

**Lines 9 and 10 - Application of Itemized Deduction  
Limitations on Deductions Property Allocable to  
Investment Income Worksheet - *continued***

**Form 8960**

(Keep for Your Records)

**2018**

Name(s) as shown on return

Tax ID Number

**Part IV - Reconciliation of Schedule A Deductions to Form 8960, Lines 9 and 10 (Individuals Only)**

	<b>(A)</b>				<b>(B)</b>		<b>(C)</b>
	Reenter the amounts and descriptions from Part III, lines 1 - 3.				IF Part III, line 8 is less than Part III, line 4, THEN divide line 8 by line 4 AND enter the amount in column (B). IF the amounts reported on Part III, lines 4 and 8 are equal, THEN enter 1.00 in column (B).		Multiply the individual amounts in column (A) by the amount in column (B). Enter these amounts in the appropriate location on lines 9 and 10.
		<u>Description</u>	<u>Line</u>	<u>Amount</u>			
<b>Miscellaneous Itemized Deductions properly allocable to investment income:</b>							
1. (a) _____					x		=
(b) _____					x		=
2. State, local, and foreign income taxes . . . . .					x		=
<b>Itemized Deductions Subject to Section 68</b>							
<b>Included on Line 3 of Part III:</b>							
3. (a) _____					x		=
(b) _____					x		=
<b>CAUTION</b>	<i>Miscellaneous itemized deductions suspended for tax years 2018 through 2025. No miscellaneous itemized deduction is allowed for any tax year beginning after 2017 and before 2026. See section 67(g).</i>						