

## Schedule A – Itemized Deductions– Due Diligence Worksheet

- Form SCH A is used to report itemized deductions on the taxpayers return.
- Nonresident aliens, dual status aliens, and taxpayers who are MFS and whose spouse itemized deductions must itemize deductions.
- All other taxpayers should only use itemized deductions, at the federal level, **IF** their itemized deductions are greater than the standard deduction.
- Some states may benefit from entering itemized deductions on the return even if using the standard deduction.
- If asked the taxpayer must be able to provide evidence of these deductions to the IRS.
- Entering mortgage interest/points and property tax on Form 1098e will result in those amounts populating on SCH A. Do not enter the same expenses twice.

| Medical and Dental Expenses   |  |          |    |
|---|--|----------|----|
| <b>Line 1</b>   | Medical/Dental Mileage   |          |    |
|   | Long-term Care Premiums (Taxpayer)                             |          | \$ |
|   | Long-term Care Premiums (Spouse)                               |          | \$ |
|   | Other deductible medical expenses                              |          | \$ |
| Taxes You Paid  |  |          |    |
| <b>Line 5a</b>  | State and local taxes  |          | \$ |
| <b>Line 5b</b>  | State and local real estate taxes                              |          | \$ |
| <b>Line 5C</b>  | State and local personal property taxes                        |          | \$ |
| <b>Line 6</b>   | Other Taxes  |          | \$ |
| Interest You Paid   |  |          |    |
| <b>Line 8a</b>  | Mortgage interest and points from 1 <sup>st</sup> mortgage     |          | \$ |
| <b>Line 8b</b>  | Mortgage interest and points from 2 <sup>nd</sup> mortgage     |          | \$ |
| <b>Line 8d</b>  | Mortgage Insurance Premiums (not deductible in every tax year) |          | \$ |
| Gifts to Charity  |  |          |    |
| <i>Distinguish between donations to different charities. If more charities, then listed attach an additional page.</i>  |  |          |    |
| <i>For non-cash contributions greater than \$500 an itemized breakdown of donations must be completed. A sample of this can be found on the Tax Support Center.</i> |  |          |    |
| <b>Line 11</b>  | Charitable Miles   |          |    |
|   | Cash donation 1  | Charity: | \$ |
|   | Cash donation 2  | Charity: | \$ |
|   | Cash donation 3  | Charity: | \$ |
|   | Cash donation 4  | Charity: | \$ |
|   | Cash donation 5  | Charity: | \$ |
| <b>Line 12</b>  | Non-cash contribution 1  | Charity: | \$ |
|   | Non-cash contribution 2  | Charity: | \$ |
|   | Non-cash contribution 3  | Charity: | \$ |
|   | Non-cash contribution 4  | Charity: | \$ |
|   | Non-cash contribution 5  | Charity: | \$ |

**Casualty and Theft Loss**

*For tax years where TCJA is active (2018-2025) a casualty and theft loss must be in a federally declared disaster area. Form 4684 must be completed in addition to SCH A.*

|   |   |                |
|---|---|----------------|
| Description of property (house, boat, etc): |   | FEMA Number:   |
| City/State/Zip Code:                        |   | Date acquired: |
| Insurance/reimbursement: \$                 | Cost/basis of property: \$                              |                |
| FMV before casualty/theft: \$               | FMV after casualty/theft: \$                            |                |
| <b>Other Itemized Deductions</b>            |   |                |
| <b>Line 16</b>                              | Gambling Losses (can only deduct up to amount they won) | \$             |

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**TAXPAYER SIGNATURE**

**DATE**

*I certify that all the above information is accurate to the best of my knowledge and that I have the records to substantiate my claims.*