	69%
232,000	233,000	68%
233,000	234,000	67%
234,000	235,000	66%
235,000	236,000	65%
236,000	237,000	64%
237,000	238,000	63%
238,000	239,000	62%
239,000	240,000	61%
240,000	241,000	60%
241,000	242,000	59%
242,000	243,000	58%
243,000	244,000	57%
244,000	245,000	56%
245,000	246,000	55%
246,000	247,000	54%
247,000	248,000	53%
248,000	249,000	52%
249,000	250,000	51%
250,000	251,000	50%

Single at least	Single up to	FIT %
251,000	252,000	49%
252,000	253,000	48%
253,000	254,000	47%
254,000	255,000	46%
255,000	256,000	45%
256,000	257,000	44%
257,000	258,000	43%
258,000	259,000	42%
259,000	260,000	41%
260,000	261,000	40%
261,000	262,000	39%
262,000	263,000	38%
263,000	264,000	37%
264,000	265,000	36%
265,000	266,000	35%
266,000	267,000	34%
267,000	268,000	33%
268,000	269,000	32%
269,000	270,000	31%
270,000	271,000	30%
271,000	272,000	29%
272,000	273,000	28%
273,000	274,000	27%
274,000	275,000	26%
275,000	276,000	25%
276,000	277,000	24%
277,000	278,000	23%
278,000	279,000	22%
279,000	280,000	21%
280,000	281,000	20%
281,000	282,000	19%
282,000	283,000	18%
283,000	284,000	17%
284,000	285,000	16%
285,000	286,000	15%
286,000	287,000	14%
287,000	288,000	13%
288,000	289,000	12%
289,000	290,000	11%
290,000	291,000	10%
291,000	292,000	9%
292,000	293,000	8%
293,000	294,000	7%
294,000	295,000	6%
295,000	296,000	5%
296,000	297,000	4%
297,000	298,000	3%
298,000	299,000	2%
299,000	300,000	1%
300,000	and up	0%

FIT Phaseout for **Single Filers** for Year 3 - **Tax Year 2013 and thereafter**

Single at least	Single up to	FIT %
-	101,000	100%
101,000	102,000	99%
102,000	103,000	98%
103,000	104,000	97%
104,000	105,000	96%
105,000	106,000	95%
106,000	107,000	94%
107,000	108,000	93%
108,000	109,000	92%
109,000	110,000	91%
110,000	111,000	90%
111,000	112,000	89%
112,000	113,000	88%
113,000	114,000	87%
114,000	115,000	86%
115,000	116,000	85%
116,000	117,000	84%
117,000	118,000	83%
118,000	119,000	82%
119,000	120,000	81%
120,000	121,000	80%
121,000	122,000	79%
122,000	123,000	78%
123,000	124,000	77%
124,000	125,000	76%
125,000	126,000	75%
126,000	127,000	74%
127,000	128,000	73%
128,000	129,000	72%
129,000	130,000	71%
130,000	131,000	70%
131,000	132,000	69%
132,000	133,000	68%
133,000	134,000	67%
134,000	135,000	66%
135,000	136,000	65%
136,000	137,000	64%
137,000	138,000	63%
138,000	139,000	62%
139,000	140,000	61%
140,000	141,000	60%
141,000	142,000	59%
142,000	143,000	58%
143,000	144,000	57%
144,000	145,000	56%
145,000	146,000	55%
146,000	147,000	54%
147,000	148,000	53%
148,000	149,000	52%
149,000	150,000	51%
150,000	151,000	50%

Single at least	Single up to	FIT %
151,000	152,000	49%
152,000	153,000	48%
153,000	154,000	47%
154,000	155,000	46%
155,000	156,000	45%
156,000	157,000	44%
157,000	158,000	43%
158,000	159,000	42%
159,000	160,000	41%
160,000	161,000	40%
161,000	162,000	39%
162,000	163,000	38%
163,000	164,000	37%
164,000	165,000	36%
165,000	166,000	35%
166,000	167,000	34%
167,000	168,000	33%
168,000	169,000	32%
169,000	170,000	31%
170,000	171,000	30%
171,000	172,000	29%
172,000	173,000	28%
173,000	174,000	27%
174,000	175,000	26%
175,000	176,000	25%
176,000	177,000	24%
177,000	178,000	23%
178,000	179,000	22%
179,000	180,000	21%
180,000	181,000	20%
181,000	182,000	19%
182,000	183,000	18%
183,000	184,000	17%
184,000	185,000	16%
185,000	186,000	15%
186,000	187,000	14%
187,000	188,000	13%
188,000	189,000	12%
189,000	190,000	11%
190,000	191,000	10%
191,000	192,000	9%
192,000	193,000	8%
193,000	194,000	7%
194,000	195,000	6%
195,000	196,000	5%
196,000	197,000	4%
197,000	198,000	3%
198,000	199,000	2%
199,000	200,000	1%
200,000	and up	0%



Federal Income Tax (FIT) Deduction Phase-Out Charts

Married Filing Jointly

* Based on Adjusted Gross Income (AGI)

