### Schedule A—Itemized Deductions

**Department of the Treasury**
**Internal Revenue Service**

**Form 1040** (Schedule B is on back)

**Name(s) shown on Form 1040**

#### Medical and Dental Expenses
- **Caution**: Do not include expenses reimbursed or paid by others.
  - Enter amount from Form 1040, line 36
  - Multiply line 2 by 7.5% (.075)
  - Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-

#### Taxes You Paid
- State and local income taxes
- Real estate taxes (see page A-2)
- Personal property taxes
- Add lines 5 through 8

#### Interest You Paid
- Home mortgage interest and points reported to you on Form 1098
- Investment interest. Attach Form 4952 if required. (See page A-3)
- Add lines 10 through 13

#### Gifts to Charity
- Gifts by cash or check.
- Other than by cash or check.
- Add lines 15 through 17

#### Casualty and Theft Losses
- Unreimbursed employee expenses—job travel, union dues, job education, etc.
- Other expenses—investment, safe deposit box, etc.
- Add lines 20 through 22

#### Miscellaneous Deductions
- Tax preparation fees
- Other expenses
- Add lines 24 through 26

#### Other Miscellaneous Deductions
- Add lines 27 through 28

#### Total Itemized Deductions
- Is Form 1040, line 36, over $137,300 (over $68,650 if married filing separately)?
  - **No.** Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 38.
  - **Yes.** Your deduction may be limited. See page A-6 for the amount to enter.

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**For Paperwork Reduction Act Notice, see Form 1040 instructions.**

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Schedule A (Form 1040) 2002

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**Schedule B—Interest and Ordinary Dividends**

**Part I Interest**

1. List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also, show that buyer's social security number and address.

2. Add the amounts on line 1.

3. Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a.

**Part II Ordinary Dividends**

5. List name of payer. Include only ordinary dividends. If you received any capital gain distributions, see the instructions for Form 1040, line 13.

6. Add the amounts on line 5. Enter the total here and on Form 1040, line 9.

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