

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

Form 8960

(Keep for Your Records)

2019

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)	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).	(C)																																																
Reenter the amounts and descriptions from Part III, lines 1 - 3. Miscellaneous Itemized Deductions properly allocable to investment income:		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.																																																
<table border="0" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 10%; text-align: center;"><u>Description</u></th> <th style="width: 10%; text-align: center;"><u>Line</u></th> <th style="width: 10%; text-align: center;"><u>Amount</u></th> <th style="width: 10%;"></th> <th style="width: 10%;"></th> </tr> </thead> <tbody> <tr> <td>1. (a) _____</td> <td></td> <td></td> <td></td> <td style="text-align: center;">x</td> <td style="text-align: center;">= _____</td> </tr> <tr> <td>(b) _____</td> <td></td> <td></td> <td></td> <td style="text-align: center;">x</td> <td style="text-align: center;">= _____</td> </tr> <tr> <td>2. State, local, and foreign income taxes</td> <td></td> <td></td> <td></td> <td style="text-align: center;">x</td> <td style="text-align: center;">= _____</td> </tr> <tr> <td>Itemized Deductions Subject to Section 68</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Included on Line 3 of Part III:</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>3. (a) _____</td> <td></td> <td></td> <td></td> <td style="text-align: center;">x</td> <td style="text-align: center;">= _____</td> </tr> <tr> <td>(b) _____</td> <td></td> <td></td> <td></td> <td style="text-align: center;">x</td> <td style="text-align: center;">= _____</td> </tr> </tbody> </table>		<u>Description</u>	<u>Line</u>	<u>Amount</u>			1. (a) _____				x	= _____	(b) _____				x	= _____	2. State, local, and foreign income taxes				x	= _____	Itemized Deductions Subject to Section 68						Included on Line 3 of Part III:						3. (a) _____				x	= _____	(b) _____				x	= _____		
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CAUTION *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).*