This form is referenced in an endnote at the Bradford Tax Institute. CLICK HERE to go to the home page.

## SCHEDULE A (Form 1040)

Department of the Treasury Internal Revenue Service (99)

## **Itemized Deductions**

► Information about Schedule A and its separate instructions is at www.irs.gov/schedulea.

► Attach to Form 1040.

OMB No. 1545-0074

Attachment Sequence No. **07** 

rame(s) snown on	1 0111	11040		ii social security number
		Caution. Do not include expenses reimbursed or paid by others.		
Medical	1	Medical and dental expenses (see instructions)		
and	2	Enter amount from Form 1040, line 38 2		
Dental	3	Multiply line 2 by 10% (.10). But if either you or your spouse was		
Expenses	·	born before January 2, 1950, multiply line 2 by 7.5% (.075) instead 3		
•	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0	4	
Taxes You		State and local (check only one box):		
Paid		a ☐ Income taxes, or )		
Laid		b General sales taxes		
	6	Real estate taxes (see instructions) 6		
	7	Personal property taxes		
	8	Other taxes. List type and amount ▶		
		8		
	9	Add lines 5 through 8	9	
Interest		Home mortgage interest and points reported to you on Form 1098   10		
You Paid		Home mortgage interest not reported to you on Form 1098. If paid		
		to the person from whom you bought the home, see instructions		
Note.		and show that person's name, identifying no., and address ▶		
Your mortgage interest				
deduction may		11		
be limited (see	12	Points not reported to you on Form 1098. See instructions for		
instructions).		special rules		
	13	Mortgage insurance premiums (see instructions) 13		
	14	Investment interest. Attach Form 4952 if required. (See instructions.)		
	15	Add lines 10 through 14	15	
Gifts to	16	Gifts by cash or check. If you made any gift of \$250 or more,		
Charity		see instructions	-	
If you made a	17	Other than by cash or check. If any gift of \$250 or more, see		
gift and got a benefit for it,	40	instructions. You <b>must</b> attach Form 8283 if over \$500	-	
see instructions.		Carryover from prior year	10	
Casualty and	19	Add lines 16 through 18	19	
Theft Losses	20	Casualty or that lass(as) Attach Form 1691 (See instructions)	20	
Job Expenses		Casualty or theft loss(es). Attach Form 4684. (See instructions.)	20	
and Certain	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required.		
Miscellaneous		(See instructions.) > 21		
Deductions	22	Tax preparation fees		
		Other expenses—investment, safe deposit box, etc. List type	-	
	20	and amount ▶		
		23		
	24	Add lines 21 through 23	-	
	25	Enter amount from Form 1040, line 38   25		
	26	Multiply line 25 by 2% (.02)		
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0	27	
Other	28	Other—from list in instructions. List type and amount ▶		
Miscellaneous				
Deductions			28	
Total	29	Is Form 1040, line 38, over \$152,525?		
Itemized		□ No. Your deduction is not limited. Add the amounts in the far right column		
<b>Deductions</b>		for lines 4 through 28. Also, enter this amount on Form 1040, line 40.	29	
		☐ <b>Yes.</b> Your deduction may be limited. See the Itemized Deductions		
		Worksheet in the instructions to figure the amount to enter.		
	30	If you elect to itemize deductions even though they are less than your standard		
		deduction, check here		