FIT Phaseout for Married Filing Jointly for Year 1 - Tax Year 2011

MFJ at least	MFJ up to	FIT %
-	804,000	100%
804,000	808,000	99%
808,000	812,000	98%
812,000	816,000	97%
816,000	820,000	96%
820,000	824,000	95%
824,000	828,000	94%
828,000	832,000	93%
832,000	836,000	92%
836,000	840,000	91%
840,000	844,000	90%
844,000	848,000	89%
848,000	852,000	88%
852,000	856,000	87%
856,000	860,000	86%
860,000	864,000	85%
864,000	868,000	84%
868,000	872,000	83%
872,000	876,000	82%
876,000	880,000	81%
880,000	884,000	80%
884,000	888,000	79%
888,000	892,000	78%
892,000	896,000	77%
896,000	900,000	76%
900,000	904,000	75%
904,000	908,000	74%
908,000	912,000	73%
912,000	916,000	72%
916,000	920,000	71%
920,000	924,000	70%
924,000	928,000	69%
928,000	932,000	68%
932,000	936,000	67%
936,000	940,000	66%
940,000	944,000	65%
944,000	948,000	64%
948,000	952,000	63%
952,000	956,000	62%
956,000	960,000	61%
960,000	964,000	60%
964,000	968,000	59%
968,000	972,000	58%
972,000	976,000	57%
976,000	980,000	56%
980,000	984,000	55%
984,000	988,000	54%
988,000	992,000	53%
992,000	996,000	52%
996,000	1,000,000	51%
1,000,000	1,004,000	50%

MFJ at least	MFJ up to	FIT %
1,004,000	1,008,000	49.00%
1,008,000	1,012,000	48.00%
1,012,000	1,016,000	47.00%
1,016,000	1,020,000	46.00%
1,020,000	1,024,000	45.00%
1,024,000	1,028,000	44.00%
1,028,000	1,032,000	43.00%
1,032,000	1,036,000	42.00%
1,036,000	1,040,000	41.00%
1,040,000	1,044,000	40.00%
1,044,000	1,048,000	39.00%
1,048,000	1,052,000	38.00%
1,052,000	1,056,000	37.00%
1,056,000	1,060,000	36.00%
1,060,000	1,064,000	35.00%
1,064,000	1,068,000	34.00%
1,068,000	1,072,000	33.00%
1,072,000	1,076,000	32.00%
1,076,000	1,080,000	31.00%
1,080,000	1,084,000	30.00%
1,084,000	1,088,000	29.00%
1,088,000	1,092,000	28.00%
1,092,000	1,096,000	27.00%
1,096,000	1,100,000	26.00%
1,100,000	1,104,000	25.00%
1,104,000	1,108,000	24.00%
1,108,000	1,112,000	23.00%
1,112,000	1,116,000	22.00%
1,116,000	1,120,000	21.00%
1,120,000	1,124,000	20.00%
1,124,000	1,128,000	19.00%
1,128,000	1,132,000	18.00%
1,132,000	1,136,000	17.00%
1,136,000	1,140,000	16.00%
1,140,000	1,144,000	15.00%
1,144,000	1,148,000	14.00%
1,148,000	1,152,000	13.00%
1,152,000	1,156,000	12.00%
1,156,000	1,160,000	11.00%
1,160,000	1,164,000	10.00%
1,164,000	1,168,000	9.00%
1,168,000	1,172,000	8.00%
1,172,000	1,176,000	7.00%
1,176,000	1,180,000	6.00%
1,180,000	1,184,000	5.00%
1,184,000	1,188,000	4.00%
1,188,000	1,192,000	3.00%
1,192,000	1,196,000	2.00%
1,196,000	1,200,000	1.00%
1,200,000	and up	0.00%

FIT Phaseout for Married Filing Jointly for Year 2 - Tax Year 2012

MFJ at least	MFJ up to	FIT %
-	402,000	100%
402,000	404,000	99%
404,000	406,000	98%
406,000	408,000	97%
408,000	410,000	96%
410,000	412,000	95%
412,000	414,000	94%
414,000	416,000	93%
416,000	418,000	92%
418,000	420,000	91%
420,000	422,000	90%
422,000	424,000	89%
424,000	426,000	88%
426,000	428,000	87%
428,000	430,000	86%
430,000	432,000	85%
432,000	434,000	84%
434,000	436,000	83%
436,000	438,000	82%
438,000	440,000	81%
440,000	442,000	80%
442,000	444,000	79%
444,000	446,000	78%
446,000	448,000	77%
448,000	450,000	76%
450,000	452,000	75%
452,000	454,000	74%
454,000	456,000	73%
456,000	458,000	72%
458,000	460,000	71%
460,000	462,000	70%
462,000	464,000	69%
464,000	466,000	68%
466,000	468,000	67%
468,000	470,000	66%
470,000	472,000	65%
472,000	474,000	64%
474,000	476,000	63%
476,000	478,000	62%
478,000	480,000	61%
480,000	482,000	60%
482,000	484,000	59%
484,000	486,000	58%
486,000	488,000	57%
488,000	490,000	56%
490,000	492,000	55%
492,000	494,000	54%
494,000	496,000	53%
496,000	498,000	52%
498,000	500,000	51%
500,000	502,000	50%

