

2002

1040

US

Itemized Deductions

25

Please enter all pertinent 2002 amounts and attach all 1098 forms. Last year's amounts are provided for your reference.

MEDICAL AND DENTAL EXPENSES

NOTE: Enter self-employed health insurance premiums on Sheet 24 and Medicare insurance premiums on Sheet 14.

Table with 3 columns: Description, 2002 Amount, TS, 2001 Amount. Rows include Prescription medicines and drugs, Doctors, dentists and nurses, Hospitals and nursing homes, Insurance premiums, Long-term care premiums, Insurance reimbursement, Lodging and transportation, Out-of-pocket expenses, Number of medical miles, and Other medical and dental expenses.

TAXES PAID (State and local withholding and 2002 estimates are automatic.)

Table with 3 columns: Description, 2002 Amount, TS, 2001 Amount. Rows include State and local income taxes, Real estate taxes (principal residence, property held for investment), Personal property taxes, Foreign income taxes, and Other taxes.

INTEREST PAID

Home mortgage interest (Box 1) and points (Box 2) reported on Form 1098:

Table with 3 columns: Description, 2002 Amount, TS, 2001 Amount. Row for Home mortgage interest and points reported on Form 1098.

Home mortgage interest not reported on Form 1098:

Table with 3 columns: Description, 2002 Amount, TS, 2001 Amount. Rows for Payee's name, SSN or FEIN, street address, and city, state, ZIP.

Points not reported on Form 1098:

Table with 3 columns: Description, 2002 Amount, TS, 2001 Amount. Row for Points not reported on Form 1098.

Investment interest (interest on margin accounts):

Table with 3 columns: Description, 2002 Amount, TS, 2001 Amount. Row for Investment interest on margin accounts.

Passive interest

Certain home mortgage interest included above (6251)

Table with 3 columns: Description, 2002 Amount, TS, 2001 Amount. Rows for Passive interest and Certain home mortgage interest included above.

NOTE: Points paid on loans other than to buy, build, or improve your main home are deductible over the life of the mortgage. For these types of loans also provide the dates and lives of the loans.

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Itemized Deductions (continued)

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Please enter all pertinent 2002 amounts. Last year's amounts are provided for your reference.

CASH CONTRIBUTIONS

50% Limitation (churches, schools, hospitals, and other charitable organizations):

Contributions by cash or check:

Horizontal lines for entering 2002 contribution amounts.

Table with 3 columns: 2002 Amount, TS, 2001 Amount. Rows for contributions and volunteer expenses.

Volunteer expenses (out-of-pocket)
Number of charitable miles

30% limitation (veterans' organizations, fraternal societies, nonprofit cemeteries, and certain private nonoperating foundations):

Contributions by cash or check:

Horizontal lines for entering 2002 contribution amounts.

Table with 3 columns: 2002 Amount, TS, 2001 Amount. Rows for contributions and volunteer expenses.

Volunteer expenses (out-of-pocket)
Number of charitable miles

NONCASH CONTRIBUTIONS (Use Sheet 26 if total noncash contributions are over \$500)

50% limitation (see above):

Horizontal lines for entering 2002 noncash contribution amounts.

Table with 3 columns: 2002 Amount, TS, 2001 Amount. Rows for 50% limitation.

30% limitation (see above):

Horizontal lines for entering 2002 noncash contribution amounts.

Table with 3 columns: 2002 Amount, TS, 2001 Amount. Rows for 30% limitation.

30% capital gain property (gifts of capital gain property to 50% limit orgs.):

Horizontal lines for entering 2002 noncash contribution amounts.

Table with 3 columns: 2002 Amount, TS, 2001 Amount. Rows for 30% capital gain property.

20% capital gain property (gifts of capital gain property to non-50% limit orgs.):

Horizontal lines for entering 2002 noncash contribution amounts.

Table with 3 columns: 2002 Amount, TS, 2001 Amount. Rows for 20% capital gain property.

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Itemized Deductions (continued)

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Please enter all pertinent 2002 amounts. Last year's amounts are provided for your reference.

MISCELLANEOUS DEDUCTIONS (subject to 2% AGI limit)

2002 Amount

TS

2001 Amount

Union and professional dues

Other unreimbursed employee expenses (uniforms and protective clothing, professional subscriptions, employment agency fees, and certain edu. expenses):

Four horizontal lines for entering 2002 amounts for other unreimbursed employee expenses.

Table with 3 columns: 2002 Amount, TS, 2001 Amount. 4 rows for other unreimbursed employee expenses.

Investment expense:

Four horizontal lines for entering 2002 amounts for investment expenses.

Table with 3 columns: 2002 Amount, TS, 2001 Amount. 4 rows for investment expenses.

Tax return preparation fee

Safe deposit box rental

Table with 3 columns: 2002 Amount, TS, 2001 Amount. 2 rows for tax return preparation fee and safe deposit box rental.

Miscellaneous deductions (2% AGI) (certain legal and accounting fees, and custodial fees):

Four horizontal lines for entering 2002 amounts for miscellaneous deductions.

Table with 3 columns: 2002 Amount, TS, 2001 Amount. 4 rows for miscellaneous deductions.

OTHER MISCELLANEOUS DEDUCTIONS

Gambling losses to extent of winnings

Estate tax, section 691(c)

Other miscellaneous deductions:

Four horizontal lines for entering 2002 amounts for other miscellaneous deductions.

Table with 3 columns: 2002 Amount, TS, 2001 Amount. 4 rows for other miscellaneous deductions.

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