

Itemized Deductions & Residential Credit

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➤ Name/s:

A. Medical & Dental Expenses (1)		Amount	D. Gifts to Charity (6)		Amount	
1a Medical Insurance (do not include payroll deduction) Included: Medicare Part A/B/D/ from 1099-SSA			11 Contributions PAID BY CASH / CHECK / CREDIT CARD / PAYROLL W/H			
b All other Medical & Dental Expenses			12 Contributions of clothing, furniture, etc @ FMV* (*If over \$500 IRS requires supporting NCC form.. If over \$5,000 an appraisal is required.)			
c Total			15 Casualty / Theft Losses TOTAL LOSS LESS REIMB. (1)		\$	
<p>Due to the new tax law taxpayers are not likely to deduct these expenses. However, if you would like us to try please enter your expenses on line 1a and b above or use our Medical and Dental Expenses Worksheet on our website.</p> <p>DON'T INCLUDE EXPENSES REIMBURSED BY INSURANCE! DON'T DUPLICATE AMOUNT ENTERED ON SHEET 1 LINE 17</p>		E. Other Deductions - Employees only		(T)	(S)	
		Self Employed - Do Not Fill in Items 21+22 - Use Sheet 3				
		21 Unreimbursed Employee Business Expenses COMPLETE OTHER SIDE <input type="checkbox"/>				
		21-01 Union and Professional Dues				
		-02 Professional Education Seminars (3)				
		-03 Books / Publications - Professional				
		-04 Cleaning Maintenance of Uniform				
		-05 Conventions / Exhibits / Trade Shows				
		-06 Employment Search Costs				
		-07 Performing Artist's Expenses - Attach list				
B. Taxes						
5-1 State Taxes (paid by check with last year's return)						
2 2023 State Estimated Taxes paid in 2024						
3 State Taxes (paid with last year's extension)						
4 State Taxes (paid last year for prior years)						
5 State Taxes from K-1						
6 Total Sales Tax paid in 2024						
Local Sales Tax Rate: % See note (4) below		(leave blank)	-11 Misc. Expenses			
State Sales Tax Rate: % See note (4) below		(leave blank)	List Other Expenses			
Sales Tax on Cars/Boats/Planes						
5b Real Estate Taxes (1098, LINE 10)		Primary Residence <input type="checkbox"/>	-10 Uniform Protective Clothing / Safety Shoes			
5c Personal Property Taxes						
5c Auto Registration Tax See note (2) below						
6 Other Taxes						
C. Interest						
8 Home Mortgage Interest	(1098, LINE 1)					
Co-op Mortgage Interest	(1098, LINE 1)					
Home Equity Loan (1098, LINE 1) USED, BUY, BUILD, IMPROVE HOME						
Deductible Points (1098, LINE 6)						
Mortgage Balance - 01/01 (1098, LINE 2)						
Mortgage Balance - 12/31						
Mortgage Origin Date (1098, LINE 3)						
8b Home Mortgage interest paid to Individuals See note (5)						
8c Deductible Points (NOT FROM FORM 1098, LINE 6)						
8d Qualified Mortgage Insurance "Premiums" (1098 Box 5)						
9 Investment /Margin Interest Exp. (BROKER'S STATEMENTS)						
		22 Tax Return Prep. Fee				
		23-01 Investment Exp (1099 INT, DIV box etc - your records)				
		-02 Safe Deposit Box				
		-03 Investment Publications				
		-04 IRA / Keogh Maintenance Fee				
		-05 Landlord Administration Fee (from 1099 INT)				
		-06 Other Expenses to Produce Income				
		Homeowners Credit - NJ / CT / Other States				
		NJ- BLOCK:	LOT:	QUALIF:		
		CT-TOWN:	LIST/BILL#:	DATE PD:		
		All States - REAL ESTATE TAXES PAID				
		CT Auto Tax Credit Town:				
		Year:	Make:	Model:		
		Bill No:	Date Paid:	Tax Paid: \$		

However, Federal Tax Law eliminated these deductions. Some states allow these deductions.