MFJ at least	MFJ up to	FIT %
502,000	504,000	49.00%
504,000	506,000	48.00%
506,000	508,000	47.00%
508,000	510,000	46.00%
510,000	512,000	45.00%
512,000	514,000	44.00%
514,000	516,000	43.00%
516,000	518,000	42.00%
518,000	520,000	41.00%
520,000	522,000	40.00%
522,000	524,000	39.00%
524,000	526,000	38.00%
526,000	528,000	37.00%
528,000	530,000	36.00%
530,000	532,000	35.00%
532,000	534,000	34.00%
534,000	536,000	33.00%
536,000	538,000	32.00%
538,000	540,000	31.00%
540,000	542,000	30.00%
542,000	544,000	29.00%
544,000	546,000	28.00%
546,000	548,000	27.00%
548,000	550,000	26.00%
550,000	552,000	25.00%
552,000	554,000	24.00%
554,000	556,000	23.00%
556,000	558,000	22.00%
558,000	560,000	21.00%
560,000	562,000	20.00%
562,000	564,000	19.00%
564,000	566,000	18.00%
566,000	568,000	17.00%
568,000	570,000	16.00%
570,000	572,000	15.00%
572,000	574,000	14.00%
574,000	576,000	13.00%
576,000	578,000	12.00%
578,000	580,000	11.00%
580,000	582,000	10.00%
582,000	584,000	9.00%
584,000	586,000	8.00%
586,000	588,000	7.00%
588,000	590,000	6.00%
590,000	592,000	5.00%
592,000	594,000	4.00%
594,000	596,000	3.00%
596,000	598,000	2.00%
598,000	600,000	1.00%
600,000	and up	0.00%

FIT Phaseout for **Married Filing Jointly** for Year 3 - **Tax Year 2013 and thereafter**

MFJ at least	MFJ up to	FIT %
-	202,000	100%
202,000	204,000	99%
204,000	206,000	98%
206,000	208,000	97%
208,000	210,000	96%
210,000	212,000	95%
212,000	214,000	94%
214,000	216,000	93%
216,000	218,000	92%
218,000	220,000	91%
220,000	222,000	90%
222,000	224,000	89%
224,000	226,000	88%
226,000	228,000	87%
228,000	230,000	86%
230,000	232,000	85%
232,000	234,000	84%
234,000	236,000	83%
236,000	238,000	82%
238,000	240,000	81%
240,000	242,000	80%
242,000	244,000	79%
244,000	246,000	78%
246,000	248,000	77%
248,000	250,000	76%
250,000	252,000	75%
252,000	254,000	74%
254,000	256,000	73%
256,000	258,000	72%
258,000	260,000	71%
260,000	262,000	70%
262,000	264,000	69%
264,000	266,000	68%
266,000	268,000	67%
268,000	270,000	66%
270,000	272,000	65%
272,000	274,000	64%
274,000	276,000	63%
276,000	278,000	62%
278,000	280,000	61%
280,000	282,000	60%
282,000	284,000	59%
284,000	286,000	58%
286,000	288,000	57%
288,000	290,000	56%
290,000	292,000	55%
292,000	294,000	54%
294,000	296,000	53%
296,000	298,000	52%
298,000	300,000	51%
300,000	302,000	50%

MFJ at least	MFJ up to	FIT %
302,000	304,000	49.00%
304,000	306,000	48.00%
306,000	308,000	47.00%
308,000	310,000	46.00%
310,000	312,000	45.00%
312,000	314,000	44.00%
314,000	316,000	43.00%
316,000	318,000	42.00%
318,000	320,000	41.00%
320,000	322,000	40.00%
322,000	324,000	39.00%
324,000	326,000	38.00%
326,000	328,000	37.00%
328,000	330,000	36.00%
330,000	332,000	35.00%
332,000	334,000	34.00%
334,000	336,000	33.00%
336,000	338,000	32.00%
338,000	340,000	31.00%
340,000	342,000	30.00%
342,000	344,000	29.00%
344,000	346,000	28.00%
346,000	348,000	27.00%
348,000	350,000	26.00%
350,000	352,000	25.00%
352,000	354,000	24.00%
354,000	356,000	23.00%
356,000	358,000	22.00%
358,000	360,000	21.00%
360,000	362,000	20.00%
362,000	364,000	19.00%
364,000	366,000	18.00%
366,000	368,000	17.00%
368,000	370,000	16.00%
370,000	372,000	15.00%
372,000	374,000	14.00%
374,000	376,000	13.00%
376,000	378,000	12.00%
378,000	380,000	11.00%
380,000	382,000	10.00%
382,000	384,000	9.00%
384,000	386,000	8.00%
386,000	388,000	7.00%
388,000	390,000	6.00%
390,000	392,000	5.00%
392,000	394,000	4.00%
394,000	396,000	3.00%
396,000	398,000	2.00%
398,000	400,000	1.00%
400,000	and up	0.00%