

January 31, 2011

PATS -- Nature of Changes

TY 2010 Publication 1436 – PATS Change #4

This change is effective February 14, 2011.

PATS Scenario #3 -- New Schedule A

**SCHEDULE A
(Form 1040)**

Itemized Deductions

OMB No. 1545-0074

2010

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040. ▶ See instructions for Schedule A (Form 1040).

Attachment
Sequence No. **07**

Name(s) shown on Form 1040

Your social security number
400-00-1003

JEFF BROWN

Medical and Dental Expenses		Caution. Do not include expenses reimbursed or paid by others.				
1	Medical and dental expenses (see instructions)	1	10250	00		
2	Enter amount from Form 1040, line 38 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		State and local (check only one box):				
	a ☒ Income taxes, or	5	3500	00		
	b ☐ General sales taxes	6	500	00		
6	Real estate taxes (see instructions)	6				
7	New motor vehicle taxes from line 11 of the worksheet on back (for certain vehicles purchased in 2009). Skip this line if you checked box 5b	7	2970	00		
8	Other taxes. List type and amount ▶ Test Item 1 100	8	300	00		
	Test Item 2 200					
9	Add lines 5 through 8				9	
Interest You Paid		10 Home mortgage interest and points reported to you on Form 1098		10	3200 00	
Note. Your mortgage interest deduction may be limited (see instructions).	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶ Tom Orange 400-00-1005 7 Test Road NY, NY 10007		11	200 00	
	12	Points not reported to you on Form 1098. See instructions for special rules		12	200 00	
	13	Mortgage insurance premiums (see instructions)		13		
	14	Investment interest. Attach Form 4952 if required. (See instructions.)		14	200 00	
	15	Add lines 10 through 14				15
Gifts to Charity		16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions		16	600 00	
If you made a gift and got a benefit for it, see instructions.	17	Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500		17	8000 00	
	18	Carryover from prior year		18	100 00	
	19	Add lines 16 through 18				19
Casualty and Theft Losses		20 Casualty or theft loss(es). Attach Form 4684. (See instructions.)				20
Job Expenses and Certain Miscellaneous Deductions		21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶		21	3016 00	
	22 Tax preparation fees	22	100 00			
	23 Other expenses—investment, safe deposit box, etc. List type and amount ▶ SAFE DEPOSIT BOX	23	100 00			
	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 in instructions. List type and amount ▶ Federal Estate Tax 100				28
					100 00	
Total Itemized Deductions		29 Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40		29		
		30 If you elect to itemize deductions even though they are less than your standard deduction, check here				☐

For Paperwork Reduction Act Notice, see Form 1040 Instructions.

Cat. No. 17145C

Schedule A (Form 1040) 2010