Tax Deductions for: Schedule A

In order to deduct expenses in your trade or business, you must show that the expenses are "ordinary and necessary." An ordinary expense is one that is customary in your particular line of work. A necessary expense is one that is appropriate but not necessarily essential in your business. The application of these terms to you relies heavily on the " facts and circumstances" of your unique situation.

MEDICAL Expenses

- *Medicine / Prescriptions*
- *Doctor Fees*
- *Surgery*
- *Hospital Fees*
- *Therapy*
- *Other:*_____
- *Other:*_____
- *Other:*_____

DENTAL Expenses

- *Surgery Costs*
- *Medicine / Drugs Costs*
- *Treatment*
- *Routine Checkups*
- *Other:*_____
- *Other:*_____
- *Other:*_____

INTEREST EXPENSE

- *Home Mortgage Interest*
- *Home Mortgage Points*
- *Mortgage Insurance Premiums*
- *Investment Interest*
- *Other:*_____
- *Other:*_____
- *Other:*_____

TAX Expenses:

- *State and Local General Sales Taxes*
- *State and Local Income Taxes*
- *Real Estate Taxes*
- *Personal Property Taxes*
- *Other:*_____
- *Other:*_____

GIFTS To Charity

- *Church*
- *Community*
- *Goodwill*
- *Salvation Army*
- *Other:*_____
- *Other:*_____

JOB EXPENSES

- *Job Travel*
- *-Airfare*
- *-Tolls*
- *-Car Rental*
- *-Laundry*
- *-Lodging*
- *-Meals*
- *-Parking*
- *-Taxi*
- *Professional Subscriptions*
- *Uniforms*
- *Union Dues*
- *Credentials / License*
- *Continuing Education*
- *-Correspondence Course Fees*
- *-Course Registration*
- *-Lab Fees*
- *-Materials & Supplies*
- *-Photocopy Expenses*
- *-Reference Materials*
- *-Research Expenses*
- *-Textbooks*
- *-Transcripts*
- *-Tuition*
- *Other:*_____
- *Other:*_____
- *Other:*_____
- *Other:*_____

CASUALTY & THEFT Losses

- *Casualty Loss(es)*
- *Theft Loss(es)*
- *Other:*_____
- *Other:*_____

MISCELLANEOUS Expenses:

- *Tax Preparation Fees*
- *Safe deposit box*
- *Amortizable Premium on Taxable Bonds*
- *Federal Estate Tax on Income*
- *Gambling Losses*
- *Impairment-related work expenses*
- *Loss from other Activities*
- *Losses from Ponzi-type investment Schemes*
- *Unrecovered Investment in an Annuity*
- *Legal Expenses*
- *Investment Fees and Expenses*
- *Hobby Expenses*
- *Credit or Debit Card Convenience Fees*
- *Depreciation on Home Computer*
- *Excess Deductions of an Estate*
- *Appraisal Fees*
- *Investment-Clerical Help*
- *Loss on deposits*
- *Repayments of income*
- *Repayment of social security benefits*
- *Tax Advice Fees*
- *Job Search Expenses*
- *Other:*_____
- *Other:*_____
- *Other:*_____
- *Other:*_____
- *Other:*_____
- *Other:*_____
- *Other:*_____
- *Other:*_____