

**SCHEDULE A  
(Form 1040)**

**Itemized Deductions**

OMB No. 1545-0074

**2009**

Attachment  
Sequence No. **07**

Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach to Form 1040.**

▶ **See Instructions for Schedule A (Form 1040).**

Name(s) shown on Form 1040

Your social security number

<b>Medical and Dental Expenses</b>	<b>Caution.</b> Do not include expenses reimbursed or paid by others.				
	1	Medical and dental expenses (see page A-1) . . . . .	1		
	2	Enter amount from Form 1040, line 38	2		
	3	Multiply line 2 by 7.5% (.075) . . . . .	3		
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- . . . . .			4
<b>Taxes You Paid</b> <small>(See page A-2.)</small>	5 State and local <b>(check only one box):</b>		5		
	a	<input type="checkbox"/> Income taxes, or	}		
	b	<input type="checkbox"/> General sales taxes			
	6	Real estate taxes (see page A-5) . . . . .	6		
	7	New motor vehicle taxes from line 11 of the worksheet on back. Skip this line if you checked box 5b . . . . .	7		
8	Other taxes. List type and amount ▶ _____	8			
	9	Add lines 5 through 8 . . . . .			9
<b>Interest You Paid</b> <small>(See page A-6.)</small>	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-7 and show that person's name, identifying no., and address ▶ _____	11		
	<b>Note.</b> Personal interest is not deductible.				
	12	Points not reported to you on Form 1098. See page A-7 for special rules . . . . .	12		
	13	Qualified mortgage insurance premiums (see page A-7) . . . . .	13		
	14	Investment interest. Attach Form 4952 if required. (See page A-8.)	14		
	15	Add lines 10 through 14 . . . . .			15
<b>Gifts to Charity</b> <small>If you made a gift and got a benefit for it, see page A-8.</small>	16	Gifts by cash or check. If you made any gift of \$250 or more, see page A-8 . . . . .	16		
	17	Other than by cash or check. If any gift of \$250 or more, see page A-8. 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 page A-10.) . . . . .			20
<b>Job Expenses and Certain Miscellaneous Deductions</b> <small>(See page A-10.)</small>	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-10.) ▶ _____	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
<b>Other Miscellaneous Deductions</b>	28	Other—from list on page A-11. List type and amount ▶ _____			28
<b>Total Itemized Deductions</b>	29	Is Form 1040, line 38, over \$166,800 (over \$83,400 if married filing separately)? <input type="checkbox"/> <b>No.</b> 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 40a. <input type="checkbox"/> <b>Yes.</b> Your deduction may be limited. See page A-11 for the amount to enter. } ▶			29
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here . . . . . ▶ <input type="checkbox"/>			

**Worksheet  
for Line 7—  
New motor  
vehicle  
taxes**

**Before you begin:** ✓ You cannot take this deduction if the amount on Form 1040, line 38, is equal to or greater than \$135,000 (\$260,000 if married filing jointly).  
 ✓ See the instructions for line 7 on page A-6.

Use this worksheet to figure the amount to enter on line 7.

(Keep a copy for your records.)

<b>1</b>	Enter the state and local sales and excise taxes you paid in 2009 for the purchase of any new motor vehicle(s) <b>after</b> February 16, 2009 (see page A-6) . . . . .				
<b>2</b>	Enter the purchase price ( <b>before taxes</b> ) of the new motor vehicle(s)				
<b>3</b>	Is the amount on line 2 more than \$49,500? <input type="checkbox"/> <b>No.</b> Enter the amount from line 1. <input type="checkbox"/> <b>Yes.</b> Figure the <b>portion</b> of the tax from line 1 that is attributable to the first \$49,500 of the purchase price of each new motor vehicle and enter it here (see page A-6).				<b>3</b>
<b>4</b>	Enter the amount from Form 1040, line 38 . . . . .				
<b>5</b>	Enter the total of any— • Amounts from Form 2555, lines 45 and 50; Form 2555-EZ, line 18; and Form 4563, line 15, and • Exclusion of income from Puerto Rico				
<b>6</b>	Add lines 4 and 5 . . . . .				
<b>7</b>	Enter \$125,000 (\$250,000 if married filing jointly) . . . . .				
<b>8</b>	Is the amount on line 6 more than the amount on line 7? <input type="checkbox"/> <b>No.</b> Enter the amount from line 3 above on Schedule A, line 7. <b>Do not</b> complete the rest of this worksheet. <input type="checkbox"/> <b>Yes.</b> Subtract line 7 from line 6 . . . . .				<b>8</b>
<b>9</b>	Divide the amount on line 8 by \$10,000. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000 . . . . .				<b>9</b>
<b>10</b>	Multiply line 3 by line 9 . . . . .				<b>10</b>
<b>11</b>	<b>Deduction for new motor vehicle taxes.</b> Subtract line 10 from line 3. Enter the result here and on Schedule A, line 7 . . . . .				<b>11</b>