

Itemized Deductions Worksheet

Deductions must exceed \$15,750 Single/MFS, \$31,500 MFJ/QSS, or \$23,625 HOH to be a tax benefit.

Medical Expenses. Must exceed 7.5% of income to be a benefit—include cost for dependents—do not include any expenses that were reimbursed by insurance or paid with funds from an FSA, HSA, or HRA.				Charitable Contributions. If over \$500 in noncash charitable contributions, provide details of contributions. Rules require that the taxpayer retain documentation for all contributions.			
Dentists	\$	Hospitals	\$	Monetary (cash, check, credit card)	\$		
Doctors	\$	Insurance	\$	Noncash contributions (FMV). Clothing or household items must be in good used condition or better.	\$		
Equipment	\$	Prescriptions	\$	Did you transfer funds from an IRA directly to a charity? Yes No	\$		
Eyeglasses	\$	Other	\$	Charitable mileage _____ @ 14¢	\$		
Medical miles: _____ @ 21¢							
Taxes Paid. Do not include taxes paid for full or partial business or rental-use property, including business use of the home.				Casualty and Theft Losses			
State withholding <i>Reported on W-2</i>				Did you suffer any sudden, unexpected damage or loss of property, or a theft in a federally-declared disaster area? If yes, provide details.			
State estimated taxes—paid in 2025				Yes No			
Real estate tax—residence				Other Deductions			
Real estate tax—other				Gambling losses ¹	\$	Federal estate tax on IRD	\$
Personal property taxes				Impairment-related expenses ²	\$	Repayments over \$3,000 ³	\$
Property tax refund—received in 2025				Miscellaneous Itemized Deductions. The following miscellaneous itemized deductions are not deductible on the federal return. However, these expenses may be deductible on your state return. For use of home, auto mileage, or other job-related expenses, provide information on a separate sheet. Were any expenses reimbursed by your employer?			
Foreign tax paid (except real estate)				Yes No			
Other				Dues	\$	Subscriptions	\$
Other				Investment expenses	\$	Supplies	\$
Balance paid in 2025 from prior year state returns (do not include interest or penalties)				Job education	\$	Tax prep fees	\$
Did you keep receipts for sales tax paid during 2025? Yes No				Job seeking	\$	Tools	\$
Did you purchase a car, plane, boat, or home in 2025? Yes No				Legal fees	\$	Uniforms	\$
Sales tax paid \$ Purchase paid \$ Date				Licenses	\$	Union dues	\$
Interest Paid. Do not include interest paid for full or partial business-use or rental-use property, including business use of the home. Provide all Forms 1098 or lender information and ID numbers.				Safety equipment	\$	Other	\$
Main home	\$	Equity loan	\$				
Second home	\$	Equity loan	\$				
Points	\$	Investment interest	\$				

Notes: 1. Gambling losses are deductible only up to the amount of gambling winnings reported. A log must be kept to verify losses.

2. Expenses to enable individuals who are physically or mentally impaired to work are generally deductible.

3. The repayment must have been included in income in an earlier year and total more than \$3,000.

Other Deductions or Questions

Noncash Charitable Contributions—Fair Market Value Guide 2025

Men's Clothing

Jacket	\$8 – \$26
Overcoat	\$16 – \$62
Pajamas	\$2 – \$8
Raincoat	\$5 – \$21
Shirt	\$3 – \$12
Shoes	\$4 – \$26
Shorts	\$4 – \$10
Slacks	\$5 – \$12
Suit	\$16 – \$62
Sweater	\$3 – \$12
Swim trunks	\$3 – \$8
Tuxedo	\$10 – \$62

