

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.

Job Expenses	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-9.) ►	21	
and Certain Miscellaneous Deductions	22	Tax preparation fees.	22	
(See page A-9.)	23	Other expenses—investment, safe deposit box, etc. List type and amount ►	23	
	24	Add lines 21 through 23	24	
	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	
Other Miscellaneous Deductions	28	Other—from list on page A-9. List type and amount ►	28	