

## Schedule A - Itemized Deductions

line 40 from 1040 View>Medical and Dental Expenses or click on Deductions from Federal Section>Itemized Deductions>Medical and Dental Expenses

Select to enter state and local taxes paid during the tax year in addition to income tax withheld.

If itemizing deductions, select itemized deductions. If MFS and spouse itemizes, taxpayer must also itemize. Standard deduction can't be used. It doesn't matter which spouse files first. Select to force itemized deduction.

### Itemized Deductions

|  |       |
|--|-------|
| Use Standard or Itemized Deduction     | Begin |
| Medical and Dental Expenses            | Begin |
| Taxes You Paid                         | Begin |
| Mortgage Interest and Expenses         | Begin |
| Gifts to Charity                       | Begin |
| Unreimbursed Employee Business Expense | Begin |
| Job-Related Travel Expenses Form 2106  | Begin |
| Miscellaneous Deductions               | Begin |
| Less Common Deductions                 | Begin |

Select to enter medical expenses.

### Schedule A Deductible and Non Deductible Medical Expenses

| You can include:   |   | You can't include:  |   |
|--|---|---|---|
| <ul style="list-style-type: none"> <li>• Bandages</li> <li>• Birth control pills prescribed by your doctor</li> <li>• Body scan</li> <li>• Braille books</li> <li>• Breast pump and supplies</li> <li>• Capital expenses for equipment or improvements to your home needed for medical care (see the worksheet in Pub. 502)</li> <li>• Diagnostic devices</li> <li>• Expenses of an organ donor</li> <li>• Eye surgery—to promote the correct function of the eye</li> <li>• Fertility enhancement, certain procedures</li> <li>• Guide dogs or other animals aiding the blind, deaf, and disabled</li> <li>• Hospital services fees (lab work, therapy, nursing services, surgery, etc.)</li> <li>• Lead-based paint removal</li> <li>• Legal abortion</li> <li>• Legal operation to prevent having children such as a vasectomy or tubal ligation</li> <li>• Long-term care contracts, qualified</li> <li>• Meals and lodging provided by a hospital during medical treatment</li> <li>• Medical services fees (from doctors, dentists, surgeons, specialists, and other medical practitioners)</li> <li>• Medicare Part D premiums</li> </ul> | <ul style="list-style-type: none"> <li>• Medical and hospital insurance premiums</li> <li>• Nursing services</li> <li>• Oxygen equipment and oxygen</li> <li>• Part of life-care fee paid to retirement home designated for medical care</li> <li>• Physical examination</li> <li>• Pregnancy test kit</li> <li>• Prescription medicines (prescribed by a doctor) and insulin</li> <li>• Psychiatric and psychological treatment</li> <li>• Social security tax, Medicare tax, FUTA, and state employment tax for worker providing medical care (see Wages for nursing services below)</li> <li>• Special items (artificial limbs, false teeth, eye-glasses, contact lenses, hearing aids, crutches, wheelchair, etc.)</li> <li>• Special education for mentally or physically disabled persons</li> <li>• Stop-smoking programs</li> <li>• Transportation for needed medical care</li> <li>• Treatment at a drug or alcohol center (includes meals and lodging provided by the center)</li> <li>• Wages for nursing services</li> <li>• Weight loss, certain expenses for obesity</li> </ul> | <ul style="list-style-type: none"> <li>• Baby sitting and childcare</li> <li>• Bottled water</li> <li>• Contributions to Archer MSAs (see Pub. 969)</li> <li>• Diaper service</li> <li>• Expenses for your general health (even if following your doctor's advice) such as— <ul style="list-style-type: none"> <li>—Health club dues</li> <li>—Household help (even if recommended by a doctor)</li> <li>—Social activities, such as dancing or swimming lessons</li> <li>—Trip for general health improvement</li> </ul> </li> <li>• Flexible spending account reimbursements for medical expenses (if contributions were on a pre-tax basis)</li> <li>• Funeral, burial, or cremation expenses</li> <li>• Health savings account payments for medical expenses</li> <li>• Operation, treatment, or medicine that is illegal under federal or state law</li> <li>• Life insurance or income protection policies, or policies providing payment for loss of life, limb, sight, etc.</li> <li>• Maternity clothes</li> </ul> | <ul style="list-style-type: none"> <li>• Medical insurance included in a car insurance policy covering all persons injured in or by your car</li> <li>• Medicine you buy without a prescription</li> <li>• Nursing care for a healthy baby</li> <li>• Prescription drugs you brought in (or ordered shipped) from another country, in most cases</li> <li>• Nutritional supplements, vitamins, herbal supplements, "natural medicines," etc., unless recommended by a medical practitioner as a treatment for a specific medical condition diagnosed by a physician</li> <li>• Surgery for purely cosmetic reasons</li> <li>• Toothpaste, toiletries, cosmetics, etc.</li> <li>• Teeth whitening</li> <li>• Weight-loss expenses not for the treatment of obesity or other disease</li> </ul> |

## Schedule A - Itemized Deductions (Continued)

### Schedule A - Medical Deductions

Medical and dental insurance

Note: We automatically pull over the following

- \* Medicare premiums paid on your 1099SSA (Social Security).
- \* Self employed health insurance you have already entered.
- \* Do not include medical/dental premiums deducted from your pay through a cafeteria plan (pre-taxed).

