

**SCHEDULES A&B**  
**(Form 1040)**

**Schedule A—Itemized Deductions**

OMB No. 1545-0074

(Schedule B is on back)

**1991**

Attachment  
Sequence No. **07**

Department of the Treasury  
Internal Revenue Service

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

Name(s) shown on Form 1040

Your social security number

<b>Medical and Dental Expenses</b>	<b>1</b>	<b>Caution:</b> Do not include expenses reimbursed or paid by others. Medical and dental expenses. (See page 38.) . . . . .	<b>1</b>			
	<b>2</b>	Enter amount from Form 1040, line 32   <b>2</b>				
	<b>3</b>	Multiply line 2 above by 7.5% (.075) . . . . .	<b>3</b>			
	<b>4</b>	Subtract line 3 from line 1. Enter the result. If less than zero, enter -0- . . . ▶				<b>4</b>
<b>Taxes You Paid</b> (See page 38.)	<b>5</b>	State and local income taxes . . . . .	<b>5</b>			
	<b>6</b>	Real estate taxes . . . . .	<b>6</b>			
	<b>7</b>	Other taxes. (List—include personal property taxes.) ▶	<b>7</b>			
	<b>8</b>	Add lines 5 through 7. Enter the total. . . . . ▶				<b>8</b>
<b>Interest You Paid</b> (See page 39.)	<b>9a</b>	Home mortgage interest and points reported to you on Form 1098	<b>9a</b>			
	<b>b</b>	Home mortgage interest not reported to you on Form 1098. (If paid to an individual, show that person's name and address.) ▶				
	<b>9b</b>		<b>9b</b>			
	<b>10</b>	Points not reported to you on Form 1098. (See instructions for special rules.) . . . . .	<b>10</b>			
<b>Note:</b> Personal interest is no longer deductible.	<b>11</b>	Investment interest (attach Form 4952 if required). (See page 40.) . . . . .	<b>11</b>			
	<b>12</b>	Add lines 9a through 11. Enter the total. . . . . ▶				<b>12</b>
<b>Gifts to Charity</b> (See page 40.)	<b>13</b>	<b>Caution:</b> If you made a charitable contribution and received a benefit in return, see page 40. Contributions by cash or check . . . . .	<b>13</b>			
	<b>14</b>	Other than cash or check. (You <b>MUST</b> attach Form 8283 if over \$500.) . . . . .	<b>14</b>			
	<b>15</b>	Carryover from prior year. . . . .	<b>15</b>			
	<b>16</b>	Add lines 13 through 15. Enter the total. . . . . ▶				<b>16</b>
<b>Casualty and Theft Losses</b>	<b>17</b>	Casualty or theft loss(es) (attach Form 4684). (See page 40.) . . . . . ▶				<b>17</b>
<b>Moving Expenses</b>	<b>18</b>	Moving expenses (attach Form 3903 or 3903F). (See page 41.) . . . . . ▶				<b>18</b>
<b>Job Expenses and Most Other Miscellaneous Deductions</b> (See page 41 for expenses to deduct here.)	<b>19</b>	Unreimbursed employee expenses—job travel, union dues, job education, etc. (You <b>MUST</b> attach Form 2106 if required. See instructions.) ▶	<b>19</b>			
	<b>20</b>	Other expenses (investment, tax preparation, safe deposit box, etc.). List type and amount ▶	<b>20</b>			
	<b>21</b>	Add lines 19 and 20 . . . . .	<b>21</b>			
	<b>22</b>	Enter amount from Form 1040, line 32.   <b>22</b>				
	<b>23</b>	Multiply line 22 above by 2% (.02). . . . .	<b>23</b>			
	<b>24</b>	Subtract line 23 from line 21. Enter the result. If less than zero, enter -0- . . . ▶				<b>24</b>
<b>Other Miscellaneous Deductions</b>	<b>25</b>	Other (from list on page 41 of instructions). List type and amount ▶				<b>25</b>
<b>Total Itemized Deductions</b>	<b>26</b>	<ul style="list-style-type: none"> <li>• If the amount on Form 1040, line 32, is \$100,000 or less (\$50,000 or less if married filing separately), add lines 4, 8, 12, 16, 17, 18, 24, and 25. Enter the total here.</li> <li>• If the amount on Form 1040, line 32, is more than \$100,000 (more than \$50,000 if married filing separately), see page 42 for the amount to enter.</li> </ul>				<b>26</b>
		<b>Caution:</b> Be sure to enter on Form 1040, line 34, the <b>LARGER</b> of the amount on line 26 above or your standard deduction.				

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

Your social security number

## Schedule B—Interest and Dividend Income

Attachment  
Sequence No. 08

### Part I Interest Income

**If you received more than \$400 in taxable interest income, or you are claiming the exclusion of interest from series EE U.S. savings bonds issued after 1989 (see page 43), you must complete Part I. List ALL interest received in Part I. If you received more than \$400 in taxable interest income, you must also complete Part III. If you received, as a nominee, interest that actually belongs to another person, or you received or paid accrued interest on securities transferred between interest payment dates, see page 43.**

(See pages 15 and 43.)

**Note:** If you received a Form 1099-INT, Form 1099-OID, or substitute statement, from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

		Amount	
<b>1</b> Interest income. (List name of payer—if any interest income is from seller-financed mortgages, see instructions and list this interest first.) ▶ .....	<b>1</b>		
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<b>2</b> Add the amounts on line 1 . . . . .	<b>2</b>		
<b>3</b> Enter the excludable savings bond interest, if any, from Form 8815, line 14. Attach Form 8815 to Form 1040 . . . . .	<b>3</b>		
<b>4</b> Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a. ▶	<b>4</b>		

### Part II Dividend Income

**If you received more than \$400 in gross dividends and/or other distributions on stock, you must complete Parts II and III. If you received, as a nominee, dividends that actually belong to another person, see page 43.**

(See pages 16 and 43.)

**Note:** If you received a Form 1099-DIV, or substitute statement, from a brokerage firm, list the firm's name as the payer and enter the total dividends shown on that form.

		Amount	
<b>5</b> Dividend income. (List name of payer—include on this line capital gain distributions, nontaxable distributions, etc.) ▶ .....	<b>5</b>		
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<b>6</b> Add the amounts on line 5 . . . . .	<b>6</b>		
<b>7</b> Capital gain distributions. Enter here and on Schedule D* .	<b>7</b>		
<b>8</b> Nontaxable distributions. (See the inst. for Form 1040, line 9).	<b>8</b>		
<b>9</b> Add lines 7 and 8 . . . . .	<b>9</b>		
<b>10</b> Subtract line 9 from line 6. Enter the result here and on Form 1040, line 9 . ▶	<b>10</b>		

*\*If you received capital gain distributions but do not need Schedule D to report any other gains or losses, see the instructions for Form 1040, lines 13 and 14.*

### Part III Foreign Accounts and Foreign Trusts

**If you received more than \$400 of interest or dividends, 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.**

(See page 43.)

		Yes	No
<b>11a</b> At any time during 1991, did you have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? (See page 43 for exceptions and filing requirements for Form TD F 90-22.1.) . . . . .		/	/
<b>b</b> If "Yes," enter the name of the foreign country ▶ .....		/	/
<b>12</b> Were you the grantor of, or transferor to, a foreign trust that existed during 1991, whether or not you have any beneficial interest in it? If "Yes," you may have to file Form 3520, 3520-A, or 926 .		/	/