

## Highlights of the Changes For Tax Year 2010

### Making Work Pay Credit

The credit is a 40% of earned income, up to \$400 for individuals and \$800 for married filing joint. The credit is phased out when adjusted gross income exceeds \$150,000 for individuals and \$300,000 for married filing joint. The credit is available for wages paid from 2009 and from 2010. It is available for the credit for the year 2010 and from 2010. It is available for the credit for the year 2010 and from 2010.

### Partial Exclusion for Child Support Payments

For 2010, the 10% of AGI of unearned income is no longer applicable. The credit is a 40% of earned income, up to \$400 for individuals and \$800 for married filing joint.

### First-Time Homebuyer Credit

The credit is a 10% of the purchase price of a new home, up to \$8,000. The credit is available for homes purchased from 2009 and from 2010. It is available for the credit for the year 2010 and from 2010.

### Credit for Energy-Related Home Improvements

The credit is a 30% of the cost of energy-related home improvements, up to \$500. The credit is available for improvements made from 2009 and from 2010. It is available for the credit for the year 2010 and from 2010.

### State Tax Deduction for New Vehicle Purchase

The credit is a 10% of the purchase price of a new vehicle, up to \$1,000. The credit is available for vehicles purchased from 2009 and from 2010. It is available for the credit for the year 2010 and from 2010.

### New Tax Credit for College Tuition

The credit is a 10% of the tuition for college tuition, up to \$2,000. The credit is available for tuition paid from 2009 and from 2010. It is available for the credit for the year 2010 and from 2010.

### Charitable Deduction

The credit is a 30% of the adjusted gross income, up to \$5,000. The credit is available for charitable contributions made from 2009 and from 2010. It is available for the credit for the year 2010 and from 2010.

### State and Local Tax Deduction

The credit is a 30% of the state and local taxes paid, up to \$10,000. The credit is available for state and local taxes paid from 2009 and from 2010. It is available for the credit for the year 2010 and from 2010.

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## Tips on Filing (and e-filing) Your Tax Return

### Deadline for Filing Your Return

The deadline for filing your return is April 15th. If you are a taxpayer who is required to file a return, you must file by this date. If you are a taxpayer who is not required to file a return, you may file by this date.

### If You Need Additional Time

If you need additional time to file your return, you can request an extension. The extension is for 6 months. You must file by the original deadline, but you can request an extension.

### What If You Can't Pay the Balance Due?

If you cannot pay the balance due on your return, you can request a payment plan. The payment plan is for 12 months. You must pay the balance due by the original deadline, but you can request a payment plan.

### Save on e-filing

e-filing is faster and easier than paper filing. It is also more secure. You can file your return from anywhere, at any time. It is available for the credit for the year 2010 and from 2010.

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## It's Tax Time! 2010 Guide

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## 2009 Income Tax Brackets

### What's Your Tax Bracket?

Single, Married, Head of Household, Married Jointly, Qualifying Widow.

Taxable Income	10%	15%	25%	30%	35%	40%
0 - 8,350	0	0	0	0	0	0
8,350 - 33,950	0	8,350	0	0	0	0
33,950 - 83,800	0	8,350	16,700	0	0	0
83,800 - 178,550	0	8,350	16,700	11,550	0	0
178,550 - 387,100	0	8,350	16,700	11,550	11,550	0
387,100 - 845,000	0	8,350	16,700	11,550	11,550	11,550
845,000 - 1,813,000	0	8,350	16,700	11,550	11,550	11,550
1,813,000 - 3,116,000	0	8,350	16,700	11,550	11,550	11,550
3,116,000 - 4,013,000	0	8,350	16,700	11,550	11,550	11,550
4,013,000 - 5,000,000	0	8,350	16,700	11,550	11,550	11,550
5,000,000 - 11,484,000	0	8,350	16,700	11,550	11,550	11,550
11,484,000 - 18,453,000	0	8,350	16,700	11,550	11,550	11,550
18,453,000 - 32,149,000	0	8,350	16,700	11,550	11,550	11,550
32,149,000 - 114,813,000	0	8,350	16,700	11,550	11,550	11,550
114,813,000 - 401,300,000	0	8,350	16,700	11,550	11,550	11,550
401,300,000 - 1,148,130,000	0	8,350	16,700	11,550	11,550	11,550
1,148,130,000 - 18,453,000,000	0	8,350	16,700	11,550	11,550	11,550
18,453,000,000 - 114,813,000,000	0	8,350	16,700	11,550	11,550	11,550
114,813,000,000 - 401,300,000,000	0	8,350	16,700	11,550	11,550	11,550
401,300,000,000 - 1,148,130,000,000	0	8,350	16,700	11,550	11,550	11,550
1,148,130,000,000 - 18,453,000,000,000	0	8,350	16,700	11,550	11,550	11,550
18,453,000,000,000 - 114,813,000,000,000	0	8,350	16,700	11,550	11,550	11,550
114,813,000,000,000 - 401,300,000,000,000	0	8,350	16,700	11,550	11,550	11,550
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1,148,130,000,000,000,000,000,000,000 - 18,453,000,000,000,000,000,000,000,000	0	8,350	16,700	11,550	11,550	11,550
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114,813,000,000,000,000,000,000,000,000 - 401,300,000,000,000,000,000,000,000,000	0	8,350	16,700	11,550	11,550	11,550
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