

FOREIGN EARNED INCOME

2018 Maximum exclusion	\$103,900
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GIFT TAX

2018 Exclusion	\$ 15,000
2018 Exclusion for gift to spouse who is not a U.S. citizen	\$152,000

401(K) CONTRIBUTION LIMITS

2018 Maximum deferral	\$18,500
2018 Catch Up Contributions for taxpayers 50 and over	\$ 24,500

LONG-TERM CAPITAL GAINS AND QUALIFYING DIVIDENDS

Single up to	\$ 38,600	0%
Single	\$ 38,601 - \$425,800	15%
Single over	\$ 425,801	20%
Married up to	\$77,200	0%
Married	\$ 77,201 - \$479,000	15%
Married over	\$ 479,001	20%
HOH up to	\$ 51,700	0%
HOH	\$ 51,701 - \$452,400	15%
HOH over	\$452,401+	20%

SAVINGS BOND/HIGHER EDUCATION EXPENSE EXCLUSION

Modified adjusted gross income phaseout range:	
Married Filing Jointly	\$119,300 - \$149,300
All other filing status	\$79,550 - \$94,550

LONG-TERM CARE PREMIUMS

Maximum premium (per person)	
Age 40 or under	\$420
Age 41 to 50	\$780
Age 51 to 60	\$1,560
Age 61 to 70	\$4,160
Age 71 or over	\$5,200

ALTERNATIVE MINIMUM TAX

First \$191,100 (\$95,550 Married Filing Separately) of Alternative Minimum Taxable Income 26%
 Over \$191,100 of Alternative Minimum Taxable Income 28%



Exemptions:

Married Filing Jointly or Qualifying Widow(er)	\$109,400
Married Filing Separately	\$54,700
Single or Head of Household	\$70,300
Trusts and Estates	\$24,600

Exemption Phaseout:

25% of amount AMTI exceeds:

Filing Status	AMTI Begin Phaseout	AMTI Fully Phaseout
MFJ/Qualifying Widow(er)	\$1,000,000	\$1,437,600
Married Filing Separately	\$500,000	\$718,800
Single/HOH	\$500,000	\$781,200
Estates and Trusts	\$81,900	\$180,300

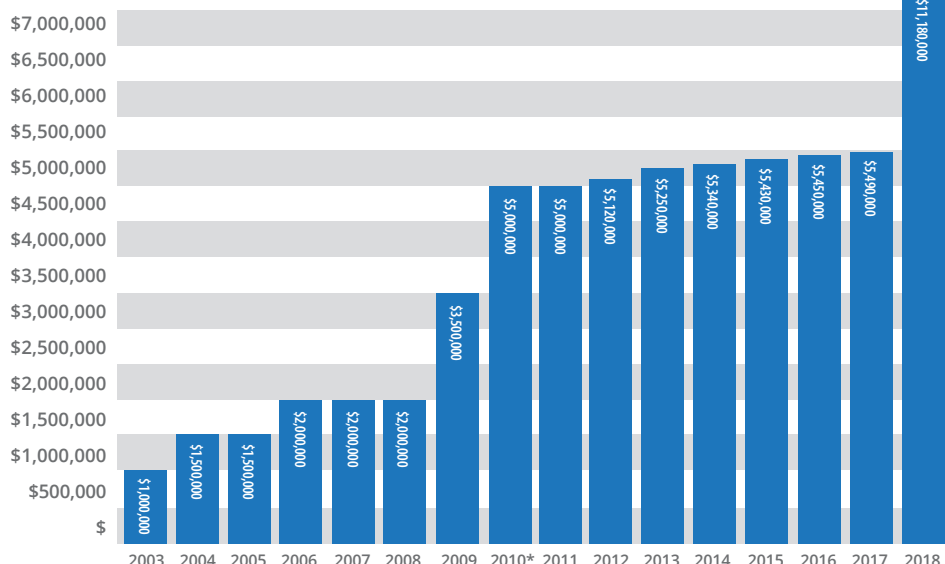
WHERE TO DEDUCT YOUR INTEREST EXPENSE

IF you have...	THEN deduct it on...	AND for more info go to...
Deductible student loan interest	Form 1040, Schedule 1, line 33	Publication 970
Deductible home mortgage interest and points reported on Form 1098	Schedule A (Form 1040), line 8a	Publication 936
Deductible home mortgage interest not reported on Form 1098	Schedule A (Form 1040), line 8b	Publication 936
Deductible points not reported on Form 1098	Schedule A (Form 1040), line 8c	Publication 936
Deductible investment interest (other than interest incurred to produce rents or royalties)	Schedule A (Form 1040), line 9	Publication 550
Deductible business interest (non-farm)	Schedule C or C-EZ (Form 1040)	Publication 535
Deductible farm business interest	Schedule F (Form 1040)	Publications 225 and 535
Deductible interest incurred	Schedule E (Form 1040)	Publications 527 and 535
Personal interest	Not deductible	

2018 STANDARD MILEAGE RATES

Business mileage 54.5¢ / mile
 Charitable mileage 14¢ / mile
 Medical/Moving mileage 18¢ / mile

ESTATE EXEMPTION



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