

The Leons' real estate taxes, medical insurance premium, out of pocket doctor's fees and dental expenses, and interest home mortgage can all be claimed as deductions. Their driver's license renewal and veterinarian expenses cannot.

Schedule A shows the allocated portions of the expenses that can be claimed as deductions. Here are the correct answers for each line:

SCHEDULES A&B
(Form 1040)

Schedule A—Itemized Deductions

OMB No. 1545-0074

2008

Attachment
Sequence No. **07**

Department of the Treasury
Internal Revenue Service (99)

(Schedule B is on back)

▶ **Attach to Form 1040.** ▶ **See Instructions for Schedules A&B (Form 1040).**

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) | 1 | | | |
| | 2 Enter amount from Form 1040, line 38 2 | 2 | | | |
| | 3 Multiply line 2 by 7.5% (.075) | 3 | | | |
| 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- | | | | 4 | |
| Taxes You Paid (See page A-2.) | 5 State and local income taxes | 5 | | | |
| | 6 Real estate taxes (see page A-5) | 6 | | | |
| | 7 Personal property taxes | 7 | | | |
| | 8 Other taxes. List type and amount ▶ | 8 | | | |
| 9 Add lines 5 through 8 | | | | 9 | |
| Interest You Paid (See page A-5.) | 10 Home mortgage interest and points reported to you on Form 1098 | 10 | | | |
| | 11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-6 and show that person's name, identifying no., and address ▶ | 11 | | | |
| | 12 Points not reported to you on Form 1098. See page A-6 for special rules | 12 | | | |
| | 13 Qualified mortgage insurance premiums (See page A-7) | 13 | | | |
| | 14 Investment interest. Attach Form 4952 if required. (See page A-7.) | 14 | | | |
| 15 Add lines 10 through 14 | | | | 15 | |
| Gifts to Charity If you made a gift and got a benefit for it, see page A-8. | 16 Gifts by cash or check. If you made any gift of \$250 or more, see page A-8 | 16 | | | |
| | 17 Other than by cash or check. If any gift of \$250 or more, see page A-8. You must attach Form 8283 if over \$500 | 17 | | | |
| | 18 Carryover from prior year | 18 | | | |
| | 19 Add lines 16 through 18 | | | | 19 |
| Casualty and Theft Losses | 20 Casualty or theft loss(es). Attach Form 4684. (See page A-9.) | | | | 20 |
| Job Expenses and Certain Miscellaneous Deductions (See page A-9.) | 21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-9.) ▶ | 21 | | | |
| | 22 Tax preparation fees | 22 | | | |
| | 23 Other expenses—investment, safe deposit box, etc. List type and amount ▶ | 23 | | | |
| | 24 Add lines 21 through 23 | 24 | | | |
| | 25 Enter amount from Form 1040, line 38 25 | 25 | | | |
| | 26 Multiply line 25 by 2% (.02) | 26 | | | |
| 27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- | | | | 27 | |
| Other Miscellaneous Deductions | 28 Other—from list on page A-10. List type and amount ▶ | | | | 28 |
| Total Itemized Deductions | 29 Is Form 1040, line 38, over \$159,950 (over \$79,975 if married filing separately)? <input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. <input type="checkbox"/> Yes. Your deduction may be limited. See page A-10 for the amount to enter. | | | | 29 |
| | 30 If you elect to itemize deductions even though they are less than your standard deduction, check here <input type="checkbox"/> | | | | |