

## Course Title: Limitations of Itemized Deductions

**Target Audience:** This training is for Taxpayer Services Accounts Management new hires who assist taxpayers and who have already completed the Intro to Itemized Deductions lesson.

### Learning Objectives:

1. Identify who is subject to the limit.
2. Examine which itemized deductions are limited and which ones are unlimited.
3. Describe how to figure the limit.
4. Determine if itemized deductions are subject to a limitation.

**Seat Time: 20-30 minutes**

### Outline:

- Course Intro / Welcome
- Navigation
- Taxpayer Caller Scenario/Intro to Avatars scene
  - Topic: Why Learn about Limitations of Itemized Deductions?
  - Pre-assessment question
- Learning Objectives
- Topic: Who is Subject to the Limit?
  - Taxpayer example scenario
  - Knowledge Check
- Topic: What is Subject to the Limit?
  - Itemized Deductions Subject to the Limit
  - Itemized Deductions Not Subject to the Limit
  - Taxpayer example scenario
  - Knowledge Check
- Topic: How to Figure the Limit?
  - Taxpayer example scenario

- Knowledge Check
- Summary
- Assessment
  - Intro to Quiz
  - Question 1
  - Question 2
  - Question 3
  - Question 4
  - Question 5
  - Quiz Results
- Congratulations

**Directions:** Anything in brackets is not visible on slide or included in v/o audio. Text on slide in bold/italics should appear as written. All animations are default time, unless noted otherwise. SMEs/Stakeholders: Please provide feedback/questions by using Track Changes/Comments function under Review tab. Focus on content accuracy and completeness in Slide Text and Narration/Voiceover columns when reviewing. Feedback review cycle is due by: [agreed upon date in project schedule.]

Logo[Tax logo on header]: 

Color Theme: 

Font: Roboto Light

**Module Resources/References:**

**IRS Pub**

<https://www.irs.gov/pub/irs-prior/i1040sca--2017.pdf>

**Job Aid PDF**

[https://www.canva.com/design/DAFdzavPKIE/G2GA7y8CaQs7ZolWsEBGLQ/view?utm\\_content=DAFdzavPKIE&utm\\_campaign=designshare&utm\\_medium=link2&utm\\_source=sharebutton](https://www.canva.com/design/DAFdzavPKIE/G2GA7y8CaQs7ZolWsEBGLQ/view?utm_content=DAFdzavPKIE&utm_campaign=designshare&utm_medium=link2&utm_source=sharebutton)

Slide [1.1]/ Menu Title: <i>Welcome</i>			Objective: [all]
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:
<p>Header/footer bars using color theme with title in header</p> <p>Background: video plays of close up on “Benjamins” 100 dollar bills being dealt out (from Articulate 360 content library)</p> <p>3 hexagons with white text using color theme</p> <p>Navigation button and Begin Course button using color theme in footer</p>	<p><b>[Title bar:]</b> <b>Limitations of Itemized Deductions</b></p> <p><b>[Text on hexagons:]</b> Circumstances = Limits of Itemized Deductions</p> <p>Compute Limitation</p> <p>Assist Taxpayers</p>	<p><b>[Narrator:]</b> Welcome to Limitations of Itemized Deductions!</p> <p>This training is for IRS Accounts Management new hires who assist taxpayers and who have already completed the Intro to Itemized Deductions lesson.</p> <p>You will learn about the circumstances which may limit a taxpayer’s ability to benefit from itemizing deductions and how to compute the limitation.</p> <p>Once that determination is made, you will be able to assist a taxpayer who is having difficulty with this topic.</p> <p>Click the Navigation Button to learn more about the course navigation and how to proceed through the course. If you are already familiar with the course navigation, you may click Begin Course when you are ready.</p>	<p>Video fades in at start of timeline and pauses when text in hexagons timeline begins</p> <p>Text/hexagons are synced to fly in from left with v/o narration</p> <p>Navigation and Begin Course buttons fade in to sync w/ v/o narration</p> <p>Navigation button jumps to slide 1.2 Navigation when user clicks</p> <p>Begin course button jumps to slide 1.3 Taxpayer Caller Scenario when user clicks</p> <p>Next/Prev buttons on player are disabled</p>

Slide [1.2]/ Menu Title: <i>Navigation</i>			Objective: [n/a]
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:
<p>Video of compass moving plays in background</p> <p>6 animated arrows (with corresponding</p>	<p><b>[Slide Title in header]:</b> <b>Navigation</b></p> <p><b>Menu</b> allows you to revisit slides within the course</p>	<p><b>[Narrator:]</b> Here’s how to navigate this course:</p> <p>The Menu on the left side allows you to revisit slides within the course.</p>	<p>Video fades in at beginning of timeline</p> <p>Menu arrow flies in from right, pointing left at menu in player and syncs w/narrator v/o; menu text fades in, sync w/v/o</p>

<p>text boxes) to point at menu, resources, prev/next buttons, player features, volume &amp; accessibility features</p> <p>Directions text in footer</p>	<p><b>Resources</b> links includes useful external information</p> <p><b>Next</b> to advance to the next slide</p> <p><b>Prev</b> to return to the previous slide</p> <p><b>Seekbar</b> allows you to <b>play, pause, replay</b>, or to <b>advance</b> the audio timeline on the slide</p> <p>Control <b>Volume &amp; Accessibility</b> functions here</p> <p><b>[Directions in footer:]</b> <i>Click next to continue.</i></p>	<p>The Resources tab on the upper right side links to useful external information.</p> <p>Click Next to advance to the next slide.</p> <p>Click the Previous button to return to the previous slide. Note that some slides have custom buttons and directions.</p> <p>The seekbar allows you to play, pause, replay, or advance the audio timeline on the slide.</p> <p>Control the volume and accessibility functions here.</p> <p>Select Next when you are ready to begin the course.</p>	<p>Resources arrow flies in from bottom, pointing up at resources tab, and syncs w/v/o narration; resources text fades in w/v/o</p> <p>Next arrow flies in from top, pointing down at Next button, sync w/v/o narration; arrow moves on motion path from right to left to point first at Next and then Prev, in sync w/v/o, when the timeline starts on the arrow. Next/prev text fades in sync w/v/o narration</p> <p>Down arrow flies in from top to sync w/v/o, pointing to play button/seekbar; follows motion path from left to right, above seekbar; seekbar text fades in to sync w/v/o narration</p> <p>Down arrow flies in from top pointing at volume control to sync w/v/o beginning “Control the volume...” and follows motion path left to right, from volume to accessibility icon; Volume &amp; Accessibility text fades in to sync w/v/o</p> <p>Directions in footer syncs w/v/o</p> <p>Next button jumps to Slide 1.3 Taxpayer Caller Scenario</p>
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Slide [1.3]/ Menu Title: <i>Taxpayer Caller Scenario</i>			Objective: [n/a]
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:
<p>White background</p> <p>Image: male caller talking on phone, offset to left in</p>	<p><b>[Slide Title:] Taxpayer Caller Scenario</b></p>	<p><b>[Audio:]</b> Ringtone</p> <p><b>[Avatar Employee Doug:]</b> Hello, thank you for calling Taxpayer</p>	<p><b>[Scenario:]</b> Ringtone audio plays at beginning of timeline</p>

<p>home office background with color theme circular border frame; on left side of slide</p> <p>Oval speech caption from right side of caller intersects w/ speech caption from employee</p> <p>Image: male employee with headset, offset to right in call center background with color theme circular border frame; on right side of slide</p> <p>Oval speech caption from left side of employee intersects w/caller speech caption from right side</p>	<p><b>[Employee speech caption:]</b> Hello, thank you for calling Taxpayer Services. This is Doug. How can I help you?</p> <p><b>[Caller speech caption:]</b> Hi, I want to know if I can claim my dental and medical expenses as an itemized deduction on my taxes?</p> <p><b>[Employee speech caption:]</b> Well, you don't really need to worry about that anymore because itemized deductions are not subject to a limit. That's all you need to know!</p> <p><b>[Caller speech caption:]</b> Oh, I thought I needed to itemize those deductions on some worksheet? Ok, thanks.</p>	<p>Services. This is Doug. How can I help you?</p> <p><b>[Avatar Taxpayer Caller:]</b> Hi, I want to know if I can claim my dental and medical expenses as an itemized deduction on my taxes?</p> <p><b>[Doug:]</b> Well, you don't really need to worry about that anymore because itemized deductions are not subject to a limit. That's all you need to know!</p> <p><b>[Caller:]</b> Oh, I thought I needed to itemize those deductions on some worksheet? Ok, thanks.</p> <p><b>[Audio:]</b> Click.</p>	<p>Image of employee avatar (Doug) wipes in from bottom, as oval caption with text syncs w/vo employee</p> <p>Image of caller avatar wipes in from bottom, as oval caption with text syncs w/vo caller</p> <p>Dialogue text fades in/out to sync with v/o from both avatars</p> <p>Both oval captions fade out at end of dialogue v/o</p> <p>Click audio plays at end of v/o dialogue</p> <p>Slide auto-advances to next slide when the timeline ends on this slide</p>
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Slide [1.4]/ Menu Title: <i>Why Learn About Limitations of Itemized Deductions?</i>			Objective: [n/a]
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:
<p>Background: call center office image</p> <p>Avatar Doug (employee) on right side of slide, with headset facing forward (use 3 different</p>	<p><b>[Title bar:] Why Learn About Limitations of Itemized Deductions?</b></p> <p><b>[Marla rounded rectangle caption text:]</b> Hi Doug, I wanted to give you some coaching about a call you received earlier today from a taxpayer regarding itemized</p>	<p><b>[Marla:]</b> Hi Doug, I wanted to give you some coaching about a call you received earlier today from a taxpayer regarding itemized deductions. Did you clarify which tax year the caller was asking about?</p> <p><b>[Doug:]</b> No, I don't think so. Does it matter?</p>	<p><b>[Scenario continues:]</b></p> <p>Title text fades in at start of timeline</p> <p>Marla avatar moves on motion path from left to right when the timeline starts on Marla</p> <p>Marla speech captions/text are synced to fade in/out w/vo</p>

<p>thinking/listening/speaking poses) on right side of screen; rounded rectangle caption from left side of head for dialogue</p> <p>Avatar Marla (supervisor) with headset enters scene from left side of slide, (use 4 different speaking/smiling poses) rounded rectangle caption from right side of head for dialogue</p> <p>Both avatars are set in foreground, closer to learner</p> <p>4 rectangle tabs in color theme with icons representing calendar, money limits, spending/expenses, taxes in a row below header title bar</p>	<p>deductions. Did you clarify which tax year the caller was asking about?</p> <p><b>[Doug rounded rectangle caption text:]</b> No, I don't think so. Does it matter?</p> <p><b>[Marla rounded rectangle caption text:]</b> Actually, it does make a difference. For tax years 2018 and on, overall itemized deductions are no longer limited if the taxpayer's adjusted gross income (or A.G.I.) is over a certain limit. The changes that did away with the limitation also affected the types of itemized deductions that can be claimed on Schedule A. So, although it's true that the overall limitation of itemized deductions is suspended for tax year 2018 and later, you will still have taxpayers calling about tax years 2017 and prior, whether they are filing an original return or an amended return. They may be asking about if they can claim certain items as a deduction, or they might need help with a worksheet trying to determine if there is a limitation to the deduction they want to claim.</p> <p><b>[Doug rounded rectangle caption text:]</b> Oh, I'm not sure I understand.</p>	<p><b>[Marla:]</b> Actually, it does make a difference. For tax years 2018 and on, overall itemized deductions are no longer limited if the taxpayer's adjusted gross income (or A.G.I.) is over a certain limit. The changes that did away with the limitation also affected the types of itemized deductions that can be claimed on Schedule A.</p> <p>So, although it's true that the overall limitation of itemized deductions is suspended for tax year 2018 and later, you will still have taxpayers calling about tax years 2017 and prior, whether they are filing an original return or an amended return. They may be asking about if they can claim certain items as a deduction, or they might need help with a worksheet trying to determine if there is a limitation to the deduction they want to claim.</p> <p><b>[Doug:]</b> Oh, I'm not sure I understand.</p> <p><b>[Marla:]</b> That's ok, I know it's a lot of information to digest! I'll break it down for you more, so that you'll be able to better answer any future calls about the limitations of</p>	<p>Doug speech captions/text are synced to fade in/out w/vo</p> <p>Marla avatar changes poses to explaining during v/o, at "Actually, it does..."; again, at "That's ok..."; again, to smiling when narrator v/o begins</p> <p>Doug avatar changes poses when Marla v/o begins "So, although it's true..."; again changes pose to smiling at narrator v/o</p> <p><b>[Click to Reveal Interaction:]</b> 4 rectangle tabs are hidden until narrator v/o begins</p> <p>Restrict user from clicking on tabs until narrator v/o ends</p> <p>Both Marla and Doug speech captions/text are hidden when narrator v/o starts and tabs appear</p> <p>First tab shows layer 1 Tax Year 2017 when user clicks tab</p> <p>Second tab shows layer 2 Itemized Deductions when user clicks tab</p> <p>Third tab shows layer 3 Each Type of Deduction when user clicks tab</p>
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Directions text in footer bar	<p><b>[Marla rounded rectangle caption text:]</b> That's ok, I know it's a lot of information to digest! I'll break it down for you more, so that you'll be able to better answer any future calls about the limitations of itemized deductions.</p> <p><b>[Footer bar:]</b> <i>Click each tab to learn more. Click next to continue.</i></p>	itemized deductions.	Fourth tab shows layer 4 Total Amount when user clicks tab
Arrow points up at Resources tab		<p><b>[Narrator:]</b> Click each tab to reveal why it's important to learn about limitations of itemized deductions.</p> <p><b>[Narrator Final Audio:]</b> Note: You can refer to the Instructions for Schedule A Year 2017 throughout the course when you click on the Resources tab.</p> <p>Click Next to continue.</p>	<p>Final Narrator audio plays when all tabs/layers are visited</p> <p>Arrow pointing up at Resources tab flies in from right to sync w/Final Narrator v/o</p> <p>Next button is restricted until user visits each tab/layer</p> <p>Next button jumps to next slide when user clicks next</p>

