



Stroh, Johnson & Company LLP

Certified Public Accountants & Business Advisors

Wapakoneta, Ohio Minster, Ohio Lima, Ohio
 419-738-9661 419-628-3175 419-941-9011

FEDERAL TAX DATA SHEET

		2011	2010	2009
Beginning of 25% Bracket				
Joint or Qualifying Widow(er)	\$	69,000	68,000	67,900
Single		34,500	34,000	33,950
Head of Household		46,250	45,550	45,500
Married Filing Separately		34,500	34,000	33,950
Estates and Nongrantor Trusts		2,300	2,300	2,300
Beginning of 28% Bracket				
Joint or Qualifying Widow(er)	\$	139,350	137,300	137,050
Single		83,600	82,400	82,250
Head of Household		119,400	117,650	117,450
Married Filing Separately		69,675	68,650	68,525
Estates and Nongrantor Trusts		5,450	5,350	5,350
Beginning of 33% Bracket				
Joint or Qualifying Widow(er)	\$	212,300	209,250	208,850
Single		174,400	171,850	171,550
Head of Household		193,350	190,550	190,200
Married Filing Separately		106,150	104,625	104,425
Estates and Nongrantor Trusts		8,300	8,200	8,200
Beginning of 35% Bracket				
Joint or Qualifying Widow(er)	\$	379,150	373,650	372,950
Single		379,150	373,650	372,950
Head of Household		379,150	373,650	372,950
Married Filing Separately		189,575	186,825	186,475
Estates and Nongrantor Trusts		11,350	11,200	11,150
Standard Deduction				
Joint or Qualifying Widow(er)	\$	11,600	11,400	11,400
Single		5,800	5,700	5,700
Head of Household		8,500	8,400	8,350
Married Filing Separately		5,800	5,700	5,700
Additional Deduction/Dependent of Another				
Additional for Elderly/Blind-Married (ea.)	\$	1,150	1,100	1,100
Additional for Elderly/Blind-Unmarried		1,450	1,400	1,400
Taxpayer Claimed as Dependent		950	950	950
Unearned Income without Kiddie Tax				
	\$	1,900	1,900	1,900
Personal/Dependent Exemption				
	\$	3,700	3,650	3,650
Beginning/Ending of Personal Exemption				
Phaseout Range--Based on AGI				
Joint or Qualifying Widow(er)	\$	N/A	N/A	250,200 / 372,700
Single		N/A	N/A	166,800 / 289,300
Head of Household		N/A	N/A	208,500 / 331,000
Married Filing Separately		N/A	N/A	125,100 / 186,350
Beginning of Itemized Deduction				
Phaseout Range--Based on AGI				
Joint, Single, HOH	\$	N/A	N/A	166,800
Married Filing Separately		N/A	N/A	83,400



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FICA/SE Tax Information			
FICA/SE Tax Max Earnings	\$ 106,800	106,800	106,800
FICA (OASDI and HI) Tax Rate (Employee)	5.65%	7.65%	7.65%
SE Tax Rate	13.30%	15.30%	15.30%
Earnings Ceiling for Social Security			
Below Full Retirement Age	\$ 14,160	14,160	14,160
Year Turn/of Retirement Age	36,120	36,120	37,680
Full Retirement Age	Unlimited	Unlimited	Unlimited
Retirement - Maximum Contributions			
401(k) Contribution	\$ 16,500	16,500	16,500
401(k) Catch-up Contribution (Age 50+)	5,500	5,500	5,500
IRA/Roth IRA Contribution	5,000	5,000	5,000
IRA Catch-up Contribution (Age 50+)	1,000	1,000	1,000
Simple IRA	11,500	11,500	11,500
Simple IRA Catch-up Contribution (Age 50+)	2,500	2,500	2,500
Other Maximum Contribution Limitations			
Health Savings Account - Self	\$ 3,050	3,050	3,000
Health Savings Account - Family	6,150	6,150	5,950
Health Savings Account (Age 50+)	1,000	1,000	1,000
Long-Term Capital Gain Rate	15% / 0%	15% / 0%	15% / 0%
(Rate depends on income tax bracket)			
Child Credit-Phase Out			
Single/Head of Household	\$1,000 per child Starts at \$75,000	\$1,000 per child Starts at \$75,000	\$1,000 per child Starts at \$75,000
Joint	Starts at \$110,000	Starts at \$110,000	Starts at \$110,000
Married Filing Separately	Starts at \$55,000	Starts at \$55,000	Starts at \$55,000
Gift Tax Exclusion	\$ 13,000	13,000	13,000
Estate Tax Credit Equivalent	\$ 5,000,000	No Limit	3,500,000
Auto Standard Mileage Allowances			
Business	\$ 0.51	0.50	0.55
Charity Work	0.14	0.14	0.14
Medical/Moving	0.190	0.165	0.24
Section 179 Deduction			
Expensing limit	\$ 500,000	500,000	250,000
Maximum Asset Purchases	2,000,000	2,000,000	800,000
State of Ohio Tax Brackets			
0.618%	The wage brackets	\$0 -- \$5,050	\$0 -- \$5,000
1.236%	are scheduled to	\$5,051 -- \$10,100	\$5,001 -- \$10,000
2.473%	be adjusted for	\$10,101 -- \$15,150	\$10,001 -- \$15,000
3.091%	inflation in	\$15,151 -- \$20,200	\$15,001 -- \$20,000
3.708%	July, 2011.	\$20,201 -- \$40,350	\$20,001 -- \$40,000
4.327%		\$40,351 -- \$80,700	\$40,001 -- \$80,000
4.945%	The Marginal tax	\$80,701 -- \$100,900	\$80,001 -- \$100,000
5.741%	rates may decrease	\$100,901 -- \$201,800	\$100,001 -- \$200,000
6.240%	as well.	\$201,801 and over	\$200,001 and over