

Itemized Deductions Limitation Worksheet

See the instructions for line 38

(Keep for your records)

2016

Name(s) as shown on return

Tax ID Number

| | | | | |
|---|--|--|--|--|
| Enter applicable carryback year ▶ | | | | |
| 1. Add the amounts from Form 1045, Schedule B, lines 17, 20, 26, 31, and 36; plus the amounts from Schedule A (Form 1040), lines 9, 14, and 27 (lines 9, 10, 11, 12, 14, and 28 for 2007, 2008, and 2009), or the amounts from Schedule A (Form 1040NR), lines 3 and 16 (or as previously adjusted) | | | | |
| 2. Add the amounts from Form 1045, Schedule B, lines 17 and 31; plus the amounts from Schedule A (Form 1040), line 14 (line 13 for 2006), and any gambling and casualty or theft losses included on line 28 (line 27 for 2005 and 2006), or the amounts from Schedule A (Form 1040NR), line 4b for 2005 and any casualty or theft losses included on line 14 (line 16 for 2005 through 2010) (or as previously adjusted). Also include in the total any amount included on Form 1045, Schedule B, line 26, that you elected to treat as qualified contributions for relief efforts in a Midwestern disaster area . . . | | | | |
| 3. Subtract line 2 from line 1. If the result is zero or less, stop here ; combine the amounts from Form 1045, Schedule B, lines 18, 21, 27, 32, and 37, and enter the result on line 38 and line 7 of Form 1045, Schedule B | | | | |
| 4. Multiply line 3 by 80% (.80) | | | | |
| 5. Enter the amount from Form 1045, Schedule B, line 22 | | | | |
| 6. Enter: <ul style="list-style-type: none"> • \$150,500 for 2006 (\$75,250 if married filing separately); • \$156,400 for 2007 (\$78,200 if married filing separately); • \$159,950 for 2008 (\$79,975 if married filing separately). • \$166,800 for 2009 (\$83,400 if married filing separately); • \$300,000 for joint filers and qualifying widow(er); \$275,000 for head of household; \$250,000 for unmarried (and neither head of household nor qualifying widow(er)); and \$150,000 for married filing separately for 2013; • \$305,050 for joint filers and qualifying widow(er); \$279,650 for head of household; \$254,200 for unmarried (and neither head of household nor qualifying widow(er)); and \$152,525 for married filing separately for 2014. or • \$309,900 for joint filers and qualifying widow(er); \$284,050 for head of household; \$258,250 for unmarried (and neither head of household nor qualifying widow(er)); and \$154,950 for married filing separately for 2015. | | | | |
| 7. Subtract line 6 from line 5 | | | | |
| 8. Multiply line 7 by 3% (.03) | | | | |
| 9. Enter the smaller of line 4 or line 8 | | | | |
| 10. Enter the amount for your carryback year as follows: <ul style="list-style-type: none"> • For 2008 and 2009, divide line 9 by 1.5; • For 2006 and 2007, divide line 9 by 3.0; or • For all other carryback years, enter -0-. | | | | |
| 11. Subtract line 10 from line 9 | | | | |
| 12. Total itemized deductions from Schedule A (Form 1040), line 29 (line 28 for 2005 and 2006), or Schedule A (Form 1040NR), line 15 (line 17 for 2006 through 2010) (or as previously adjusted) | | | | |
| 13. Subtract line 11 from line 1 | | | | |
| 14. Subtract line 13 from line 12. Enter the difference here and on line 7 of Form 1045, Schedule B | | | | |