Slide [1.4a]/ Menu Title: <i>[hidden from menu]</i>			Objective: [1]
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:
Contrasting theme color rectangle with line extending down from first tab appears with bold, white text	<p><b>[Tax Year 2017 layer:]</b> <b>Tax year 2017 and prior: Itemized deductions may be subject to a limitation based on taxpayer's A.G.I.</b></p>	<p><b>[Narrator:]</b> For tax year 2017 and prior, itemized deductions may be subject to a limitation based on the taxpayer's A.G.I.</p>	<p><b>[Click to Reveal Interaction layer:]</b> Slide text fades in</p> <p>Restrict user from clicking on other layers until timeline ends on this layer</p>

Slide [1.4b]/ Menu Title: <i>[hidden from menu]</i>			Objective: [3]
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:
Contrasting theme color rectangle with line extending down from first tab appears with bold, white text	<p><b>[Itemized Deductions layer:]</b> <b>Itemized Deductions</b> claimed on <b>Form 1040 Schedule A, Itemized Deductions</b>, affect <b>Total Tax Amount.</b></p>	<p><b>[Narrator:]</b> The itemized deductions claimed on Form ten forty Schedule A (Itemized Deductions), affect the total tax amount that a taxpayer will pay.</p>	<p><b>[Click to Reveal Interaction layer:]</b> Slide text fades in</p> <p>Restrict user from clicking on other layers until timeline ends on this layer</p>

Slide [1.4c]/ Menu Title: <i>[hidden from menu]</i>			Objective: [2]
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:
Contrasting theme color rectangle with line extending down from first tab appears with bold, white text	<b>[Each Type Deduction layer:]</b> <b>Each type of deduction has rules or limitations.</b>	<b>[Narrator:]</b> Each type of deduction has its own rules or limitations, such as medical and dental deductions being limited to the amount that exceeds up to 7.5 percent of adjusted gross income (AGI).	<b>[Click to Reveal Interaction layer:]</b> Slide text fades in  Restrict user from clicking on other layers until timeline ends on this layer

Slide [1.4d]/ Menu Title: <i>[hidden from menu]</i>			Objective: [4]
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:
Contrasting theme color rectangle with line extending down from first tab appears with bold, white text	<b>[Total Amount layer:]</b> <b>Total amount of certain itemized deductions may be subject to additional limitation.</b>	<b>[Narrator:]</b> The total amount of certain itemized deductions some taxpayers claim may be subject to an additional limitation.	<b>[Click to Reveal Interaction layer:]</b> Slide text fades in  Restrict user from clicking on other layers until timeline ends on this layer

Slide [1.5]/ Menu Title: <i>Learning Objectives</i>			Objective: [all]
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:
<p>Background: call center office image (same as Slide 1.4)</p> <p>Avatar Marla on left side of slide, with headset, hand outstretched, speaking faces forward, with rounded rectangle speech caption extending from right of head</p> <p>Avatar Doug on right side of slide, with headset, hand on chin, thinking pose, faces forward, with</p>	<p><b>[Title Bar: Learning Objectives (hidden on base layer)]</b></p> <p><b>[Marla rounded rectangle caption:]</b> So, let's see what you know so far:</p>	<b>[Marla:]</b> So, let's see what you know so far: Would you expect to see the A.G.I. amounts for itemized deductions to be updated for 2019?	<p>Marla avatar speech caption/text fades in to sync w/vo</p> <p>Doug thought bubble/text fades in when Marla v/o ends</p> <p><b>[Pre-assessment question interaction:]</b> Yes/No buttons fade in when Narrator v/o begins</p>

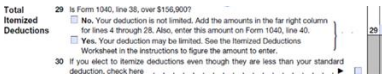


<p>round thought bubble extending from left side of head</p> <p>Yes button and No button in theme colors overlap footer bar and background image</p>	<p>Would you expect to see the AGI amounts for itemized deductions to be updated for 2019?</p> <p><b>[Doug round thought bubble:]</b> Hmmm?</p>	<p><b>[Narrator:]</b> Click the Yes or No button to proceed.</p>	<p>Narrator v/o syncs with appearance of Yes/No buttons</p> <p>Layer 1.5a Learning Objectives shows when user clicks either yes or no</p> <p>Next button is hidden when timeline begins on this slide</p>
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Slide [1.5a]/ Menu Title: <i>Learning Objectives</i>			Objective: [all]
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:
<p>Background: same as slide 1.5</p> <p>Marla avatar changes from speaking pose to holding white board on right side for learning objectives text to appear, smiling</p> <p>Doug avatar changes from listening pose to holding pen and clipboard to take notes, smiling</p> <p>Marla with rounded rectangle speech caption from right side of head</p> <p>Doug with rounded rectangle speech caption from left side of head</p>	<p><b>[Title bar:]</b> Learning Objectives</p> <p><b>[Marla speech caption text:]</b> The answer is NO because there are no deduction limits after 2018.</p> <p>Doug, as your supervisor, I think it would be great for your professional development to learn more about limitations of itemized deductions.</p> <p><b>[Doug speech caption text:]</b> I'm ready to take some notes, Marla!</p> <p><b>[Marla speech caption text:]</b> Good! By the end of this training, you will be able to:</p> <p>Identify who is subject to the limit.</p> <p>Examine which itemized deductions are limited and which ones are unlimited.</p> <p>Describe how to figure the limit.</p> <p>and</p>	<p><b>[Marla:]</b> The answer is NO because there are no deduction limits after 2018.</p> <p>Doug, as your supervisor, I think it would be great for your professional development to learn more about limitations of itemized deductions.</p> <p><b>[Doug:]</b> I'm ready to take some notes, Marla!</p> <p><b>[Marla:]</b> Good! By the end of this training, you will be able to:</p> <p>Identify who is subject to the limit; Examine which itemized deductions are limited and which ones are unlimited; Describe how to figure the limit; and determine if itemized deductions are subject to a limitation.</p>	<p>Marla avatar speech caption/text fades in/out to sync w/vo</p> <p>Doug avatar speech caption/text fades in/out to sync w/ vo</p> <p>Both avatars' captions/text are hidden when learning objectives text appears</p> <p>Each Learning Objective text fades in/out on white board to sync w/vo</p> <p>Directions text fades in to sync w/narrator v/o</p>

Text boxes of each learning objective appear on white board that Marla is holding	Determine if itemized deductions are subject to a limitation.  <b>[Footer bar text:]</b> <i>Click next to continue.</i>	<b>[Narrator:]</b> Click next to continue.	Next button is normal at end of timeline on this layer  Next button jumps to Slide 2.1 when user clicks next
Directions text on footer bar			

Slide [2.1]/ Menu Title: <i>Filing Status</i>		Objective: [1]	
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:
<p>White slide background</p> <p>Avatar Marla on left side of slide, facing learner, in 3 poses (smiling, speaking with arm outstretched to upper right/lower right), with rounded rectangle speech caption to right side of head</p> <p>Avatar Doug on right side of slide, in 2 poses (speaking facing left and listening facing left toward Marla), with rounded rectangle speech caption to left of head</p> <p>4 hexagons in various color theme, arranged vertically in column, each hexagon offset from each other, in center of slide between avatars, with white icons representing filing</p>	<p><b>[Slide title:] Who is Subject to Itemized Deductions Limitations?</b></p> <p><b>[Doug speech caption text:]</b> How do I know who is subject to limitations of itemized deductions?</p> <p><b>[Marla speech caption text:]</b> For 2017 and prior, total itemized deduction limitation on Schedule A line 29 was dependent on a combination of the taxpayer's AGI and their filing status. Note that these amounts were updated each year to account for inflation. When AGI exceeds the amount listed for filing</p>	<p><b>[Doug:]</b> How do I know who is subject to limitations of itemized deductions?</p> <p><b>[Marla:]</b> For 2017 and prior, total itemized deduction limitation on Schedule A line 29 was dependent on a combination of the taxpayer's AGI and their filing status. Note that these amounts were updated each year to account for inflation. When AGI exceeds the amount listed for filing status, figure the limit using the Itemized Deductions Worksheet found in Instructions</p>	<p>Marla avatar speech caption/text fades in/out to sync w/vo</p> <p>Marla avatar changes 2 speaking poses sync to v/o</p> <p>Doug avatar speech caption/text fades in/out to sync w/ vo</p> <p>Doug avatar changes poses to sync from speaking to listening during v/o</p> <p>Image 1040 form total itemized deductions zooms in/out to sync w/ Marla vo "...using the Itemized Deductions Worksheet..."</p> <p>Hide image 1040 form when narrator v/o begins</p> <p>Hide both avatars speech captions when narrator v/o begins</p> <p><b>[Click to Reveal Interaction:]</b> Restrict Next button until all icons/hexagon tabs/layers are visited</p>

<p>status: married filing separately; single; head of household; and married filing jointly</p> <p>Directions text on footer bar</p> <p>Up arrow in theme color upper right corner points to Resources tab, initial state hidden</p> <p>Screenshot Image of 1040 form total itemized deductions, lines 29/30 centered between avatars below speech captions:  <a href="https://www.irs.gov/pub/irs-prior/f1040sa--2017.pdf">https://www.irs.gov/pub/irs-prior/f1040sa--2017.pdf</a></p> 	<p>status, figure the limit using the Itemized Deductions Worksheet found in Instructions for Schedule A (Form 1040). The AGI is the amount on Form 1040, line 38.</p> <p><b>[Footer bar text:]</b> <i>Click on each icon. Click next to continue.</i></p>	<p>for Schedule A (Form 1040). The AGI is the amount on Form 1040, line 38.</p> <p><b>[Narrator:]</b> Click each icon to discover who is subject to the limit of itemized deductions based filing status and AGI. Then, click Next to continue.</p> <p><b>[Final Narrator:]</b> Click on the Resources tab to download a Job Aid for quick reference on who is subject to the limit.</p>	<p>Hide hexagons tabs with white rectangle until Narrator v/o begins, using exit animation split vertical in to reveal hexagons</p> <p>Show layer 2.1a Married Filing Separately when user clicks on top hexagon with Married Filing Separately icon</p> <p>Show layer 2.1b Single when user clicks on second hexagon from top with Single icon</p> <p>Show layer 2.1c Head of Household when user clicks on third hexagon from top with Head of Household icon</p> <p>Show layer 2.1d Married Filing Jointly when user clicks on bottom hexagon with Married Filing Jointly icon</p> <p>Play Final Narrator audio when all layers/tabs are visited</p> <p>Change state of Up arrow to Normal and fly in from right when Final Narrator audio begins</p> <p>Jump to next slide when user clicks next</p>
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Slide [2.1a]/ Menu Title: <i>[Married Filing Separately-layer hidden from menu]</i>			Objective: [1]
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:

Gray rectangle, aligned to right of top hexagon, with text	<b>Filing Status: Married Filing Separately</b> <b>AGI Over: \$156,900</b>	<b>[Layer 1 Narrator:]</b> Taxpayers are subject to the limit on certain itemized deductions if their adjusted gross income (AGI) is more than \$156,900 if married filing separately.	<b>[Click to Reveal Interaction layer:]</b> Rectangle/ text fades in, sync w/vo
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Slide [2.1b]/ Menu Title: <i>[Single- layer hidden from menu]</i>			Objective: [1]
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:
Gray rectangle, aligned to left of second from top hexagon, with text	<b>Filing Status: Single</b> <b>AGI Over: \$261,500</b>	<b>[Layer 2 Narrator:]</b> Taxpayers who are filing as Single are subject to the limit on certain itemized deductions if their AGI is more than \$261,500.	<b>[Click to Reveal Interaction layer:]</b> Rectangle/ text fades in, sync w/vo

Slide [2.1c]/ Menu Title: <i>[Head of Household- layer hidden from menu]</i>			Objective: [1]
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:
Gray rectangle, aligned to right of third from top hexagon, with text	<b>Filing Status: Head of Household</b> <b>AGI Over: \$287,650</b>	<b>[Layer 3 Narrator:]</b> If a taxpayer is filing as Head of Household, they are subject to the limit on certain itemized deductions if their AGI is greater than \$287,650.	<b>[Click to Reveal Interaction layer:]</b> Rectangle/ text fades in, sync w/vo

Slide [2.1d]/ Menu Title: <i>[Married Filing Jointly- layer hidden from menu]</i>			Objective: [1]
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:
Gray rectangle, aligned to left of bottom hexagon, with text	<b>Filing Status: Married Filing Jointly</b> <b>AGI Over: \$313,800</b> <b>(or Qualified Widow/er)</b>	<b>[Layer 4 Narrator:]</b> If the filing status of a taxpayer is married filing jointly or qualifying widow/widower, then they are subject to the limit on certain itemized deductions if their AGI is over \$313,800.	<b>[Click to Reveal Interaction layer:]</b> Rectangle/ text fades in, sync w/vo

Slide [2.2]/ Menu Title: <i>Example: Who is Subject?</i>			Objective: [1]
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:

