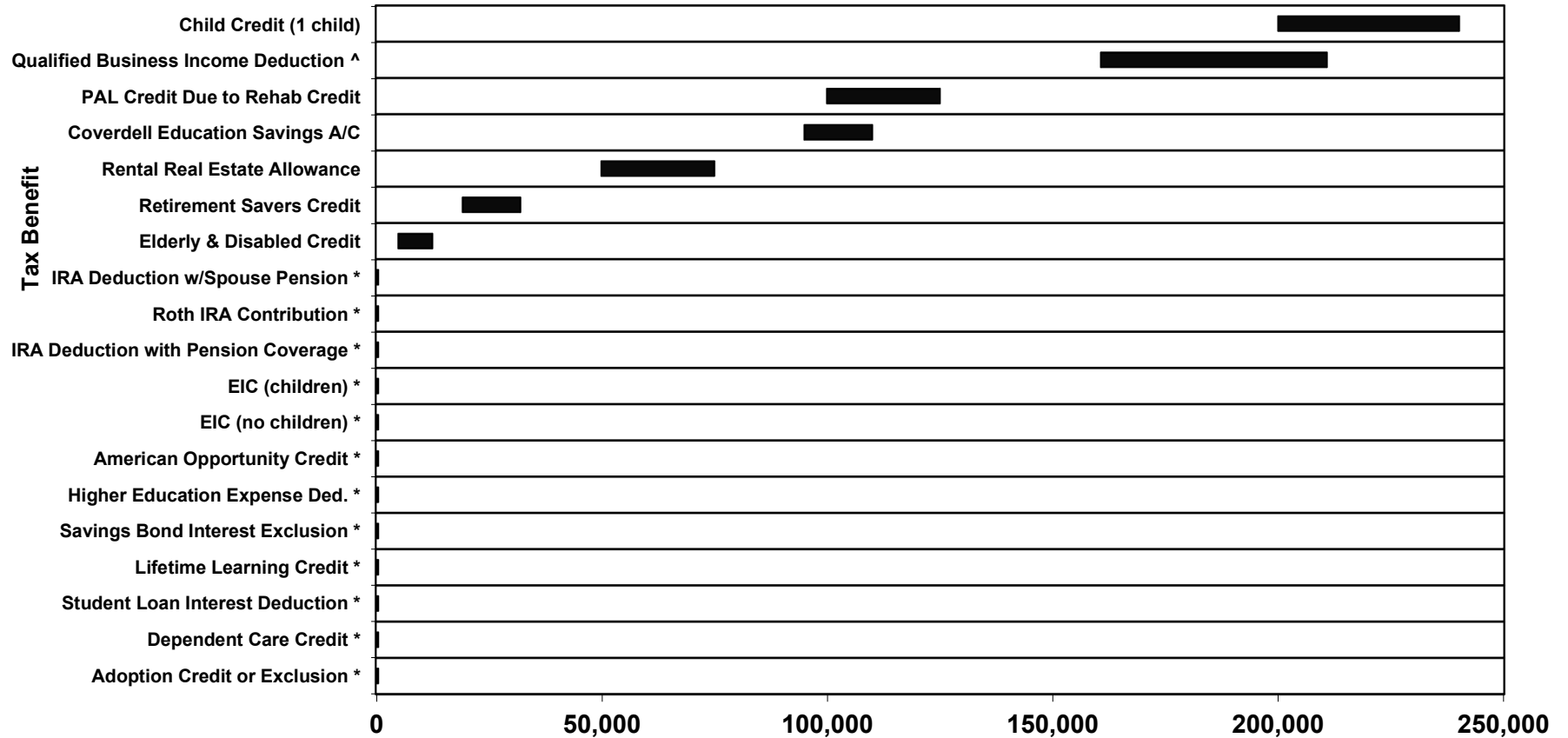


2019 MFS AGI Phase-out Range



AGI

*MFS filing status disallows any advantage. There is no phase-out.

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

Phased Item:	MFS Starting	MFS Length	MFS Ending
Adoption Credit or Exclusion *	0	500	500
Dependent Care Credit *	0	500	500
Student Loan Interest Deduction *	0	500	500
Lifetime Learning Credit *	0	500	500
Savings Bond Interest Exclusion *	0	500	500
Higher Education Expense Ded. *	0	500	500
American Opportunity Credit *	0	500	500
EIC (no children) *	0	500	500
EIC (children) *	0	500	500
IRA Deduction with Pension Coverage *	0	500	500
Roth IRA Contribution *	0	500	500
IRA Deduction w/Spouse Pension *	0	500	500
Elderly & Disabled Credit	5,000	7,500	12,500
Retirement Savers Credit	19,250	12,750	32,000
Rental Real Estate Allowance	50,000	25,000	75,000
Coverdell Education Savings A/C	95,000	15,000	110,000
PAL Credit Due to Rehab Credit	100,000	25,000	125,000
Qualified Business Income Deduction ^	160,725	50,000	210,725
Child Credit (1 child)	200,000	40,000	240,000