Itemized Deductions Worksheet

Tax Year: _____ Client Name: _____

🏛️ Federal Itemized Deductions (IRS Schedule A)

Please list amounts for each deduction that applies to you.

Category	Amount ($)
Medical and dental expenses (out-of-pocket, not reimbursed)	_____
State and local income taxes (or general sales tax)	_____
Real estate property taxes	_____
Personal property taxes (e.g., DMV fees based on value)	_____
Home mortgage interest (Form 1098)	_____
Mortgage insurance premiums	_____
Charitable contributions (cash donations)	_____
Charitable contributions (non-cash, fair market value)	_____
Casualty or theft losses (federally declared disaster only)	_____
Gambling losses (up to amount of winnings)	_____
Other miscellaneous deductions (specify)	_____

Total Federal Deductions: $_____

State Itemized Deductions (Most States)

This worksheet reflects deductible expenses under California law. Some deductions are limited or disallowed at the federal level under the SALT cap but may still apply for state purposes. Please provide the applicable amounts below.

Category	Amount ($)
Unreimbursed employee expenses (subject to 2% AGI limitation)	_____
Tax preparation fees (subject to 2% AGI limitation)	_____
Investment advisory fees (subject to 2% AGI limitation)	_____
Safe deposit box fees (subject to 2% AGI limitation)	_____
Union and professional dues (subject to 2% AGI limitation)	_____
Uniforms and work supplies (subject to 2% AGI limitation)	_____
Job search and continuing education expenses (subject to 2% AGI limitation)	_____
Unreimbursed Work Travel (specify)	_____
Unreimbursed Use of Home (LIST)	_____

Total California Deductions: $_____

✍ Acknowledgment and Release

I certify that the information provided above is true, complete, and accurate to the best of my knowledge. I understand that Espinoza & Molina will prepare my tax return based solely on the information I have provided, and that the firm is not responsible for verifying or substantiating these amounts.

By signing below, I acknowledge that I am responsible for the accuracy of my tax information and release Espinoza & Molina, its owners, and affiliates from any liability arising from errors, omissions, or misrepresentations in the data provided.

Signature: _____ Date: _____