

Itemized Deductions Limitation Worksheet

See the instructions for line 38

(Keep for your records)

2020

Name(s) as shown on return

Tax ID Number

Enter applicable carryback year ▶

1. Add the amounts from Form 1045, Schedule B, lines 17, 20, 26, 31, and 36; plus the total of "Taxes You Paid," "Interest You Paid" except "Mortgage insurance premiums," and "Other Miscellaneous Deductions" deducted and included on the Schedule A of your return(s) for the carryback year(s) or as previously adjusted

2. Add the amounts from Form 1045, Schedule B, lines 17 and 31 and any amount included on Form 1045, Schedule B, line 26, that you elected to treat as qualified contributions for relief efforts in a Midwestern disaster area; plus the amounts of "Investment interest" and any gambling, casualty, and theft losses deducted and included on the Schedule A of your return(s) for the carryback year(s) or as previously adjusted

3. Subtract line 2 from line 1. If the result is zero or less, **stop here**; combine the amounts from Form 1045, Schedule B, lines 18, 21, 27, 32, and 37, and enter the result on line 38 and line 7 of Form 1045, Schedule B

4. Multiply line 3 by 80% (0.80)

5. Enter the amount from Form 1045, Schedule B, line 22

6. Enter: (for years before 2018):

- \$309,900 for joint filers and qualifying widow(er); \$284,050 for head of household; \$285,250 for unmarried (and neither head of household nor qualifying widow(er)); and \$154,950 for married filing separately for 2015;
- \$311,300 for joint filers and qualifying widow(er); \$285,350 for head of household; \$259,400 for unmarried (and neither head of household nor qualifying widow(er)); and \$155,650 for married filing separately for 2016; or
- \$313,800 for joint filers and qualifying widow(er); \$287,650 for head of household; \$261,500 for unmarried (and neither head of household nor qualifying widow(er)); and \$156,900 for married filing separately for 2017.

7. Subtract line 6 from line 5

8. Multiply line 7 by 3% (0.03)

9. Enter the **smaller** of line 4 or line 8

10. Total Itemized Deductions entered on your Schedule A for the carryback year or as previously adjusted

11. Subtract **line 9** from line 10

12. Subtract line 11 from line 10. Enter the difference here and on line 7 of Form 1045, Schedule B