

1986

Itemized Deductions

**540
540NR A**

▶ Attach to Form 540 or 540NR. Schedule B is on back. Use only if you do not use the Zero Bracket Amount. California and federal deductions differ. See Schedule A Form 540 or 540NR Instructions.

Name(s) as shown on Form 540 or 540NR	Your social security number
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Medical/Dental Expenses	Medical and Dental Expenses		
	1 Total — Enter the amount from Federal Schedule A (Form 1040), line 5	▶	1
Taxes	2 Real estate	2	
	3 General sales (see sales tax tables in federal instructions)	3	
	4 General sales on motor vehicles	4	
	5 Personal property (boat and aircraft)	5	
	6 Auto license — excess of registration and weight fees	6	
	7 Other (list) ▶	7	
		8 Total taxes — (add lines 2 through 7)	▶
Interest Expense	9 Home mortgage interest paid to financial institutions (report deductible points on line 12)	9	
	10 Home mortgage interest paid to individuals (show that person's name and address) ▶	10	
	11 Credit cards and charge accounts	11	
	12 Other (list) ▶	12	
		13 Total interest expense — (add lines 9 through 12)	▶
Contributions	14 Cash contributions (if you gave \$3,000 or more to any one organization, report those contributions on line 15)	14	
	15 Cash contributions of \$3,000 or more to one organization (show to whom you gave and how much you gave) ▶	15	
	16 Other than cash (attach statement)	16	
	17 Carryover from 1981 and later years (attach statement)	17	
	18 Total contributions — (add lines 14 through 17)	18	
	19 Limitation — Enter 20% (.20) of Form 540, line 43 or Form 540NR, line 44, column A	19	
		20 Contributions deduction — Enter line 18 or 19 whichever is less (see instructions)	▶
Casualty/Theft	21 Total casualty or theft loss — (attach Federal Form 4684 or statement)	▶	21
Adoption Expenses	22 Total adoption expense	22	
	23 Enter 3% of Form 540, line 43, or Form 540NR, line 44, column A	23	
	24 Net adoption expense — (subtract line 23 from line 22) (see instructions for limitations)	▶	24
Miscellaneous Deductions	25 Union and professional dues	25	
	26 Tax return preparation fee	26	
	27 Handicapped (repairing or remodeling expenses)	27	
	28 Other (itemize) ▶	28	
		30 Total miscellaneous deductions — (add lines 25 through 28)	▶
Summary	31 Add lines 1, 8, 13, 20, 21, 24 and 30	31	
	32 If, on your return, your filing status is: 1, 3 or 6, enter \$1,710 2, 4 or 5, enter \$3,420	32	
	33 Subtract line 32 from line 31. Enter here and on Form 540 or 540NR, line 47 (if line 32 is more than line 31, see Schedule A Instructions for line 33)	▶	33