

## Itemized Deductions - Medical and Taxes

**Medical and Dental Expenses:**

	Taxpayer Amount	Spouse Amount
Prescription medicines and drugs .....		
Total medical insurance premiums paid * .....		
Long-term care expenses .....		
Total insurance reimbursement .....		
Number of miles traveled for medical care .....		
Lodging .....		
Doctors, dentists, etc. ....		
Hospitals .....		
Lab fees .....		
Eyeglasses and contacts .....		
Long-term care insurance premiums paid .....		

\* Do not include Medicare premiums or premiums deducted in computing taxable wages reported on a W-2.

**Other Medical Expenses:**

TSJ	Description	Amount

**Taxes Paid:** Include copies of your tax bills

	Amount
Personal property taxes paid (include vehicle taxes) .....	
General sales taxes paid on specified items .....	

Itemize real estate taxes by state.

TSJ	Real Estate Taxes	Amount

**Other Taxes Paid:**

TSJ	Description	Amount

If you purchased or sold your home last year, did you include any taxes from your closing statement in the amounts above?  Yes  No

# Itemized Deductions - Mortgage Interest and Points

## Mortgage Questions:

	<b>Yes</b>	<b>No</b>
If you purchased or sold your home, did you include any mortgage interest from your closing statement in the amount below? . . . .	<input type="checkbox"/>	<input type="checkbox"/>
Did you refinance your home? (If Yes, enclose the closing statement.) . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, how many years is your new mortgage loan? . . . . . _____		
Did you purchase a new home or sell your former home during the year? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, enclose the closing statements from the purchase and sale of your new and former homes.		
If Yes, also, did you (or your spouse, if married) have an ownership interest in a principal residence in the US during the 3 year period prior to the purchase of this home? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, did you (and your spouse, if married at the time of purchase) own and use the same home as a principal residence in the U.S. for any 5 consecutive year period during the 8 year period ending on the purchase date of the new home? . . . .	<input type="checkbox"/>	<input type="checkbox"/>

## Home Mortgage Interest Paid To Financial Institutions:

TSJ	Paid To	Did You Receive Form 1098?		Amount
		Yes	No	

## Other Home Mortgage Interest Paid:

TSJ	Paid To		ID Number	Amount
	Name	Address		

## Deductible Points:

TSJ	Paid To	Did You Receive Form 1098?		Amount
		Yes	No	

## Mortgage Insurance Premiums:

Premiums paid or accrued for qualified mortgage insurance.

TSJ	Amount

## Investment Interest Expense:

Interest paid on money you borrowed that is allocable to property held for investment.

TSJ	Paid To	Amount

# Itemized Deductions - Contributions

**Cash Contributions:** Include all Forms 1098-C or other documentation.

You cannot deduct a cash contribution, regardless of the amount, unless you keep as a record of the contribution a bank record (such as a canceled check, a bank copy of a canceled check, or a bank statement containing the name of the charity, the date, and the amount) or a written communication from the charity. The written communication must include the name of the charity, date of the contribution, and amount of the contribution. Clothes and household items donated must be in good, used condition or better in order to be deductible unless the item donated is worth more than \$500 and you have the item's value appraised. Attach a copy of the appraisal. Include any vehicles donated to charity.

TSJ	Organization or Description of Contribution	Amount

TSJ	Conservation Real Property	Amount
	100% limit	
	50% limit	

TSJ	Description	Miles
	Number of miles traveled performing volunteer work for qualified charitable organizations	

**Noncash Contributions Totaling \$500 or Less:** Include all documentation.

TSJ	Description of Donated Property	Amount

**Noncash Contributions Totaling More Than \$500:** Include all Forms 1098-C or other documentation.

TSJ	Property Description	Date Acquired	Date of Donation	Cost or Basis
A				
B				
C				

Fair Market Value (FMV)	Method Used to Determine FMV	Other Method Description	Method of Acquisition
A			
B			
C			

1 - Appraisal    3 - Comparable Sale    5 - Thrift Shop Value  
 2 - Catalog    4 - Other (Describe)

1 - Gift    3 - Exchange  
 2 - Inheritance    4 - Purchase

	Donee Organization Name	Donee Organization Address
A		
B		
C		

## Itemized Deductions - Miscellaneous

\* These expenses are not deductible on the federal return but may be deductible on some state returns.

### Miscellaneous Itemized Deductions:

Union and professional dues \* .....  
 Tax preparation fee \* .....  
 Professional subscriptions \* .....  
 Hobby expense (To extent of income) \* .....  
 Safe deposit box \* .....  
 Uniforms and protective clothing \* .....  
 Work tools \* .....  
 Gambling losses .....  
 Estate taxes .....

Taxpayer Amount	Spouse Amount

### Other Itemized Deductions:

#### Examples:

- Certain legal and accounting fees \*
- Investment expenses \*
- Custodial fees \*
- Employment agency fees \*
- Certain educational expenses \*
- Amortizable bond premium
- Impairment-related work expense of a disabled person
- Repayment of amounts under a claim of right

TSJ	Description	Amount

### Casualty or Theft Loss:

TSJ ..... \_\_\_\_\_  
 Property description ..... \_\_\_\_\_

Which of the following describes the type of property that sustained the casualty or theft loss?

- Personal use   
  Business use   
  Income producing   
  Employee Use   
  Personal use attributable to insolvent or bankrupt financial institution losses on deposits

Was the loss due to a federally declared disaster?     Yes     No

Date acquired ..... (Mo/Da/Yr) \_\_\_\_\_  
 Date damaged or lost ..... (Mo/Da/Yr) \_\_\_\_\_

Original cost or other basis .....   
 Fair market value before casualty .....   
 Fair market value after casualty .....   
 Cost of replacement .....   
 Insurance reimbursement .....