<p>White slide background</p> <p>Avatar Marla is in left side foreground and has 5 poses: speaking facing right; speaking facing forward with hand outstretched; neutral arms crossed; facing forward thumbs up; negative face arms crossed</p> <p>Rounded rectangular captions extend from right side of avatar Marla’s head</p> <p>Avatar Doug is to the right of Marla in foreground and has 4 poses: neutral taking notes; concentrating taking notes; thumbs up smiling; confused face finger pointing up</p> <p>Framed image of living room on right upper side of slide, with smiling female taxpayer avatar offset to right inside frame; semi-transparent gray rounded diagonal corner rectangle in opposite side of avatar within frame contains taxpayer text</p> <p>Yes and No buttons overlap bottom footer bar, below framed taxpayer</p> <p>Directions text on footer bar to left of buttons</p>	<p><b>[Slide Title:] Example: Who is Subject to the Limit?</b></p> <p><b>[Marla speech caption text:]</b> Now, let’s look at an example for who is subject to the limit: Mandy Gray has itemized her deductions for 2017. Mandy’s filing status is head of household. Her (AGI) is \$162,200. Are Mandy’s itemized deductions limited?</p> <p><b>[taxpayer text in gray frame:]</b> Mandy Gray: <b>2017</b> itemized deductions</p> <p>Filing status: <b>head of household</b> AGI: <b>\$162,200</b></p> <p><b>[Footer bar text:]</b> <i>Click yes or no to answer the question.</i></p>	<p><b>[Marla:]</b> Now, let’s look at an example for who is subject to the limit: Mandy Gray has itemized her deductions for 2017. Mandy’s filing status is head of household. Her (AGI) is \$162,200. Are Mandy’s itemized deductions limited?</p> <p><b>[Narrator:]</b> Click the yes or no button to answer the question.</p>	<p>Marla avatar speech caption/text fades in/out to sync w/v/o</p> <p>Marla avatar changes poses to speaking facing forward arms outstretched when v/o begins “Mandy Gray...”</p> <p>Marla avatar changes pose to neutral arms crossed when narrator v/o begins</p> <p>Doug avatar changes pose to concentrating taking notes when v/o begins “Are Mandy’s...”</p> <p>Semi-transparent gray rounded diagonal corner rectangle in opposite side of avatar within frame contains taxpayer text fades in when v/o begins “Mandy Gray...”</p> <p><b>[Ungraded Example question interaction:]</b> Directions text and yes/no buttons fade in to sync w/narrator v/o</p> <p>No button jumps to slide layer 2.2a when user clicks no (correct answer)</p> <p>Yes button jumps to slide layer 2.2b when user clicks yes (incorrect answer)</p> <p>(next button is disabled)</p>
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Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:
<p>Avatar Marla rounded rectangular caption from right side of head</p> <p>Avatar Marla smiling thumbs up</p> <p>Avatar Doug smiling thumbs up</p> <p>Base layer shows</p>	<p><b>[Slide Title:]</b> Example: Who is Subject to the Limit?</p> <p><b>[Marla speech caption text:]</b> That's right, they are not limited because her AGI is under \$287,650. Seems straight-forward, right?</p> <p>We know Mandy's filing status and AGI, and it's below the threshold.</p>	<p><b>[Marla:]</b> That's right, they are not limited because her AGI is under \$287,650. Seems straight-forward, right? We know Mandy's filing status and AGI, and it's below the threshold.</p>	<p>Avatar Marla rounded rectangular caption/text fades in to sync w/vo</p> <p>Avatar Marla changes pose to thumbs up smiling</p> <p>Avatar Doug changes pose to thumbs up smiling</p> <p>Jump to next slide when timeline ends on this layer</p>

Slide [2.2b]/ Menu Title: <i>[Yes answer feedback layer- hidden from menu]</i>			Objective: [1]
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:
<p>Avatar Marla rounded rectangular caption from right side of head</p> <p>Avatar Marla arms crossed disappointed</p> <p>Avatar Doug confused pointing up</p> <p>Base layer shows</p>	<p><b>[Slide Title:] Example: Who is Subject to the Limit?</b></p> <p><b>[Marla speech caption text:]</b> Not quite. Since Mandy's AGI is below the threshold of \$287,650 and her filing status is head of household, her itemized deductions are not subject to a limit.</p>	<p><b>[Marla:]</b> Not quite. Since Mandy's AGI is below the threshold of \$287,650 and her filing status is head of household, her itemized deductions are not subject to a limit.</p>	<p>Avatar Marla rounded rectangular caption/text fades in to sync w/vo</p> <p>Avatar Marla changes pose to arms crossed disappointed</p> <p>Avatar Doug changes pose to confused pointing up</p> <p>Jump to next slide when timeline ends on this layer</p>

Slide [2.3]/ Menu Title: <i>Knowledge Check: Filing Status &amp; AGI</i>			Objective: [1]
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:
<p>Gray rounded rectangle with blue outline fills most of slide background</p>	<p><b>[Slide Title:] Knowledge Check: Filing Status and AGI</b></p>	<p><b>[Narrator:]</b> Time to check your</p>	<p>Both interaction directions text and</p>

Avatar Doug set on left side within gray rectangle, smiling, facing right, looking down and pointing at tablet/device	<b>[Drag and Drop directions:]</b> Match the filing status with the adjusted gross income (AGI) amount that is subject to the limit.	knowledge! Match the filing status with the adjusted gross income (AGI) amount that is subject to the limit. Then, click the submit button.	slide directions text fade in to sync w/narrator v/o
Matching Drag and Drop quiz slide with color theme fill and outline	<b>[Drag and Drop Form View Choices/Matches:]</b>		
Drag and drop has 4 matches/choices	<b>Married Filing Separately [matches] \$156,900</b>		
Drag and drop directions text centered top within gray rectangle, above drag & drop interaction and avatar Doug	<b>Single [matches] \$261,500</b>		
Slide directions text in footer bar	<b>Head of Household [matches] \$287,650</b>		
	<b>Married Filing Jointly Qualified Widow(er) [matches] \$313,800</b>		
	<b>[Footer bar text:]</b> <i>Click submit when finished.</i>		

Slide [2.3a]/ Menu Title: <i>[Correct feedback layer- hidden from menu]</i>		Objective: [1]	
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:
Green check mark centered top	Correct	<b>[Narrator:]</b> That's right! You matched the filing statuses and AGI correctly. Click continue.	Correct answer text and continue button fades in to sync w/vo
Correct answer text centered	That's right! You matched the filing statuses and AGI correctly.		Jump to scene 3 when user clicks continue button
Blue Continue Button (all centered)	<b>Continue [button]</b>		

Slide [2.3b]/ Menu Title: <i>[Incorrect feedback layer- hidden from menu]</i>		Objective: [1]	
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:
Red X centered top	Incorrect. Click Try Again or Continue.	<b>[Narrator:]</b> You did not select the correct responses. The correct matches are: Married Filing Separately \$156,900; Single \$261,500;	Incorrect answer text, Try Again and Continue buttons fade in to sync w/vo
Incorrect answer text centered	You did not select the correct response. The correct matches are:		

Red Try Again button aligned to left below incorrect answer text	Married Filing Separately \$156,900; Single \$261,500; Head of Household \$287,650; Married Filing Jointly or Qualified Widow(er) \$313,800	Head of Household \$287,650; Married Filing Jointly or Qualified Widow/widower \$313,800. Click try again or continue.	Jump to this slide when user clicks Try Again button
Blue Continue button aligned to right below incorrect answer text	<b>Try Again [button]</b> <b>Continue [button]</b>		Jump to scene 3 when user clicks continue button

Slide [3.1]/ Menu Title: <i>Subject/Not Subject to Limit</i>		Objective: [2]	
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:
<p>White slide background</p> <p>Avatar Doug is on right side of slide facing left, with 3 poses: speaking, listening, and looking down at tablet/device; rounded rectangle speech caption extends from left side of head</p> <p>Avatar Marla is on left side of slide, with 4 poses: neutral smile hands crossed, speaking reaching out to right, speaking reaching out and upward, and looking down at device; rounded rectangle speech caption extends from right side of head</p> <p>Icon document w/ \$ symbol and green checkmarks is centered below Avatar Marla's speech caption; text on image reads: Itemized Deductions SUBJECT To Limit</p>	<p><b>[Slide Title:] Itemized Deductions: Subject or Not Subject to the Limit?</b></p> <p><b>[Doug speech caption text:]</b> Now that I know who is subject to the limit, how do know which items are subject or not subject to the limit?</p> <p><b>[Marla speech caption text:]</b> Great question, Doug! Certain lines on Schedule A are subject to the limit, and other itemized deductions are not limited by AGI, and taxpayers may call</p>	<p><b>[Doug:]</b> Now that I know who is subject to the limit, how do know which items are subject or not subject to the limit?</p> <p><b>[Marla:]</b> Great question, Doug! Certain lines on Schedule A are subject to the limit, and other itemized deductions are not limited by AGI, and taxpayers may call with questions about these items.</p> <p><b>[Narrator:]</b> Click on each file to find out which itemized</p>	<p><b>*See note: Next button is hidden when timeline starts on this slide; restrict next button until all accordion layers on slides 3.2/3.3 are visited and both icon documents are visited on this slide</b></p> <p>Avatar Doug avatar caption/text fades in/out to sync w/ vo</p> <p>Doug avatar changes poses to sync from speaking to listening when Marla v/o begins</p> <p>Both Doug avatar and Marla avatar change pose to looking at device when narrator v/o begins</p> <p>Avatar Marla rounded rectangular caption/text fades in to sync w/vo</p> <p>Avatar Marla changes pose from neutral to speaking arms reaching out to side/up to sync w/vo</p> <p>Reveal both icon documents to sync when narrator v/o begins</p>



<p>Icon document w/\$ symbol and red x marks is centered below Avatar Doug's speech caption; text on image reads: Itemized Deductions NOT SUBJECT To Limit</p> <p>Directions text in footer bar</p>	<p>with questions about these items.</p> <p><b>[Footer bar text:]</b>  <i>Click each file to learn more. Click next to continue.</i></p>	<p>deductions are subject to a limitation and which ones are not subject to a limitation. Click Next when you are finished.</p>	<p>Subject to Limit document icon shows blue glow outline when user clicks to show visited state</p> <p>Jump to slide 3.2 when user clicks Subject to Limit document icon</p> <p>Not Subject to Limit document icon shows red glow outline when user clicks to show visited state</p> <p>Jump to slide 3.3 when user clicks Not Subject to Limit document icon</p> <p>Jump to slide 3.4 Example when user clicks Next</p>
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**Notes: This is the base slide for a branching scenario to slides 3.2, 3.3, 3.4.**

Slide [3.2]/ Menu Title: <i>Subject to the Limit</i>		Objective: [2]	
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:
<p>Background image: close up image of dollar bill</p> <p>6 parallelogram shapes, aligned vertically from left to right; furthest left shape is <b>solid blue color</b> from color theme and extends off of slide; each subsequent shape is aligned to the right of the first shape, with a greater % of transparency in the same shade of blue, ranging from 10%-50%, to create an ombre effect</p>	<p><b>[Slide Title:] Itemized Deductions Subject to the Limit</b></p> <p><b>[1 text category label on each parallelogram shape, from left to right:]</b></p> <p><b>Taxes</b></p> <p><b>Interest</b></p> <p><b>Gifts</b></p> <p><b>Job Expenses</b></p>	<p><b>[Narrator:]</b> Click each tab to learn more about which itemized deductions are subject to the limit. Click next when you are finished.</p>	<p>Next button is hidden when timeline starts on this slide</p> <p>Show layer Taxes when user clicks Taxes shape/icon</p> <p>Show layer Interest when user clicks Interest shape/icon</p> <p>Show layer Gifts when user clicks Gifts shape/icon</p> <p>Show layer Job Expenses when user clicks Job Expenses shape/icon</p>

<p>Each shape has a white icon centered on it, along with the white text associated with the category</p> <p>Directions text in footer bar</p>	<p><b>Other Misc. Expenses</b></p> <p><b>[Footer bar text:]</b> <i>Select each tab to learn more. Click next when finished.</i></p>		<p>Show layer Other Misc. Expenses when user clicks Other Misc. Expenses shape/icon</p> <p>Change states to visited when each icon is clicked/visited</p> <p>Next button jumps to Slide 3.1 when user clicks next</p>
<p><b>Notes: This is the base layer for a parallelogram accordion interaction with open/close motion paths. *I built the open/close motion paths for the parallelograms on individual OPEN and CLOSE layers (so, 10 layers total), but this effect can be achieved in different ways with fewer layers.</b></p>			

Slide [3.2a]/ Menu Title: <i>[Taxes layer- hidden from menu]</i>		Objective: [2]	
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:
<p>Dark blue from color theme, round diagonal corner rectangle with white text, centered between solid parallelogram on left side and open Taxes parallelogram on right side</p> <p>Dollar bill background image shows behind shape</p> <p>Directions text in footer bar</p>	<p><b>[Slide Title:] Itemized Deductions Subject to the Limit</b></p> <p><b><u>Taxes Paid: Line 9</u></b></p> <ul style="list-style-type: none"> <li>• <b>State and local income tax</b></li> <li>• <b>General sales tax</b></li> <li>• <b>Real estate taxes</b></li> <li>• <b>Personal property taxes</b></li> <li>• <b>Other taxes</b></li> </ul> <p><b>[Footer bar text:]</b> <i>Select each tab to learn more. Click next when finished.</i></p>	<p><b>[Narrator:]</b> Taxes paid, from Line 9, including state and local income tax, or general sales tax, real estate taxes, personal property taxes and other taxes.</p>	<p>Taxes text fades in to sync w/narrator v/o</p> <p>All five parallelograms follow motion path from left to right to open (reveal text on rectangle) when timeline starts on layer</p> <p>All five parallelograms follow motion path from right to left to close when audio ends on this layer *</p>