Women's Clothing

Bathing suit	\$4 – \$12
Bathrobe	\$3 – \$12
Blouse	\$3 – \$12
Boots	\$2 – \$5
Coat	\$10 – \$41
Dress	\$4 – \$20
Evening dress	\$10 – \$62
Fur coat	\$26 – \$415
Fur hat	\$7 – \$16
Handbag	\$2 – \$21
Hat	\$1 – \$8
Jacket	\$4 – \$12
Nightgown	\$4 – \$12
Pants suit	\$7 – \$26
Shoes	\$2 – \$26
Skirt	\$3 – \$8
Slacks	\$4 – \$12
Suit	\$6 – \$26
Sweater	\$4 – \$16

Children's Clothing

Blouse	\$2 – \$8
Boots	\$3 – \$21
Coat	\$5 – \$21
Dress	\$4 – \$12
Jacket	\$3 – \$26
Jeans	\$4 – \$12
Pants	\$3 – \$12
Shirt	\$2 – \$6
Shoes	\$3 – \$9
Skirt	\$2 – \$6
Slacks	\$2 – \$8
Snowsuit	\$4 – \$20
Sweater	\$3 – \$8

Household Goods

Bakeware	\$1 – \$3
Bedspread/quilt	\$3 – \$25
Blanket	\$3 – \$16
Chair/sofa cover	\$16 – \$36
Coffeemaker	\$4 – \$16
Curtains	\$2 – \$12
Drapes	\$7 – \$41
Fireplace set	\$21 – \$83
Floor lamp	\$6 – \$52
Glass/cup	\$0.50 – \$2
Griddle	\$4 – \$12
Kitchen utensils	\$0.50 – \$2
Lamp	\$5 – \$78
Mixer/blender	\$5 – \$21
Picture/painting	\$5 – \$207
Pillow	\$2 – \$8
Plate	\$0.50 – \$3
Pot/pan	\$1 – \$3
Sheets	\$2 – \$8
Throw rug	\$2 – \$12
Towel	\$0.50 – \$4

Furniture

Bed (full, queen, king)	\$52 – \$176
Bed (single)	\$36 – \$104
Bedroom set	\$259 – \$1,037
Chair (upholstered)	\$26 – \$104
Chest	\$26 – \$99
China cabinet	\$89 – \$311
Clothes closet	\$16 – \$52
Coffee table	\$16 – \$67
Crib and mattress	\$26 – \$104
Desk	\$26 – \$145
Dining room set	\$156 – \$934
Dresser with mirror	\$21 – \$104
End table	\$10 – \$52
Folding bed	\$21 – \$62
Hi riser	\$36 – \$78
High chair	\$10 – \$52
Kitchen cabinet	\$26 – \$78
Kitchen chair	\$3 – \$10
Kitchen set	\$36 – \$176
Mattress (double)	\$13 – \$78
Mattress (single)	\$16 – \$36
Playpen	\$4 – \$31
Rugs	\$21 – \$93
Secretary	\$52 – \$145
Sleeper sofa with mattress	\$88 – \$311
Sofa	\$36 – \$207
Trunk	\$5 – \$73
Wardrobe	\$21 – \$104

Appliances

Air conditioner	\$21 – \$93
Dryer	\$47 – \$93
Electric stove	\$78 – \$156
Freezer	\$25 – \$100
Gas stove	\$52 – \$130
Heater	\$8 – \$23
Microwave	\$10 – \$50
Refrigerator	\$78 – \$259
TV (color)	\$78 – \$233
Washing machine	\$41 – \$156

Miscellaneous

Bicycle	\$5 – \$83
Board game	\$1 – \$3
Book (hardback)	\$1 – \$3
Book (paperback)	\$1 – \$2
Carriage	\$5 – \$100
CD	\$2 – \$5
Cell phone	\$25 – \$100
Computer monitor	\$5 – \$51
Computer printer	\$5 – \$155
Computer system	\$104 – \$415
Copier	\$41 – \$207
DVD	\$2 – \$5
DVD player/VCR	\$8 – \$16
Edger	\$5 – \$26
eReader	\$10 – \$50
Golf club (individual)	\$2 – \$26
Ice skates	\$3 – \$16
Luggage	\$5 – \$16
Mower	\$26 – \$104
Mower (riding)	\$104 – \$311
Radio	\$8 – \$52
Roller blades	\$3 – \$16
Sewing machine	\$15 – \$88
Stereo	\$16 – \$78
Stuffed animal	\$0.50 – \$1
Tablet	\$25 – \$150
Tennis racket	\$2 – \$5
Typewriter	\$5 – \$26
Umbrella	\$2 – \$6
Vacuum cleaner	\$16 – \$67