(1) The Tax Law severely limits this deduction. Fill in requested information and we'll compute your deduction. **NJ residents should fill in medical information.**
 (2) Only applicable to AL, AZ, CA, CO, GA, IN, IA, KY, LA, MA, MN, MS, MO, MT, NE, NV, NH, NC, SC, WA and WY.
 (3) These costs may qualify for the education tax credit. Please see Sheet #1 (back page) for needed information.
 (4) NYS = 4.0% CT = 6.35% NJ = 6.625% NYC = 4.5% Nassau/Suffolk = 4.25% Orange/Dutchess = 3.75% Putnam = 4.375% Rockland = 4%
 (5) Please provide name, SSN, and address of loan holder.
 (6) For donations of \$250 or more, you must have receipts in your possession by the tax filing date.

Business Expenses for Employees Only

Do not duplicate expenses entered here with any entered on the first page of Sheet 2 or on Sheet 3

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2106 I. TRAVEL, ENTERTAINMENT & OTHER BUSINESS EXPENSES—EMPLOYEES ONLY

	TAXPAYER	SPOUSE
2 Parking / Tolls / Local Transportation including Trains – Not including commuting * See note below		
3 Travel and Lodging While Away From Home Overnight – include Taxi and Car Rental		
4 Other Business Expenses – List Categories and Amounts		
	TAXPAYER	SPOUSE
5 Meal Exp. AWAY FROM HOME OVERNIGHT – See our "Travel Meal Expenses in USA"		
Other Business Meals and Entertainment		
Reimbursement for Above Expenses – Use W-2 Box 12, code "L" and other payments, not W-2 Box 1		
Taxpayer: Qualified Performing Artist? <input type="checkbox"/> Yes <input type="checkbox"/> No		
Spouse: Qualified Performing Artist? <input type="checkbox"/> Yes <input type="checkbox"/> No		

II. AUTOMOBILE EXPENSES — EMPLOYEES ONLY (SELF EMPLOYED - See Sheet #3) SEE C. BELOW

	TAXPAYER	SPOUSE
<input type="checkbox"/> If you use only one car for the two of you check "Other" on line 23		
Note: If you use more than one car for business, please reproduce this form and use a separate sheet for each car		
11 Date Car Was Purchased Taxpayer: / / Spouse: / / Cost: \$		
12 [D] = Total Miles During The Year [A] + [B] + [C]		
13 [A] Total Business Miles (If you own 53.5% or more business mile, in lieu of actual costs, plus business parking + auto loan int.)		
14 PERCENT OF BUSINESS USE [A] ÷ [D] = %		
16 [B] Total Commuting Miles During The Year * *Commuting from home to office is not deductible, but miles must be reported. Traveling from home to client, and then to your office is deductible, and should be included on [A] , for auto users, and on line 2 for all users		

	TAXPAYER		SPOUSE	
	YES	NO	YES	NO
17 [C] Total Personal Miles During The Year <small>You may use mileage or actual method. For more information go to: http://judakallus.com/files/actual.pdf</small>				
The IRS Would Like To Know:				
18 Was Your Vehicle Available for Personal Use During Off-Duty?				
19 Do You or Your Spouse Have Another Vehicle For Personal Use?				
20 Do You Have Evidence To Support Your Deductions?				
21 Is The Evidence Written?				

C. ACTUAL AUTOMOBILE EXPENSES

	TAXPAYER	SPOUSE
23 Gasoline, Oil, Repairs, Insurance, Registration & License Costs, etc. (Total For Year)		
23a Interest on Auto Loan Enter on line 2 above		
24a Vehicle Lease Payments – Attach copy of Lease Agreement		
24b Auto Lease Inclusion – (LEAVE BLANK)		
30 Total Cost of Car Including Sales Taxes / Value of Leased Car		
Parking + Tolls (Business portion only) Employees: enter on line 2 above		