Slide [3.2b]/ Menu Title: <i>[Interest layer- hidden from menu]</i>			Objective: [2]
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:
<p>Dark blue from color theme, round diagonal corner rectangle with white text, centered between Taxes parallelogram on left side and open Interest parallelogram on right side</p> <p>Dollar bill background image shows behind shape</p> <p>Directions text in footer bar</p>	<p><b>[Slide Title:] Itemized Deductions Subject to the Limit</b></p> <p><b><u>Interest Paid:</u></b></p> <p><b><u>Lines 10,11,12,13</u></b></p> <ul style="list-style-type: none"> <li>• Home mortgage interest</li> <li>• Mortgage points/ insurance premiums</li> </ul> <p><b>[Footer bar text:]</b> <i>Select each tab to learn more. Click next when finished.</i></p>	<p><b>[Narrator:]</b> Interest Paid, from Lines 10,11,12, and 13, including: Home mortgage interest, Mortgage points, and Mortgage insurance premiums.</p>	<p>Interest text fades in to sync w/narrator v/o</p> <p>Interest parallelogram and shapes to the right of it follow motion path from left to right to open (reveal text on rectangle) when timeline starts on layer; Taxes parallelogram stays on left side</p> <p>The four parallelograms (starting with Interest) that moved follow reverse motion path from right to left to close when audio ends on this layer*</p>

Slide [3.2c]/ Menu Title: <i>[Gifts layer- hidden from menu]</i>			Objective: [2]
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:
<p>Dark blue from color theme, round diagonal corner rectangle with white text, centered between Interest and Taxes parallelograms to the left side and open Gifts parallelogram and remaining shapes on right side</p> <p>Dollar bill background image shows behind shape</p> <p>Directions text in footer bar</p>	<p><b>[Slide Title:] Itemized Deductions Subject to the Limit</b></p> <p><b><u>Gifts to Charity: Line 19</u></b></p> <ul style="list-style-type: none"> <li>• By cash or check</li> <li>• Other than cash/check</li> <li>• Prior carryover</li> </ul> <p><b>[Footer bar text:]</b> <i>Select each tab to learn more. Click next when finished.</i></p>	<p><b>[Narrator:]</b> Gifts to Charity, from Line 19, includes gifts by cash or check, gifts other than by cash or check, and any carryover from prior year.</p>	<p>Gifts text fades in to sync w/narrator v/o</p> <p>Gifts parallelogram and shapes to the right of it follow motion path from left to right to open (reveal text on rectangle) when timeline starts on layer; Taxes and Interest parallelograms remain on left side</p> <p>Three parallelograms (starting with Gifts) that moved, follow reverse</p>

			motion path from right to left to close when audio ends on this layer*
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Slide [3.2d]/ Menu Title: <i>[Job Expenses layer- hidden from menu]</i>			Objective: [2]
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:
<p>Dark blue from color theme, round diagonal corner rectangle with white text, centered between Gifts, Interest, and Taxes parallelograms to the left side and open Job Expenses and Other Misc Expenses parallelograms on right side</p> <p>Dollar bill background image shows behind shape</p> <p>Directions text in footer bar</p>	<p><b>[Slide Title:] Itemized Deductions Subject to the Limit</b></p> <p><b><u>Job Expenses/Other Miscellaneous Deductions: Line 27</u></b></p> <ul style="list-style-type: none"> <li>• Unreimbursed employee expenses</li> <li>• Tax preparation fees</li> </ul> <p><b>[Footer bar text:]</b> <i>Select each tab to learn more. Click next when finished.</i></p>	<p><b>[Narrator:]</b> Job Expenses and other miscellaneous deductions, from Line 27, including unreimbursed employee expenses such as —job travel, union dues, job education; tax preparation fees, and other miscellaneous expenses.</p>	<p>Job expenses text fades in to sync w/narrator v/o</p> <p>Job Expenses and Other Misc Expenses parallelograms follow motion path from left to right to open (reveal text on rectangle) when timeline starts on layer; Taxes, Interest, and Gifts parallelograms remain on left side</p> <p>Two parallelograms that moved, follow reverse motion path from right to left to close when audio ends on this layer*</p>

Slide [3.2e]/ Menu Title: <i>[Other Misc. Expenses- hidden from menu]</i>			Objective: [2]
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:
<p>Dark blue from color theme, round diagonal corner rectangle with white text, centered between Job Expenses, Gifts, Interest, and Taxes parallelograms to the left side and open Other Misc Expenses parallelogram on right side</p>	<p><b>[Slide Title:] Itemized Deductions Subject to the Limit</b></p> <p><b><u>Other Miscellaneous Deductions: Line 28</u></b></p> <ul style="list-style-type: none"> <li>• EXCLUDES Losses from:</li> <li>• Gambling</li> </ul>	<p><b>[Narrator:]</b> Other miscellaneous deductions, from line 28, <b>excluding</b> gambling and casualty or theft losses.</p>	<p>Other Misc Expenses text fades in to sync w/narrator v/o</p> <p>Other Misc Expenses parallelogram follows motion path from left to right to open (reveal text on rectangle) when timeline starts on layer; Taxes, Interest, Gifts, and Job Expenses parallelograms remain on left side</p>

<p>Dollar bill background image shows behind shape</p> <p>Directions text in footer bar</p>	<ul style="list-style-type: none"> <li>• <b>Casualty</b></li> <li>• <b>Theft</b></li> </ul> <p><b>[Footer bar text:]</b> <i>Select each tab to learn more. Click next when finished.</i></p>		<p>1 parallelogram that moved, follows reverse motion path from right to left to close when audio ends on this layer*</p>
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Slide [3.3]/ Menu Title: <i>NOT Subject to the Limit</i>			Objective: [2]
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:
<p><b>This slide is set up the same way as slide 3.2, with the following differences in bold:</b></p> <p>Background image: close up image of dollar bill (<b>different image than slide 3.2</b>)</p> <p>6 parallelogram shapes, aligned vertically from left to right; furthest left shape is <b>solid dark red color</b> from color theme and extends off of slide; each subsequent shape is aligned to the right of the first shape, with a greater % of transparency in the same shade of blue, ranging from 10%-50%, to create an ombre effect</p> <p>Each shape has a white icon centered on it, along with the white text associated with the category</p> <p>Directions text in footer bar</p>	<p><b>[Slide Title:] Itemized Deductions NOT Subject to the Limit</b></p> <p><b>[1 text category label on each parallelogram shape, from left to right:]</b></p> <p><b>Medical Dental</b></p> <p><b>Investment Interest</b></p> <p><b>Gifts</b></p> <p><b>Casualty Theft</b></p> <p><b>Gambling</b></p> <p><b>[Footer bar text:]</b> <i>Select each tab to learn more. Click next when finished.</i></p>	<p><b>[Narrator:]</b> Click each tab to learn more about which itemized deductions are NOT subject to the limit. Click next when you are finished.</p>	<p>Next button is hidden when timeline starts on this slide</p> <p>Show layer Medical Dental when user clicks Medical Dental shape/icon</p> <p>Show layer Investment Interest when user clicks Investment Interest shape/icon</p> <p>Show layer Gifts when user clicks Gifts shape/icon</p> <p>Show layer Casualty Theft when user clicks Casualty Theft shape/icon</p> <p>Show layer Gambling when user clicks Gambling shape/icon</p> <p>Change states to visited when each icon is clicked/visited</p> <p>Next button jumps to Slide 3.1 when user clicks next</p>

**Notes: This is the base layer for a parallelogram accordion interaction with open/close motion paths. \*I built the open/close motion paths for the parallelograms on individual OPEN and CLOSE layers (so, 10 layers total), but this effect can be achieved in different ways with fewer layers. This interaction is built and displayed the same way as Slide 3.2, just with different colors and content.**

Slide [3.3a]/ Menu Title: <i>[Medical Dental layer- hidden from menu]</i>			Objective: [2]
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:
<p><b>This layer is set up the same way as layer 3.2a, with the following differences in bold (and follows same pattern for remaining layers):</b></p> <p><b>Dark red</b> from color theme, round diagonal corner rectangle with white text, centered between solid parallelogram on left side and open Medical Dental parallelogram on right side</p> <p>Dollar bill background image shows behind shape</p> <p>Directions text in footer bar</p>	<p><b>[Slide Title:] Itemized Deductions NOT Subject to the Limit</b></p> <p><b><u>Medical/Dental: Line 4</u></b></p> <ul style="list-style-type: none"> <li>• <b>Can only deduct part of medical and dental expenses exceeding 7.5% of AGI</b></li> </ul> <p><b>[Footer bar text:]</b> <i>Select each tab to learn more. Click next when finished.</i></p>	<p><b>[Narrator:]</b> Medical and dental expenses on Line 4. You can deduct only the part of your medical and dental expenses that exceeds 7.5% of the amount of your adjusted gross income on Form 1040, line 38. Pay attention to some individual sections such as medical and dental expenses, which have limitations that must be applied first.</p>	<p>Medical Dental text fades in to sync w/narrator v/o</p> <p>All five parallelograms follow motion path from left to right to open (reveal text on rectangle) when timeline starts on layer</p> <p>All five parallelograms follow motion path from right to left to close when audio ends on this layer *</p>

Slide [3.3b]/ Menu Title: <i>[Investment Interest layer- hidden from menu]</i>			Objective: [2]
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:
<p><b>Dark red</b> from color theme, round diagonal corner rectangle with white text, centered between Medical Dental parallelogram on left side and open Investment Interest parallelogram on right side</p>	<p><b>[Slide Title:] Itemized Deductions NOT Subject to the Limit</b></p> <p><b><u>Investment/Interest: Line 14</u></b></p> <ul style="list-style-type: none"> <li>• <b>Expenses from interest paid on money borrowed for investments</b></li> <li>• <b>Does not include interest from passive activities</b></li> </ul>	<p><b>[Narrator:]</b> Investment and interest expense on Line 14. Investment interest is interest paid on money you borrowed that is allocable to</p>	<p>Investment Interest text fades in to sync w/narrator v/o</p> <p>Investment Interest parallelogram and shapes to the right of it follow motion path from left to right to open (reveal text on rectangle) when timeline starts on layer; Medical</p>

<p>Dollar bill background image shows behind shape</p> <p>Directions text in footer bar</p>	<p><b>[Footer bar text:]</b> <i>Select each tab to learn more. Click next when finished.</i></p>	<p>property held for investment. It doesn't include any interest allocable to passive activities or to securities that generate tax-exempt income.</p>	<p>Dental parallelogram remains on left side</p> <p>The four parallelograms (starting with Investment Interest) that moved follow reverse motion path from right to left to close when audio ends on this layer*</p>
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Slide [3.3c]/ Menu Title: <i>[Gifts layer-hidden from menu]</i>			Objective: [2]
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:
<p><b>Dark red</b> from color theme, round diagonal corner rectangle with white text, centered between Investment Interest and Medical Dental parallelograms to the left side and open Gifts parallelogram and remaining shapes on right side</p> <p>Dollar bill background image shows behind shape</p> <p>Directions text in footer bar</p>	<p><b>[Slide Title:] Itemized Deductions NOT Subject to the Limit</b></p> <p><b><u>Gifts by Cash/Check: Line 16</u></b></p> <ul style="list-style-type: none"> <li>• <b>Elect to treat as qualified contributions</b></li> <li>• <b>Out-of-pocket expenses</b></li> </ul> <p><b>[Footer bar text:]</b> <i>Select each tab to learn more. Click next when finished.</i></p>	<p><b>[Narrator:]</b> Gifts by cash or check that you elect to treat as qualified contributions on Line 16, including out-of-pocket expenses.</p>	<p>Gifts text fades in to sync w/narrator v/o</p> <p>Gifts parallelogram and shapes to the right of it follow motion path from left to right to open (reveal text on rectangle) when timeline starts on layer; Medical Dental and Investment Interest parallelograms remain on left side</p> <p>Three parallelograms (starting with Gifts) that moved, follow reverse motion path from right to left to close when audio ends on this layer*</p>

Slide [3.3d]/ Menu Title: <i>[Casualty Theft layer- hidden from menu]</i>			Objective: [2]
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:

