

The scenario continues. Philip's adjusted gross income entered on line 38 is \$20,000. Use Schedule A to determine his miscellaneous deductions. Complete lines 21 through 27.

Without closing the PDF window, return to the lesson screen and click Check My Answer.

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|--|-----------|---|-----------|--|--|-----------|
| Job Expenses and Certain Miscellaneous Deductions | 21 | Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶ | | | | |
| | 22 | Tax preparation fees | | | | |
| | 23 | Other expenses—investment, safe deposit box, etc. List type and amount ▶ | | | | |
| | 24 | Add lines 21 through 23 | | | | |
| | 25 | Enter amount from Form 1040, line 38 | 25 | | | |
| | 26 | Multiply line 25 by 2% (.02) | 26 | | | |
| | 27 | Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- | | | | 27 |