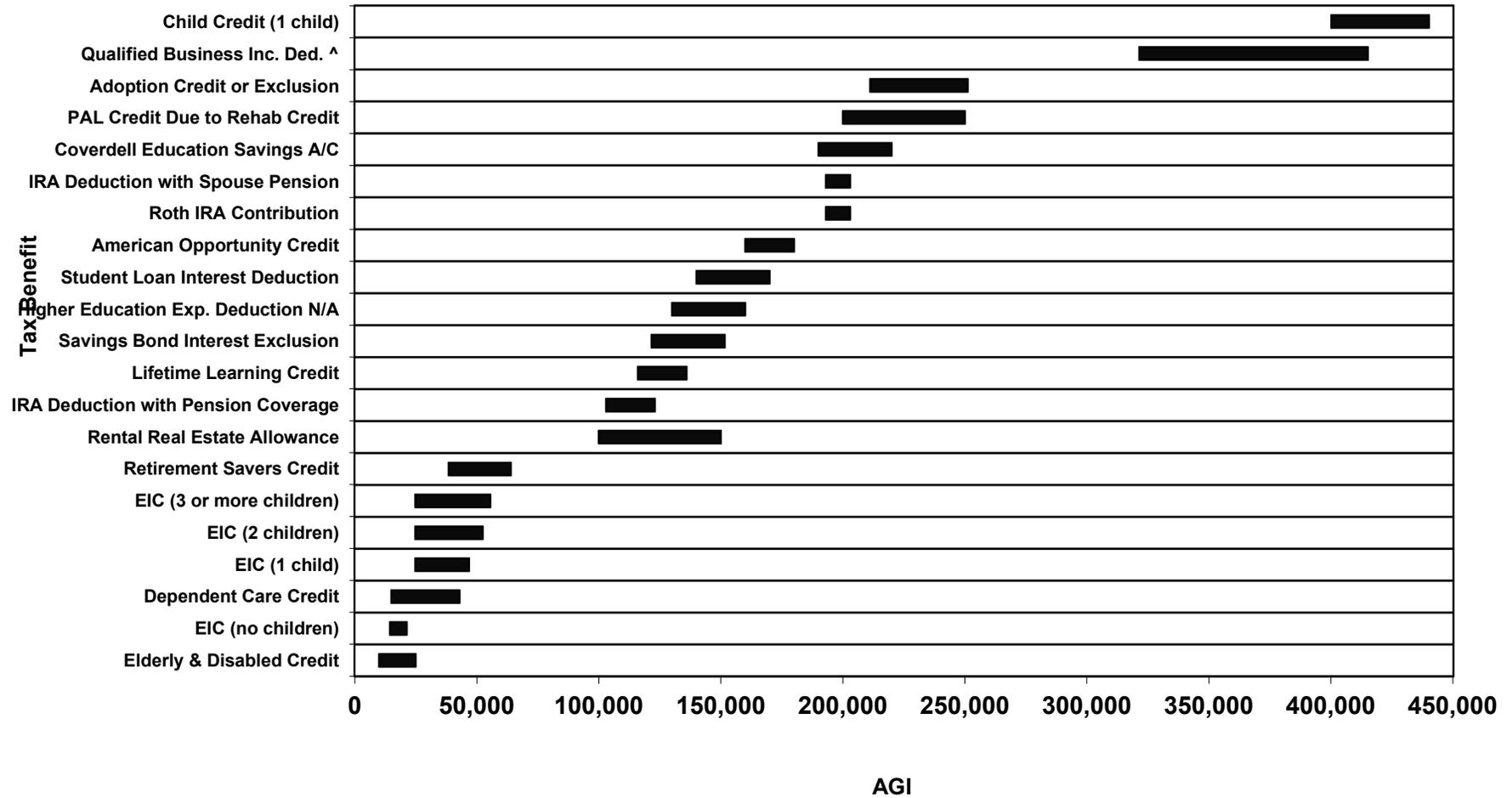


2019 MFJ AGI Phase-out Range



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

Phased Item:	MFJ	MFJ	MFJ
	Starting	Length	Ending
Elderly & Disabled Credit	10,000	15,000	25,000
EIC (no children)	14,450	6,920	21,370
Dependent Care Credit	15,000	28,000	43,000
EIC (1 child)	24,820	22,064	46,884
EIC (2 children)	24,820	27,673	52,493
EIC (3 or more children)	24,820	30,772	55,592
Retirement Savers Credit	38,500	25,500	64,000
Rental Real Estate Allowance	100,000	50,000	150,000
IRA Deduction with Pension Coverage	103,000	20,000	123,000
Lifetime Learning Credit	116,000	20,000	136,000
Savings Bond Interest Exclusion	121,600	30,000	151,600
Higher Education Exp. Deduction N/A	130,000	30,000	160,000
Student Loan Interest Deduction	140,000	30,000	170,000
American Opportunity Credit	160,000	20,000	180,000
Roth IRA Contribution	193,000	10,000	203,000
IRA Deduction with Spouse Pension	193,000	10,000	203,000
Coverdell Education Savings A/C	190,000	30,000	220,000
PAL Credit Due to Rehab Credit	200,000	50,000	250,000
Adoption Credit or Exclusion	211,160	40,000	251,160
Qualified Business Inc. Ded. ^	321,400	93,600	415,000
Child Credit (1 child)	400,000	40,000	440,000