# Schedule A—Itemized Deductions

## Form 1040

### (Schedule B is on back)

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

- **Medical and Dental Expenses**
  - Line 1: Medical and dental expenses (see page A-2)
  - Line 2: Enter amount from Form 1040, line 36
  - Line 3: Multiply line 2 by 7.5% (.075)
  - Line 4: Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-

#### Taxes You Paid

- Line 5: State and local income taxes
- Line 6: Real estate taxes (see page A-2)
- Line 7: Personal property taxes
- Line 8: Add lines 5 through 7

#### Interest You Paid

- Line 10: Home mortgage interest and points reported to you on Form 1098

#### Gifts to Charity

- Line 15: Gifts by cash or check
- Line 16: Other than by cash or check
- Line 17: Add lines 15 through 16

#### Casualty and Theft Losses

- Line 19: Casualty or theft loss(es)

#### Job Expenses and Most Other Miscellaneous Deductions

- Line 20: Unreimbursed employee expenses—job travel, union dues, job education, etc.
- Line 21: Tax preparation fees
- Line 22: Other expenses—investment, safe deposit box, etc.
- Line 23: Add lines 20 through 22
- Line 24: Enter amount from Form 1040, line 36
- Line 25: Multiply line 24 by 2% (.02)
- Line 26: Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-

#### Other Miscellaneous Deductions

- Line 27: Other expenses—investment, safety deposit box, etc.

#### Total Itemized Deductions

- Line 28: 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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**Note:**

- Personal interest is not deductible.
- Do not include expenses reimbursed or paid by others.

**Caution:**

- 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-
- Add lines 5 through 8
- Add lines 10 through 13
- Add lines 15 through 17
- Add lines 20 through 22
- Subtract line 25 from line 23.
- If line 25 is more than line 23, enter -0-

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

**Cat. No. 11330X**

**Schedule A (Form 1040) 2002**
# 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.

### Note.

If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm’s name as the payer and enter the total interest shown on that form.

## Part II

**Ordinary Dividends**

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

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

### Note.

If line 4 is over $1,500, you must complete Part III.

If line 6 is over $1,500, you must complete Part III.

You must complete this part if you:

(a) had over $1,500 of taxable interest or ordinary dividends; OR

(b) had a foreign account; or

(c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

## Foreign Accounts and Trusts

6. At any time during 2002, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account?

7. If "Yes," enter the name of the foreign country.

8. During 2002, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520.