### Schedule A—Itemized Deductions

**Instruction:** Do not include expenses reimbursed or paid by others.

#### Medical and Dental Expenses

1. Medical and dental expenses (see page A-1)  1
2. Enter amount from Form 1040, line 32  2
3. Multiply line 2 above by 7.5% (0.075)  3
4. Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-  4

#### Taxes You Paid

5. State and local income taxes  5
6. Real estate taxes (see page A-2)  6
7. Personal property taxes  7
8. Other taxes. List type and amount  8

9. Add lines 5 through 8  9

#### Interest You Paid

10. Home mortgage interest and points reported to you on Form 1098  10
11. Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-3 and show that person’s name, identifying no., and address  11

**Note:** Personal interest is not deductible.  12

12. Points not reported to you on Form 1098. See page A-3 for special rules  12

13. Investment interest. If required, attach Form 4952. (See page A-3.)  13
14. Add lines 10 through 13  14

#### Gifts to Charity

15. Gifts by cash or check. If any gift of $250 or more, see page A-3  15
16. Other than by cash or check. If any gift of $250 or more, see page A-3. If over $500, you MUST attach Form 8283  16
17. Carryover from prior year  17
18. Add lines 15 through 17  18

#### Casualty and Theft Losses

19. Casualty or theft loss(es). Attach Form 4684. (See page A-4.)  19

#### Job Expenses and Most Other Miscellaneous Deductions

20. Unreimbursed employee expenses—job travel, union dues, job education, etc. If required, you MUST attach Form 2106 or 2106-EZ. (See page A-5.)  20

21. Tax preparation fees  21
22. Other expenses—investment, safe deposit box, etc. List type and amount  22
23. Add lines 20 through 22  23
24. Enter amount from Form 1040, line 32  24
25. Multiply line 24 above by 2% (0.02)  25
26. Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-  26

#### Other Miscellaneous Deductions

27. Moving expenses incurred before 1994. Attach Form 3903 or 3903-F. (See page A-5.)  27
28. Other—from list on page A-5. List type and amount  28

#### Total Itemized Deductions

29. Is Form 1040, line 32, over $111,800 (over $55,900 if married filing separately)?
   - **NO.** Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter on Form 1040, line 34, the larger of this amount or your standard deduction.
   - **YES.** Your deduction may be limited. See page A-5 for the amount to enter.  29
# Schedule B—Interest and Dividend Income

## Part I
### Interest Income

**Note:** If you had over $400 in taxable interest income, you must also complete Part III.

1. List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also show that buyer’s social security number and address ▶

   ![Blank Table](image1)

   **Amount**

2. Add the amounts on line 1

   ![Blank Table](image2)

3. 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

   ![Blank Table](image3)

4. Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a ▶

   ![Blank Table](image4)

## Part II
### Dividend Income

**Note:** If you had over $400 in gross dividends and/or other distributions on stock, you must also complete Part III.

5. List name of payer. Include gross dividends and/or other distributions on stock here. Any capital gain distributions and nontaxable distributions will be deducted on lines 7 and 8 ▶

   ![Blank Table](image5)

   **Amount**

6. Add the amounts on line 5

   ![Blank Table](image6)

7. Capital gain distributions. Enter here and on Schedule D* ▶

8. Nontaxable distributions. (See the inst. for Form 1040, line 9.) ▶

9. Add lines 7 and 8

10. Subtract line 9 from line 6. Enter the result here and on Form 1040, line 9 ▶

   *If you do not need Schedule D to report any other gains or losses, enter your capital gain distributions on Form 1040, line 13. Write “CGD” on the dotted line next to line 13.

## Part III
### Foreign Accounts and 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.

11a. At any time during 1994, 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

   ![Blank Table](image7)

   **Yes**

11b. If “Yes,” enter the name of the foreign country ▶

12. Were you the grantor of, or transferor to, a foreign trust that existed during 1994, whether or not you have any beneficial interest in it? If “Yes,” you may have to file Form 3520, 3520-A, or 926.

   ![Blank Table](image8)

   **No**

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For Paperwork Reduction Act Notice, see Form 1040 instructions.