Note: The draft you are looking for begins on the next page.



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Early release drafts are at <u>IRS.gov/DraftForms</u> and may remain there even after the final release is posted at <u>IRS.gov/LatestForms</u>. All information about all forms, instructions, and pubs is at <u>IRS.gov/Forms</u>.

Almost every form and publication also has a page on IRS.gov with a friendly shortcut. For example, the Form 1040 page is at IRS.gov/Form1040; the Pub. 501 page is at IRS.gov/Pub501; the Form W-4 page is at IRS.gov/W4; and the Schedule A (Form 1040) page is at IRS.gov/ScheduleA. If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not a Search box.

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SCHEDULE A (Form 1040 or 1040-SR)

Department of the Treasury

Name(s) shown on Form 1040 or 1040-SR

Itemized Deductions

▶ Go to www.irs.gov/ScheduleA for instructions and the latest information. ► Attach to Form 1040 or 1040-SR.

Internal Revenue Service (99) Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

Attachment Sequence No. 07 Your social security number

Medical Caution: Do not include expenses reimbursed or paid by others. Medical and dental expenses (see instructions) . . . and 2 Enter amount from Form 1040 or 1040-SR, Dental **Expenses 3** Multiply line 2 by 10% (0.10) 3 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-5 State and local taxes. **Taxes You** Paid a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, **b** State and local real estate taxes (see instructions) 5b **c** State and local personal property taxes 5с 5d **d** Add lines 5a through 5c e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) 5e 6 Other taxes. List type and amount ▶ **7** Add lines 5e and 6 Interest You 8 Home mortgage interest and points. If you didn't use all of your home Paid mortgage loan(s) to buy, build, or improve your home, see Caution: Your mortgage interest a Home mortgage interest and points reported to you on Form 1098. See deduction may be limited (see 8a instructions). b 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 _____ 8b _____ c Points not reported to you on Form 1098. See instructions for special 8с 8d 8e 9 Investment interest. Attach Form 4952 if required. See instructions 9 **10** Add lines 8e and 9 10 Gifts to 11 Gifts by cash or check. If you made any gift of \$250 or more, see Charity 11 12 Other than by cash or check. If you made any gift of \$250 or more, Caution: If you see instructions. You **must** attach Form 8283 if over \$500. . . . 12 made a gift and got a benefit for it, 13 see instructions. Casualty and 15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified **Theft Losses** disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See 15 **Other 16** Other—from list in instructions. List type and amount ▶ Itemized **Deductions** 16 Total 17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on 17 Itemized Deductions 18 If you elect to itemize deductions even though they are less than your standard