

**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.

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

OMB No. 1545-0074

2024

Attachment
Sequence No. **07**

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

Your social security number

**Medical
and
Dental
Expenses**

Caution: Do not include expenses reimbursed or paid by others.

- 1 **Medical and dental expenses** (see instructions) **1**
- 2 Enter amount from Form 1040 or 1040-SR, line 11 **2**
- 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
Paid**

- 5 **State and local taxes.**
- 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, check this box ☐ **5a**
- b** State and local **real estate** taxes (see instructions) **5b**
- c** State and local **personal property** taxes **5c**
- d** Add lines 5a through 5c **5d**
- e** Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) **SALT Cap, MFJ=\$10k, MFS=\$5k** **5e**
- 6 **Other taxes.** List type and amount: **Gen. Foreign Income Taxes** **6**
- 7 Add lines 5e and 6 **7**

EX. Kenzo is a U.S. citizen who lives & works in Japan. He earns \$178,000 from a Japanese Co. He owns his primary residence in Japan. He pays \$3,600 in foreign property taxes on his home; they are NOT deductible because the home is foreign real estate.

Kenzo also pays \$24,000 in Japanese income taxes. The foreign income taxes are fully deductible on Schedule A & NOT subject to the SALT cap.

**Interest
You Paid**

Caution: Your mortgage interest deduction may be limited. See instructions.

- 8 **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 ☐
- a** Home mortgage interest and points reported to you on **Form 1098**. See instructions if limited **NEED f1098 from bank** **8a**
- 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., and address **8b**
- c** Points not reported to you on Form 1098. See instructions for special rules **8c**
- d** Reserved for future use **8d**
- e** Add lines 8a through 8c **8e**
- 9 **Investment interest.** Attach **Form 4952** if **F4952 = Investment Int. Expense Deduction** **9**
- 10 Add lines 8e and 9 **10**

**Gifts to
Charity**

Caution: If you made a gift and got a benefit for it, see instructions.

- 11 **Gifts** by cash or check. If you made any gift of \$250 or more, see instructions **11**
- 12 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You **must** attach Form 8283 if over \$500 **12**
- 13 **Carryover** from prior year **f8283, Non-cash Charitable Contributions** **13**
- 14 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 **f4684, Casualties & Thefts** **15**

**Other
Itemized
Deductions**

- 16 Other—from list in instructions. List type and amount: **16**

**Total
Itemized
Deductions**

- 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 12 **1040, Line 12 = Take Std Deduct OR (Sch.A) Itemized Deduction**
- 18 If you elect to itemize deductions even though they are less than your standard deduction, check this box ☐