Itemized Deductions & Residential Credit

2

➤ Name/s:

A. Medical & Dental Expenses include copays –See note (1)	Amount
1 Medicines and Drugs	
a Medical Insurance (do not include payroll deduction)	
b Long Term Care Insurance	
c Doctors, Dentists, Nurses (total amount)	
d Hospitals	
e Glasses / Contact Lenses	
f X-rays / Labs	
g Transportation / Lodging – Medical	(leave blank)
h Med. Mileage TAXPAYER: SPOUSE:	(leave blank)
Less: Insurance Reimbursement	( )

B. Taxes	
5a State Taxes (paid by check with last year's return)	
b 2010 State Estimated Taxes paid in **2011**	
c State Taxes (paid with last year's extension)	
d State Taxes (paid last year for prior years)	
e State Taxes from K-1	
f Total Sales Tax paid in **2011**	
Local Sales Tax Rate: % **See note (4) below**	(leave blank)
State Sales Tax Rate: % **See note (4) below**	(leave blank)
Sales Tax on Cars/Boats/Planes	
6 Real Estate Taxes (1098, LINE 5) Primary Residence ☐	
7 Personal Property Taxes	
8 Auto Registration **See note (2) below**	
Other Taxes	

C. Interest		
10 Home Mortgage Interest	(1098, LINE 1)	IF MORTGAGE BALANCE IS MORE THAN $ 1.1 MILLION ☐
Co-op Mortgage Interest	(1098, LINE 1)	
Home Equity Loan (1098, LINE 1)		
Deductible Points (1098, LINE 2)		
11 Home Mortgage interest paid to Individuals		
NAME SS#:		
ADDRESS		
12 Deductible Points (**NOT** FROM FORM 1098, LINE 2)		
13 Qualified Mortgage Insurance "Premiums"		
14 Investment /Margin Interest Exp.(BROKER'S STATEMENTS)		

D. Gifts to Charity(5)	Amount
16 Contributions PAID BY CASH / CHECK / CREDIT CARD	
17 Contributions of CLOTHING, FURNITURE, ETC @ FMV*	
*IF OVER $500 IRS REQUIRES A SUPPORTING SCHEDULE – FILL OUT FORM NCCS	
20 Casualty / Theft Losses TOTAL LOSS LESS REIMB.(1) $	
E. Other Deductions – Employees only	
Self Employed – Do Not Fill in Items 21+22 – Use Sheet 3	
21 Unreimbursed Employee Business Expenses – COMPLETE OTHER SIDE ❑	
21-01 Union and Professional Dues	
-02 Professional Education/Seminars (4)	
-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	
-08 Supplies / Tools	
-09 Telephone Expenses (business only)	
-10 Uniform / Protective Clothing / Safety Shoes	
-11 Misc. Expenses	
List Other Expenses	
22 Tax Return Prep. Fee (Self Employed – Use Sheet 3)	
23-01 Investment Exp (1099 INT+ DIV box #5 + your records)	
-02 Safe Deposit Box	
-03 Investment Publications	
-04 IRA / Keogh Maintenance Fees	
-05 Landlord Administration Fee (from1099 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: $

(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 AZ, CA, CO, CT, GA, IN, IA, ME, MA, MN, MS, MT, NE, NV, NH, OK, WA, and WY.
(3) These costs may qualify for the education tax credit. Please see Sheet #1 (back page) for needed information.
(4) NYS = 4.375% **CT** = 6% **NJ** = 7% **NYC** = 4.875% **Nassau / Suffolk** = 4.625% **Orange / Dutchess** = 4.125% **Putnam** = 4.375% **Rockland** = 4.375%
(5) For donations of $250 or more, you must have receipts in your posssesion by the tax filing date.

Please Initial _____

❑ NO BACK

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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

2

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		
5 Meal Expenses While Away From Home Overnight* (Total – Not 50%)	leave blank	leave blank
Other Business Meals and Entertainment (Total – Not 50%)	leave blank	leave blank
7 Reimbursement for Above Expenses – **Use W-2 Box 12, code "L" and other payments, not W-2 Box 1**		
Qualified Performing Artist? ❑ Yes ❑ No Qualified Performing Artist? ❑ Yes ❑ No		

II. AUTOMOBILE EXPENSES—EMPLOYEES ONLY (SELF EMPLOYED – See Sheet #3)

Note: If you used more than one car for business, please reproduce this form and use a separate sheet for each car

			TAXPAYER	SPOUSE
11 Date Car Was Purchased	Taxpayer: / /	Spouse: / /	Cost: $	$
12 [D] = Total Miles During The Year **[A] + [B] + [C]**				
13 [A] Total Business Miles ***	Taxpayer's Miles Jan 1 – June 30	Spouse's Miles Jan 1 – June 30	leave blank	leave blank
14 PERCENT OF BUSINESS USE **[A] ÷ [D] =** ***	Taxpayer's Miles July 1 – Dec 31	Spouse's Miles July 1 – Dec 31	%	%
16 [B] Total Commuting Miles During The Year**				
17 [C] Total Personal Miles During The Year				

The IRS Would Like To Know:	TAXPAYER YES	TAXPAYER NO	SPOUSE YES	SPOUSE NO
18 Was your vehicle available for personal use during off-duty hours?				
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		

* Go to **www.judakallus.com** to download our worksheet for computing costs, based on Federal Guidelines of $46–72 per day.

** Commuting from your home to your office is **not** deductible, but mileage must be reported. Traveling from your home to a client, and then to your office is deductible, and should be included on line **[A]**, for auto users, and on line 2 for all others.

*** IRS allows **51¢** (Jan-June) and **55.5¢** (July-Dec) per business mile, in lieu of actual costs, plus business portion of parking, tolls and auto loan interest. _____ Please Initial

9 1099-DIV DIVIDEND INCOME FROM STOCKS, MUTUAL FUNDS, ETC. Attach1099–DIVs **ENTER 1009-Bs ➤ SHEET #5**

Payer	(T) (S) (J)	ORDINARY DIV. BOX # 1A	QUALIFIED DIV BOX # 1B	CAP GAIN DIST BOX # 2A	SEC. 1250 BOX # 2B	SEC. 1202 GAIN BOX # 2C	COLLECTIBLES BOX # 2D	NON-DIV DIST BOX # 3	FOREIGN TAX BOX # 6	FOREIGN COUN BOX # 7	FEDERAL TAX BOX # 4

NEED MORE LINES? DOWNLOAD 1099-DIV LONG LIST

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