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**2011 ITEMIZED DEDUCTION WORKSHEET**

MEDICAL EXPENSES	Must exceed 7.5% of AGI	INTEREST EXPENSE	Amount
Prescription medications		Home mortgage lender Name -	
Health insurance premiums		Second mortgage lender Name -	
Dental/Vision insurance		Points paid on first mortgage	
Medicare		Points paid to refinance	
Long term care ins –self		Second home mortgage	
Long term care – spouse		Mortgage interest paid to:	
Doctors		Name Address SSN:	
Dentists		Interest paid on motor-home/boat/trailer	
Hospital/clinics		Qualified mortgage ins.	
Labs/X-rays		Investment interest	
Eyeglasses/contacts			
Medical equipment/supplies		Contributions – Must have check & receipt of over \$250 Must have proof	
Long term care expense		Churches	
Medical miles \$.19 1/1/-6/30 \$.235 after 6/30 per mile		Other cash contributions	
Medical transportation – ex – ambulance, airfare		Charitable miles @ 14 cents a mile	
Lodging up to \$50 a night		Payroll deductions	
Other		Noncash contributions – must have receipt	
Less Insurance, MSA, HSA, & Flex reimbursements		MISCELLANEOUS EXPENSE	Must exceed 2% of AGI
Total Medical & Dental Expense		Tax preparation fees Accounting fees	
		Union & professional dues	
<b>TAX EXPENSE</b>		Professional subscriptions	
Real estate taxes – home*		Job search costs	
Real estate taxes – Sec home/land		Uniforms & protective clothing	
Sales taxes on autos/motorcycle/pickups/boat/new home		Investment counsel/advisory fees	
MN -Auto registration fees		IRA fees	
Additional state tax paid in 2010		Safety equipment	
		Safety deposit box fees	
<b>CASUALTY &amp; THEFT LOSSES</b>	Must exceed 10% AGI	Professional licenses	
Cost of property lost		Tools, equipment, supplies for work	
Date of casualty		Hobby losses	
Fair market value of property		Education to improve work skills	
Insurance reimbursement		<b>GAMBLING LOSSES</b>	Not Limited
<b>BUSINESS/JOB TO JOB/JOB SEEKING/EDUCATION MILES</b>	Must exceed 2% of AGI	<b>OTHER BUSINESS TRAVEL EXPENSE –not reimbursed</b>	Must exceed 2% of AGI
Total miles/odometer readings		Business Long Distance	
Business miles @ 51/mile 1/1-6/30 after 6/30 @ .55/mile		Business Entertainment/Meals	
		Lodging	
If using actual expenses list:		Airfare	
Gas, oil		Tolls/Parking	
Repairs			
Insurance			
Lease Payments			