

NICK J STORHAUG, CPA
2009 ITEMIZED DEDUCTION WORKSHEET

MEDICAL EXPENSES	Must exceed 7.5 % of AGI	INTEREST EXPENSE	Amount
Prescription medications		Home mortgage lender Name -	
Health insurance premiums		Second mortgage lender Name -	
Dental/Vision insurance		Points paid on first mortgage	
Medicare		Points paid to refinance	
Long term care ins –self		Second home mortgage	
Long term care – spouse		Mortgage interest paid to:	
Doctors		Name Address SSN:	
Dentists		Interest paid on motor- home/boat/trailer	
Hospital/clinics		Qualified mortgage ins.	
Labs/X-rays		Investment interest	
Eyeglasses/contacts			
Medical equipment/supplies		Contributions – Must have check & receipt of over \$250	Must have proof
Long term care expense		Churches	
Medical miles @ 24 cents a mile		Other cash contributions	
Medical transportation - (ambulance, airfare)		Charitable miles @ 14 cents a mile	
Lodging up to \$50 a night		Payroll deductions	
Other		Noncash contributions – must have receipt	
Less Insurance, MSA, HSA, & Flex reimbursements		MISCELLANEOUS EXPENSE	Must exceed 2% of AGI
Total Medical & Dental Expense		Tax preparation fees	
		Accounting fees	
		Union & professional dues	
TAX EXPENSE		Professional subscriptions	
Real estate taxes – home*		Job search costs	
Real estate taxes – sec home/land		Uniforms & protective clothing	
Sales taxes on autos/motorcycle/ pickups/boat/new home		Investment counsel/advisory fees	
MN -Auto registration fees		IRA fees	
Additional state tax paid in 2009		Safety equipment	
		Safety deposit box fees	
CASUALTY & THEFT LOSSES	Must exceed 10 % AGI	Professional licenses	
Cost of property lost		Tools, equipment, supplies for work	
Date of casualty		Hobby losses	
Fair market value of property		Education to improve work skills	
Insurance reimbursement		GAMBLING LOSSES	Not Limited
BUSINESS/JOB TO JOB/JOB SEEKING/EDUCATION MILES	Must exceed 2% of AGI	OTHER BUSINESS TRAVEL EXPENSE –not reimbursed	Must exceed 2% of AGI
Total miles/odometer readings		Business Long Distance	
Business miles @ 55 cents a mile		Business Entertainment/Meals	
		Lodging	
If using actual expenses list:		Airfare	
Gas, oil		Tolls/Parking	
Repairs			
Insurance			
Lease Payments			