

Line 22 is \$100 (tax preparation). Line 23 is \$595 (safe deposit box plus investment expenses). Line 24 is \$695 (100+595). Line 25 is \$20,000. Line 26 is \$400 (20,000 X .002). Line 27 is \$295 (\$695-\$400). Did you complete lines 21 through 27 as shown?

Job Expenses and Certain Miscellaneous Deductions (See page A-9.)	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-9.) ▶				
			21			
	22	Tax preparation fees.				
			22			
	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		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