

Tax Year 2024 Itemized Deductions Worksheet (Complete this worksheet prior to your tax appointment)

Guidance: We do not need your details. Just enter your totals for each expense line. We will determine if it is to your advantage to itemize.

Unreimbursed Medical and Dental Expenses	
<i>Medical expenses above 7.5% (10% for NY) Adjusted Gross Income (AGI) are deductible. Only enter expenses paid for yourself or dependents that were not reimbursed.</i>	
Medical and dental insurance premiums paid to insurer (exclude Medicare reported on social security statements and amounts paid pre-tax from paycheck)	\$
	\$
	\$
Long term care insurance premiums	Taxpayer \$
	Spouse \$
Payments to doctors, dentists, etc.	\$
X-rays, Lab work, etc.	\$
Payments for prescription medications (even if filled with over-the-counter meds)	\$
Medical equipment and aids (wheelchairs, crutches, etc.) plus COVID protective items	\$
Payments to hospitals and care facilities	\$
Eyeglasses, contact lens and hearing aids	\$
Parking/transportation costs for treatment	\$
Medical miles driven for care	mi.
Nursing care (excluding housework payments) <i>Note: Bring in all nursing home billing statements</i>	\$
Other medical expenses (specify)	\$
Mortgage Interest	
<i>Interest is deductible for primary and one secondary residence or for that portion of a home equity loan used to buy, build or improve residence</i>	
Home mortgage interest on forms 1098 (Enter total on main & second home)	\$
Home mortgage interest not on form 1098 (Enter total on main & second home)	\$

Gifts to Charity	
Total cash gifts to charity (including check, credit/debit card). <i>You need to keep evidence of all donations, and for each \$250 or more, must be in writing from charity</i>	\$
Total value of non-cash gifts with receipts <i>Use Thrift Store values. If total is more than \$500, you must provide for each item: name & address of charity, date of donation, how you got the item (e.g., purchase, gift, inheritance, exchange), approx. date of acquisition, original cost or basis. (No appreciated items)</i>	\$
Total of taxpayer and spouse miles driven for charity	mi.
Taxes You Paid	
Sales tax on major purchases (car, boat, motorhome, home purchase or substantial addition to home)	\$
2024 Property taxes paid	Town/County taxes \$
<i>(please bring all property tax bills)</i>	School taxes \$
STAR property tax credit received by check or direct deposit	\$
Other (specify)	\$
Miscellaneous Deductions	
Gambling losses / expenses	\$
Employee business expenses*	\$
Union Dues*	\$
Investment fees*	\$
Other (specify)	\$
<i>* can be itemized on NY but not Federal return</i>	

2024 Standard Deductions (+ amount for each person over 65 or blind) NY only: \$1,000 exemption per dependent
Federal -> Single: \$14,600 (+\$1,950), **Married Filing Separately:** \$14,600 (+\$1,550)
Single & can be claimed as a dependent: greater of \$1,250 or \$400 plus earned income (may not exceed \$14,600)
Married Filing Jointly and Qualifying Surviving Spouse: \$29,200 (+\$1,550), **Head of Household:** \$21,900 (+\$1,950)
New York -> Single/MFS: \$8,000, **MFJ/QSS:** \$16,050, **HoH:** \$11,200, **Single & can be claimed as a dependent:** \$3,100