

Name(s) Shown on Return

Social Security Number

FOR STATE USE ONLY: Employee Business Expenses – Subject to 2% Limitation

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	Tax preparation fees	7	
8	Entertainment expenses	8	
9	Other: _____ _____ _____	9	
10	Combine lines 1 through 9	10	

FOR STATE USE ONLY: Miscellaneous Expenses – Subject to 2% Limitation
Check the box in investment column if an investment expense

Investment Expense ↓

11	Depreciation and amortization deductions	<input type="checkbox"/>	11	
12	Casualty/theft losses of property used in services as an employee	<input type="checkbox"/>	12	
13	REMIC expenses, from Schedule E	<input type="checkbox"/>	13	
14	Investment expenses related to interest and dividend income	<input type="checkbox"/>	14	
15	Expenses related to portfolio income, from Schedule(s) K-1	<input type="checkbox"/>	15	
16	Miscellaneous deductions, from Schedule(s) K-1	<input type="checkbox"/>	16	
17	Excess deductions on termination, from Schedule(s) K-1	<input type="checkbox"/>	17	
18	Investment counsel and advisory fees	<input type="checkbox"/>	18	
19	Certain attorney and accounting fees	<input type="checkbox"/>	19	
20	Safe deposit box rental fees	<input type="checkbox"/>	20	
21	IRA custodial fees	<input type="checkbox"/>	21	
22	Loss incurred from total distribution of all traditional IRAs	<input type="checkbox"/>	22	
23	Loss incurred from total distribution of all Roth IRAs	<input type="checkbox"/>	23	
24	Loss incurred from final distribution of a QTP investment	<input type="checkbox"/>	24	
25	Hobby expense (limited to hobby income)	<input type="checkbox"/>	25	
26	Other: a Prior year government unemployment benefits repaid in 2018	<input type="checkbox"/>	26	
b	_____ _____ _____	<input type="checkbox"/>		
27	Combine lines 11 through 26	<input type="checkbox"/>	27	

FOR FEDERAL AND STATE USE: Other Miscellaneous Deductions – Not Subject to 2% Limitation

28	Expenses related to portfolio income, from Schedule(s) K-1	<input type="checkbox"/>	28	
29	Federal estate tax paid on decedent's income reported on this return		29	
30	Impairment-related expenses of a handicapped employee, from Form 2106		30	
31	Amortizable bond premiums on bonds acquired before 10/23/86		31	
32	Gambling losses		32	
33	Deduction for repayment of amounts under claim of right if over \$3,000		33	
34	Casualty/theft losses of income-producing property		34	
35	Unrecovered investment in annuity		35	
36	Ordinary loss attributable to certain debt instruments		36	
37	Net Qualified Disaster Loss		37	
38	Combine lines 28 through 37 (to Schedule A, line 16)		38	