Note: This list is compiled from the Salvation Army Donation Value Guide. It is presented as a general guideline and is not authoritative. Other valuation guides may be found on other charities' websites. The taxpayer is responsible for establishing actual value of items donated.

Substantiation Requirements for Charitable Contributions

Do not combine separate contribution amounts for reporting requirements

Cash Contributions	Noncash Contributions
Contribution is less than \$250	
<p>One of the following:</p> <ol style="list-style-type: none"> 1) Bank record such as: <ul style="list-style-type: none"> • Canceled check, • Bank statement, or • Credit card statement. Must show date, amount of contribution, and organization name. 2) Receipt (includes email) with date, contribution amount, and organization name. 3) Payroll record and pledge card, if made by payroll deduction. 	<p>All of the following:</p> <ol style="list-style-type: none"> 1) Receipt from organization showing: <ul style="list-style-type: none"> • Name of organization. • Date and location of contribution. • Reasonably detailed description of property donated. 2) Documentation of: <ul style="list-style-type: none"> • FMV and method used to determine. • Cost or other basis of appreciated property. • Amount claimed in current year if contribution is less than taxpayer's entire interest. • Terms of any condition attached to the contribution. <p>Note: A receipt is not required where it is impractical to get one, such as leaving property at a charity's unattended drop site. The organization's name, date of contribution, and description of property are still required.</p>
Contribution is \$250 to \$500	
<p>Same as above, plus either payroll record or a written acknowledgement from the organization showing:</p> <ul style="list-style-type: none"> • Date and amount of contribution. • Whether any goods or services other than intangible religious benefits were provided by the organization (including a good faith estimate of the value). • A statement that the only benefit the taxpayer received was an intangible religious benefit (if applicable). 	<p>Documentation in 2) above, plus contemporaneous written acknowledgement from the organization showing:</p> <ul style="list-style-type: none"> • Date and location of donation. • Reasonable detailed description of contributed property. • Whether any goods or services other than intangible religious benefits were provided by the organization (including a good faith estimate of the value). • A statement that the only benefit the taxpayer received was an intangible religious benefit (if applicable). <p>Note: The written acknowledgement does not need to state fair market value (FMV).</p>
Contribution is \$501 to \$5,000	
<p>Same as \$250 to \$500, above.</p>	<p>Same as above, plus</p> <ul style="list-style-type: none"> • How the property was acquired, such as purchase, gift, inheritance, etc. • Approximate date property was obtained or produced.* • Cost or other basis and adjustments.* • Items in less than good condition may require an appraisal. See <i>Appraisals</i>, page 4-18. <p>* If this information is not available due to reasonable cause, attach explanation.</p>
Contribution is over \$5,000	
<p>Same as \$250 to \$500, above.</p>	<p>Same as above. A written appraisal is generally required.</p>

Court Case: Taxpayers deducted \$25,171 in charitable contributions to their church. Their records included canceled checks and an acknowledgement letter from the church. The IRS rejected the letter because it lacked a statement regarding whether goods or services were provided in consideration for donations. A second letter containing the required language was also rejected because it did not satisfy the contemporaneous requirement. The Tax Court agreed with the IRS and the deduction was disallowed. (*Durden*, T.C. Memo. 2012-140)

Noncash Donation Tracker
For Items With a Value of \$500 or Less

Date of Contribution:

Organization Donated To:

Address of Organization Donated To:

Item Number	Item Description	Condition: Good or Excellent	Quantity	Fair Market Value Per Item	Total Fair Market Value
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
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12.					
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22.					
23.					

Total FMV