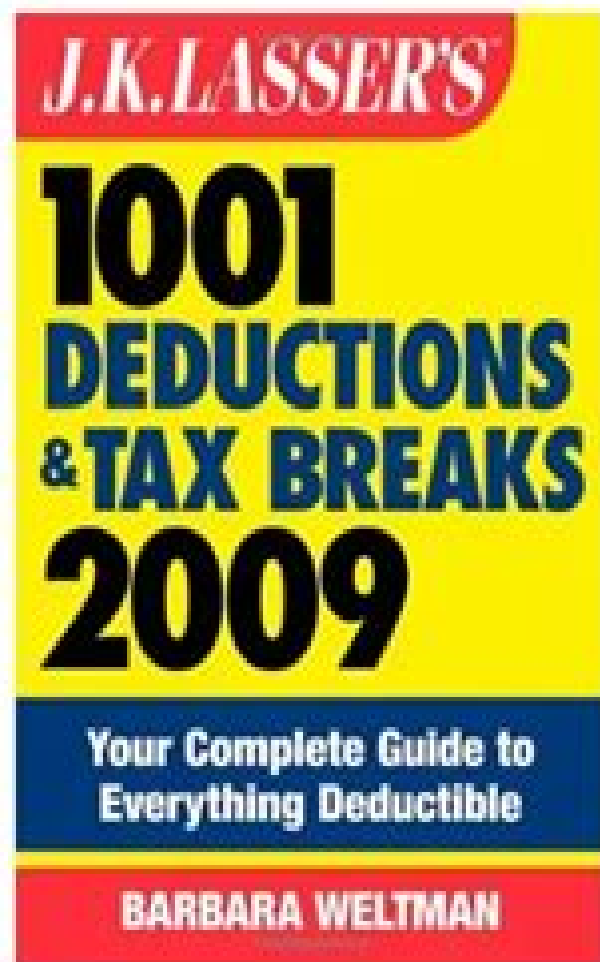


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Journals Newsletters and Podcasts Work Tools and Equipment Miscellaneous Job Related Expenses Educator Expenses Home Office Deduction Prizes and Awards Performing Artists State or Local Government Officials Paid on a Fee Basis Repayment of Supplemental Unemployment Benefits Jury Duty Pay Turned Over to Your Employer Impairment Related Expenses Military Benefits Contributions to State Benefit Programs Fringe Benefits Income Earned Abroad CHAPTER 15 Your Business Start Up Costs Equipment Purchases Payment for Services Supplies Gifts Hobby Losses Self Employment Tax Deduction Home Office Deduction Farming Related Breaks Domestic Production Activities Deduction Other Business Deductions Business Credits Net Operating Losses CHAPTER 16 Miscellaneous Items State and Local Income Taxes State and Local Sales Taxes Certain Federal Taxes Tax Refunds Tax Preparation Costs Tax Audits Legal Fees Gifts You Receive Inheritances Life Insurance Proceeds Estate Tax Deduction on Income in Respect of a Decedent Rebates and Discounts Government Benefits Olympic Medals Alternative Minimum Tax APPENDIX A Items Adjusted Annually for Inflation APPENDIX B Checklist of Tax Free Items APPENDIX C Checklist of Nondeductible Items Nondeductible Items Index

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