<p><b>Dark red</b> from color theme, round diagonal corner rectangle with white text, centered between Gifts, Investment Interest, and Medical Dental parallelograms to the left side and open Casualty Theft and Gambling parallelograms on right side</p> <p>Dollar bill background image shows behind shape</p> <p>Directions text in footer bar</p>	<p><b>[Slide Title:] Itemized Deductions NOT Subject to the Limit</b></p> <p><b><u>Casualty/Theft Losses:</u></b></p> <ul style="list-style-type: none"> <li>• <b>Line 20: Personal use property</b></li> <li>• <b>Line 28: Income-producing property</b></li> </ul> <p><b>[Footer bar text:]</b> <i>Select each tab to learn more. Click next when finished.</i></p>	<p><b>[Narrator:]</b> Casualty and theft losses of personal use property on Line 20, and Casualty and theft losses of income producing property on Line 28.</p>	<p>Casualty Theft text fades in to sync w/narrator v/o</p> <p>Casualty Theft and Gambling parallelograms follow motion path from left to right to open (reveal text on rectangle) when timeline starts on layer; Medical Dental, Investment Interest, and Gifts parallelograms remain on left side</p> <p>Two parallelograms that moved, follow reverse motion path from right to left to close when audio ends on this layer*</p>
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Slide [3.3e]/ Menu Title: <i>[Gambling layer-hidden from menu]</i>		Objective: [2]	
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:
<p><b>Dark red</b> from color theme, round diagonal corner rectangle with white text, centered between Casualty Theft, Gifts, Investment Interest, and Medical Dental parallelograms to the left side and open Gambling parallelogram on right side</p> <p>Dollar bill background image shows behind shape</p> <p>Directions text in footer bar</p>	<p><b>[Slide Title:] Itemized Deductions NOT Subject to the Limit</b></p> <p><b><u>Gambling losses: Line 28:</u></b></p> <ul style="list-style-type: none"> <li>• <b>non-winning bingo, lottery, raffle tickets</b></li> </ul> <p><b>[Footer bar text:]</b> <i>Select each tab to learn more. Click next when finished.</i></p>	<p><b>[Narrator:]</b> Gambling losses on Line 28, including, but aren't limited to, the cost of non-winning bingo, lottery, and raffle tickets.</p>	<p>Gambling text fades in to sync w/narrator v/o</p> <p>Gambling parallelogram follows motion path from left to right to open (reveal text on rectangle) when timeline starts on layer; Medical Dental, Investment Interest, Gifts, and Casualty Theft parallelograms remain on left side</p> <p>1 parallelogram that moved, follows reverse motion path from right to left to close when audio ends on this layer*</p>



Slide [3.4]/ Menu Title: <i>Example: What is the Limitation?</i>			Objective: [2]
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:
<p><b>This slide is set up similar to Slide 2.2, with the following differences in bold:</b> White slide background</p> <p>Avatar Marla is in left side foreground and has <b>3 poses</b>: speaking facing forward with hand outstretched; facing forward thumbs up; negative face arms crossed</p> <p>Rounded rectangular captions extend from right side of avatar Marla's head</p> <p>Avatar Doug is to the right of Marla in foreground and has <b>3 poses</b>: <b>smiling facing right; facing forward pointing smiling; crossed arms exasperated face</b></p> <p>Framed image of <b>living room/home office</b> on right upper side of slide, with smiling <b>male</b> taxpayer avatar offset to right inside frame; semi-transparent gray rounded diagonal corner rectangle in opposite side of avatar within frame contains taxpayer text</p> <p>Yes and No buttons overlap bottom footer bar, below framed taxpayer</p> <p>Directions text on footer bar to left of buttons</p>	<p><b>[Slide Title:] Example: What is the Limitation?</b></p> <p><b>[Marla speech caption text:]</b> Let's take a look at another example, now that you've reviewed which itemized deductions are subject to a limit, and which ones are not subject to a limit. For his 2017 return, Stan Marten is itemizing deductions. His AGI is over \$300,000. The only items on his Schedule A are medical and dental expenses on Line 4 and investment interest expenses on Line 14. Does Stan have a limit on his itemized deductions?</p> <p><b>[taxpayer text in gray frame:]</b> Stan Marten: <b>2017</b> itemized deductions AGI: over <b>\$300,000</b> Schedule A <b>Line 4:</b> Medical/dental expenses <b>Line 14:</b> Investment interest expenses</p> <p><b>[directions text:]</b> <i>Click yes or no to answer the question.</i></p>	<p><b>[Marla:]</b> Let's take a look at another example, now that you've reviewed which itemized deductions are subject to a limit, and which ones are not subject to a limit. For his 2017 return, Stan Marten is itemizing deductions. His AGI is over \$300,000. The only items on his Schedule A are medical and dental expenses on Line 4 and investment interest expenses on Line 14. Does Stan have a limit on his itemized deductions?</p> <p><b>[Narrator:]</b> <i>Click the yes or no button to answer the question.</i></p>	<p>Marla avatar speech caption/text fades in/out to sync w/vo</p> <p>Semi-transparent gray rounded diagonal corner rectangle in opposite side of avatar within frame contains taxpayer text fades in when Narrator v/o begins "Stan Marten..."</p> <p>Directions text and yes/no buttons fade in to sync w/narrator v/o</p> <p>No button jumps to slide layer 3.4a when user clicks no (correct answer)</p> <p>Yes button jumps to slide layer 3.4b when user clicks yes (incorrect answer)</p> <p>(next button is disabled)</p>

Slide [3.4a]/ Menu Title: <i>[No answer feedback layer- hidden from menu]</i>			Objective: [2]
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:
<p><b>This slide layer is set up similar to slide layer 2.2a</b></p> <p>Avatar Marla rounded rectangular caption from right side of head</p> <p>Avatar Marla smiling thumbs up</p> <p>Avatar Doug <b>facing forward pointing smiling</b></p> <p>Base layer shows</p>	<p><b>[Slide Title] Example: What is the Limitation?</b></p> <p><b>[Marla speech caption text:]</b> That's right, he does not have a limit on his itemized deductions because the only deductions he is claiming are not subject to the overall limitation.</p>	<p><b>[Marla:]</b> That's right, he does not have a limit on his itemized deductions because the only deductions he is claiming are not subject to the overall limitation.</p>	<p>Avatar Marla rounded rectangular caption/text fades in to sync w/vo</p> <p>Avatar Marla changes pose to thumbs up smiling</p> <p>Avatar Doug changes pose to <b>facing forward pointing smiling</b></p> <p>Jump to slide 3.5 Knowledge Check when timeline ends on this layer</p>

Slide [3.4b]/ Menu Title: <i>[Yes answer feedback layer-hidden from menu]</i>			Objective: [2]
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:
<p><b>This slide layer is set up similar to slide layer 2.2b</b></p> <p>Avatar Marla rounded rectangular caption from right side of head</p> <p>Avatar Marla arms crossed disappointed</p> <p>Avatar Doug <b>crossed arms exasperated face</b></p> <p>Base layer shows</p>	<p><b>[Slide Title] Example: What is the Limitation?</b></p> <p><b>[Marla speech caption text:]</b> No, he does not have a limit on his itemized deductions because the only deductions he is claiming are not subject to the overall limitation. This example didn't provide a specific AGI or his filing status because it doesn't matter.</p>	<p><b>[Marla:]</b> No, he does not have a limit on his itemized deductions because the only deductions he is claiming are not subject to the overall limitation. Also, This example didn't provide a specific AGI or his filing status because it doesn't matter. Stan did not claim any deductions that were subject to the overall limitation.</p>	<p>Avatar Marla rounded rectangular caption/text fades in to sync w/vo</p> <p>Avatar Marla changes pose to arms crossed disappointed</p> <p>Avatar Doug changes pose to <b>crossed arms exasperated face</b></p> <p>Jump to slide 3.5 Knowledge Check when timeline ends on this layer</p>

Slide [3.5]/ Menu Title: <i>Knowledge Check: Subject or Not Subject to Limitation?</i>			Objective: [2]
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:
<p><b>This slide is set up similar to slide 2.3</b></p> <p>Gray rounded rectangle with blue outline fills most of slide background</p> <p>Avatar Doug set on left side within gray rectangle, smiling, <b>facing forward</b>, looking down and pointing at tablet/device</p> <p>The same document icons for Subject to Limitation and Not Subject to Limitation from Slide 3.1 are centered in bottom of gray rectangle, to the right of avatar Doug, which are drop targets</p> <p>The 3 drag items are neutral color pentagons with text, centered at the top of gray rectangle between drop targets, stacked on top of each other</p> <p>Drag and drop interaction text directions are aligned center above drag items</p> <p>Slide directions text in footer bar</p>	<p><b>[Slide Title] Knowledge Check: Subject or Not Subject to Limitation?</b></p> <p><b>[drag and drop interaction directions:]</b> Drag the item to the correct file.</p> <p><b>[drag item 1 text:]</b> What if Stan is <b>single</b> with an AGI of <b>\$308,000</b> and had paid <b>gifts to charity</b>?</p> <p><b>[drag item 2 text:]</b> Would there be a limitation if his filing status was <b>married filing jointly</b>?</p> <p><b>[drag item 3 text:]</b> What if Stan also paid <b>gifts to charity</b> in <b>2018</b>? Would that be subject to the overall limitation?</p> <p><b>[footer directions text:]</b> <i>Click submit when finished.</i></p>	<p><b>[Narrator:]</b> Let's Play! Subject or Not Subject to Limitation?</p> <p>Check your knowledge based on the previous example of Stan Marten. Determine whether the circumstance is subject to limitation or not subject to limitation. Drag the item to the correct file and drop it. Click submit when you are finished.</p>	<p>Document icons drop targets fade in when narrator v/o begins "Let's Play..."</p> <p>Interaction directions text fades in when v/o begins "Drag the item..."</p> <p>Drag items fly in from left as a stack (only first drag item is visible) when v/o begins "Drag the item..."</p> <p>Drag item 1 goes in drop target Subject to the Limit</p> <p>Drag items 2 &amp; 3 go in drop target NOT Subject to the Limit</p> <p>Slide directions text fade in to sync w/narrator v/o</p>
<b>Notes: This is a custom drag and drop interaction</b>			

Slide [3.5a]/ Menu Title: <i>[Correct feedback layer- hidden from menu]</i>			Objective: [2]
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:

<p>Green checkmark centered on slide above correct feedback text and blue Continue button</p> <p>3 Drag items/pentagons from slide 3.5 are aligned vertically to right side of slide, and to the left of green checkmark in center</p> <p>3 Blue rectangles with text feedback are aligned on right side of slide opposite each drag item, to the right of green checkmark</p>	<p><b>[Slide Title] Knowledge Check: Subject or Not Subject to Limitation?</b></p> <p><b>Correct</b></p> <p><b>That's right!</b></p> <p><b>Click Continue.</b></p> <p><b>Continue (button)</b></p> <p><b>[drag item 1 text:]</b> What if Stan is <b>single</b> with an AGI of <b>\$308,000</b> and had paid <b>gifts to charity</b>?</p> <p><b>[drag item 1 feedback:]</b> Yes, there would be a limitation because his AGI is over \$261,500 if single and charity gifts are subject to the limitation.</p> <p><b>[drag item 2 text:]</b> Would there be a limitation if his filing status was <b>married filing jointly</b>?</p> <p><b>[drag item 2 feedback:]</b> No, there wouldn't be a limit because his AGI is below \$313,800.</p> <p><b>[drag item 3 text:]</b> What if Stan also paid <b>gifts to charity</b> in <b>2018</b>? Would that be subject to the overall limitation?</p> <p><b>[drag item 3 feedback:]</b> No, because there are no limits on itemized deductions for 2018 and forward.</p>	<p><b>[Narrator:]</b> That's right. Click Continue.</p>	<p>All 3 drag items/pentagons and all 3 feedback text rectangles fade in when v/o begins</p> <p>Continue button jumps to slide 4.1 when user clicks continue</p>
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Slide [3.5b]/ Menu Title: <i>[Incorrect feedback layer- hidden from menu]</i>		Objective: [2]	
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:

<p>This layer is similar to layer 3.5a with the following exceptions in <b>bold</b>:</p> <p><b>Red x mark</b> centered on slide above <b>incorrect feedback text and red Try Again</b> and blue Continue buttons</p> <p>3 Drag items/pentagons from slide 3.5 are aligned vertically to right side of slide, and to the left of <b>red x mark</b> in center</p> <p>3 Blue rectangles with text feedback is aligned on right side of slide opposite each drag item, to the right of <b>red x mark</b></p>	<p><b>[Slide Title] Knowledge Check: Subject or Not Subject to Limitation?</b></p> <p><b>Incorrect</b></p> <p><b>Review the correct responses.</b></p> <p><b>Click Try Again or Continue.</b></p> <p><b>Try Again (button)</b></p> <p><b>Continue (button)</b></p> <p><b>[drag item 1 text:]</b> What if Stan is <b>single</b> with an AGI of <b>\$308,000</b> and had paid <b>gifts to charity</b>?</p> <p><b>[drag item 1 feedback:]</b> Yes, there would be a limitation because his AGI is over \$261,500 if single and charity gifts are subject to the limitation.</p> <p><b>[drag item 2 text:]</b> Would there be a limitation if his filing status was <b>married filing jointly</b>?</p> <p><b>[drag item 2 feedback:]</b> No, there wouldn't be a limit because his AGI is below \$313,800.</p> <p><b>[drag item 3 text:]</b> What if Stan also paid <b>gifts to charity</b> in <b>2018</b>? Would that be subject to the overall limitation?</p> <p><b>[drag item 3 feedback:]</b> No, because there are no limits on itemized deductions for 2018 and forward.</p>	<p><b>[Narrator:]</b> Not quite! Review the correct responses. Click Try Again or Continue.</p>	<p>All drag items pentagons and feedback text rectangles fade in when v/o begins</p> <p>Try Again button jumps to this slide when user clicks try again</p> <p>Continue button jumps to slide 4.1 when user clicks continue</p>
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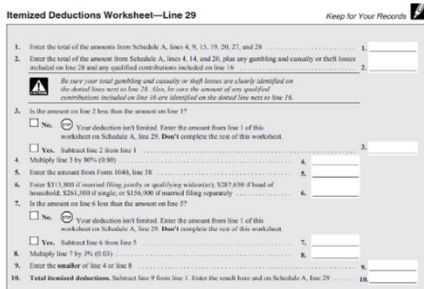
Slide [4.1]/ Menu Title: <i>How to Figure the Limit?</i>		Objective: [3]	
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:
White background	<b>[Slide Title:] How Do You Figure the Limit?</b>	<b>[Doug:]</b> Ok, Marla, I think I'm getting it	Next button is disabled when timeline starts on slide

