

# Itemized Deductions Worksheet—Line 29

Keep for Your Records



1.	Enter the total of the amounts from Schedule A, lines 4, 9, 15, 19, 20, 27, and 28 .....	1.	<input type="text"/>
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 and any qualified contributions included on line 16 .....	2.	<input type="text"/>
<div style="display: flex; align-items: center;"> <div style="text-align: center; margin-right: 10px;">   <b>CAUTION</b> </div> <div> <p><i>Be sure your total gambling and casualty or theft losses are clearly identified on the dotted lines next to line 28. Also, be sure the amount of any qualified contributions included on line 16 are identified on the dotted line next to line 16.</i></p> </div> </div>			
3.	Is the amount on line 2 less than the amount on line 1?		
<input type="checkbox"/>	No.	<div style="display: flex; align-items: center;"> <div style="text-align: center; margin-right: 5px;">   <b>STOP</b> </div> <div> <p>Your deduction isn't limited. Enter the amount from line 1 of this worksheet on Schedule A, line 29. <b>Don't</b> complete the rest of this worksheet.</p> </div> </div>	
<input type="checkbox"/>	Yes.	Subtract line 2 from line 1 .....	3. <input type="text"/>
4.	Multiply line 3 by 80% (0.80) .....	4.	<input type="text"/>
5.	Enter the amount from Form 1040, line 38 .....	5.	<input type="text"/>
6.	Enter \$313,800 if married filing jointly or qualifying widow(er); \$287,650 if head of household; \$261,500 if single; or \$156,900 if married filing separately .....	6.	<input type="text"/>
7.	Is the amount on line 6 less than the amount on line 5?		
<input type="checkbox"/>	No.	<div style="display: flex; align-items: center;"> <div style="text-align: center; margin-right: 5px;">   <b>STOP</b> </div> <div> <p>Your deduction isn't limited. Enter the amount from line 1 of this worksheet on Schedule A, line 29. <b>Don't</b> complete the rest of this worksheet.</p> </div> </div>	
<input type="checkbox"/>	Yes.	Subtract line 6 from line 5 .....	7. <input type="text"/>
8.	Multiply line 7 by 3% (0.03) .....	8.	<input type="text"/>
9.	Enter the <b>smaller</b> of line 4 or line 8 .....	9.	<input type="text"/>
10.	<b>Total itemized deductions.</b> Subtract line 9 from line 1. Enter the result here and on Schedule A, line 29 .....		10. <input type="text"/>

## Line 30

If you elect to itemize for state tax or other purposes even though your itemiz-

ed deductions are less than your stand-  
ard deduction, check the box on line 30.