

Ermanas Tax Services

Itemized Deductions Worksheet

Deductions must exceed \$6,300 Single, \$12,600 MFJ, \$9,250 HOH, or \$6,300 MFS to be a tax benefit.

Medical Expenses. Must exceed 10% (7.5% for taxpayers age 65 or older) 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: _____ @ 23¢

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

| | |
|---|-----------------|
| State withholding | Reported on W-2 |
| State estimated taxes — paid in 2016 | \$ |
| Real estate tax — residence | \$ |
| Real estate tax — other | \$ |
| Personal property taxes | \$ |
| Property tax refund — received in 2016 | \$ () |
| Foreign tax paid | \$ |
| Other | \$ |
| Other | \$ |
| Balance paid in 2016 from prior year returns (do not include interest or penalties) | \$ |

Did you keep receipts for sales tax paid during 2016? Yes No
 Did you purchase a car, plane, boat, or home in 2016? 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 all Forms 1098 or lender information and ID numbers.

| | | | |
|-------------|----|---------------------|----|
| 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 / /

Additional information:

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

| | |
|--|----|
| Cash (please provide statements from charity) | \$ |
| 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? Yes No

Charitable mileage

Casualty and Theft Losses

Did you suffer any sudden, unexpected damage or loss of property, or a theft? Please provide documentation for 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 expenses | \$ | Loss from box 2, K-1, Form 1065B | \$ |

- 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.