

Itemized Deductions Worksheet

Deductions must exceed \$14,600 Single, \$29,200 MFJ/QSS, \$21,900 HOH, or \$14,600 MFS to be a tax benefit.

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 or paid with funds from an FSA, HSA, or HRA.				Charitable Contributions. If over \$500 in noncash charitable contributions, provide details of contributions. Rules require that the taxpayer retain documentation for all contributions.			
Dentists	\$	Hospitals	\$	Monetary (cash, check, credit card)	\$		
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 _____ @ 14¢			
Medical miles: _____ @ 21¢				Casualty and Theft Losses			
Taxes Paid. 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 in a federally-declared disaster area, provide details to your tax preparer. Yes No			
State withholding		Reported on W-2		Miscellaneous Itemized Deductions. Miscellaneous itemized deductions subject to the 2% AGI limitation are not deductible on the federal return. However, these expenses may be deductible on your state return. For use of home, auto mileage, or other job-related expenses, provide information on a separate sheet. Were any expenses reimbursed by your employer? Yes No			
State estimated taxes—paid in 2024		\$		Dues	\$	Subscriptions	\$
Real estate tax—residence		\$		Investment expenses	\$	Supplies	\$
Real estate tax—other		\$		Job education	\$	Tax prep fees	\$
Personal property taxes		\$		Job seeking	\$	Tools	\$
Property tax refund—received in 2024		\$()		Legal fees	\$	Uniforms	\$
Foreign tax paid		\$		Licenses	\$	Union dues	\$
Other		\$		Safety equipment	\$	Other	\$
Other		\$		Other Deductions. The following deductions are not subject to the 2% AGI limitation.			
Other		\$		Gambling losses	\$	Federal estate tax on IRD	\$
Balance paid in 2024 from prior year state returns (do not include interest or penalties)		\$		Impairment-related expenses	\$	Other	\$
Did you keep receipts for sales tax paid during 2024? Yes No							
Did you purchase a car, plane, boat, or home in 2024? Yes No							
Sales tax paid \$ _____		Purchase paid \$ _____ Date _____					
Interest Paid. Do not include interest paid for full or partial business-use or rental-use property, including business use of the home. Provide all Forms 1098 or lender information and ID numbers.							
Main home	\$	Equity loan	\$				
Second home	\$	Equity loan	\$				
Points	\$	Investment interest	\$				

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.
 - 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 \$300 each.	\$
Health savings account (HSA). Contributions for 2024 may be made through April 15, 2025. (Only include contributions you made out-of-pocket).	\$
Self-employed SEP, SIMPLE, and qualified plans. Contributions for 2024 may be made through April 15, 2025.	\$
Self-employed health insurance. 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. Contributions for 2024 may be made through April 15, 2025.	\$
Student loan interest. Paid for taxpayers and dependents.	\$
Moving expenses. Available only to members of the Armed Forces (or their spouses or dependents) on active duty that move pursuant to a military order and incident to a permanent change of station.	Ask preparer
Business expenses of reservists, performing artists, and fee-based government officials.	Ask preparer
Other adjustments. Include description.	\$