

Line 1 is \$3,250 (Bill and Kathy's deductible expenses). Line 2 is \$40,000 (their AGI). Line 3 is \$3,000 ($40,000 \times .075$) Line 4 = \$250 ($\$3,250 - \$3,000$). Did you complete lines 1 through 4 as shown?

SCHEDULES A&B**(Form 1040)**Department of the Treasury
Internal Revenue Service (99)**Schedule A—Itemized Deductions****(Schedule B is on back)**▶ **Attach to Form 1040.**▶ **See Instructions for Schedules A&B (Form 1040).**

OMB No. 1545-0074

2008Attachment
Sequence No. **07**

Name(s) shown on Form 1040

Your social security number
:
:**Medical
and
Dental
Expenses****Caution.** Do not include expenses reimbursed or paid by others.**1** Medical and dental expenses (see page A-1)**2** Enter amount from Form 1040, line 38 **2** |**3** Multiply line 2 by 7.5% (.075).**4** Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-**1****3****4**