

		<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	I	M	N
2	Extraordinary medical expenses and health insurance premiums > 7.5% AGI	A	I	M	N
3	Sending children to boarding school on orders of parent's doctor	A	I	M	N
4	Taxpayer entering rehab facility to separate from children on orders of taxpayer's doctor; expense is substantial	A	I	M	N
5	Charitable contribution < 30% AGI, taxpayer receiving no return benefit	A	I	M	N
6	Charitable contribution, taxpayer receiving substantial return benefit	A	I	M	N
7	Alimony	A	I	M	N
8	Interest on loan incurred in self-employed business	A	I	M	N
9	Interest on loan incurred to purchase investments; taxpayer has substantial investment income	A	I	M	N
10	Interest on loan incurred to purchase investments; taxpayer has no investment income	A	I	M	N
11	Interest on loan incurred to purchase rental property	A	I	M	N
12	Interest on loan incurred to buy principal residence	A	I	M	N
13	Interest on loan incurred to buy vacation home	A	I	M	N
14	Interest on loan secured by vacation home; proceeds used for recreation	A	I	M	N
15	Interest on student loan; taxpayer is low-income	A	I	M	N
16	Interest on personal credit card balance	A	I	M	N
17	Interest on personal auto loan	A	I	M	N
18	Local license tax imposed on self-employed business	A	I	M	N
19	Property tax on rental property	A	I	M	N
20	Property tax on principal residence	A	I	M	N
21	Property tax on vacation home	A	I	M	N
22	Property tax on third home	A	I	M	N
23	Property tax on vacant investment real estate	A	I	M	N
24	State income tax in state with no sales tax	A	I	M	N

10%



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