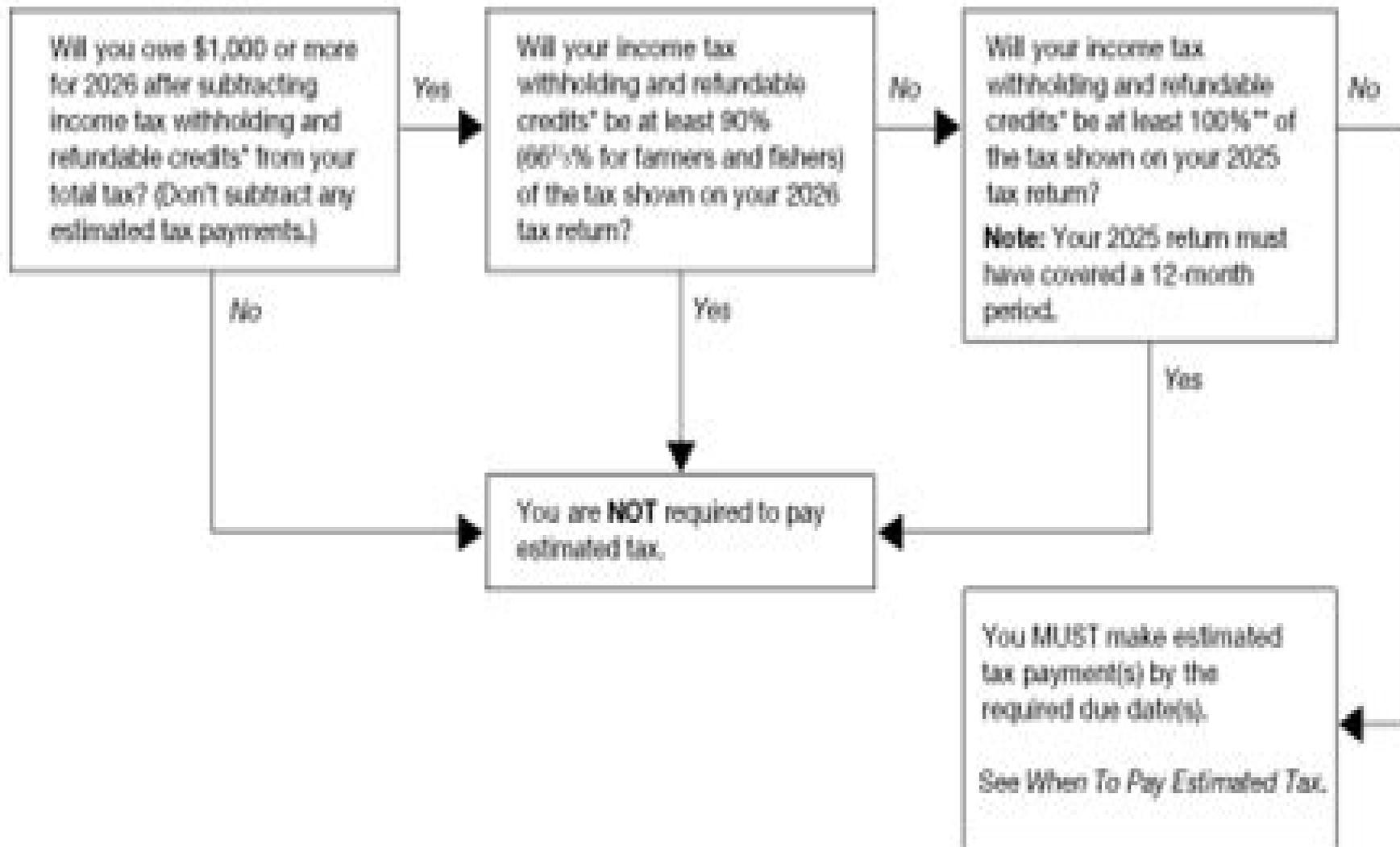


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** 110% if less than two-thirds of your gross income for 2025 and 2026 is from farming or fishing and your 2025 adjusted gross income was more than \$150,000 (\$75,000 if your filing status for 2026 is married filing a separate return).

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