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.

If you wish, you can submit comments about draft or final forms, instructions, or publications at IRS.gov/FormsComments. We cannot respond to all comments due to the high volume we receive. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

SCHEDULE A (Form 1040 or 1040-SR)

Department of the Treasury Internal Revenue Service (99)

Itemized Deductions

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

► Attach to Form 1040 or 1040-SR.

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

2019
Attachment Sequence No. 07

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

Your social security number

Medical		Caution: Do not include expenses reimbursed or paid by others.			
and	1	Medical and dental expenses (see instructions)	1		
Dental	2	Enter amount from Form 1040 or 1040-SR,			_
Expenses		line 8b			
	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		4	
Taxes You Paid	5	State and local taxes.			
	k	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, check this box	5a 5b 5c		
	C	Add lines 5a through 5c	5d		
	e	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing			
	١.	separately)	5e		_
	6	Other taxes. List type and amount			
	-	Add the Found C	6	7	
Interest You		Add lines 5e and 6		-	
Paid Caution: Your mortgage interest deduction may be limited (see instructions).		Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box	8a		
	L	Home mortgage interest not reported to you on Form 1098. If paid to	Oa		
		the person from whom you bought the home, see instructions and show that person's name, identifying no., and address			
			8b		
		Points not reported to you on Form 1098. See instructions for special rules	8c		
		Reserved	8d	-	
		Add lines 8a through 8c	8e	-	
		Investment interest. Attach Form 4952 if required. See instructions Add lines 8e and 9	9	10	
Gifts to		Gifts by cash or check. If you made any gift of \$250 or more, see		10	
Charity	'''	instructions	11		
Caution: If you made a gift and got a benefit for it, see instructions.	12	Other than by cash or check. If you made any gift of \$250 or more,	10		
		see instructions. You must attach Form 8283 if over \$500	12	-	
	13		13	4.4	
		Add lines 11 through 13		14	
Casualty and Theft Losses	15	Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions			
Other	16	Other—from list in instructions. List type and amount ▶			
Itemized					
Deductions	3			16	
Total	17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 9				
Itemized				17	
Deductions	18	If you elect to itemize deductions even though they are less than your standard deduction, check this box			