

WHO IS SUBJECT TO THE LIMIT?



**FILING STATUS:
MARRIED FILING
SEPARATELY**

AGI Over: \$156,900

**FILING STATUS:
SINGLE**

AGI Over: \$261,500



**FILING STATUS:
HEAD OF HOUSEHOLD**

AGI Over: \$287,650

**FILING STATUS:
MARRIED FILING JOINTLY
QUALIFIED WIDOW/ER**

AGI Over: \$313,800



***For tax year 2017 and prior, who is subject to the limit of itemized deductions is based on filing status and AGI (adjusted gross income).**

