

		<i>Deductible above the line</i>	<i>Itemized, not miscellaneous</i>	<i>Miscellaneous itemized</i>	<i>Not deductible</i>
1	Uninsured casualty loss of personal use asset > 10% AGI	A	Ⓘ	M	N
2	Extraordinary medical expenses and health insurance premiums > 7.5% AGI	A	Ⓘ	M	N
3	Sending children to boarding school on orders of parent's doctor	A	I	M	Ⓔ
4	Taxpayer entering rehab facility to separate from children on orders of taxpayer's doctor; expense is substantial	A	Ⓘ	M	N
5	Charitable contribution < 30% AGI, taxpayer receiving no return benefit	A	Ⓘ	M	N
6	Charitable contribution, taxpayer receiving substantial return benefit	A	I	M	Ⓔ
7	Alimony	Ⓐ	I	M	N
8	Interest on loan incurred in self-employed business	Ⓐ	I	M	N
9	Interest on loan incurred to purchase investments; taxpayer has substantial investment income	A	Ⓘ	M	N
10	Interest on loan incurred to purchase investments; taxpayer has no investment income	A	I	M	Ⓔ
11	Interest on loan incurred to purchase rental property	Ⓐ	I	M	N
12	Interest on loan incurred to buy principal residence	A	Ⓘ	M	N
13	Interest on loan incurred to buy vacation home	A	Ⓘ	M	N
14	Interest on loan secured by vacation home; proceeds used for recreation	A	Ⓘ	M	N
15	Interest on student loan; taxpayer is low-income	Ⓐ	I	M	N
16	Interest on personal credit card balance	A	I	M	Ⓔ
17	Interest on personal auto loan	A	I	M	Ⓔ
18	Local license tax imposed on self-employed business	Ⓐ	I	M	N
19	Property tax on rental property	Ⓐ	I	M	N
20	Property tax on principal residence	A	Ⓘ	M	N
21	Property tax on vacation home	A	Ⓘ	M	N
22	Property tax on third home	A	Ⓘ	M	N
23	Property tax on vacant investment real estate	A	Ⓘ	M	N
24	State income tax in state with no sales tax	A	Ⓘ	M	N

10%



25	State sales tax on purchase of personal use assets in state with no income tax	A	Ⓘ	M	N
26	State sales tax on purchase of business use assets in state with no income tax; taxpayer is self-employed	A	I	M	Ⓝ
27	Federal income tax	A	I	M	Ⓝ
28	Federal FICA tax on taxpayer's wages	A	I	M	Ⓝ
29	Federal payroll tax on employer engaged in business	Ⓐ	I	M	N
30	Federal estate and gift tax	A	I	M	Ⓝ
31	Union dues	A	I	Ⓜ	N
32	Unreimbursed employee business expense	A	I	Ⓜ	N
33	Reimbursed employee business expense	Ⓐ	I	M	N
34	Expense of tax return preparation (service or software) for wage-earning taxpayer	A	I	Ⓜ	N
35	Maintenance and insurance expenses of hobby farm with no income	A	I	M	Ⓝ
36	Maintenance and insurance expenses of hobby farm with small amount of income; no other expenses allocable to hobby farm	A	I	Ⓜ	N
37	Maintenance and insurance expenses of farm operated with genuine intent to profit	Ⓐ	I	M	N

10%

		<i>Comments</i>
1	Uninsured casualty loss of personal use asset > 10% AGI	IRC §§ 165(c)(3), 62, 67(b)(3)
2	Extraordinary medical expenses and health insurance premiums > 7.5% AGI	IRC §§ 213, 62, 67(b)(5)
3	Sending children to boarding school on orders of parent's doctor	IRC § 262
4	Taxpayer entering rehab facility to separate from children on orders of taxpayer's doctor; expense is substantial	IRC §§ 213, 62, 67(b)(5)
5	Charitable contribution < 30% AGI, taxpayer receiving no return benefit	IRC §§ 170, 62, 67(b)(4)
6	Charitable contribution, taxpayer receiving substantial return benefit	<i>Ottawa Silica</i>
7	Alimony	IRC §§ 215, 62(a)(10)
8	Interest on loan incurred in self-employed business	IRC §§ 163(a), 163(h)(2)(A), 62(a)(1)
9	Interest on loan incurred to purchase investments; taxpayer has substantial investment income	IRC §§ 163(a), 163(d), 163(h)(2)(B), 67(b)(1)
10	Interest on loan incurred to purchase investments; taxpayer has no investment income	IRC § 163(d)
11	Interest on loan incurred to purchase rental property	IRC §§ 163(a), 163(h)(2)(A), 62(a)(4)
12	Interest on loan incurred to buy principal residence	IRC §§ 163(a), 163(h)(2)(D), 163(h)(3)(B), 62, 67(b)(1)
13	Interest on loan incurred to buy vacation home	IRC §§ 163(a), 163(h)(2)(D), 163(h)(3)(B), 62, 67(b)(1)
14	Interest on loan secured by vacation home; proceeds used for recreation	IRC §§ 163(a), 163(h)(2)(D), 163(h)(3)(C), 62, 67(b)(1)
15	Interest on student loan; taxpayer is low-income	IRC §§ 221, 62(a)(17)
16	Interest on personal credit card balance	IRC § 163(h)
17	Interest on personal auto loan	IRC § 163(h)
18	Local license tax imposed on self-employed business	IRC §§ 164(a) (flush language), 62(a)(1)
19	Property tax on rental property	IRC §§ 164(a)(1), 62(a)(4)
20	Property tax on principal residence	IRC §§ 164(a)(1), 62, 67(b)(2)
21	Property tax on vacation home	IRC §§ 164(a)(1), 62, 67(b)(2)
22	Property tax on third home	IRC §§ 164(a)(1), 62, 67(b)(2)
23	Property tax on vacant investment real estate	IRC §§ 164(a)(1), 62, 67(b)(2)
24	State income tax in state with no sales tax	IRC §§ 164(a)(3), 62, 67(b)(2)

25	State sales tax on purchase of personal use assets in state with no income tax	IRC §§ 164(a)(5), 62, 67(b)(2)
26	State sales tax on purchase of business use assets in state with no income tax; taxpayer is self-employed	Tax paid to acquire business asset goes into basis of asset, per last sentence of IRC § 164(a). It's part of the asset's cost, i.e., basis. Surprised? More on this in Casebook Chapter 6.
27	Federal income tax	IRC § 275(a)(1)(A)
28	Federal FICA tax on taxpayer's wages	IRC § 275(a)(1)(A)
29	Federal payroll tax on employer engaged in business	IRC §§ 162(a), 62(a)(1)
30	Federal estate and gift tax	IRC § 275(a)(3)
31	Union dues	IRC §§ 162(a), 62, 67(a)
32	Unreimbursed employee business expense	IRC §§ 162(a), 62, 67(a)
33	Reimbursed employee business expense	IRC §§ 162(a), 62(a)(2)(A). Reimbursement is gross income; deduction offsets it exactly, for a "wash."
34	Expense of tax return preparation (service or software) for wage-earning taxpayer	IRC §§ 212(3), 62, 67(a)
35	Maintenance and insurance expenses of hobby farm with no income	IRC § 262
36	Maintenance and insurance expenses of hobby farm with small amount of income; no other expenses allocable to hobby farm	IRC §§ 183(b), 62, 67(a)
37	Maintenance and insurance expenses of farm operated with genuine intent to profit	IRC §§ 162(a), 62(a)(1)