

# Schedules A&B—Itemized Deductions AND Interest and Dividend Income

# 1978

Department of the Treasury  
Internal Revenue Service

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

Name(s) as shown on Form 1040

Your social security number

## Schedule A—Itemized Deductions (Schedule B is on back)

### Medical and Dental Expenses (not paid by insurance or otherwise) (See page 15 of Instructions.)

1 One-half (but not more than \$150) of insurance premiums you paid for medical care. (Be sure to include in line 10 below.) ▶		
2 Medicine and drugs . . . . .		
3 Enter 1% of Form 1040, line 31 . . . . .		
4 Subtract line 3 from line 2. If line 3 is more than line 2, enter zero . . . . .		
5 Balance of insurance premiums for medical care not entered on line 1 . . . . .		
6 Other medical and dental expenses:		
a Doctors, dentists, nurses, etc. . . . .		
b Hospitals . . . . .		
c Other (itemize—include hearing aids, dentures, eyeglasses, transportation, etc.) ▶		
7 Total (add lines 4 through 6c) . . . . .		
8 Enter 3% of Form 1040, line 31 . . . . .		
9 Subtract line 8 from line 7. If line 8 is more than line 7, enter zero . . . . .		
10 Total medical and dental expenses (add lines 1 and 9). Enter here and on line 33 . ▶		

### Taxes (See page 15 of Instructions.)

11 State and local income . . . . .		
12 Real estate . . . . .		
13 State and local gasoline (see gas tax tables) . . . . .		
14 General sales (see sales tax tables) . . . . .		
15 Personal property . . . . .		
16 Other (itemize) ▶		
17 Total taxes (add lines 11 through 16). Enter here and on line 34 . . . . . ▶		

### Interest Expense (See page 16 of Instructions.)

18 a Home mortgage . . . . .		
b Credit and charge cards . . . . .		
19 Other (itemize) ▶		
20 Total interest expense (add lines 18a through 19). Enter here and on line 35 ▶		

### Contributions (See page 17 of Instructions.)

21 a Cash contributions for which you have receipts, cancelled checks or other written evidence . . . . .		
b Other cash contributions (show who you gave to and how much you gave) ▶		
22 Other than cash (see page 17 of instructions for required statement) . . . . .		
23 Carryover from prior years . . . . .		
24 Total contributions (add lines 21a through 23). Enter here and on line 36 . . ▶		

### Casualty or Theft Loss(es) (See page 17 of Instructions.)

25 Loss before insurance reimbursement . . . . .		
26 Insurance reimbursement . . . . .		
27 Subtract line 26 from line 25. If line 26 is more than line 25, enter zero . . . . .		
28 Enter \$100 or amount on line 27, whichever is smaller . . . . .		
29 Total casualty or theft loss(es) (subtract line 28 from line 27). Enter here and on line 37 . ▶		

### Miscellaneous Deductions (See page 17 of Instructions.)

30 Union dues . . . . .		
31 Other (itemize) ▶		
32 Total miscellaneous deductions (add lines 30 and 31). Enter here and on line 38 ▶		

### Summary of Itemized Deductions (See page 18 of Instructions.) **A**

33 Total medical and dental—from line 10 . . . . .		
34 Total taxes—from line 17 . . . . .		
35 Total interest—from line 20 . . . . .		
36 Total contributions—from line 24 . . . . .		
37 Total casualty or theft loss(es)—from line 29 . . . . .		
38 Total miscellaneous—from line 32 . . . . .		
39 Total deductions (add lines 33 through 38) ▶		
40 If you checked Form 1040, Filing Status box: 2 or 5, enter \$3,200 1 or 4, enter \$2,200 3, enter \$1,600 . . . . .		
41 Subtract line 40 from line 39. Enter here and on Form 1040, line 33. (If line 40 is more than line 39, enter zero and see "You Must Itemize Deductions" on page 11 of the Instructions.) . . . . . ▶		

Name(s) as shown on Form 1040 (Do not enter name and social security number if shown on other side)

Your social security number

Part I Interest Income

1 If you received more than \$400 in interest, Complete Part I. Please see page 8 of the instructions to find out what interest to report. Then answer the questions in Part III, below. If you received interest as a nominee for another, or you received or paid accrued interest on securities transferred between interest payment dates, please see page 18 of the instructions.

Table with 2 columns: Name of payer, Amount. Includes a total line at the bottom for interest income.

Part II Dividend Income

3 If you received more than \$400 in gross dividends (including capital gain distributions) and other distributions on stock, complete Part II. Please see page 9 of the instructions. Write (H), (W), (J), for stock held by husband, wife, or jointly. Then answer the questions in Part III, below. If you received dividends as a nominee for another, please see page 18 of the instructions.

Table with 2 columns: Name of payer, Amount. Includes a total line at the bottom for dividend income.

Part III Foreign Accounts and Foreign Trusts

If you are required to list interest in Part I or dividends in Part II, OR if you had a foreign account or were a grantor of, or a transferor to a foreign trust, you must answer both questions in Part III. Please see page 18 of the instructions.

Questions A and B regarding foreign accounts and trusts with Yes/No columns.

Summary lines 4 through 8 for capital gain distributions, nontaxable distributions, and dividends before exclusion.

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 the taxable part of capital gain distributions on Form 1040, line 15.