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| Name(s) Shown on Return | Social Security Number |
|-------------------------|------------------------|

Employee Business Expenses – Subject to 2% Limitation

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|--|-----------|--|
| 1 Deductible expenses from Form 2106, line 10 less deductions for performing artists and armed forces reservists claimed elsewhere | 1 | |
| 2 a Qualified Educator Expenses (from Educator Expenses Worksheet) | 2a | |
| b Educator Expense Deduction (from 1040, line 23) | 2b | |
| c Excess Educator Expenses (line 2a less line 2b) | 2c | |
| 3 Union and professional dues | 3 | |
| 4 Professional subscriptions | 4 | |
| 5 Uniforms and protective clothing | 5 | |
| 6 Job search costs | 6 | |
| 7 Other: _____ _____ _____ | 7 | |
| 8 Combine lines 1 through 7 (to Schedule A, line 21) | 8 | |

Miscellaneous Expenses – Subject to 2% Limitation

Check the box in investment column if an investment expense

Investment expense ↓

| | | |
|---|--|-----------|
| 9 Depreciation and amortization deductions | <input type="checkbox"/> | 9 |
| 10 Casualty/theft losses of property used in services as an employee | <input type="checkbox"/> | 10 |
| 11 REMIC expenses, from Schedule E | <input type="checkbox"/> | 11 |
| 12 Investment expenses related to interest and dividend income | <input type="checkbox"/> | 12 |
| 13 Expenses related to portfolio income, from Schedule(s) K-1 | <input type="checkbox"/> | 13 |
| 14 Miscellaneous deductions, from Schedule(s) K-1 | <input type="checkbox"/> | 14 |
| 15 Excess deductions on termination, from Schedule(s) K-1 | <input type="checkbox"/> | 15 |
| 16 Investment counsel and advisory fees | <input type="checkbox"/> | 16 |
| 17 Certain attorney and accounting fees | <input type="checkbox"/> | 17 |
| 18 Safe deposit box rental fees | <input type="checkbox"/> | 18 |
| 19 IRA custodial fees | <input type="checkbox"/> | 19 |
| 20 Loss incurred from total distribution of all traditional IRAs | <input type="checkbox"/> | 20 |
| 21 Loss incurred from total distribution of all Roth IRAs | <input type="checkbox"/> | 21 |
| 22 Loss incurred from final distribution of a QTP investment | <input type="checkbox"/> | 22 |
| 23 Hobby expense (limited to hobby income) | <input type="checkbox"/> | 23 |
| 24 Other: a Prior year government unemployment benefits repaid in 2017 | <input type="checkbox"/> | 24 |
| b _____ _____ _____ | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | |
| 25 Combine lines 9 through 24 (to Schedule A, line 23) | <input type="checkbox"/> | 25 |

Other Miscellaneous Deductions – Not Subject to 2% Limitation

| | | |
|--|--------------------------|-----------|
| 26 Expenses related to portfolio income, from Schedule(s) K-1 | <input type="checkbox"/> | 26 |
| 27 Federal estate tax paid on decedent's income reported on this return | <input type="checkbox"/> | 27 |
| 28 Impairment-related expenses of a handicapped employee, from Form 2106 | <input type="checkbox"/> | 28 |
| 29 Amortizable bond premiums on bonds acquired before 10/23/86 | <input type="checkbox"/> | 29 |
| 30 Gambling losses | <input type="checkbox"/> | 30 |
| 31 Deduction for repayment of amounts under claim of right if over \$3,000 | <input type="checkbox"/> | 31 |
| 32 Casualty/theft losses of income-producing property | <input type="checkbox"/> | 32 |
| 33 Unrecovered investment in annuity | <input type="checkbox"/> | 33 |
| 34 Ordinary loss attributable to certain debt instruments | <input type="checkbox"/> | 34 |
| 35 Net Qualified Disaster Loss | <input type="checkbox"/> | 35 |
| 36 Combine lines 26 through 35 (to Schedule A, line 28) | <input type="checkbox"/> | 36 |