

# Itemized Deductions Worksheet-Line 15

(Keep for your records)

2016

Name(s) as shown on return

Tax ID Number

1.	Add the amounts on Schedule A, lines 1, 5, 6, 13, and 14 . . . . .	1.	_____
2.	Enter the total of the amount on Schedule A, line 6, plus any casualty or theft losses included on line 14. <b>Caution:</b> Be sure your casualty or theft losses are clearly identified on the dotted lines next to line 14 . . . . .	2.	_____
3.	Is the amount on line 2 less than the amount on line 1? <input type="checkbox"/> <b>No. Stop.</b> Your deduction is not limited. Enter the amount from line 1 above on Schedule A, line 15. <input type="checkbox"/> <b>Yes.</b> Subtract line 2 from line 1 . . . . .	3.	_____
4.	Multiply line 3 by 80% (.80) . . . . .	4.	_____
5.	Enter the amount from Form 1040NR, line 37 . . . . .	5.	_____
6.	Enter: • \$311,300 if you checked box 6, • \$259,400 if you checked box 1 or 2, or • \$155,650 if you checked box 3, 4, or 5 . . . . .	6.	_____
7.	Is the amount on line 6 less than the amount on line 5? <input type="checkbox"/> <b>No. Stop.</b> Your deduction is not limited. Enter the amount from line 1 above on Schedule A, line 15. <input type="checkbox"/> <b>Yes.</b> Subtract line 6 from line 5 . . . . .	7.	_____
8.	Multiply line 7 by 3% (.03) . . . . .	8.	_____
9.	Enter the <b>smaller</b> of line 4 or line 8 . . . . .	9.	_____
10.	<b>Total itemized deductions.</b> Subtract line 9 from line 1. Enter the result here and on Schedule A, line 15 . . . . .	10.	_____