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

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

2022

Attachment
Sequence No. 07

Name(s) shown on	Form	1040 or 1040-SR			You	rsoc	cial security number
Medical and Dental Expenses Taxes You Paid	2 3 4 5 a	Caution: Do not include expenses reimbursed or paid by others. Medical and dental expenses (see instructions) Enter amount from Form 1040 or 1040-SR, line 11 2 Multiply line 2 by 7.5% (0.075) Subtract line 3 from line 1. If line 3 is more than line 1, enter -0 State and local taxes. 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	1 3 5a 5b 5c 5d			4	
		Add lines 5e and 6	6		_	7	
Interest You Paid Caution: Your mortgage interest deduction may be limited. See instructions.	8 a b c c c c e 9	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 8b 8c 8d 8e 9			10	
Gifts to Charity	11	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	11				
Caution: If you made a gift and got a benefit for it, see instructions.	13	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 Carryover from prior year	12			14	
Casualty and Theft Losses		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				15	
Other Itemized Deductions	16	Other—from list in instructions. List type and amount:				16	
Total Itemized		Add the amounts in the far right column for lines 4 through 16. Also, 6 Form 1040 or 1040-SR, line 12			on	17	
Deductions	18	If you elect to itemize deductions even though they are less than your check this box	stand	dard deductio	n,		