

# [Tax Deductions]

## [Above/Below the Line Tax Deductions]



SCHEDULE A (Form 1040)		Itemized Deductions		OMB No. 1545-0074	
Department of the Treasury Internal Revenue Service (99)		▶ Information about Schedule A and its separate instructions is at <a href="http://www.irs.gov/schedulea">www.irs.gov/schedulea</a> .		2014	
Name(s) shown on Form 1040		▶ Attach to Form 1040.		Attachment Sequence No. 07	
				Your social security number	
<b>Caution.</b> Do not include expenses reimbursed or paid by others.					
<b>Medical and Dental Expenses</b>	1	Medical and dental expenses (see instructions)	1		
	2	Enter amount from Form 1040, line 38	2		
	3	Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1950, multiply line 2 by 7.5% (.075) instead	3		
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-		4	
<b>Taxes You Paid</b>	5 State and local (check only one box):		5		
	a <input type="checkbox"/> Income taxes, or				
	b <input type="checkbox"/> General sales taxes				
	6	Real estate taxes (see instructions)	6		
	7	Personal property taxes	7		
8	Other taxes. List type and amount ▶	8			
9	Add lines 5 through 8		9		
<b>Interest You Paid</b>	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 instructions and show that person's name, identifying no., and address ▶	11		
	12	Points not reported to you on Form 1098. See instructions for special rules	12		
	13	Mortgage insurance premiums (see instructions)	13		
	14	Investment interest. Attach Form 4952 if required. (See instructions.)	14		
15	Add lines 10 through 14		15		
<b>Gifts to Charity</b>	16	Gifts by cash or check. If you made any gift of \$250 or more, see instructions.	16		
	17	Other than by cash or check. If any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500	17		
	18	Carryover from prior year	18		
19	Add lines 16 through 18		19		
<b>Casualty and Theft Losses</b>	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)		20	
<b>Job Expenses and Certain Miscellaneous Deductions</b>	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶	21		
	22	Tax preparation fees	22		
	23	Other expenses—investment, safe deposit box, etc. List type and amount ▶	23		
	24	Add lines 21 through 23		24	
	25	Enter amount from Form 1040, line 38	25		
26	Multiply line 25 by 2% (.02)	26			
27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-		27		