

**SCHEDULE A
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

► Information about Schedule A and its separate instructions is at www.irs.gov/schedulea.
► Attach to Form 1040.

OMB No. 1545-0074

2016
Attachment
Sequence No. **07**

Name(s) shown on Form 1040

Sam Smith and Kate Smith

Your social security number

444444444

Medical and Dental Expenses		Caution: Do not include expenses reimbursed or paid by others.			
1	Medical and dental expenses (see instructions)	1	7000		
2	Enter amount from Form 1040, line 38 2 0				
3	Multiply line 2 by 10% (0.10). But if either you or your spouse was born before January 2, 1952, multiply line 2 by 7.5% (0.075) instead	3	0		
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4			
Taxes You Paid		State and local (check only one box):			
a	☐ Income taxes, or	5			
b	☐ General sales taxes	6	2500		
6	Real estate taxes (see instructions)	7			
7	Personal property taxes	8			
8	Other taxes. List type and amount ►	9	2500		
9	Add lines 5 through 8				
Interest You Paid		10	1200		
10	Home mortgage interest and points reported to you on Form 1098	11	2050		
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 ►	12			
12	Points not reported to you on Form 1098. See instructions for special rules	13			
13	Mortgage insurance premiums (see instructions)	14			
14	Investment interest. Attach Form 4952 if required. (See instructions.)	15	14050		
15	Add lines 10 through 14				
Gifts to Charity		16	1500		
16	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	17	450		
17	Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	18			
18	Carryover from prior year	19	1950		
19	Add lines 16 through 18				
Casualty and Theft Losses		20			
20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)				
Job Expenses and Certain Miscellaneous Deductions		21	200		
21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ►	22	250		
22	Tax preparation fees	23			
23	Other expenses—investment, safe deposit box, etc. List type and amount ►	24	450		
24	Add lines 21 through 23	25	182295		
25	Enter amount from Form 1040, line 38 25 182295	26	3646		
26	Multiply line 25 by 2% (0.02)	27	0		
27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-				
Other Miscellaneous Deductions		28			
28	Other—from list in instructions. List type and amount ►				
Total Itemized Deductions		29	18500		
29	Is Form 1040, line 38, over \$155,650? ☐ No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. ☐ Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.				
30	If you elect to itemize deductions even though they are less than your standard deduction, check here				