

## FOREIGN EARNED INCOME

2019 Maximum exclusion	\$105,900
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## GIFT TAX

2019 Exclusion	\$ 15,000
2019 Exclusion for gift to spouse who is not a U.S. citizen	\$155,000

## 401(K) CONTRIBUTION LIMITS

2019 Maximum deferral	\$19,000
2019 Catch Up Contributions for taxpayers 50 and over	\$25,000

## LONG-TERM CAPITAL GAINS AND QUALIFYING DIVIDENDS

Single up to	\$ 39,375	0%
Single	\$ 39,376 - \$434,550	15%
Single over	\$434,551+	20%
Married up to	\$ 78,750	0%
Married	\$ 78,751 - \$488,850	15%
Married over	\$488,851+	20%
HOH up to	\$ 52,750	0%
HOH	\$ 52,751 - \$461,700	15%
HOH over	\$461,701+	20%

## SAVINGS BOND/HIGHER EDUCATION EXPENSE EXCLUSION

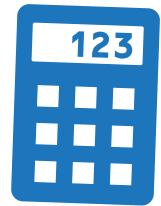
Modified adjusted gross income phaseout range:	
Married Filing Jointly	\$121,600 - \$151,600
All other filing status	\$81,100 - \$96,100

## LONG-TERM CARE PREMIUMS

Maximum premium (per person)	
Age 40 or under	\$420
Age 41 to 50	\$790
Age 51 to 60	\$1,580
Age 61 to 70	\$4,220
Age 71 or over	\$5,270

## ALTERNATIVE MINIMUM TAX

First \$194,800 (\$97,400 Married Filing Separately) of Alternative Minimum Taxable Income ..... 26%  
Over \$194,800 of Alternative Minimum Taxable Income ..... 28%



### Exemptions:

Married Filing Jointly or Qualifying Widow(er) ..... \$111,700  
Married Filing Separately ..... \$55,850  
Single or Head of Household ..... \$71,700  
Trusts and Estates ..... \$25,000

### Exemption Phaseout:

25% of amount AMTI exceeds:

Filing Status	AMTI Begin Phaseout	AMTI Fully Phased Out
MFJ/Qualifying Widow(er)	\$1,020,600	\$1,467,400
Married Filing Separately	\$510,300	\$733,700
Single/HOH	\$510,300	\$797,100
Estates and Trusts	\$83,500	\$183,500

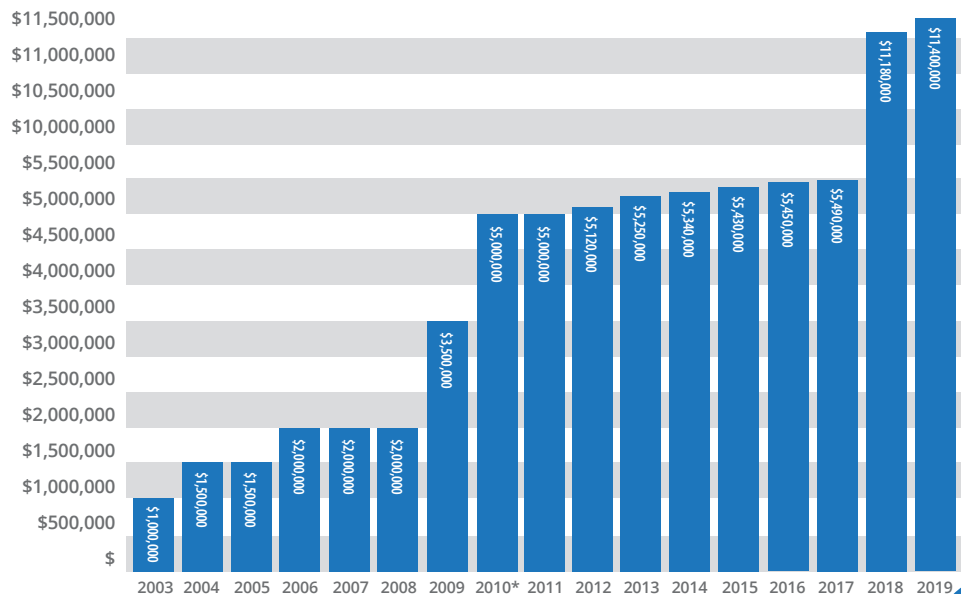
## WHERE TO DEDUCT YOUR INTEREST EXPENSE

IF you have...	THEN deduct it on...	AND for more info go to...
Deductible student loan interest	Form 1040/1040-SR, Schedule 1, line 20	Publication 970
Deductible home mortgage interest and points reported on Form 1098	Schedule A (Form 1040/1040-SR), line 8a	Publication 936
Deductible home mortgage interest not reported on Form 1098	Schedule A (Form 1040/1040-SR), line 8b	Publication 936
Deductible points not reported on Form 1098	Schedule A (Form 1040/1040-SR), line 8c	Publication 936
Deductible investment interest (other than interest incurred to produce rents or royalties)	Schedule A (Form 1040/1040-SR), line 9	Publication 550
Deductible business interest (non-farm)	Schedule C (Form 1040/1040-SR)	Publication 535
Deductible farm business interest	Schedule F (Form 1040/1040-SR)	Publications 225 and 535
Deductible interest incurred to produce rents or royalties	Schedule E (Form 1040/1040-SR)	Publications 527 and 535
Personal interest	Not deductible	

## 2019 STANDARD MILEAGE RATES

Business mileage ..... 58¢ / mile  
Charitable mileage ..... 14¢ / mile  
Medical/Moving mileage ..... 20¢ / mile

## ESTATE EXEMPTION



\*2010 5,000,000 (or N/A if elected to file 8939)