

Itemized Deductions Worksheet

Deductions must exceed \$14,600 Single, \$29,200 MFJ/QSS, \$21,900 HOH, or \$14,600 MFS 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.

Dentists	\$	Hospitals	\$
Doctors	\$	Insurance	\$
Equipment	\$	Prescriptions	\$
Eyeglasses	\$	Other	\$
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.

State withholding	Reported on W-2
State estimated taxes—paid in 2024	\$
Real estate tax—residence	\$
Real estate tax—other	\$
Personal property taxes	\$
Property tax refund—received in 2024	\$ ()
Foreign tax paid	\$
Other	\$
Other	\$
Other	\$
Balance paid in 2024 from prior year state returns (do not include interest or penalties)	\$
Did you keep receipts for sales tax paid during 2024?	Yes No
Did you purchase a car, plane, boat, or home in 2024?	Yes No
Sales tax paid \$	Purchase paid \$ Date

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.

Main home	\$	Equity loan	\$
Second home	\$	Equity loan	\$
Points	\$	Investment interest	\$

Charitable Contributions. If over \$500 in noncash charitable contributions, provide details of contributions. Rules require that the taxpayer retain documentation for all contributions.

Monetary (cash, check, credit card)	\$
Noncash contributions (FMV). Clothing or household items must be in good used condition or better.	\$
Did you transfer funds from an IRA directly to a charity? Yes No	\$
Charitable mileage _____ @ 14¢	

Casualty and Theft Losses

If you suffered any sudden, unexpected damage or loss of property, or a theft in a federally-declared disaster area, provide details to your tax preparer. Yes No

Miscellaneous Itemized Deductions. Miscellaneous itemized deductions subject to the 2% AGI limitation 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? Yes No

Dues	\$	Subscriptions	\$
Investment expenses	\$	Supplies	\$
Job education	\$	Tax prep fees	\$
Job seeking	\$	Tools	\$
Legal fees	\$	Uniforms	\$
Licenses	\$	Union dues	\$
Safety equipment	\$	Other	\$

Other Deductions. The following deductions are not subject to the 2% AGI limitation.

Gambling losses	\$	Federal estate tax on IRD	\$
Impairment-related expenses	\$	Other	\$

Other Deductions or Questions

Notes:

- Gambling losses are deductible only up to the amount of gambling winnings reported. A log must be kept to verify losses.
- Work clothing is not deductible if adaptable for every day wear. Exception for safety equipment, such as steel-toe boots.
- Expenses to enable individuals, who are physically or mentally impaired, to work are generally deductible.

Noncash Charitable Contributions—Fair Market Value Guide 2024

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	
One of the following: 1) Bank record such as: • 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.	All of the following: 1) Receipt from organization showing: • Name of organization. • Date and location of contribution. • Reasonably detailed description of property donated. 2) Documentation of: • 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. 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.
Contribution is \$250 to \$500	
Same as above, plus either payroll record or a written acknowledgement from the organization showing: • 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).	Documentation in 2) above, plus contemporaneous written acknowledgement from the organization showing: • 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). Note: The written acknowledgement does not need to state fair market value (FMV).
Contribution is \$501 to \$5,000	
Same as \$250 to \$500, above. • Items in less than good condition may require an appraisal. See Appraisals, page 4-18.	Same as above, plus • How the property was acquired, such as purchase, gift, inheritance, etc. • Approximate date property was obtained or produced.* • Cost or other basis and adjustments.* * If this information is not available due to reasonable cause, attach explanation.
Contribution is over \$5,000	
Same as \$250 to \$500, above.	Same as above. A written appraisal is generally required.

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)

Charitable Contributions: Noncash FMV Guide

Noncash Donation Tracker				
Items \$500 or Less In Value				
Date of Contribution(s): _____				
Organization: _____				
Address: _____				
Item	Condition: Good or Excellent	Qty.	Fair Market Value Per Item	Total Fair Market Value
1			\$	\$
2			\$	\$
3			\$	\$
4			\$	\$
5			\$	\$
6			\$	\$
7			\$	\$
8			\$	\$
9			\$	\$
10			\$	\$
11			\$	\$
12			\$	\$
13			\$	\$
14			\$	\$
15			\$	\$
16			\$	\$
17			\$	\$
18			\$	\$
19			\$	\$
20			\$	\$
21			\$	\$
22			\$	\$
23			\$	\$
24			\$	\$
25			\$	\$
Total Fair Market Value				\$