

ITEMIZED DEDUCTION WORKSHEET (14A)

(To be used only by high-income taxpayers who were required to reduce their federal itemized deductions).

1. ENTER the amount from line 29 of federal Schedule A 1. \$ _____
2. ENTER the total of the amounts from Schedule A, lines 4, 14, and 20, plus any gambling and casualty or theft losses included in line 28 2. \$ _____
3. Federal itemized deductions that were limited (SUBTRACT line 2 from line 1.) 3. \$ _____
4. Federal itemized deductions subject to limitation (ENTER the total of lines 9, 10, 11, 12, 13, 19, 27, and 28, less any gambling and casualty or theft losses included in line 28 of federal Schedule A.) 4. \$ _____
5. DIVIDE line 3 by line 4 5. _____ %
6. ENTER the amount of state and local income taxes from line 5 of federal Schedule A 6. \$ _____
7. MULTIPLY line 5 by line 6. Enter here and on Form 502, line 17b 7. \$ _____

Part-Year Residents see Instruction 26.