



Federal IRS Income Tax Form for Tax Year 2010 (1/1/2010-12/31/2010)

You can efile this tax form for Tax Year 2010 (Jan. 1, 2010 - Dec. 31, 2010) from Jan. 15, 2011 until October 17, 2011.

After October 15 until around December 15, you can prepare the current tax year's tax forms online, but the IRS will no longer accept tax returns via efile. After December 15 of the tax year, forms can only be prepared offline and will have to be mailed to the address listed on each tax form.

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**SCHEDULE A
(Form 1040)**

Itemized Deductions

OMB No. 1545-0074

2010
Attachment
Sequence No. **07**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040.** ▶ **See Instructions for Schedule A (Form 1040).**

Name(s) shown on Form 1040

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, line 38 <input type="text" value="2"/>	2			
	3	Multiply line 2 by 7.5% (.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 (check only one box):		5			
	a	<input type="checkbox"/> Income taxes, or	6			
	b	<input type="checkbox"/> General sales taxes				
	6	Real estate taxes (see instructions)	6			
	7	New motor vehicle taxes from line 11 of the worksheet on back (for certain vehicles purchased in 2009). Skip this line if you checked box 5b	7			
	8	Other taxes. List type and amount ▶ _____	8			
	9	Add lines 5 through 8	9			
	Interest You Paid	10	Home mortgage interest and points reported to you on Form 1098	10		
		11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶ _____	11		
12		Points not reported to you on Form 1098. See instructions for special rules	12			
13		Mortgage insurance premiums (see instructions)	13			
14		Investment interest. Attach Form 4952 if required. (See instructions.)	14			
15		Add lines 10 through 14	15			
Gifts to Charity	16	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	16			
	17	Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	17			
	18	Carryover from prior year	18			
	19	Add lines 16 through 18	19			
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)	20			
Job Expenses and Certain Miscellaneous Deductions	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶ _____	21			
	22	Tax preparation fees	22			
	23	Other expenses—investment, safe deposit box, etc. List type and amount ▶ _____	23			
	24	Add lines 21 through 23	24			
	25	Enter amount from Form 1040, line 38 <input type="text" value="25"/>	25			
	26	Multiply line 25 by 2% (.02)	26			
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27			
Other Miscellaneous Deductions	28	Other—from list in instructions. List type and amount ▶ _____	28			
Total Itemized Deductions	29	Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40	29			
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here <input type="checkbox"/>				

**Worksheet
for Line 7—
New motor
vehicle
taxes**

Before you begin: ✓ You cannot take this deduction if the amount on Form 1040, line 38, is equal to or greater than \$135,000 (\$260,000 if married filing jointly).
 ✓ See the instructions for line 7 on page A-6.

Use this worksheet to figure the amount to enter on line 7.

(Attach to Form 1040.)

1	Enter the state and local sales and excise taxes you paid in 2010 for the purchase of any new motor vehicle(s) after February 16, 2009, and before January 1, 2010 (see instructions)	1		
2	Enter the purchase price (before taxes) of the new motor vehicle(s)	2		
3	Is the amount on line 2 more than \$49,500? <input type="checkbox"/> No. Enter the amount from line 1. <input type="checkbox"/> Yes. Figure the portion of the tax from line 1 that is attributable to the first \$49,500 of the purchase price of each new motor vehicle and enter it here (see instructions).			3
4	Enter the amount from Form 1040, line 38	4		
5	Enter the total of any— • Amounts from Form 2555, lines 45 and 50; Form 2555-EZ, line 18; and Form 4563, line 15, and • Exclusion of income from Puerto Rico	5		
6	Add lines 4 and 5	6		
7	Enter \$125,000 (\$250,000 if married filing jointly)	7		
8	Is the amount on line 6 more than the amount on line 7? <input type="checkbox"/> No. Enter the amount from line 3 above on Schedule A, line 7. Do not complete the rest of this worksheet. <input type="checkbox"/> Yes. Subtract line 7 from line 6	8		
9	Divide the amount on line 8 by \$10,000. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000	9		
10	Multiply line 3 by line 9			10
11	Deduction for new motor vehicle taxes. Subtract line 10 from line 3. Enter the result here and on Schedule A, line 7			11