### Schedule A—Itemized Deductions

#### Medical and Dental Expenses
- **Caution:** Do not include expenses reimbursed or paid by others.
- 1. Medical and dental expenses (see page A-1)
- 2. Enter amount from Form 1040, line 32
- 3. Multiply line 2 above by 7.5% (.075)
- 4. Subtract line 3 from line 1. If zero or less, enter -0-

#### Taxes You Paid
- 5. State and local income taxes
- 6. Real estate taxes (see page A-2)
- 7. Other taxes. List—include personal property taxes
- 8. Add lines 5 through 7

#### Interest You Paid
- 9a. Home mortgage interest and points reported to you on Form 1098
- 9b. Home mortgage interest not reported to you on Form 1098. If paid to an individual, show that person's name and address.

#### Gifts to Charity
- 10. Points not reported to you on Form 1098. See page A-3 for special rules
- 11. Investment interest. If required, attach Form 4952. (See page A-3)
- 12. Add lines 9a through 11

#### Casualty and Theft Losses
- 13. Casualty or theft loss(es). Attach Form 4684. (See page A-4)

#### Moving Expenses
- 14. Other than by cash or check. If over $500, you MUST attach Form 8283
- 15. Carryover from prior year
- 16. Add lines 13 through 15

#### Job Expenses and Most Other Miscellaneous Deductions
- 17. Unreimbursed employee expenses—job travel, union dues, job education, etc. If required, you MUST attach Form 2106
- 18. Other expenses—investment, tax preparation, safe deposit box, etc. List type and amount
- 19. Add lines 17 and 18
- 20. Enter amount from Form 1040, line 32
- 21. Multiply line 20 above by 2% (002)
- 22. Subtract line 21 from line 20. If zero or less, enter -0-

#### Total Itemized Deductions
- 23. Is the amount on Form 1040, line 32, more than $105,250 (more than $52,625 if married filing separately)?
  - **YES.** Your deduction may be limited. See page A-5 for the amount to enter.
  - **NO.** Your deduction is not limited. Add lines 4, 8, 12, 16, 17, 18, 24, and 25

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**Caution:** Be sure to enter on Form 1040, line 34, the **LARGER** of the amount on line 26 above or your standard deduction.

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*For Paperwork Reduction Act Notice, see Form 1040 instructions.*
### Schedule B—Interest and Dividend Income

#### Part I: Interest Income

If you had over $400 in taxable interest income OR are claiming the exclusion of interest from series EE U.S. savings bonds issued after 1989, you must complete this part. List ALL interest you received. If you had over $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 B-1.

<table>
<thead>
<tr>
<th>Interest Income</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1</strong> List name of payer—if any interest income is from seller-financed mortgages, see page B-1 and list this interest first</td>
<td></td>
</tr>
<tr>
<td><strong>2</strong> Add the amounts on line 1</td>
<td></td>
</tr>
<tr>
<td><strong>3</strong> Excludable interest on series EE U.S. savings bonds issued after 1989 from Form 8815, line 14. You MUST attach Form 8815 to Form 1040</td>
<td></td>
</tr>
<tr>
<td><strong>4</strong> Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a</td>
<td></td>
</tr>
</tbody>
</table>

#### Part II: Dividend Income

If you had over $400 in gross dividends and/or other distributions on stock, you must complete this part and Part III. If you received, as a nominee, dividends that actually belong to another person, see page B-1.

<table>
<thead>
<tr>
<th>Dividend Income</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>5</strong> List name of payer—include on this line capital gain distributions, nontaxable distributions, etc</td>
<td></td>
</tr>
<tr>
<td><strong>6</strong> Add the amounts on line 5</td>
<td></td>
</tr>
<tr>
<td><strong>7</strong> Capital gain distributions. Enter here and on Schedule D*</td>
<td>7</td>
</tr>
<tr>
<td><strong>8</strong> Nontaxable distributions. (See the instr. for Form 1040, line 9.)</td>
<td>8</td>
</tr>
<tr>
<td><strong>9</strong> Add lines 7 and 8</td>
<td>9</td>
</tr>
<tr>
<td><strong>10</strong> Subtract line 9 from line 6. Enter the result here and on Form 1040, line 9</td>
<td>10</td>
</tr>
</tbody>
</table>

*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 had over $400 of interest or dividends OR had a foreign account or were a grantor of, or a transferor to, a foreign trust, you must complete this part.

<table>
<thead>
<tr>
<th>Foreign Accounts and Foreign Trusts</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>11a</strong> At any time during 1992, 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 B-2 for exceptions and filing requirements for Form TD F 90-22.1</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>b</strong> If “Yes,” enter the name of the foreign country</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>12</strong> Were you the grantor of, or transferor to, a foreign trust that existed during 1992, whether or not you have any beneficial interest in it? If “Yes,” you may have to file Form 3520, 3520-A, or 926</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

For Paperwork Reduction Act Notice, see Form 1040 instructions.