

	2005	2006
Personal exemptions	\$3,200	\$3,300
Personal exemptions Phaseout		
single		150,000
married filing jointly		225,750
head of household		188,150
married filing separate		112,875
Standard deduction		
married filing jointly	10,000	10,300
head of household	7,300	7,550
single or separate	5,000	5,150
Additional amount for aged or blind		
married	1,000	1,000
single	1,250	1,250
Kiddie tax exemption	800	850
Itemized Deduction Phaseout		150,500
Gift tax exclusion		
individual	11,000	12,000
non-citizen spouse	117,000	120,000
Standard mileage rates	last 4 months	
Business	48.5¢	44.5¢
Medical and moving	22.0¢	18.0¢
Charitable	14¢	14.0¢
Katrina deduction	34¢	32.0¢
Katrina reimbursement	48.5¢	44.5¢
	For the first 8 months of 2005 the standard mileage rates were 40.5¢ business, 15.0¢ medical and moving, and 14¢ charitable. Katrina rates were 29¢ and 40.5¢ for the last 7 days of August 2005.	