

Gateway Tax Service

ITEMIZED DEDUCTIONS WORKSHEET

Deductions must exceed \$12,000 Single, \$24,000 MFJ, \$18,000 HOH, or \$12,000 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.

Dentists	\$	Hospitals	\$
Doctors	\$	Insurance	\$
Equipment	\$	Prescriptions	\$
Eyeglasses	\$	Other	\$
Medical mileage:	\$		

OTHER MISCELLANEOUS DEDUCTION

The following deductions are not subject to a 2% income limit.

Gambling losses	\$	Did you pay a mortgage insurance premium when purchasing your home?
Impairment related expenses	\$	Date:
Federal estate tax on IRD	\$	Amount
Loss from box 2, K-1, Form 1065B	\$	

INTEREST PAID

Not including interest paid for full or partial business, rental use property or business use of the home. Provide 1098 or lender info and ID numbers.

Main Home	\$	Equity loan	\$
Second Home	\$	Equity loan	\$
Points	\$	Investment Interest	\$

TAXES PAID

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

State withholding	Reported on W-2	\$	Personal property taxes	\$
State estimated taxes paid		\$	Property tax refund - received	\$ ()
Real estate tax - residence		\$	Foreign tax paid	\$
Real estate tax - other		\$	Other	\$
Balance paid prior year state returns		\$	Other	\$
(do not include interest or penalties)				
Did you keep receipts for sales tax paid?	YES	NO	Sales tax paid	\$
Did you buy a car, plane, boat or home?	YES	NO	Purchase Paid	\$
			Date:	

CHARITABLE CONTRIBUTIONS

If over \$500 in noncash charitable contributions, provide details of contributions. Taxpayer retains documentation for all cash contributions.

Cash	\$	Transfer of funds from IRA to charity	\$
Noncash donation (FMV)	\$	Charitable mileage:	
Good used condition or better			

OTHER DEDUCTIONS OR QUESTIONS

ADJUSTMENTS WORKSHEET

Educator Expenses. Classroom expenses of teachers, counselors, and principals. Maximum \$250 each.	\$
Health savings accounts deduction (HSA)	\$
Self-employed health insurance deduction for sole prop, partners, and 2% S corp shareholders without 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. Armed Forces on active that moved pursuant to a military order. Ask preparer	\$
Business expenses of reservists, performing artists, and fee-based government officials. Ask preparer	\$