<p>Avatar Doug is on right side of slide w/ 2 poses: facing left speaking; facing left listening; rounded rectangle speech caption extends from left side of head</p> <p>Avatar Marla is on left side of slide w/ 2 poses: facing forward neutral smile w/hands together; speaking w/arm outstretched to right; speaking w/right arm stretched downward; rounded rectangle speech caption extends from right side of head</p> <p>3 hexagons are layered on top of each other in center of slide between avatars; each hexagon is a different color from theme and numbered 1, 2, 3; top hexagon is smallest (1), then middle hexagon is slightly larger (2), then back hexagon is largest (3)</p> <p>Directions text is on footer bar</p>	<p><b>[Doug speech caption text:]</b> Ok, I think I'm getting it now. But how do I figure the limit when a taxpayer calls with a question about this?</p> <p><b>[Marla speech caption text:]</b> You're on the right track, Doug! First, let's review the Itemized Deductions Worksheet and some rules.</p> <p><b>[footer directions text:]</b> <i>Select each tab to learn more. Click next when finished.</i></p>	<p>now. But how do I figure the limit when a taxpayer calls with a question about this?</p> <p><b>[Marla:]</b> You're on the right track, Doug! First, let's review some rules and the Itemized Deductions Worksheet before figuring the limit.</p> <p><b>[Narrator:]</b> Select each tab to learn more. Click next when you are finished.</p>	<p>Next button is restricted until user clicks/visits each hexagon/layer</p> <p>Both avatars speech captions/text fade in/out to sync w/ their vo</p> <p>Avatar Doug changes pose to listening when his v/o ends</p> <p>Avatar Marla changes pose to speaking when her v/o begins</p> <p>Hexagons float up when narrator v/o begins</p> <p>Show layer 4.1a when user clicks hexagon 1</p> <p>Show layer 4.1b when user clicks hexagon 2</p> <p>Show layer 4.1c when user clicks hexagon 3</p> <p>Directions text fades in to sync w/narrator v/o</p> <p>Jump to next slide when user clicks next</p>
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Slide [4.1a]/ Menu Title: <i>[Use Itemized Deductions WS layer 1- hidden from menu]</i>			Objective: [3]
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:
<p>White background</p> <p>3 small hexagons, numbered 1, 2, 3, each a different theme color, aligned to left side of slide</p>	<p><b>[Slide Title:] Using Itemized Deductions Worksheet</b></p> <p><b>[hexagon 1 text:]</b> Complete Itemized Deductions Worksheet Schedule A (Form 1040), Lines 1-28.</p>	<p><b>[Narrator:]</b> Before figuring the overall limit on itemized deductions, taxpayers must complete the <b>Itemized Deductions Worksheet</b> from the <b>Schedule A (Form 1040)</b>,</p>	<p>Zoom in from object center on Itemized Deductions Worksheet when timeline begins on layer</p>

3 text boxes aligned right of each hexagon

Image of Itemized Deductions Worksheet takes up most of right side of slide:



<https://www.irs.gov/pub/irs-prior/i1040sca--2017.pdf>

Tip image aligned above line 10 on itemized deductions worksheet:



Return arrow icon on right side of footer bar with directions text

**[hexagon 2 text:]** Use Itemized Deductions Worksheet to figure the limit. Enter result on Schedule A (Form 1040), line 29.

**[hexagon 3 text:]** Compare amount of standard deduction to amount of itemized deductions after applying limit. Use greater amount to complete Form 1040, line 40.

**[directions text:]** *Click the arrow to continue.*

**Lines 1-28,** to determine whether they are subject to the limitation.

After you have completed Schedule A (Form 1040) through Line 28, you can assist taxpayers by using the Itemized Deductions Worksheet to figure the limit. Enter the result on Schedule A (Form 1040), line 29.

Tip: Compare the amount of the standard deduction to the amount of the itemized deductions after applying the limit. Use the greater amount when completing Form 1040, line 40.

Hexagon 1 and text fades in when narrator v/o begins

Hexagon 2 and text fades in when narrator v/o begins “After you have...”

Hexagon 3, text, and tip image fades in when narrator begins “Tip...”

Directions text and return arrow show fade in at end of narrator audio.

Hide slide layer when user clicks return arrow

Slide [4.1b]/ Menu Title: [Reduction of the Overall Limit layer 2- hidden from menu]		Objective: [3]	
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:
White background Text box in upper left corner	<b>[Slide Title:] Reduction of Overall Limit</b>	<b>[Narrator:]</b> For 2017, when itemized deductions are subject to the overall	Upper left text and image fade in when timeline begins on v/o

<p>Taxpayer image/tax documents below text on lower left side, formatted as rounded rectangle reflection</p> <p>2 large can shapes of equal size on right side of slide in different theme colors; can on left side has contrasting color smaller can inset up to ¾ size of larger can; can on right side has contrasting color smaller can inset less than ¼ size of larger can; text is overlaid on each of the smaller cans</p> <p>Small hexagon in theme color with the word OR is centered between the 2 larger cans</p> <p>Return arrow icon on right side of footer bar with directions text</p>	<p><b>[Text on left above image:]</b> 2017: When itemized deductions are subject to overall limitation, total itemized deductions are reduced by smaller of:</p> <p><b>[large left can text:]</b> 80% of itemized deductions affected by limit</p> <p><b>OR</b></p> <p><b>[large right can text:]</b> 3% of amount of taxpayer’s AGI exceeding filing status limitation</p> <p><b>[directions text:]</b> <i>Click the arrow to continue.</i></p>	<p>limitation, the total of itemized deductions are reduced by either the smaller of: 80% of the itemized deductions that are affected by the limit, or, 3% of the amount of the taxpayer’s AGI exceeding the filing status limitation.</p>	<p>Left can/text floats up when v/o begins: “80% of the...”</p> <p>OR hexagon swivels in when v/o begins “or...”</p> <p>Right can/text floats down when v/o begins “3% of the...”</p> <p>Directions text and return arrow show fade in at end of narrator audio.</p> <p>Hide slide layer when user clicks return arrow</p>
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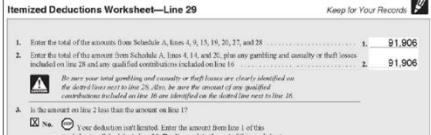
Slide [4.1c]/ Menu Title: <i>[Other Limits layer 3- hidden from menu]</i>			Objective: [3]
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:
<p>White background</p> <p>Top text box left aligned on top of image and icons/text</p> <p>3 small hexagons, aligned vertically (mirroring slide layer 4.1a) with contrasting color theme, with white icons representing categories: charity, meals, money \$</p>	<p><b>[Slide Title:] Other Limits</b></p> <p><b>[Top text box:]</b> Overall limit on itemized deductions is figured after applying any other limit on allowance of any itemized deduction. Other limits include:</p> <p><b>[top hexagon/icon text:]</b> Charitable contribution limits</p>	<p><b>[Narrator:]</b> The overall limit on itemized deductions is figured after you have applied any other limit on the allowance of any itemized deduction. These other limits include: charitable contribution limits, the limit on certain meal</p>	<p>Top text and image fade in when timeline begins on v/o</p> <p>Top hexagon/icon/text fades in when v/o begins “Charitable...”</p> <p>Middle hexagon/icon/text fades in when v/o begins “the limit on...”</p>



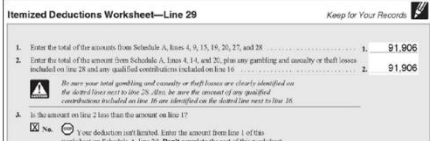
<p>3 text boxes aligned to the right of each associated hexagon/icon</p> <p>Image of calculator/tax forms in reflected rounded rectangle frame on right side of slide</p> <p>Return arrow icon on right side of footer bar with directions text</p>	<p><b>[middle hexagon/icon text:]</b> Limit on certain meal and entertainment expenses</p> <p><b>[bottom hexagon/icon text:]</b> 2%-of-AGI limit on certain miscellaneous deductions</p> <p><b>[directions text:]</b> <i>Click the arrow to continue.</i></p>	<p>and entertainment expenses, and the 2%-of-adjusted-gross-income limit on certain miscellaneous deductions.</p>	<p>Bottom hexagon/icon/text fades in when v/o begins “and the 2% of...”</p> <p>Directions text and return arrow show fade in at end of narrator audio.</p> <p>Hide slide layer when user clicks return arrow</p>
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Slide [4.2]/ Menu Title: <i>Example: How to Use Itemized Deductions Worksheet to Figure the Limit</i>			Objective: [3]
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:
<p><b>This slide is set up similar to slides 2.2 and 3.4, with the following differences in bold:</b></p> <p>White slide background</p> <p>Avatar Marla is in left side foreground and has <b>3 poses: speaking facing forward with hand on hip and other palm upward; facing forward speaking with both palms upward; neutral face with hand up like stop</b></p> <p>Rounded rectangular captions extend from right side of avatar Marla’s head</p> <p>Avatar Doug is to the right of Marla in foreground and has <b>3 poses: smiling facing right and taking notes; facing forward pointing to forehead and smiling; facing forward neutral face pointing to forehead (thinking)</b></p>	<p><b>[Slide Title:] Example: How to Figure the Limit</b></p> <p><b>[Marla speech caption text:]</b> Here’s an example to show how to figure the limit. José and Wanda Chestnut’s AGI is \$367,248 on their 2017 joint return. Their Schedule A shows the following figures: Line 4: medical and dental expenses, \$21,450; Line 20: casualty and theft losses, \$70,456; for a total of \$91,906. Are the Chestnuts required to limit their itemized deductions?</p> <p><b>[taxpayer text in gray frame:]</b> José and Wanda Chestnut</p>	<p><b>[Marla:]</b> Here’s an example to show how to figure the limit. José and Wanda Chestnut’s AGI is \$367,248 on their 2017 joint return. Their Schedule A shows the following figures: Line 4 Medical and dental expenses \$21,450. Line 20 Casualty and theft losses \$70,456. For a total of \$91,906.</p> <p>Are the Chestnuts required to limit their itemized deductions?</p>	<p>Marla avatar speech caption/text fades in/out to sync w/v/o</p> <p>Semi-transparent gray rounded diagonal corner rectangle in opposite side of avatar within frame contains taxpayer text fades in when Narrator v/o begins “José and Wanda Chestnut’s ...”</p> <p>Directions text and yes/no buttons fade in to sync w/narrator v/o</p> <p>No button jumps to slide layer 4.2a when user clicks no (correct answer)</p>

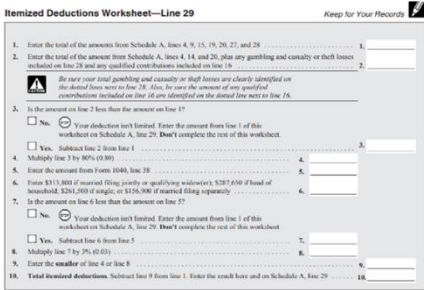
<p>Framed image of <b>living room</b> on right upper side of slide, with smiling <b>couple: different male and female taxpayer avatars</b> offset to right inside frame; semi-transparent gray rounded diagonal corner rectangle in opposite side of avatar within frame contains taxpayer text</p> <p>Yes and No buttons overlap bottom footer bar, below framed taxpayer</p> <p>Directions text on footer bar to left of buttons</p>	<p><b>2017</b> joint return</p> <p><b>AGI:</b> \$367,248</p> <p><b>Schedule A:</b> Line 4—Medical/dental expenses <b>\$21,450</b> Line 20—Casualty/theft losses <b>\$70,456</b> <b>Total-\$91,906</b></p> <p><b>[Footer bar text:]</b> <i>Click yes or no to answer the question.</i></p>	<p><b>[Narrator:]</b> <i>Select Yes or No to respond to the question.</i></p>	<p>Yes button jumps to slide layer 4.2b when user clicks yes (incorrect answer)</p> <p>Next button is disabled when timeline begins</p>
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Slide [4.2a]/ Menu Title: <i>[No correct answer feedback layer- hidden from menu]</i>		Objective: [3]	
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:
<p>Base layer shows</p> <p>Marla: Rounded rectangular captions extend from right side of avatar Marla's head</p> <p>Red arrow points right at X box No on Itemized Deductions Worksheet image</p> 	<p><b>[Slide Title:] Example: How to Figure the Limit</b></p> <p><b>[Marla speech caption text:]</b> That's correct. José and Wanda are not required to limit their itemized deductions based on the completion of the Itemized Deductions Worksheet—Line 29.</p>	<p><b>[Marla:]</b> That's correct. José and Wanda are <b>not</b> required to limit their itemized deductions based on the completion of the Itemized Deductions Worksheet—Line 29.</p>	<p>Marla avatar speech caption/text fades in to sync w/vo</p> <p>Itemized Deductions Worksheet zooms in from center of image (3 sec) when timeline starts on v/o</p> <p>Red arrow flies in from left at 3 sec</p> <p>Jump to slide 4.3 Knowledge Check when timeline ends on this layer</p>

Slide [4.2b]/ Menu Title: <i>[Yes incorrect answer feedback layer- hidden from menu]</i>		Objective: [3]	
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:

