



## 2023 Sch A Worksheet: Itemized Deductions

Client Name: \_\_\_\_\_

### Note regarding timing of expenses:

Itemized deductions are deductible in the year *paid*. A common example is real estate taxes. The taxes paid during the year may be one installment towards the prior year tax bill and another installment toward the current year tax bill. Expenses paid by credit card are considered expenses in the year charged, not the year the credit card payment is made.

***If you have any questions on this worksheet or the items on it, please contact our office.***

<u>Taxes (do not include interest or processing fees)</u>	<u>Amount</u>	<u>Notes</u>
Real estate taxes (primary residence)	\$	
Real estate taxes (secondary residence)	\$	
Motor vehicle taxes	\$	
Sales tax paid on purchase of vehicle or boat	\$	
Other (please describe in notes column)	\$	

<u>Interest</u>	<u>Amount</u>	<u>Notes</u>
Interest paid on mortgage secured by <b>primary</b> residence:		
Mortgage interest or points reported on 1098	\$	
Mortgage interest <i>not</i> reported on 1098 <i>Include name, address &amp; Tax ID of recipient in notes</i>	\$	
Were all mortgage funds used to buy, build, or improve this home?	Yes	No
Interest paid on mortgage secured by <b>secondary</b> residence:		
Mortgage interest or points reported on 1098	\$	
Mortgage interest <i>not</i> reported on 1098 <i>Include name, address &amp; Tax ID of recipient in notes</i>	\$	
Were all mortgage funds used to buy, build, or improve this home?	Yes	No
Other mortgage interest (please describe in notes column)	\$	
<b>Note:</b> <i>if you refinanced a mortgage in 2023 please provide a copy of related closing document.</i>		
Investment interest	\$	

**Gifts to Charity**

**Cash contributions (cash/check/credit card)**

**Note:** Please list name of charity if amount is \$250 or more *per* charity. Reduce value of donation by the value of goods or services received.

<u>Name of Charitable Organization</u>	<u>Amount</u>	<u>Notes</u>
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
Aggregate of contributions that are \$250 or less <i>per</i> charity	\$	

**Note:** organizations must be a qualified charitable organization. Political and/or lobbying groups are NOT qualified charitable organizations.

**Noncash contributions (e.g. Goodwill)**

**Notes:** Please list name of charity, date donated and brief description of items donated if *total* amount of noncash contributions is \$250 or more. Value of items is based on fair market value at the time of donation *not* original cost.

<u>Name of Charitable Organization/Date Donated</u>	<u>Value</u>	<u>Description</u>
	\$	
	\$	
	\$	
	\$	
	\$	
Aggregate of noncash contributions if <i>total</i> is \$250 or less	\$	

**Donations of stock or other securities**

<u>Name of Charitable Organization/Date Donated</u>	<u>Current Value</u>	<u>Description, e.g. 500 shares of Apple</u>
	\$	
	\$	
	\$	

<b>Miles driven for charitable purposes:</b>	<u>Amount</u>	<u>Notes</u>
To perform charitable services		
To deliver noncash contributions		

**Important! If you made charitable contributions through your IRA account in lieu of all or some of your Required Minimum Distribution (RMD), do not include that information on this worksheet. Please make a note on the 1099-R form you receive from your IRA custodian.**

**Medical Expenses****Amount****Notes**

<b>Medical Expenses</b>	<b>Amount</b>	<b>Notes</b>
Health insurance premiums:		
Medical/dental/vision insurance	\$	
Medicare (if not paid thru Social Security withholding)	\$	
Long-term care insurance (taxpayer)	\$	
Long-term care insurance (spouse)	\$	
Other premiums (describe in notes column)	\$	
<b>Note:</b> medical/dental/vision premiums can include premiums paid for a child that is under age 27 as of 12/31/2023 even if not a dependent.		
Prescription medications	\$	
Fees for doctors, dentists, etc.	\$	
Fees for hospitals, clinics, etc.	\$	
Lab and x-ray fees	\$	
Qualified long-term care expenses	\$	
Eyeglasses and contact lenses	\$	
Medical equipment & supplies	\$	
Travel related to medical care:		
Medical miles driven		
Parking, tolls, etc.	\$	
Ambulance, etc.	\$	
Lodging (up to \$50 per night per person)	\$	
<b>Note:</b> if any medical expenses were paid through an HSA or MSA account, please provide a copy of Form 1099-SA, or if any were reimbursed by long-term care coverage, please provide a copy of Form 1099-LTC.		