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Jan. 15, 2013



# IRS

**Department of the Treasury**  
**Internal Revenue Service**

The IRS has released the 2013 federal income tax tables, which include annual inflation adjustments, standard deductions and other tax changes from the American Taxpayer Relief Act, also known as the fiscal cliff deal.

The AMT exemption amount for TY 2013 will be \$51,900 (\$80,800 married/joint).

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starting at \$250,000.

Starting in TY 2013, there will be a limit for itemized deductions for individuals with income over \$250,000 (\$300,000 for married/joint filers).

### **Individual Filer Rates:**

- \$0 to \$8,925 = 10% rate
- \$8,926 to \$36,250 = 15%
- \$36,251 to \$87,850 = 25%
- \$87,851 to \$183,250 = 28%
- \$183,251 to \$398,350 = 33%
- \$398,351 to \$400,000 = 35%
- \$400,001 and above = 39.6%

### **Married Filing Jointly:**

- \$0 to \$17,850 = 10%
- \$17,851 to \$72,500 = 15%
- \$72,501 to \$146,400 = 25%
- \$146,401 to \$223,050 = 28%
- \$223,051 to \$398,350 = 33%
- \$398,351 to \$450,000 = 35%
- \$450,001 and over = 39.6%

### **Married Filing Separate:**

- \$0 to \$8,925 = 10%
- \$8,926 to \$36,250 = 15%
- \$36,251 to \$73,200 = 25%
- \$73,201 to \$111,525 = 28%

- \$111,526 to \$199,175 = 33%

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