

Itemized Deductions

2011

MEDICAL EXPENSES This list IS NOT all inclusive

Prescriptions (do not count over-the-counter items)	
Doctors, Dentists, and other health care providers	
Hospitals & clinics and other facilities	
Lab fees & X-rays	
Glasses, contacts, hearing aids	
Medical equipment and supplies	
Parking fees, tolls and transportation for medical	
Lodging for medical: limit \$50 per-person/ per-night	
Medicare Part-B deducted from SS benefits	
Medicare Part-D paid or deducted from SS	
Health & medical insurance	
Other medical expenses not listed	
Long-term Care Premiums	1 2
Medical miles: Jan 1 thru Jun 30	x 19.0%
Medical miles: Jul 1 thru Dec 31	x 23.5%
TOTAL	

NOTE: you must subtract 7.5% of your AGI from the medical expense total

TAXES PAID

Property or real estate tax paid on primary home	
Property or real estate tax paid on other property	
Sales tax paid, actual amount if you kept records	
Sales tax paid on the purchase of automobile	
Sales tax paid on home improvement materials	
State and local income tax withheld or paid	
TOTAL	

MORTGAGE INTEREST

Reported on FORM 1098 - banks, financial institutions, etc

Primary:	
2nd or home equity	
Mortgage interest NOT reported on FORM 1098	

If you bought your home from the recipient we will need their name, address, and identification number (Social Security Number or Employer ID Number)

POINTS PAID: bring full details of the loan, restrictions apply

INVESTMENT INTEREST PAID: *Bring Specific Details*

This is interest you PAID on money borrowed to make investments (margin, etc.)

CHARITABLE CONTRIBUTIONS:

CASH: cash, check, money order, etc... YOU NEED RECEIPTS	
Enter total here, make a separate list if needed	
Miles driven for charity:	x 14%
NON-CASH: clothing, and goods donated to Goodwill, Salvation Army etc	
Enter total here, make a separate list if needed	

If the total of your NON-CASH contributions is over \$500 you must provide specific details and we must complete a FORM 8283

CASUALTY-THEFT LOSS: Complex, request consultation

MISCELLANEOUS

Taxpayer

Spouse

If you have travel, meals, entertainment Form 2106 is required

Business miles: Jan 1 - Jun 30		
Business miles: Jul 1 - Dec 30		

Include on-the-job miles, 2nd job miles, education and job search miles

Safety equipment		
Small tools & supplies for work		
Uniforms (not general wear)		
Uniform maintenance		
Protective clothing & gear		
Physical exams required		
Professional organization dues		
Union dues		
Subscriptions to prof journals		
Job search fees and expenses		
Licenses & insurance for work		
Office in home expenses:	SEE SEPARATE WORKSHEET	
Education, job related		
Tax return prep fee		
Certain legal and accounting		
Investment expenses		
IRA custodial fees paid directly		
Safe deposit box (sometimes!)		
TOTAL		

NOTE: you must subtract 2% of your AGI from the misc expense total

GAMBLING LOSSES: Records required

Gambling losses are only deductible to the extent of the gambling income reported