

Itemized Deductions Worksheet-Line 29

Schedule A

(Keep for your records)

2017

Name(s) as shown on return

Tax ID Number

- 1. Enter the total of the amounts from Schedule A, lines 4, 9, 15, 19, 20, 27, and 28 1. _____
- 2. Enter the total of the amount from Schedule A, lines 4, 14, and 20, plus any gambling and casualty or theft losses included on line 28 2. _____

Caution! Be sure your total gambling and casualty or theft losses are clearly identified on the dotted lines next to line 28.

- 3. Is the amount on line 2 less than the amount on line 1?
 - No. STOP.** Your deduction isn't limited. Enter the amount from line 1 of this worksheet on Schedule A, line 29. **Don't** complete the rest of this worksheet.
 - Yes.** Subtract line 2 from line 1 3. _____
- 4. Multiply line 3 by 80% (0.80) 4. _____
- 5. Enter the amount from Form 1040, line 38 5. _____
- 6. Enter \$311,300 if married filing jointly or qualifying widow(er); \$285,350 if head of household; \$259,400 if single; or \$155,650 if married filing separately 6. _____
- 7. Is the amount on line 6 less than the amount on line 5?
 - No. STOP.** Your deduction isn't limited. Enter the amount from line 1 of this worksheet on Schedule A, line 29. **Don't** complete the rest of this worksheet.
 - Yes.** Subtract line 6 from line 5 7. _____
- 8. Multiply line 7 by 3% (0.03) 8. _____
- 9. Enter the **smaller** of line 4 or line 8 9. _____
- 10. **Total itemized deductions.** Subtract line 9 from line 1. Enter the result here and on Schedule A, line 29 10. _____