

PERSONAL DEDUCTIONS – 2025

MEDICAL

PRESCRIPTIONS	_____	DOCTORS	_____
INSULIN	_____	DENTISTS	_____
MEDICAL INSURANCE	_____ *	CHIRO	_____
LONG TERM CARE PREMIUMS	_____	THERAPY	_____
MEDICAL REIMBURSEMENT	_____ **	LAB FEES	_____
EYEGLASSES/CONTACTS	_____	HOSPITALS	_____
HEARING AIDS	_____	PARKING	_____
MILES DRIVEN <i>(TO DRS.)</i>	_____	LODGING	_____
OTHER MEDICAL /EQUIP	_____		_____

PLEASE PROVIDE ALL HEALTH INSURANCE POLICY NUMBERS AND 1095-A/B/C & CA F-3895 FORMS

****Includes Flexible Spending Account Reimbursements and Health Savings Account (HSA) Distributions****

TAXES

STATE INCOME TAX *(OTHER THAN WITHHOLDING FROM W-2'S)* _____
STATE ESTIMATE *(4TH QUARTER FOR 2025, PAID IN 2025)* _____
2025 STATE EXTENSION PAYMENT PAID IN 2026 _____
REAL ESTATE TAXES - PERSONAL RESIDENCE _____
SECOND PERSONAL RESIDENCE _____
LAND _____
PERSONAL PROPERTY TAXES - BOAT _____
MOBILE HOME _____
OTHER _____
DMV FEES - VEHICLE LICENSE ONLY *(autos, trucks, boats, motorcycles, etc)* _____
AUTO INTEREST (F1098-VLI)-PLEASE PROVIDE PURCHASE CONTRACT _____

INTEREST EXPENSE provide interest paid and ending loan balances INTEREST PAID PRINCIPAL BALANCE

HOME MORTGAGE - PERSONAL RESIDENCE *(PROVIDE FORM 1098)* _____
2ND MORTGAGE _____
IF PAID TO INDIVIDUAL: _____
NAME _____
ADDRESS _____
SSN# _____
SECOND PERSONAL RESIDENCE *(PROVIDE FORM 1098)* _____
2ND MORTGAGE _____
(INCLUDES MOTORHOMES, TRAILERS & SELF-CONTAINED BOATS) _____
IF PAID TO INDIVIDUAL: _____
NAME _____
ADDRESS _____
SSN# _____

ARE ALL LOANS / MORTGAGES SECURED BY THE PROPERTY? YES _____ NO _____
HAS YOUR MORTGAGE BALANCE BEEN REDUCED THROUGH NEGOTIATION WITH THE LENDER? _____
ARE THESE ORIGINAL PURCHASE LOANS OR HAVE YOU REFINANCED AT ANY TIME? _____
***(IF YOU HAVE PURCHASED A NEW HOME OR REFINANCED YOUR EXISTING RESIDENCE THIS YEAR
PLEASE PROVIDE YOUR ESCROW CLOSING STATEMENT)***

INVESTMENT INTEREST - LAND _____
BROKERAGE ACCOUNTS *(MARGIN)* _____
OTHER _____

SEE PERSONAL WORKSHEET FOR STUDENT LOAN INTEREST EXPENSE

CONTRIBUTIONS (in 2025 **ALL DONATIONS** must be substantiated by a receipt or cancelled check. **NO CONTRIBUTIONS OF CASH WITHOUT SUBSTANTIATION CAN BE CLAIMED ON THE TAX RETURN**)

CHURCH	_____	CANCER FUND	_____
HEART ASSOCIATION	_____	UNITED WAY	_____
PAYROLL DEDUCTION	_____	RED CROSS	_____
NONCASH – GOODWILL	_____	SCOUTS	_____
SALVATION ARMY	_____	MILEAGE	_____
VOLUNTEER EXPENSES	_____	OTHER	_____
HURRICANE / FIRE RELIEF	_____	OTHER	_____

Political or PAC Contributions are NOT Deductible

*IRS regulations require substantiation from the charitable organization for any **one-time** contribution of \$250 or more, canceled checks do not qualify. If you have donated a car this year, please provide all paperwork from the charity. Also, like groups of non-cash items donated(including crypto currency) with a fair market value of over \$5,000 **REQUIRE** an appraisal. All non-cash items require a receipt with an itemized description and estimate of fair market value (FMV).*

MISCELLANEOUS EMPLOYEE BUSINESS EXPENSES:

(Do not include deductions from other worksheets in this section. This section is reserved for expenses incurred as an employee that are not reimbursed by your employer or said reimbursement is included as compensation on your W-2.)

*****NO LONGER DEDUCTIBLE ON FEDERAL RETURN AS EMPLOYEE** STILL DEDUCTIBLE ON STATE*****

ARE THESE EXPENSES ORDINARY AND NECESSARY TO YOUR JOB / PROFESSION? _____

CELL PHONE EQUIPMENT	_____	PROFESSIONAL PUBS	_____
CLEANING – (uniforms)	_____	OFFICE EQUIPMENT	_____
COMPUTER FEES/Internet	_____	OFFICE SUPPLIES	_____
EDUCATION EXPENSE	_____	RESUMES	_____
EMPLOYMENT AGENT FEE	_____	SAFE DEPOSIT BOX	_____
EQUIPMENT	_____	SMALL TOOLS	_____
GAMBLING LOSSES**	_____	SOFTWARE	_____
GIFTS	_____	TELEPHONE - CELL	_____
JOB SEARCH EXPENSES	_____	WEBSITE	_____
LEGAL FEES*	_____	UNIFORMS	_____
LICENSE FEES	_____	UNION DUES/Association	_____
MEALS	_____	TAX PREP/CONSULTATION	_____
PROFESSIONAL DUES	_____	ONLINE STREAMING SUBs	_____
POSTAGE (BUSINESS)	_____		_____

**For tax year 2025, if you pay legal fees over \$600, you will be required to file a F-1099 to person(s) or firm paid.*

***Gambling Losses allowed to the extent of winnings - Keep records such as (books, player card statements etc.)*

INVESTMENT EXPENSES: NO LONGER DEDUCTIBLE ON FEDERAL RETURNS

(Still deductible on State)

IRA CUSTODIAL FEES	_____	MEALS	_____
KEOGH CUSTODIAL FEES	_____	TRAVEL	_____
SEP-IRA FEES	_____	LODGING	_____
INVESTMENT PUBLICATIONS	_____	MAINTENANCE	_____
INVESTMENT ADVISORY FEES	_____		_____
(SEE BROKER'S STATEMENTS)			

MISCELLANEOUS QUESTIONS YOU MAY HAVE OR ADDITIONAL INFORMATION:

SOME OF YOU MAY NEED ADDITIONAL WORKSHEETS. PLEASE CONTACT US IF YOU NEED ANY OF THE FOLLOWING AND WE WILL BE MORE THAN HAPPY TO SEND THEM TO YOUOR FEEL FREE TO DOWNLOAD THEM FROM OUR WEBSITE.

BUSINESS WORKSHEET	RENTAL WORKSHEET
FARM WORKSHEET	HORSE BREEDING/SHOW WORKSHEET
AUTO EXPENSE WORKSHEET	OFFICE IN THE HOME WORKSHEET
MOVING EXPENSE WORKSHEET	CASUALTY LOSS WORKSHEET
PROFESSIONAL WORKSHEETS: ENTERTAINER, MEDICAL/HEALTH, FIREMAN, TEACHER, POLICE	