

SCHEDULES A&B
(Form 1040)

Department of the Treasury
Internal Revenue Service (98)

Schedule A—Itemized Deductions

(Schedule B is on back)

OMB No. 1545-0074

1996

Attachment
Sequence No. **07**

▶ **Attach to Form 1040.** ▶ **See Instructions for Schedules A and B (Form 1040).**

Name(s) shown on Form 1040

Your social security number

Medical and Dental Expenses	1	Caution: Do not include expenses reimbursed or paid by others. 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% (.075)	3				
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-				4	
Taxes You Paid (See page A-1.)	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 (See page A-2.)	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-2 and show that person's name, identifying no., and address ▶	11				
	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				
Note: Personal interest is not deductible.	14	Add lines 10 through 13				14	
Gifts to Charity If you made a gift and got a benefit for it, see page A-3.	15	Gifts by cash or check. If you made 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 (See page A-4 for expenses to deduct here.)	20	Unreimbursed employee expenses—job travel, union dues, job education, etc. If required, you MUST attach Form 2106 or 2106-EZ. (See page A-4.) ▶	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% (.02)	25				
	26	Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-				26	
Other Miscellaneous Deductions	27	Other—from list on page A-4. List type and amount ▶				27	
Total Itemized Deductions	28	Is Form 1040, line 32, over \$117,950 (over \$58,975 if married filing separately)? NO. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. 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.				28	

Name(s) shown on Form 1040. Do not enter name and social security number if shown on other side.

Your social security number

Schedule B—Interest and Dividend Income

Attachment Sequence No. 08

Part I

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

Interest Income

(See page B-1.)

Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

- 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

Form grid for Part I line 1 with multiple rows for listing payers.

Table with columns for Amount and rows for lines 1, 2, 3, 4.

- 2 Add the amounts on line 1
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
4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a

Part II

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

Dividend Income

(See page B-1.)

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total dividends shown on that form.

- 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

Form grid for Part II line 5 with multiple rows for listing payers.

Table with columns for Amount and rows for lines 5, 6, 7, 8, 9, 10.

- 6 Add the amounts on line 5
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, see the instructions for Form 1040, line 13.

Part III Foreign Accounts and Trusts

(See page B-1.)

You must complete this part if you (a) had over \$400 of interest or dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

- 11a At any time during 1996, 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?
b If "Yes," enter the name of the foreign country
12 During 1996, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," see page B-2 for other forms you may have to file

Table with Yes/No columns for questions 11a, 11b, and 12.

