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**Independent Students With Dependents Other Than a Spouse**


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If the age of the student is		And the student is	
		Married	Single
		Then the education savings and asset protection allowance is--	
25	or less	0	0
26		2,500	1,200
27		5,000	2,300
28		7,400	3,500
29		9,900	4,700
30		12,400	5,900
31		14,900	7,000
32		17,400	8,200
33		19,800	9,400
34		22,300	10,600
35		24,800	11,700
36		27,300	12,900
37		29,800	14,100
38		32,200	15,300
39		34,700	16,400
40		37,200	17,600
41		38,100	18,100
42		39,100	18,400
43		40,100	18,900
44		41,100	19,200
45		42,100	19,700
46		43,200	20,100
47		44,200	20,500
48		45,300	21,000
49		46,500	21,500
50		47,900	22,000
51		49,100	22,600
52		50,300	23,100
53		51,800	23,700
54		53,100	24,200
55		54,700	24,800
56		56,000	25,400
57		57,700	26,100
58		59,400	26,700
59		61,200	27,500
60		63,000	28,100
61		65,200	28,900
62		67,100	29,800
63		69,000	30,600
64		71,300	31,400
65	and over	73,700	32,300