

# Itemized Deductions Worksheet

<b>Medical Expenses.</b>				<b>Charitable Contributions.</b>			
Dentists	\$	Hospitals	\$	Cash	\$		
Doctors	\$	Insurance	\$	Noncash contributions (FMV). Clothing or household items must be in good used condition or better.	\$		
Equipment	\$	Prescriptions	\$	Did you transfer funds from an IRA directly to a charity? Yes No	\$		
Eyeglasses	\$	Other	\$	Charitable mileage			
Medical miles: _____ @ 19¢				<b>Casualty and Theft Losses</b>			
<b>Taxes Paid.</b> Do not include taxes paid for full or partial business or rental-use property, including business use of the home.				If you suffered any sudden, unexpected damage or loss of property, or a theft, provide details to your tax preparer. Yes No			
				<b>Miscellaneous Itemized Deductions.</b>			
State estimated taxes — paid				Were any expenses reimbursed by your employer? Yes No			
Real estate tax — residence				Supplies	\$	Tax prep fees	\$
Real estate tax — other				Safety equipment	\$	Investment expenses	\$
Personal property taxes				Uniforms	\$	Dues	\$
State income tax refund — received				Tools	\$	Job seeking	\$
Foreign tax paid				Union dues	\$	Legal fees	\$
Other				Licenses	\$	Subscriptions	\$
Other				On call cell phone	\$	Other	\$
Balance paid (if you owed) prior year returns (do not include interest or penalties)				Job education	\$	Other	\$
Did you keep receipts for sales tax paid? Yes No				<b>Other Miscellaneous Deductions.</b>			
Did you purchase a car, plane, boat, or home? Yes No				Gambling losses	\$	Federal estate tax on IRD	\$
Sales tax paid \$	Purchase paid \$	Date		Impairment-related expenses	\$	Loss from box 2, K-1, Form 1065B	\$
<b>Interest Paid.</b>							
Main home	\$	Equity loan	\$				
Second home	\$	Equity loan	\$				
Points	\$	Investment interest	\$				
Did you pay a mortgage insurance premium when you purchased your home? Amount \$ Date							

## Other Deductions or Questions

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

## Adjustments Worksheet

Educator expenses. Classroom expenses of teachers, counselors, and principals. Maximum \$250 each.	\$
Health savings account deduction (HSA).	\$
Self-employed SEP, SIMPLE, and qualified plans.	\$
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.	\$
Student loan interest deduction. Paid for taxpayers and dependents. Income limits apply.	\$
Tuition and fees deduction. Qualified tuition and fees if not claiming education credits. Income limits apply.	\$
Moving expenses. Job-related move and at least 50 mile increase in commuting distance.	Ask preparer
Business expenses of reservists, performing artists, and fee-based government officials.	Ask preparer

# Questions — All Taxpayers

(Provide related statements or other documentation.)

"You" refers to both taxpayer and spouse — enter "?" if unsure about a question.

LIFESTYLE & TAXES	Yes	No	Are either you or your spouse legally blind?		
	Yes	No	Did you pay or receive alimony? Paid/Received \$	Recipient's SS#	
	Yes	No	Did you have health insurance for you, your spouse, and all dependents for the entire year?		
	Yes	No	Did you purchase health insurance through a public exchange?		
	Yes	No	Will there be any significant changes in income or deductions next year, such as retirement?		
	Yes	No	Have you paid alternative minimum tax (AMT) in previous years?		
	Yes	No	Did you pay anyone for domestic services in your home?		
	Yes	No	Did you purchase a new energy-efficient car, truck, or van?		
	Yes	No	Are you involved in bankruptcy, foreclosure, repossession, or had any debt (including credit cards) cancelled?		
	Yes	No	Are you a member of the military?		
	Yes	No	Were you a citizen of or lived in a foreign country?		
	Yes	No	Do you own or have financial interest in a foreign bank or financial account?		
	Yes	No	Would you like to allow your tax preparer or another person to discuss your return with the IRS?		
			Designee's name	Phone number	PIN (any five digits)
CHILDREN & EDUCATION	Yes	No	Were any children born or adopted? (Provide statement for other expenses.)		
	Yes	No	Were any children attending college?	Year in college	
				Paid by you: Tuition \$	Student loan interest \$
			Paid by student: Tuition \$	Student loan interest \$	Books \$
	Yes	No	Did you pay any tuition for a private school for a dependent or take classes yourself?		
			Student	Amount paid \$	
			Name and address of school		
	Yes	No	Did you pay for child or dependent care so you could work or go to school? (add statement if needed)		
			Name of provider	EIN or SS #	
			Address	Amount paid \$	
Yes	No	Do you have any children who earned more than \$2,100 of investment income?			
INVESTMENTS	Yes	No	Did you, or will you, contribute any money to an IRA 1		
	Yes	No	Did you roll over any amounts from a retirement account 1		
	Yes	No	Did you sell or transfer any stock or sell rental or investment property?		
	Yes	No	Did you have any investments become worthless or were you a victim of investment theft 1		
	Yes	No	Were you granted, or did you exercise, any employee stock options 1		
DEDUCTIONS	Yes	No	Did you pay any interest on a loan for a boat or RV that has living quarters? If yes, provide details.		
	Yes	No	Did you pay sales taxes on a major purchase, such as a vehicle, boat, or home?		
	Yes	No	Did you have any uninsured loss to your property?		
BUSINESS	Yes	No	Did you work from a home office or use your car for business?		
	Yes	No	Did you receive any income from an installment sale?		
	Yes	No	Do you own a business or an interest in a partnership, corporation, LLC, farming activities, or other venture?		
HOME	Yes	No	Did you purchase or sell a main home during the year? If yes, provide closing statement.		
	Yes	No	If you sold a home, did you claim the First-Time Homebuyer Credit when it was purchased? If yes, provide details.		
	Yes	No	Did you refinance a mortgage or take a home equity loan? (Provide closing statement)		
	Yes	No	Did you use any mortgage loan proceeds for purposes other than to buy, build, or substantially improve your home?		
	Yes	No	Did you make any new energy-efficient improvements to your home? If yes, provide details.		

**State information**      Full-year resident      Part-year resident      Nonresident

States of residence and dates

School district (if out of state only)

Do you rent or own your home?      Rent      Own

Signature \_\_\_\_\_

Spouse signature \_\_\_\_\_

Date \_\_\_\_\_