### Schedule A – Itemized Deductions

#### Medical and Dental Expenses

1. Unreimbursed medical and dental expenses
2. Amount from Form 1040, line 38
3. Multiply line 2 by 10%. If the taxpayer or spouse was born before January 2, 1955, multiply line 2 by 7.5% instead.
   - Check here if the filing status is married filing separately or head of household and the taxpayer’s spouse is 65 or over
4. Subtract line 3 from line 1

#### Taxes You Paid

5. State and local taxes. Only one box can be checked:
   - Income taxes
   - General sales tax
6. Real estate tax remainder from Form 8829
   - Real estate tax remainder from part rental worksheets
   - Real estate taxes on your principal residence, not listed above
   - Other real estate taxes you paid, not listed elsewhere in this tax return
7. Personal property tax remainder from business vehicle worksheet
   - Personal property taxes, not listed above
8. Other taxes
9. Add lines 5 through 8

#### Interest You Paid

10. Home mortgage interest remainder from Form 8829
   - Home mortgage interest remainder from part rental worksheets
   - Form 8936 credit, if applicable
   - Home mortgage interest and points from Form 1098, not listed above
11. Home mortgage interest not reported on Form 1098
    - If paid to an individual, show the person’s name, ID number, and address
12. Points not reported on Form 1098
13. Total mortgage insurance premiums
14. Investment interest. Attach Form 4952, if required
15. Add lines 10 through 14

#### Linking Instructions

- Link to Itemized Detail sheet from Sch A, line 1 for breakout of medical expenses. Some senior residences have an amount in the monthly cost which is a medical expense.
- Link to F/S Tax Paid to enter state and local taxes paid during the tax year in addition to income tax withheld.
- See Legislative Extenders Tab
- If taxpayers purchased or sold home in tax year, they may not be able to deduct all Real Estate Taxes. Subtract any property tax refund received at closing. (see Publication 17, Real Estate Taxes for more information).
- Enter Vehicle License registration fee if based on value under Personal Property Taxes.
- Enter amount from Form 1098, box 1 (and box 2, if applicable). If there are multiple mortgages, link to scratch pad to enter each interest item.
- Loan origination fee from closing statement entered here if not included as points in line 10.

### Note:
For 2015, medical and dental floor percentage is 10% if under 65 and 7.5% if 65 or older.
Schedule A – Itemized Deductions (continued)

Gross to Charity

16 Gifts by cash or check
17 Other than by cash or check
18 Caregiver from prior year
19 Add lines 16 through 18

Casualty and Theft Losses

20 Casualty or theft losses. Attach Form 4616

Job Expenses and Most Other Miscellaneous Deductions

21 Unreimbursed employee expenses - job travel, union dues, job education, etc.
   Amount from Form 2106 or 2106-EZ
   List expenses not included on Form 2106 or 2106-EZ below. If you need more space, file a separate statement.
   Do not include amounts from Form 2106 or 2106-EZ on the statement.
   Type
   Amount
   Line 21 amount for state returns

22 Tax preparation fees

23 Other expenses - investment expense, safe deposit box, etc.
   Type
   Amount

Schedules K-1 and Forms 4664 and 4797 amounts transfer here.
If you are using a statement, check here AND manually enter
   on the statement.

24 Add lines 21 through 23
25 Amount from Form 1040, line 36
26 Multiply line 25 by 2%
27 Subtract line 26 from line 24
   Line 27 amount for state returns

Other Miscellaneous Deductions

28 Type
   Amount
   Schedules K-1, Forms 4664, 4797, 2106, 2106-EZ, and W-20 losses add here.
   If you are using a statement, check here AND manually enter
   on the statement.
   Line 28 amount for state returns

Total Itemized Deductions

29 Is the adjusted gross income over $150,000?
   Yes. The deduction is limited. Total of lines 4 through 28
   No. The deduction is not limited. Total of lines 4 through 28
   Total allowed itemized deductions
   Line 29 amount for state returns

30 If you elect to itemize deductions even though they are less than the standard deduction, calculated from Form 1040, page 2

Worksheet for Itemized Deductions

<table>
<thead>
<tr>
<th>Federal</th>
<th>State</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Total Itemized Deductions</td>
<td></td>
</tr>
<tr>
<td>2 Gambling losses</td>
<td>lines 4, 14, and 20</td>
</tr>
<tr>
<td>3 Subtract: F-9, line 1</td>
<td></td>
</tr>
<tr>
<td>4 Multiply worksheet line 3 by 2%</td>
<td></td>
</tr>
<tr>
<td>5 Form 1040, line 36</td>
<td></td>
</tr>
<tr>
<td>6 $200,000 if married filing jointly or qualifying widow(er), $250,000 if single, $275,000 if head of household, or $150,000 if married filing separately</td>
<td></td>
</tr>
<tr>
<td>7 Subtract: F-8, line 4 is entered on line 29 above</td>
<td></td>
</tr>
<tr>
<td>8 Multiply worksheet line 7 by 2%</td>
<td></td>
</tr>
<tr>
<td>9 Smaller of worksheet line 4 or line 8</td>
<td></td>
</tr>
<tr>
<td>10 Subtract line 9 from line 1</td>
<td>Entered on line 29 above</td>
</tr>
</tbody>
</table>

Schedule A Nondeductible Items

- Medical: cosmetic surgery; funeral/burial; nonprescription drugs (except insulin) or prescribed drugs which were purchased over the counter; weight loss program not prescribed; diet food.
- Taxes: fees/licenses (drivers, marriage, dog); assessments for improvements that increase property value; assessments for services to the property (sewer, trash collection, etc.)
- Contributions: political; country club/fraternal lodge; raffle, bingo, or lottery tickets; tuition; value of time/services; gifts to lobby groups; civic leagues, social clubs; labor unions.
- Miscellaneous: commuting; home repair; rent; loss from sale of home; personal legal expenses; lost/misplaced cash or property; fines/penalties.