### Schedule A—Itemized Deductions

- **Medical and dental expenses (not compensated by insurance or otherwise)**: for medicine and drugs, doctors, dentists, nurses, hospital care, insurance premiums for medical care, etc.
  - 1. One half (but not more than $150) of insurance premiums for medical care. (Be sure to include in line 10 below).
  - 3. Enter 1% of line 17, Form 1040.
  - 4. Subtract line 3 from line 2. Enter difference (if less than zero, enter zero).
  - 5. Enter balance of insurance premiums for medical care not entered on line 1.
  - 6. Itemize other medical and dental expenses. Include hearing aids, dentures, eyeglasses, transportation, etc.

- **Contributions**—Cash—including checks, money orders, etc. (Itemize—see instructions on page 11 for examples).
  - 18. Total cash contributions.
  - 19. Other than cash (see instructions on page 12 for required statement). Enter total for such items here.
  - 20. Carryover from prior years.
  - 21. Total contributions (Add lines 18, 19, and 20. Enter here and on line 35, below).

- **Interest expense**.
  - 23. Installment purchases.
  - 24. Other (Itemize).

- **Total interest expense** (Add lines 22, 23 and 24. Enter here and on line 36, below).

- **Casualty or theft loss(es)**:
  - See instructions on page 12. NOTE: If you had more than one casualty or theft loss occurrence, OMIT lines 26 through 29 and see page 12 of the instructions for guidance.
  - 26. Loss before adjustments.
  - 27. Insurance reimbursement.
  - 28. $100 limitation.
  - 30. Casualty or theft loss. (Excess of line 26 over line 29. Enter here and on line 37, below).

- **Child and dependent care expenses from Form 2441**. (Enter here and on line 38, below).

- **Miscellaneous deductions for alimony, union dues, etc.** (see instructions on page 13).

- **Total miscellaneous deductions** (Enter here and on line 39, below).

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### Summary of Itemized Deductions

- 33. Total deductible medical and dental expenses (from line 10).
- 34. Total taxes (from line 17).
- 35. Total contributions (from line 21).
- 36. Total interest expense (from line 25).
- 37. Casualty and theft loss(es) (from line 30).
- 38. Child and dependent care expenses (from line 31).
- **40. TOTAL ITEMIZED DEDUCTIONS.** (Add lines 33 through 39. Enter here and on Form 1040, line 52.)
<table>
<thead>
<tr>
<th>Part I Dividend Income</th>
<th>Part II Interest Income</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Note:</strong> If gross dividends (including capital gain distributions) and other distributions on stock are $200 or less, do not complete this part. But enter gross dividends less the sum of capital gain distributions and non-taxable distributions, if any, on Form 1040, line 12a (see note below).</td>
<td><strong>Note:</strong> If interest is $200 or less, do not complete this part. But enter amount of interest received on Form 1040, line 13.</td>
</tr>
<tr>
<td><strong>1 Gross dividends (including capital gain distributions) and other distributions on stock.</strong> (List payers and amounts—write (H), (W), (J), for stock held by husband, wife, or jointly)</td>
<td><strong>7 Interest includes earnings from savings and loan associations, mutual savings banks, cooperative banks, and credit unions as well as interest on bank deposits, bonds, tax refunds, etc. Interest also includes original issue discount on bonds and other evidences of indebtedness (see instructions on page 13). (List payers and amounts)</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>Total of line 1</td>
</tr>
<tr>
<td>3</td>
<td>Capital gain distributions (see instructions on page 13. Enter here and on Schedule D, line 7). See note below</td>
</tr>
<tr>
<td>4</td>
<td>Nontaxable distributions (see instructions on page 13)</td>
</tr>
<tr>
<td>5</td>
<td>Total (add lines 3 and 4)</td>
</tr>
<tr>
<td>6</td>
<td>Dividends before exclusion (subtract line 5 from line 2). Enter here and on Form 1040, line 12a</td>
</tr>
<tr>
<td>8</td>
<td>Total interest income. Enter here and on Form 1040, line 13</td>
</tr>
</tbody>
</table>

**Note:** If you received capital gain distributions and do not need Schedule D to report any other gains or losses or to compute the alternative tax, do not file that schedule. Instead, enter 50 percent of capital gain distributions on Form 1040, line 41.