

fee-basis government officials. Attach Form 2106 or 2106-EZ

Health savings account deduction. Attach Form 8889.

Educators can claim up to \$250 in classroom expenses by writing the letter "E" on Line 23 of Form 1040.

Income

If you have an Archer MSA deduction as well as the educators deduction, you should write the letter "B" (for both) on Line 23 and attach a sheet stating the amount of both deductions.

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