

The scenario continues. Assume that Major Taylor's adjusted gross income from line 38 of her Form 1040 is \$50,000 and she has no other deductions. Enter her initial travel expense deduction of \$4,202 ( $3,492 + 710$ , which is 50% of 1,420) on Schedule A, Form 1040, then calculate her net miscellaneous deduction.

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

<b>Job Expenses and Certain Miscellaneous Deductions</b>  (See page A-9.)	<b>21</b>	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-9.) ▶			
	<b>22</b>	Tax preparation fees.			
	<b>23</b>	Other expenses—investment, safe deposit box, etc. List type and amount ▶			
	<b>24</b>	Add lines 21 through 23			
	<b>25</b>	Enter amount from Form 1040, line 38	<b>25</b>		
	<b>26</b>	Multiply line 25 by 2% (.02)	<b>26</b>		
	<b>27</b>	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-			<b>27</b>