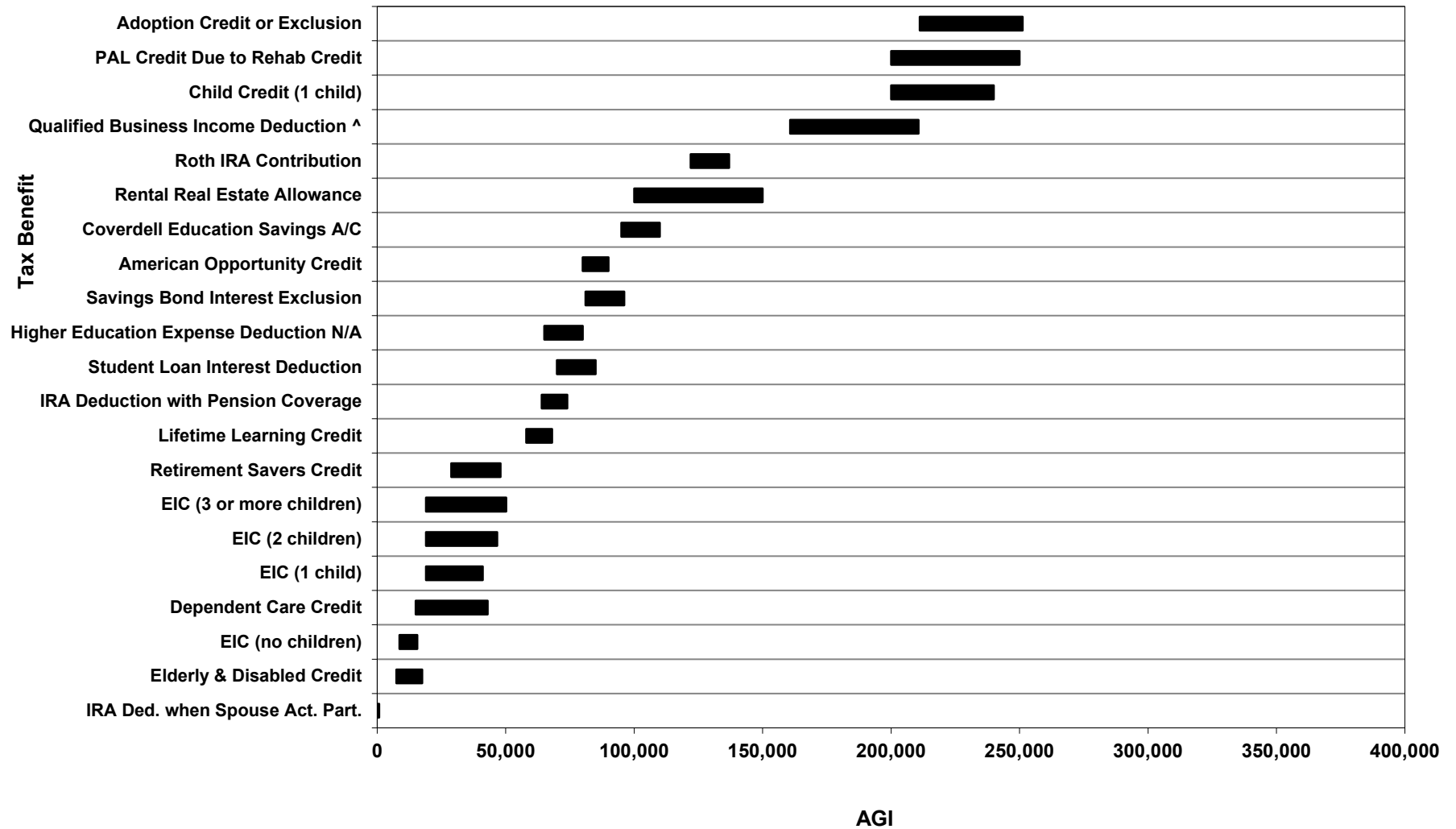


## 2019 HOH AGI Phase-out Range



^ QBID has a phase-out for certain service businesses and a phase-in of W-2 and basis limitations.

Phased Item:	HOH	HOH	HOH
	Starting	Length	Ending
IRA Ded. when Spouse Act. Part.	0	700	700
Elderly & Disabled Credit	7,500	10,000	17,500
EIC (no children)	8,650	6,920	15,570
Dependent Care Credit	15,000	28,000	43,000
EIC (1 child)	19,030	22,064	41,094
EIC (2 children)	19,030	27,673	46,703
EIC (3 or more children)	19,030	31,132	50,162
Retirement Savers Credit	28,875	19,125	48,000
Lifetime Learning Credit	58,000	10,000	68,000
IRA Deduction with Pension Coverage	64,000	10,000	74,000
Student Loan Interest Deduction	70,000	15,000	85,000
Higher Education Expense Deduction N/A	65,000	15,000	80,000
Savings Bond Interest Exclusion	81,100	15,000	96,100
American Opportunity Credit	80,000	10,000	90,000
Coverdell Education Savings A/C	95,000	15,000	110,000
Rental Real Estate Allowance	100,000	50,000	150,000
Roth IRA Contribution	122,000	15,000	137,000
Qualified Business Income Deduction ^	160,700	50,000	210,700
Child Credit (1 child)	200,000	40,000	240,000
PAL Credit Due to Rehab Credit	200,000	50,000	250,000
Adoption Credit or Exclusion	211,160	40,000	251,160