## SCHEDULES A&B (Form 1040)

## Schedule A—Itemized Deductions

(Schedule B is on back)

Department of the Treasury
Internal Revenue Service

Attach to Form 1040. ► See Instructions for 1040.

OMB No. 1545-0074

1992

Attachment
Sequence No. 07

▶ Attach to Form 1040. ▶ See Instructions for Schedules A and B (Form 1040). Your social security number Name(s) shown on Form 1040 **Caution**: Do not include expenses reimbursed or paid by others. Medical 1 Medical and dental expenses (see page A-1) . . . and 1 **Dental** Enter amount from Form 1040, line 32. 2 2 Multiply line 2 above by 7.5% (.075) . . . . . . . 3 **Expenses** Subtract line 3 from line 1. If zero or less, enter -0-,  $\blacktriangleright$ 4 5 State and local income taxes . . . . . . Taxes You 6 Real estate taxes (see page A-2) . . . . . Paid 6 Other taxes. List—include personal property taxes . > (See 7 page A-1.) Add lines 5 through 7 . . . . .  $\triangleright$ 8 9a 9a Home mortgage interest and points reported to you on Form 1098 Interest You Paid Home mortgage interest not reported to you on Form 1098. If paid to an individual, show that person's name and address. page A-2.) 9b Note: ..... Personal Points not reported to you on Form 1098. See page A-3 interest is 10 not Investment interest. If required, attach Form 4952. (See deductible. 11 page A-3.) . . . . . . . . . . . . . . . . 11 Add lines 9a through 11. 12  $\triangleright$ 12 Caution: If you made a charitable contribution and Gifts to received a benefit in return, see page A-3. Charity 13 13 Contributions by cash or check . . . . . . . . . . (See page A-3.) Other than by cash or check. If over \$500, you MUST attach Form 8283 . . . . . . . . . . . . . 14 15 15 Carryover from prior year Add lines 13 through 15. 16  $\triangleright$ 16 Casualty and Theft Losses 17 Casualty or theft loss(es). Attach Form 4684. (See page A-4.) 17 Movina **Expenses** 18 Moving expenses. Attach Form 3903 or 3903F. (See page A-4.). 18 Job Expenses 19 Unreimbursed employee expenses—job travel, union and Most dues, job education, etc. If required, you MUST attach Other Form 2106. (See page A-4.) ▶ ..... 19 Miscellaneous ..... Deductions 20 Other expenses—investment, tax preparation, safe deposit box, etc. List type and amount ▶ ..... (See page A-5 for ..... expenses to 20 deduct here.) 21 21 Add lines 19 and 20 . . . . Enter amount from Form 1040, line 32. 22 22 23 23 Multiply line 22 above by 2% (.02) . . . . . 24 Subtract line 23 from line 21. If zero or less, enter -0-24 Other 25 Other—from list on page A-5. List type and amount ▶ Miscellaneous ..... **Deductions** 25 Is the amount on Form 1040, line 32, more than \$105,250 (more than \$52,625 if Total Itemized married filing separately)? **Deductions** • NO. Your deduction is not limited. Add lines 4, 8, 12, 16, 17, 18, 24, and 25. 26 • YES. Your deduction may be limited. See page A-5 for the amount to enter. Caution: Be sure to enter on Form 1040, line 34, the LARGER of the amount on line 26 above or your standard deduction.

Your social security number

## Schedule B—Interest and Dividend Income

Attachment Sequence No. **08** 

Part I	
Interest	
Income	

If you had over \$400 in taxable interest income OR are claiming the exclusion of interest from series EE U.S. savings bonds issued after 1989, you must complete this part. List ALL interest you received. If you had over \$400 in taxable interest income, you must also complete Part III. If you received, as a nominee, interest that actually belongs to another person, or you received or paid accrued interest on securities transferred between interest payment dates, see page B-1.

(See	dates, see page B-1.						
pages 14			Amount				
and B-1.)	1	List name of payer—if any interest income is from seller-financed mortgages, see page B-1 and list this interest first ▶					
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				
	2	Add the amounts on line 1	2				
	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	3				
	4	Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a.	4				
Part II Dividend	If you had over \$400 in gross dividends and/or other distributions on stock, you must complete this part and Part III. you received, as a nominee, dividends that actually belong to another person, see page B-1.						
Income		Dividend Income		Amount			
(See pages 15 and B-1.)	5	List name of payer—include on this line capital gain distributions, nontaxable distributions, etc. ▶					

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

5	List name of payer—include on this line capital gain distributions, nontaxable distributions, etc. ▶			
		5		
		<del></del>		
6	Add the amounts on line 5	6		
7	Capital gain distributions. Enter here and on Schedule D* .   7			
8	Nontaxable distributions. (See the inst. for Form 1040, line 9.)			
9	Add lines 7 and 8	9		
10	Subtract line 9 from line 6. Enter the result here and on Form 1040, line 9 .	10		
10			or gains or loss	
	*If you received capital gain distributions but do not need Schedule D to report a see the instructions for Form 1040, lines 13 and 14.	ny otr	ier gairis or iosse	es,

Part III
Foreign
<b>Accounts</b>
and
Foreign
Trusts

(See

page B-2.)

If you had over \$400 of interest or dividends OR had a foreign account or were a grantor of, or a transferor to, a foreign trust, you must complete this part.

11a At any time during 1992, 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? See page B-2 for exceptions and filing requirements for Form TD F 90-22.1 . . . . .

**b** If "Yes," enter the name of the foreign country ▶

Were you the grantor of, or transferor to, a foreign trust that existed during 1992, whether or not you have any beneficial interest in it? If "Yes," you may have to file Form 3520, 3520-A, or 926.

Yes No