<p>Base layer shows</p> <p>Marla: Rounded rectangular captions extend from right side of avatar Marla's head</p> <p>Red arrow points right at X box No on Itemized Deductions Worksheet image</p> 	<p><b>[Slide Title:] Example: How to Figure the Limit</b></p> <p><b>[Marla speech caption text:]</b> Let's take a closer look at that. You can see after José and Wanda input their figures, they move on to line 3. They don't need to complete the rest of the worksheet.</p>	<p><b>[Marla:]</b> Let's take a closer look at that. You can see after José and Wanda input their figures, they move on to line 3. They don't need to complete the rest of the worksheet.</p>	<p>Marla avatar speech caption/text fades in to sync w/vo</p> <p>Itemized Deductions Worksheet zooms in from center of image (3 sec) when timeline starts on v/o</p> <p>Red arrow flies in from left at 3 sec</p> <p>Jump to slide 4.3 Knowledge Check when timeline ends on this layer</p>
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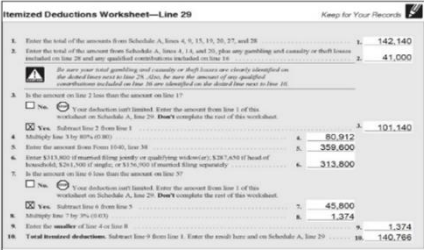
Slide [4.3]/ Menu Title: <i>Knowledge Check: Taxpayer Scenario</i>		Objective: [3/4]	
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:
<p>Gray rounded rectangle background (same as KC slides 2.3 and 3.5)</p> <p>Avatar Doug is facing right, looking downward, concentrating, pointing at device</p> <p>Framed image of <b>living room</b> on left side of slide, with <b>different smiling couple: different male and female taxpayer avatars</b> offset to left inside frame; semi-transparent gray rounded diagonal corner rectangle on right side of avatars within frame contains taxpayer text</p>	<p><b>[Slide Title:] Knowledge Check: Taxpayer Scenario</b></p> <p><b>[taxpayer gray rectangle text:]</b> Taxpayers: Rex and Carrie Willow</p> <p>AGI=\$359,600</p> <p>2017 Joint Return, Schedule A:</p> <p>Line 4: Medical/Dental Expenses \$41,000</p> <p>Line 9: Taxes Paid \$70,456</p> <p>Line 19: Gifts to Charity \$21,290</p> <p>Line 27: Job Expenses \$9,394</p>	<p><b>[Narrator:]</b> Now, let's put it all together in a knowledge check with a taxpayer scenario. You receive a call from taxpayers Rex and Carrie Willow asking for help with their itemized deductions. Their AGI is \$359,600 on their 2017 joint return. Their Schedule A</p>	<p>Avatar Doug shrinks when v/o begins "You receive a call..."</p> <p>Taxpayer framed image/text grows in when v/o begins "You receive a call..."</p> <p>Itemized Deductions Worksheet zooms in (3 sec) from center of image when v/o begins "You receive a call..."</p> <p>All 10 drag items float up from bottom when v/o begins "Drag and drop..."</p> <p>Hover state for drag item 8:</p>

<p>10 small rectangles with drag item dollar amounts (text=that match drop zones on worksheet) are arranged below taxpayer frame</p> <p>Itemized Deductions Worksheet with 10 drop zone hotspots, 1 over each numbered blank on worksheet, takes up most of right side of slide</p> 	<p>Total=\$142,140</p> <p><b>[Drag item 1:]</b> \$142,140</p> <p><b>[Drag item 2:]</b> \$41,000</p> <p><b>[Drag item 3:]</b> \$101,140</p> <p><b>[Drag item 4:]</b> \$80,912</p> <p><b>[Drag item 5:]</b> \$359,600</p> <p><b>[Drag item 6:]</b> \$313,800</p> <p><b>[Drag item 7:]</b> \$45,800</p> <p><b>[Drag item 8:]</b> \$1,374</p> <p><b>[Drag item 9:]</b> \$1,374</p> <p><b>[Drag item 10:]</b> \$140,766</p> <p><b>[Footer bar text:]</b> <i>Use a calculator and follow the directions.</i></p> <p><i>Drag and drop the provided figures to the correct line on the form. Click Submit when finished.</i></p>	<p>shows the following figures: Line 4, medical and dental expenses, \$41,000; Line 9, taxes paid, \$70,456; line 19, gifts to charity, \$21,290; and line 27, job expenses, \$9,394; for a total of \$142,140.</p> <p>Drag and drop the provided figures to the correct line location on the form. Then click submit.</p>	<p>\$1,374 (Hint: line 8)</p> <p>Hover state for drag item 9: \$1,374 (Hint: line 9)</p> <p>Drop zone hot spots appear when v/o begins “Drag and drop...”</p>
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**Notes: This is a custom drag and drop interaction with hot spots**

Slide [4.3a]/ Menu Title: <i>[Correct feedback layer- hidden from menu]</i>		Objective: [3/4]	
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:
<p>White background</p> <p>Green check mark in center of slide</p> <p>Correct feedback text in center of slide below green checkmark</p>	<p><b>[Slide Title:]</b> hidden</p> <p><b>[Correct feedback text:]</b> That's right! You selected the correct responses.</p>	<p><b>[Narrator:]</b> That's right! You successfully assisted the Willows in filling out the Itemized Deductions Worksheet correctly.</p>	<p>Bonus question text/rectangle, yes/no buttons, and footer bar text fade in when v/o begins: “Bonus question...”</p>

<p>Bonus question white text on dark blue rounded rectangle below correct feedback text</p> <p>Blue Yes (white text) button and Red No (white text) button on lower right side of slide overlapping footer bar</p>	<p><b>[Bonus question text:]</b> Bonus question: Will Rex and Carrie's itemized deductions be limited based on the completion of the Itemized Deductions Worksheet – Line 29?</p> <p><b>[Footer bar text:]</b> <i>Click yes or no to continue.</i></p>	<p>Bonus question: Will Rex and Carrie's itemized deductions be limited based on the completion of the Itemized Deductions Worksheet – Line 29? Click yes or no to continue.</p>	<p>Show layer 4.3c when user clicks Yes button</p> <p>Show layer 4.3d when user clicks No button</p>
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Slide [4.3b]/ Menu Title: <i>[Incorrect feedback layer- hidden from menu]</i>			Objective: [3/4]
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:
<p>White background</p> <p>Large red x on left side of slide</p> <p>Correct answers image in center of slide:</p>  <p>Red rectangle text box (white text) on right side of image w/incorrect feedback verbiage</p> <p>Red Try Again button on lower left side of footer bar</p> <p>Blue Continue button on lower right side of footer bar</p>	<p><b>[Slide Title:]</b> hidden</p> <p><b>[Red rectangle text:]</b> Not quite! Review the correct answers. Click Try Again or Continue.</p>	<p><b>[Narrator:]</b> Not quite! Review the correct answers. Click Try Again or Continue.</p>	<p>Try Again button, Continue button, and red rectangle text fade in when v/o begins</p> <p>Jump to slide 7.1 summary when user clicks continue button</p> <p>Jump to slide 4.3 when user clicks try again button</p>

Slide [4.3c]/ Menu Title: <i>[YES bonus question feedback layer- hidden from menu]</i>			Objective: [3/4]
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:
<p>White background</p> <p>Large green check mark in center of slide</p> <p>Bonus question white text on dark blue rounded rectangle below green checkmark in center of slide</p> <p>Yes! Correct text in large dark font on light blue rounded rectangle below bonus question in center of slide</p>	<p><b>[Slide Title:]</b> hidden</p> <p><b>[Bonus question text:]</b>            Bonus question: Will Rex and Carrie’s itemized deductions be limited based on the completion of the Itemized Deductions Worksheet – Line 29?</p> <p><b>[correct feedback text:]</b> Yes! That’s correct!</p>	<p><b>[Narrator:]</b> YES, that’s correct! Rex and Carrie’s itemized deductions are limited based on the completion of the itemized deductions worksheet.</p>	<p>Green checkmark bounces in when timeline starts on layer</p> <p>Rectangles/text fade in when v/o begins on layer</p> <p>Jump to slide 7.1 (should actually be slide 5.1) Summary when timeline ends on this layer</p>

Slide [4.3d]/ Menu Title: <i>[NO bonus question feedback layer- hidden from menu]</i>			Objective: [3/4]
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:
<p>White background</p> <p>Large red x mark in center of slide</p> <p>Bonus question white text on dark blue rounded rectangle below green checkmark in center of slide</p> <p>No! incorrect text in large dark font on light blue rounded rectangle below bonus question in center of slide</p>	<p><b>[Slide Title:]</b> hidden</p> <p><b>[Bonus question text:]</b>            Bonus question: Will Rex and Carrie’s itemized deductions be limited based on the completion of the Itemized Deductions Worksheet – Line 29?</p> <p><b>[Incorrect feedback text:]</b> No! That’s incorrect!</p> <p>Rex and Carrie’s itemized deductions WILL be limited based on the completion of the Itemized Deductions Worksheet – Line 29.</p>	<p><b>[Narrator:]</b> No, that’s incorrect! Rex and Carrie’s itemized deductions are limited based on the completion of the itemized deductions worksheet.</p>	<p>Red x mark bounces in when timeline starts on layer</p> <p>Rectangles/text fade in when v/o begins on layer</p> <p>Jump to slide 7.1 (should actually be slide 5.1) Summary when timeline ends on this layer</p>

Slide [5.1]/ Menu Title: <i>Summary</i>		Objective: [all]	
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:
<p>Gray rounded rectangle background, similar to slides 2.3, 3.5, 4.3</p> <p>Avatar Marla is on left side of slide within gray background, in facing forward, speaking, palms facing upward pose, with rounded rectangle caption extending from right side of head</p> <p>Avatar Doug is on left side of slide within gray background, facing left smiling, with rounded rectangle caption extending from left side of head</p> <p>4 rounded hexagons in color theme are arranged between avatars in center of screen, each with a learning objective in white text, aligned center on hexagon; smaller 2 hexagons contain shorter learning objectives text; larger 2 hexagons contain longer learning objectives text; arrangement is smaller blue hexagon, aligned higher; larger red hexagon aligned lower; smaller different blue hexagon aligned horizontally with first blue hexagon; larger different red hexagon aligned horizontally with first red hexagon</p>	<p><b>[Slide Title:] Summary</b></p> <p><b>[Doug speech caption text:]</b> Wow! It's a lot of information! But now I know why it's important to learn about limitations of itemized deductions!</p> <p><b>[Marla speech caption text:]</b> You also learned the <b>who, what, and how!</b> Let's review what we've covered today before you take a quiz. When a taxpayer calls, you will be able to:</p> <p><b>[small blue hexagon learning objective text:] Identify who is subject to the limit.</b></p> <p><b>[large red hexagon learning objective text:] Examine which itemized deductions are limited and which ones are unlimited.</b></p> <p><b>[small blue hexagon learning objective text:] Describe how to figure the limit.</b></p> <p><b>[large red hexagon learning objective text:] Determine if itemized deductions are subject to a limitation.</b></p> <p><b>[Footer bar text:]</b></p>	<p><b>[Doug:]</b> Whew! It's a lot of information! But now I know why it's important to learn about limitations of itemized deductions!</p> <p><b>[Marla:]</b> You also learned the who, what, and how! Let's review what we've covered today before you take a quiz. When a taxpayer calls, you will be able to: Identify who is subject to the limit. Examine which itemized deductions are limited and which ones are unlimited. Describe how to figure the limit. and Determine if itemized deductions are subject to a limitation.</p> <p><b>[Narrator:]</b> Click next to continue.</p>	<p>Avatar Doug text/caption fades in/out to sync w/vo</p> <p>Avatar Marla text/caption fades in to sync w/vo</p> <p>Hexagons w/learning objectives text are synced to appear w/ v/o:</p> <p>First hexagon/text swivels in when v/o begins "Identify who..."</p> <p>Second hexagon/text splits vertical in when v/o begins "Examine which..."</p> <p>Third hexagon/text fades in when v/o begins "Describe..."</p> <p>Fourth hexagon/text shape/circle in animation when v/o begins "and Determine if..."</p> <p>Directions text fades in when v/o begins "Click next..."</p> <p>Next button is hidden when timeline starts on this slide and appears at end of timeline</p> <p>Jumps to Slide 5.1 Intro to Quiz when user clicks next</p>

Directions text in footer bar	<i>Click next to continue.</i>		
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Slide [6.1]/ Menu Title: <i>Intro to Quiz</i>			Objective: [all]
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:
<p>Gray rounded rectangle background, similar to slides 2.3, 3.5, 4.3</p> <p>Quiz text directions centered in gray rectangle above image, left aligned.</p> <p>Image of keyboard quiz button, centered in gray rectangle below text</p> <p>Directions text in footer bar Custom red Begin Quiz (white text) button in lower right side of footer bar</p>	<p><b>[Slide Title:] Quiz: Limitations of Itemized Deductions</b></p> <p><b>[quiz directions:]</b> There are 5 graded questions (multiple choice, multiple response, true/false, sequence) on the quiz to test your knowledge.</p> <p>You must answer 80% of the questions correctly to receive a passing score for the course. You are allowed as many attempts as needed to pass.</p> <p><b>[Footer bar text:]</b> <i>Click Begin Quiz when you are ready to start the quiz.</i></p>	<p><b>[Narrator:]</b> Test Your Knowledge of Limitations of Itemized Deductions from this course.</p> <p>There are 5 questions on the quiz to test your knowledge.</p> <p>You must answer 80% of the questions correctly to receive a passing score for the course.</p> <p>Click Begin Quiz when you are ready to start the quiz.</p>	<p>Quiz text, directions text, and Begin Quiz button fade in to sync w/narrator v/o</p> <p>Keyboard quiz image random bars entry animation when timeline starts on v/o</p> <p>Begin Quiz button jumps to slide 5.2 Question when user clicks begin quiz</p> <p>Score by question with 1 attempt for each quiz question as the learner progresses through the quiz. They will be able to Retake the entire quiz at the end if they do not pass. The learner should not get <i>immediate</i> feedback with Correct or Incorrect feedback layers. They should answer all of the questions sequentially FIRST in the graded assessment, then receive their score on the Results page.</p>



