

Line 1 = \$3,250 (Bill and Kathy's deductible expenses). Line 2 = \$40,000 (their AGI).

Line 3 = \$4,000 ($\$40,000 \times 0.1$). Line 4 = \$0 ($\$3,250 - \$4,000$).

Did you complete lines 1 through 4 as shown?

SCHEDULE A
(Form 1040 or 1040-SR)

Itemized Deductions

OMB No. 1545-0074

▶ Go to www.irs.gov/ScheduleA for instructions and the latest information.

▶ Attach to Form 1040 or 1040-SR.

2019

Attachment
Sequence No. **07**

Department of the Treasury
Internal Revenue Service (99)

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

Name(s) shown on Form 1040 or 1040-SR

Your social security number

Medical and Dental Expenses

Caution: Do not include expenses reimbursed or paid by others.

1	Medical and dental expenses (see instructions)	1	
2	Enter amount from Form 1040 or 1040-SR, line 8b	2	
3	Multiply line 2 by 10% (0.10)	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 taxes.		
a	State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box <input type="checkbox"/>	5a	
b	State and local real estate taxes (see instructions)	5b	
c	State and local personal property taxes	5c	
d	Add lines 5a through 5c	5d	
e	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)	5e	
6	Other taxes. List type and amount ▶	6	
7	Add lines 5e and 6	7	

Interest You Paid

Caution: Your mortgage interest deduction may be limited (see instructions).

8	Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box <input type="checkbox"/>		
a	Home mortgage interest and points reported to you on Form 1098. See instructions if limited	8a	
b	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶	8b	
c	Points not reported to you on Form 1098. See instructions for special rules	8c	
d	Reserved	8d	
e	Add lines 8a through 8c	8e	
9	Investment interest. Attach Form 4952 if required. See instructions	9	
10	Add lines 8e and 9	10	

Gifts to Charity

Caution: If you made a gift and got a benefit for it, see instructions.

11	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	11	
12	Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500.	12	
13	Carryover from prior year	13	
14	Add lines 11 through 13	14	

Casualty and Theft Losses

15	Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions	15	
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Other Itemized Deductions

16	Other—from list in instructions. List type and amount ▶	16	
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Total Itemized Deductions

17	Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 9	17	
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Deductions

18	If you elect to itemize deductions even though they are less than your standard deduction, check this box <input type="checkbox"/>		
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