

Generally, there is a \$3,200 Exemption for each person on the tax return, adjusted as follows:

- Taxpayer and Spouse are allowed an additional \$1,000 each if 65 or over or blind. There is no reduction in this amount with higher income.
- An additional \$1,000 exemption is allowed for dependents who are 65 or over, up to a maximum of \$3,200.
- Dependents filing tax returns do not get an exemption.
- The \$3,200 Exemption amount is reduced for Federal AGI's over \$100,000 to the amounts below:

Federal AGI	Single or MFS	MFJ, HoH, or QSS
>\$100,000 to \$125,000	\$1,600	\$3,200
>\$125,000 to \$150,000	\$800	\$3,200
>\$150,000 to \$175,000	\$0	\$1,600
>\$175,000 to \$200,000	\$0	\$800
>\$200,000	\$0	\$0

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