			If they do not pass, they can come back and review the quiz
<b>Notes: Gray rounded rectangle background is used for all quiz slides</b>			

Slide [6.2]/ Menu Title: [Question 1 of 5: Multiple Response- hidden from menu]			Objective: [2]
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:
<p>Gray rounded rectangle background</p> <p>Quiz directions text in title bar</p> <p>Multiple response question is centered at top of gray rectangle above answer choices, left aligned</p> <p>8 answer choices, arranged in 2 columns below question; 4 vertically aligned on left side, 4 vertically aligned on right side</p>	<p><b>[Slide Title in title bar:]</b> Question 1 of 5: Multiple Response</p> <p><b>[Quiz directions:]</b> <i>Select all that apply.</i></p> <p><b>[question:]</b> Which of the following types of deductions are subject to the overall limitation?</p> <p><b>[answer choices:]</b> Medical and dental expenses</p> <p>Taxes paid <b>[correct]</b></p> <p>Mortgage interest paid <b>[correct]</b></p> <p>Job expenses and certain miscellaneous deductions <b>[correct]</b></p> <p>Casualty and theft losses</p> <p>Other miscellaneous deductions <b>[correct]</b></p> <p>Gambling losses</p> <p>Gifts to charity <b>[correct]</b></p>	None	Multiple response question

Slide [6.2a]/ Menu Title: [Question 1 Custom Review layer- hidden from menu]			Objective: [2]
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:

<p>Base layer shows</p> <p>Light blue rounded diagonal corner rectangle with dark feedback text below answer choices</p> <p>Blue information icon to the left of feedback text</p>	<p><b>[Slide Title:]</b> Question 1 of 5: Multiple Response</p> <p><b>[correct answer feedback text:]</b> The five Schedule A deductions that are subject to the overall limit on itemized deductions are: taxes paid; mortgage interest paid; gifts to charity; job expenses and certain miscellaneous deductions; and other miscellaneous deductions excluding gambling and casualty or theft loss.</p>	<p>none</p>	<p>Learner can click Next to advance through the review feedback</p>
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Slide [6.3]/ Menu Title: <i>[Question 2 of 5: Multiple Choice- hidden from menu]</i>			Objective: [2]
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:
<p>Gray rounded rectangle background</p> <p>Quiz directions text in title bar</p> <p>Multiple choice question is centered at top of gray rectangle above answer choices, left aligned</p> <p>4 answer choices arranged below question; aligned left/vertically</p>	<p><b>[Slide Title:]</b> Question 2 of 5: Multiple Choice</p> <p><b>[Quiz directions:]</b> <i>Select the correct answer.</i></p> <p><b>[question:]</b> Which of the following itemized deductions are NOT subject to the limitation?</p> <p><b>[answer choices:]</b> Medical and dental expenses; gambling losses; and casualty and theft losses of personal use property <b>[correct]</b></p> <p>Mortgage interest paid; job expenses and certain miscellaneous deductions; and gifts to charity</p> <p>Taxes paid and gifts by cash or check that you elect to treat as qualified contributions</p> <p>Mortgage interest paid; car interest paid; boat interest paid; and gifts from Santa</p>	<p>None</p>	<p>Multiple choice question</p>

Slide [6.3a]/ Menu Title: <i>[Question 2 Custom Review feedback layer- hidden from menu]</i>			Objective: [2]
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:

Base layer shows	<b>[Slide Title:]</b> Question 2 of 5: Multiple Choice	None	Learner can click Next to advance through the review feedback
Light blue rounded diagonal corner rectangle with dark feedback text below answer choices	<b>[correct answer feedback text:]</b> The itemized deductions that are NOT subject to the limitation are: medical and dental expenses; gambling losses; and casualty and theft losses.		
Blue information icon to the left of feedback text			

Slide [6.4]/ Menu Title: <i>[Question 3 of 5: Multiple Choice- hidden from menu]</i>			Objective: [1]
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:
<p>Gray rounded rectangle background</p> <p>Quiz directions text in title bar</p> <p>Multiple choice question is centered at top of gray rectangle above answer choices, left aligned</p> <p>4 answer choices arranged below question; aligned left/vertically</p>	<p><b>[Slide Title:]</b> Question 3 of 5: Multiple Choice</p> <p><b>[Quiz directions:]</b> <i>Select the correct answer.</i></p> <p><b>[question:]</b> Paul and Gwen Clover are filing jointly in 2017. Their AGI is \$156,000.</p> <p>Are their total itemized deductions subject to the limitation?</p> <p><b>[answer choices:]</b> No, because their AGI is less than \$313,800.  <b>[correct]</b>  Yes, because their AGI is less than \$150,000.  No, because their filing status is married filing jointly.  Yes, because their AGI is more than \$150,000.</p>	none	Multiple choice question

Slide [6.4a]/ Menu Title: <i>[Question 3 Custom Review feedback layer- hidden from menu]</i>			Objective: [1]
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:
Base layer shows	<b>[Slide Title:]</b> Question 3 of 5: Multiple Choice	none	Learner can click Next to advance

Light blue rounded diagonal corner rectangle with dark feedback text below answer choices	<b>[correct answer feedback text:]</b> The filing status of Paul and Gwen Clover and their AGI determine that their total itemized deductions are not subject to the limitation.		through the review feedback
Blue information icon to the left of feedback text			

Slide [6.5]/ Menu Title: [Question 4 of 5: True/False- hidden from menu]			Objective: [4]
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:
<p>Gray rounded rectangle background</p> <p>Quiz directions text in title bar</p> <p>True/false question is centered at top of gray rectangle above answer choices, left aligned</p> <p>2 answer choices arranged below question; aligned left/vertically</p>	<p><b>[Slide Title:]</b> Question 4 of 5: True/False</p> <p><b>[Quiz directions:]</b> <i>Select the correct answer.</i></p> <p><b>[question:]</b> Francine Springer is filing head of household and has an AGI of \$287,834 in 2017. She has deductions for medical and dental expenses on line 4, state income tax on line 9, and casualty and theft loss on line 20.</p> <p>Will Francine’s overall itemized deductions on her 2017 Schedule A be limited?</p> <p><b>[answer choices:]</b></p> <p>Yes <b>[correct answer]</b></p> <p>No</p>	none	True/false quiz question

Slide [6.5a]/ Menu Title: [Question 4 Custom Review feedback layer hidden from menu]			Objective: [4]
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:
<p>Base layer shows</p> <p>Light blue rounded diagonal corner rectangle with dark feedback text below answer choices</p>	<p><b>[Slide Title:]</b> Question 4 of 5: True/False</p> <p><b>[correct answer feedback text:]</b></p>	none	Learner can click Next to advance through the

Blue information icon to the left of feedback text	The amount she is claiming on line 9 is subject to the limitation.		review feedback
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Slide [6.6]/ Menu Title: [Question 5 of 5: Sequence Dropdown-hidden from menu]			Objective: [3]
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:
<p>Gray rounded rectangle background</p> <p>Quiz directions text in title bar</p> <p>5 dropdown sequence choices are arranged in order from top to bottom; user must drag to put in correct order; Interaction takes up most of gray background</p>	<p><b>[Slide Title:]</b> Question 5 of 5: Sequence Dropdown</p> <p><b>[Quiz directions:]</b> <i>Sequence the steps in the correct order from top to bottom to Describe how to figure the limit.</i></p> <p><b>[answer choices, in correct sequence/order from top to bottom:]</b></p> <p>Complete the Schedule A (Form 1040), Lines 1-28, to determine whether the taxpayer is subject to the limitation.</p> <p>Use the Itemized Deductions Worksheet to figure the limit.</p> <p>Enter the result on Schedule A (Form 1040), line 29.</p> <p>Compare the amount of the standard deduction to the amount of the itemized deductions after applying the limit.</p> <p>Use the greater amount when completing Form 1040, line 40.</p>	none	Sequencing dropdown quiz slide interaction

Slide [6.6a]/ Menu Title: [Question 5 Custom Review feedback layer- hidden from menu]			Objective: [3]
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:
Base layer shows	<b>[Slide Title:]</b> Question 5 of 5: Sequence Dropdown	none	Learner can click Next to advance

<p>Light blue rounded diagonal corner rectangle with dark feedback text below answer choices</p> <p>Blue information icon to the left of feedback text</p>	<p><b>[correct answer feedback text:]</b>          To figure the limit, taxpayers should first complete Schedule A (Form 1040), line 1-28; then use Itemized Deductions Worksheet to figure the limit; next enter the result on Schedule A (Form 1040), line 29; then compare the amount of the standard deduction to the amount of the itemized deductions after applying the limit; and finally use the greater amount when completing Form 1040, line 40.</p>		<p>through the review feedback</p>
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<b>Slide [6.7]/ Menu Title: [Quiz Results-hidden from menu]</b>			<b>Objective: [n/a]</b>
<b>Visual / Display:</b>	<b>Slide Text:</b>	<b>Narration / Voiceover:</b>	<b>Animation / Interaction:</b>
%variable percent score	<b>[Slide Title:] Quiz Results</b>	none	<b>Quiz Results slide</b>
<b>Notes: Quiz Results slide; hidden from menu; contains variable percent score</b>			

<b>Slide [6.7a]/ Menu Title: [Success layer- hidden from menu]</b>			<b>Objective: [all]</b>
<b>Visual / Display:</b>	<b>Slide Text:</b>	<b>Narration / Voiceover:</b>	<b>Animation / Interaction:</b>
<p>Base layer shows</p> <p>Gray rounded rectangle background</p> <p>Green checkmark centered top of slide within gray background</p> <p>Success layer text centered below green checkmark</p> <p>Quiz variable score percentage centered below text</p> <p>Directions text centered below score%</p> <p>Blue Review Quiz (white text) button aligned in left side of footer bar</p>	<p><b>[Slide Title:] Quiz Results</b></p> <p><b>[success layer text:]</b>          Congratulations!          Nice job, you passed!</p> <p><b>[% variable]</b></p> <p><b>[directions text:]</b> Click Review Quiz to review your answers or click Next to continue.</p>	<p><b>[Narrator:]</b>          Congratulations!          Nice job, you passed!          Click Review Quiz to review your answers or click next to continue.</p>	<p>All text/buttons fade in when v/o begins</p> <p>Reset quiz results when user clicks Next button</p> <p>Jump to Slide 6.1          Congratulations when user clicks Next button</p> <p>Review quiz results/shows custom feedback layers when user clicks Review Quiz button</p>

Red Next (white text) button on right side of footer bar			
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Slide [6.7b]/ Menu Title: <i>[Failure layer- hidden from menu]</i>			Objective: [all]
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:
<p>Base layer shows</p> <p>Gray rounded rectangle background</p> <p>Red x mark centered top of slide within gray background</p> <p>Failure layer text centered below green checkmark</p> <p>Quiz variable score percentage centered below text</p> <p>Directions text centered below score%</p> <p>Blue Review Quiz (white text) button aligned in left side of footer bar</p> <p>Red Retry Quiz (white text) button on right side of footer bar</p>	<p><b>[Slide Title:] Quiz Results</b></p> <p><b>[failure layer text:]</b> Sorry, you didn't pass.</p> <p>Please try again.</p> <p><b>[% variable]</b></p> <p><b>[directions text:]</b> Click Review Quiz to review your incorrect answers. Click Retry Quiz to retake the quiz.</p>	<p><b>[Narrator:]</b></p> <p>Sorry, you didn't pass.</p> <p>Please try again.</p> <p>Click Review Quiz to review your incorrect answers. Click Retry Quiz to retake the quiz.</p>	<p>All text/buttons fade in when v/o begins</p> <p>Quiz results reset when user clicks Retry Quiz button</p> <p>Jump to Slide 5.2 when user clicks Retry Quiz</p> <p>Review quiz results/shows custom feedback layers when user clicks Review Quiz button</p>

Slide [7.1]/ Menu Title: <i>Congratulations</i>			Objective: [n/a]
Visual / Display:	Slide Text:	Narration / Voiceover:	Animation / Interaction:
<p>Background image is same call center office from Slide 1.4; semi-transparent</p> <p>Video of confetti flying plays over image</p> <p>Avatar Marla is on left side of slide, in smiling thumbs up pose with headset</p>	<p><b>[Slide Title:] Congratulations!</b></p> <p><b>[Slide text 1:]</b> You have successfully completed Limitations of Itemized Deductions!</p>	<p><b>[Narrator:]</b></p> <p>Congratulations!</p> <p>You have successfully completed Limitations of Itemized Deductions!</p> <p>Click the exit course button to complete the training.</p>	<p>Title text flies in from bottom when timeline starts on slide</p> <p>Confetti video plays when timeline starts on slide</p> <p>Slide text 1 zooms in from object center when v/o begins "You have..."</p>

<p>Avatar Doug is on right side of slide, in smiling both arms up pose with headset</p> <p>Slide text is white, larger, centered between avatars</p> <p>Directions text is on left side of footer bar</p> <p>Red Exit Course button is on right side of footer bar</p>	<p><b>[directions text:]</b> <i>Click the Exit Course button.</i></p>		<p>Directions text and Exit Course button fades in when v/o begins "Click the Exit..."</p>
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