This document is referenced in an endnote at the Bradford Tax Institute. CLICK HERE to go to the home page.

SCHEDULE A (Form 1040)

Department of the Treasury Internal Revenue Service

Itemized Deductions

Attach to Form 1040 or 1040-SR.

Go to www.irs.gov/ScheduleA for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. 07

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16. Name(s) shown on Form 1040 or 1040-SR Your social security number Caution: Do not include expenses reimbursed or paid by others. Medical 1 and 1 Medical and dental expenses (see instructions) **Dental** 2 Enter amount from Form 1040 or 1040-SR, line 11 | 2 | **Expenses 3** Multiply line 2 by 7.5% (0.075) 3 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-. 4 **Taxes You** 5 State and local taxes. 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, 5a **b** State and local real estate taxes (see instructions) 5b c State and local personal property taxes 5c 5d e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing 5e 6 Other taxes. List type and amount: _____ 7 8 Home mortgage interest and points. If you didn't use all of your home Interest You Paid mortgage loan(s) to buy, build, or improve your home, see Caution: Your instructions and check this box mortgage interest a Home mortgage interest and points reported to you on Form 1098. deduction may be limited. See See instructions if limited 8a instructions. b Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., 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 Gifts to 11 Gifts by cash or check. If you made any gift of \$250 or more, see Charity 11 Caution: If you 12 Other than by cash or check. If you made any gift of \$250 or more, made a gift and see instructions. You **must** attach Form 8283 if over \$500 12 got a benefit for it. see instructions. 13 Casualty and theft loss(es) from a federally declared disaster (other than net qualified Casualty and 15 Theft Losses disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See 15 Other—from list in instructions. List type and amount: Other 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 deduction,