Amount paid to doctors/dentists

Prescriptions

X-Rays, lab work, etc

Nursing help (not for healthy baby or housework)

Hospital care (including meals and lodging)

Alcohol/Drug rehabilitation

Medical aids (hearing aids, crutches, wheelchairs, etc)

Medical mileage driven (in miles)

| Other medical expenses                                | Amount                                       |
|---|--|
| Description <input style="width: 100%;" type="text"/> | \$ <input style="width: 100%;" type="text"/> |

Add/Edit Qualified Long-Term Care Premiums:

**Note:** Medical and dental floor percentage is 10%. *Some senior residences have an amount in the monthly cost which is a medical expense.*

## Schedule A - Taxes You Paid

\* State and Local Tax amounts are automatically pulled from W-2, 1099, W-2G, and Estimates.  
PLEASE DO NOT include any of these amounts in any of the boxes below or your calculations will NOT be correct.

### Schedule A - Taxes You Paid

**Taxes Paid**

Additional State and Local Income Tax

State and Local Sales Tax Paid

Prior Year 4th Quarter State Estimates paid after 12/31/2015

Real Estate Taxes (Non-Business Property)

Personal Property (ex: Car Registration)

Other Taxes

| Description                               | Amount                                       |
|---|--|
| <input style="width: 100%;" type="text"/> | \$ <input style="width: 100%;" type="text"/> |

Click here to calculate general sales tax deductions. Be sure to base sales tax on total income - taxable and non taxable.

Enter real estate taxes that are reported on Form 1098 with the mortgage interest on the mortgage interest screen.

Enter vehicle license registration fees if based on value under Personal Property taxes.

If taxpayers purchased or sold home in the tax year, they may not be able to deduct all Real Estate Taxes. Subtract any property tax refund received at closing. (see Publication 17, Real Estate Taxes for more information).

Taxes you cannot deduct: utilities, fees/licenses (drivers, marriage, dog); assessments for improvements that increase property value; assessments for services to the property (sewer, trash collection, etc.).

## Schedule A - Itemized Deductions (Continued)

### Schedule A Interest

|   |   |
|---|---|
| Mortgage Interest Reported on Form 1098     | <input type="button" value="Begin"/>    |
| Mortgage Interest Not Reported on Form 1098 | <input type="button" value="Begin"/>    |
| Points Not Reported on Form 1098            | <input type="button" value="Begin"/>    |
| Private Mortgage Insurance (PMI) Deduction  | <input type="button" value="Begin"/>    |
|   | <input type="button" value="Continue"/> |

*Select for mortgage interest reported on Form 1098.  
Enter amount from Form 1098, box 1 (and box 2, if applicable).*

### Mortgage Interest Reported on 1098

Add/Edit Interest Reported

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### Real Estate Taxes (Non-Business Property)

Real Estate Taxes (Non-Business Property)

\$

*If there are multiple mortgages, make additional Schedule A Interest entries.*

*Points from refinancing must be spread over the life of the mortgage unless used to remodel (see Publication 17, Points). Enter loan origination fee from closing statement as Points not reported on Form 1098 if not included as points on Form 1098*

### Gifts to Charity

|   |   |
|---|---|
| Cash Gifts to Charity   | <input type="button" value="Begin"/>    |
| Non-Cash Gifts to Charity   | <input type="button" value="Begin"/>    |
| Non-Cash Donations (more than \$500)  | <input type="button" value="Begin"/>    |
| Limitation on Charitable Contributions Deduction <a href="#">Learn more</a> | <input type="button" value="Begin"/>    |
| Declaration of Appraiser  | <input type="button" value="Begin"/>    |
| Donee Acknowledgement   | <input type="button" value="Begin"/>    |
|   | <input type="button" value="Continue"/> |

**These types of donations are not deductible:** political; country club/fraternal lodge; chambers of commerce; raffle, bingo, or lottery tickets; tuition; value of time/services; gifts to lobby groups; civic leagues, social clubs; labor unions, homeowners association dues.

## Schedule A - Itemized Deductions (Continued)

The cost of charitable raffles, bingos etc are not deductible as charitable donations but can be deducted as gambling losses to the extent of winnings.

### Charity Cash Contributions

**i** To group all cash contributions as one single entry, select the "Override" button below.

Charity Name

Description

Amount Donated \$

Date of Donation MM  DD  YYYY

**Override** Set the total contributions without itemizing.

**Note:** Enter amounts given by cash or check under Cash Gifts to Charity. The 30% & 50% refer to the percentage of your AGI that can be deducted this year. See Publication 17 for definitions. Enter the value of noncash items (including miles driven in service to a charity) donated under Non-Cash Gifts to Charity. Be careful to list them separately. If noncash contributions are greater than \$500 **Form 8283 must be completed and this form is out of scope.**

## Schedule A - Miscellaneous Deductions

### Schedule A - Miscellaneous Deductions

Amortizable premium on taxable bonds

Federal estate tax on income in respect to a decedent

Gambling losses to the extent of gambling winnings  ←

Impairment-related work expenses

Repayment under claim of right (if greater than \$3000)

If your repayment was less than \$3000, click Add/Edit below and enter it as an additional Miscellaneous Deduction.

Unrecovered investment in pension

Tax Return Preparation

Safe Deposit Box Rental

Investment Fees and Expenses

Add/Edit Miscellaneous Deductions that are not listed above

For information about what qualifies to be added as an additional Miscellaneous Deduction, click here

Gambling losses up to the amount of winnings are deducted here. You can't deduct gambling losses that are more than the taxpayers winnings reported on Line 21.

**Non deductible Miscellaneous expenses:** commuting; home repair; rent; loss from sale of home; personal legal expenses; lost/misplaced cash or property; fines/penalties.