

Itemized Deductions List: Use in Interview and Give Extra Copy to Clients to Take Home 9-8-13

Itemized deductions do not help taxpayers on federal taxes unless the total is greater than the standard deduction. Long-term care premiums & charitable contributions can help on NC taxes only if there are computed taxes for NC.
 The 2013 standard tax deductions are: Single (\$6100 under age 65, \$7600 65 or older), Married Couple (\$12200 - \$14600).
 Medicare premiums deducted from Social Security and state income taxes entered on forms are automatically included.

⚠ List long-term care & donations even if not itemizing.		This column not needed unless near or above standard ded	
Deductions	Amount	Deductions	Amount
Long-term care insurance premiums for taxpayer	\$	Medical: Taxpayer medical miles (Jan-June)	miles
Long-term care insurance premiums for spouse	\$		(July-Dec)
		Spouse medical miles (Jan-June)	miles
		(July-Dec)	miles
List below Charitable Contributions of Money for which you have Receipts or Cancelled Checks. List larger ones first.		Payments to doctors	\$
	\$	Payments to hospitals and labs	\$
	\$	Prescribed drugs and insulin	\$
	\$	Dental bills, including false teeth	\$
	\$	Medical equipment and devices	\$
	\$	Health insurance (not from Social Security) Might be on 1099-R box 5 or W2 box 14 or last pay stub.	\$
	\$	Eye glasses & contact lens & hearing aids	\$
	\$	Med equipment (wheel chair, crutches, etc.)	\$
	\$	Nutritional supplements, vitamins, herbal supplements, etc., recommended by medical practitioner as a treatment for a specific medical condition diagnosed by a physician	\$
	\$	Other (what?)	\$
	\$		\$
Total Miscellaneous Contributions (smaller ones)	\$	Total Medical (excluding mileage)	\$
Total Contributions of Money	\$	NC estimated tax payments during year	\$
		Sales tax on purchase of car, boat, etc.	\$
List below Charitable Contributions of Goods with Receipts. Use Thrift Store values. If total is more than \$500, must provide all the information listed on the back of this sheet for all donations.		Real estate taxes on your principal residence	\$
	\$	Other real estate taxes you paid	\$
	\$	Personal property taxes on vehicles, etc.	\$
	\$	Home mortgage interest on form 1098	\$
	\$	Home mortgage interest not on form 1098	\$
	\$	Mortgage insurance premiums only if mortgage insurance issued after 2006 for coverage in effect during 2012	\$
	\$	Union dues	\$
	\$	Uniforms only if required to wear them and they are unsuitable for everyday wear.	\$
	\$	Tax preparation fees	\$
	\$	Investment expense (usually from broker statement)	\$
	\$	Safe deposit box	\$
	\$	Gambling losses not on W2G	\$
Total Contributions of Goods	\$	Other:	\$
			\$
Taxpayer miles for charity	miles	Enter the following only if needed to determine if enough to itemize when someone is "close" to standard deduction.	
Spouse miles for charity	miles	Medicare premiums taken from Social Security	\$
		NC taxes withheld on W-2's, 1099's, etc.	\$
Carryover gifts from prior year	\$	Ballpark Estimate of the Total Deductions =	\$

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Table 21-1. **Medical and Dental Expenses Checklist.** See Publication 502 for more information about these and other expenses.

You can include:	You cannot include:
<ul style="list-style-type: none"> • Bandages • Birth control pills prescribed by your doctor • Body scan • Braille books • Breast pump and supplies • Capital expenses for equipment or improvements to your home needed for medical care (see the worksheet in Publication 502) • Diagnostic devices • Expenses of an organ donor • Eye surgery—to promote the correct function of the eye • Fertility enhancement, certain procedures • Guide dogs or other animals aiding the blind, deaf, and disabled • Hospital services fees (lab work, therapy, nursing services, surgery, etc.) • Lead-based paint removal • Legal abortion • Legal operation to prevent having children such as a vasectomy or tubal ligation • Long-term care contracts, qualified • Meals and lodging provided by a hospital during medical treatment • Medical services fees (from doctors, dentists, surgeons, specialists, and other medical practitioners) • Medicare Part D premiums • Medical and hospital insurance premiums • Nursing services • Oxygen equipment and oxygen • Part of life-care fee paid to retirement home designated for medical care • Physical examination • Pregnancy test kit • Prescription medicines (prescribed by a doctor) and insulin • Psychiatric and psychological treatment • Social security tax, Medicare tax, FUTA, and state employment tax for worker providing medical care (see <i>Wages for nursing services</i>, below) • Special items (artificial limbs, false teeth, eye-glasses, contact lenses, hearing aids, crutches, wheelchair, etc.) • Special education for mentally or physically disabled persons • Stop-smoking programs • Transportation for needed medical care • Treatment at a drug or alcohol center (includes meals and lodging provided by the center) • Wages for nursing services • Weight-loss, certain expenses for obesity 	<ul style="list-style-type: none"> • Baby sitting and childcare • Bottled water • Contributions to Archer MSAs (see Publication 969) • Diaper service • Expenses for your general health (even if following your doctor's advice) such as— <ul style="list-style-type: none"> —Health club dues —Household help (even if recommended by a doctor) —Social activities, such as dancing or swimming lessons —Trip for general health improvement • Flexible spending account reimbursements for medical expenses (if contributions were on a pre-tax basis) • Funeral, burial, or cremation expenses • Health savings account payments for medical expenses • Illegal operation, treatment, or medicine • Life insurance or income protection policies, or policies providing payment for loss of life, limb, sight, etc. • Maternity clothes • Medical insurance included in a car insurance policy covering all persons injured in or by your car • Medicine you buy without a prescription • Nursing care for a healthy baby • Prescription drugs you brought in (or ordered shipped) from another country, in most cases • Nutritional supplements, vitamins, herbal supplements, "natural medicines," etc., unless recommended by a medical practitioner as a treatment for a specific medical condition diagnosed by a physician • Surgery for purely cosmetic reasons • Toothpaste, toiletries, cosmetics, etc. • Teeth whitening • Weight-loss expenses not for the treatment of obesity or other disease

When contribution of GOODS totals >\$500, the following information is required on form 8283:

- 1) Name and address of each donee organization
- 2) Description of donated property
Give more detail for more value (e.g., not just "computer"). OK to group items.
- 3) Date of donation
- 4) Fair mkt value, usually thrift store value
- 5) Method used to determining value (thrift store value, appraisal, catalog, comparable sales, etc.)

If single item or single group of items >\$500, also need ...

- 6) the approximate month & year acquired
- 7) how acquired (purchase, gift, inheritance, etc.)
- 8) original cost or (conservative estimate)