

**EXHIBIT 4**  
Tax Deductions Continuum

**Question 1: Is it deductible?**

**Probably  
Deductible**

Trade or  
Business

Production  
of Income

Employment-  
Related

**Probably  
Not Deductible**

Nonbusiness

**Question 2: If it is deductible, where?**

**Above  
the Line**

Trade or  
Business

Production  
of Income

Employment-  
Related

**Below  
the Line**

Nonbusiness