

Itemized Deduction Worksheet

Medical Expenses. Must exceed 7.5% of income to be a benefit. Include cost for dependents-do not include any expenses that were reimbursed by insurance

Dentists	\$	Hospitals	\$
Doctors	\$	Insurance	\$
Equipment	\$	Prescriptions	\$
Eyeglasses	\$	Other	\$

Medical Miles _____

Taxes Paid. Do not include taxes paid for full or practical business or rental-use property, including business use of the home

State Withholding	On W-2
State estimated taxes-paid last year	\$
Real estate tax-residence	\$
Real estate tax-other	\$
Personal property taxes	\$
Property tax refund-last year	\$
Foreign tax paid	\$
Other	\$
Other	\$
Balance paid in last year from prior years return (do not include interest or penalties)	\$

Did you keep receipts for sales tax paid last year?

YES NO

Did you purchase a car, plane, boat, or home last year?

YES NO

Sales tax paid \$ _____ Purchase paid \$ _____ Date ____/____/____

Interest Paid. Do not include interest paid for full or partial business or rental-use property, including business use of the home. Provide Forms 1098 or lender information and ID numbers.

Main home	\$	Equity loan	\$
Second home	\$	Equity loan	\$
Points	\$	Investment interest	\$

Did you pay mortgage insurance premium when you purchased your home? Amount \$ _____ Date ____/____/____

Other Deductions or Questions. _____

TODAY'S DATE _____

TAX YEAR _____

Charitable Contributions. If over \$500 in noncash contributions, provide details of contributions. New rules require that the taxpayer retain documentation for all cash contributions.

Cash	\$
Noncash contributions (FMV). Clothing or household items must be in good used condition or better.	\$
Did you transfer funds from an IRA directly to a charity?	<input type="checkbox"/> YES <input type="checkbox"/> NO \$ _____
Charitable mileage	

Casualty and Theft Losses.

If you suffered any sudden, unexpected damage or loss of property, or a theft, provide details to your tax preparer YES NO

Miscellaneous Itemized Deductions. The following must exceed 2% of income to be a benefit. For use of home, or auto mileage, or other job-related expenses, provide information on a separate sheet.

Were any expenses reimbursed by your employer? YES NO

Dues	\$	Supplies	\$
Investment expenses	\$	Tax prep fees	\$
Job education	\$	Tools	\$
Job seeking	\$	Uniforms	\$
Legal fees	\$	Union dues	\$
Licenses	\$	Other	\$
Safety equipment	\$	Other	\$
Subscriptions	\$	Other	\$

Other Miscellaneous Deductions. The following deductions are not subject to a 2% of income limit.

Gambling losses	\$	Federal estate tax on IRD	\$
Impairment-related exp.	\$	Loss from 2(a), K-1, Form 1065 B	\$

Notes:

1. Gambling losses are deductible only up to the amount of the gambling winnings reported. A log must be kept to verify losses.
2. Work clothing is not deductible if adaptable for every day wear. Exception for safety equipment, such as steel-toe boots.
3. Legal expenses are deductible only if related to producing or collecting taxable income.
4. Expenses to enable individuals, who are physically or mentally impaired, to work are generally deductible.

Adjustment Worksheet

Educator expenses. Classroom expenses of teachers, counselors, and principals. Maximum \$250 each (\$500 joint).	
Health savings account deduction (HSA)	
Self-employed SEP, SIMPLE, and qualified plans. Some contributions for last year may be made this year	
Self-employed health insurance deduction.. Sole proprietors, partners, and 2% S corporation shareholders if not eligible for employer coverage.	
Penalty on early withdrawal of savings	
IRA deduction. For traditional IRAs. Roth IRAs are not deductible. Some contributions for last year may be made this year	
Student loan interest deduction. Paid for taxpayers and dependents. Income limits apply	