

2024

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US

Itemized Deductions

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Please enter all pertinent 2024 amounts and attach all 1098 forms. Last year's amounts are provided for your reference.

MEDICAL AND DENTAL EXPENSES

NOTE: Enter self-employed health insurance premiums on Sheet 24 and Medicare insurance premiums on Sheet 14.

Table with 3 columns: 2024 Amount, TS, 2023 Amount. Rows include Prescription medicines and drugs, Doctors, dentists and nurses, Hospitals and nursing homes, Insurance premiums not entered elsewhere, Long-term care premiums, Insurance reimbursement, Lodging and transportation, Out-of-pocket expenses, Medical miles driven, and Other medical and dental expenses.

TAXES PAID (State and local withholding and 2024 estimates are automatic.)

Table with 3 columns: 2024 Amount, TS, 2023 Amount. Rows include State income taxes (1/24 payment, 2023 return extension, 2023 state return, prior years), and City/local income taxes (1/24 payment, 2023 city/local extension, 2023 city/local return).

SALES AND USE TAXES PAID

Table with 3 columns: 2024 Amount, TS, 2023 Amount. Rows include State and local sales taxes (except autos and special items), Use taxes paid on 2024 purchases, Use taxes paid with 2023 state return, Sales tax on autos not included above, and Sales tax on boats, aircraft, other special items.

OTHER TAXES PAID

Table with 3 columns: 2024 Amount, TS, 2023 Amount. Rows include Real estate taxes (principal residence, held for investment), Personal property taxes, Foreign income taxes, and Other taxes.

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Itemized Deductions (continued)

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Please enter all pertinent 2024 amounts. Last year's amounts are provided for your reference.

INTEREST PAID

Home mortgage int. (Box 1) and points (Box 5) reported on Form 1098:

2024 Amount

TS

2023 Amount

Table with 3 columns: Description, 2024 Amount, TS, 2023 Amount. Includes rows for home mortgage interest and points reported on Form 1098.

Home mortgage interest not reported on Form 1098:

Form for home mortgage interest not reported on Form 1098, including fields for payee's name, SSN, address, city, state, ZIP code, region, postal code, and country.

Table with 3 columns: Description, 2024 Amount, TS, 2023 Amount. Includes row for amount paid.

Points not reported on Form 1098:

Table with 3 columns: Description, 2024 Amount, TS, 2023 Amount. Includes rows for points not reported on Form 1098.

Investment interest (interest on margin accounts):

Table with 3 columns: Description, 2024 Amount, TS, 2023 Amount. Includes rows for investment interest.

Passive interest:

Table with 3 columns: Description, 2024 Amount, TS, 2023 Amount. Includes row for passive interest.

NOTE: Points paid on loans other than to buy, build, or improve your main home are deductible over the life of the mortgage. For these types of loans also provide the dates and lives of the loans.

CASH CONTRIBUTIONS

NOTE: No deduction is allowed for cash or check contributions unless the donor maintains a bank record, or a written communication from the donee, showing the name of the organization, contribution date(s), and contribution amount(s).

Churches, schools, hospitals, and other charitable organizations (60% limitation):

Contributions by cash or check:

Table with 3 columns: Description, 2024 Amount, TS, 2023 Amount. Includes rows for cash or check contributions to churches, schools, hospitals, etc.

Volunteer expenses (out-of-pocket):

Number of charitable miles:

Table with 3 columns: Description, 2024 Amount, TS, 2023 Amount. Includes rows for volunteer expenses and charitable miles.

Veterans' organizations, fraternal societies, nonprofit cemeteries, and certain private nonoperating foundations (30% limitation):

Contributions by cash or check:

Table with 3 columns: Description, 2024 Amount, TS, 2023 Amount. Includes rows for cash or check contributions to veterans' organizations, etc.

Volunteer expenses (out-of-pocket):

Number of charitable miles:

Table with 3 columns: Description, 2024 Amount, TS, 2023 Amount. Includes rows for volunteer expenses and charitable miles.

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Itemized Deductions (continued)

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Please enter all pertinent 2024 amounts. Last year's amounts are provided for your reference.

NONCASH CONTRIBUTIONS

NOTE: Use Sheet 26 if total noncash contributions are over \$500. No deduction is allowed for contributions of clothing and household items that are not in good used condition or better. In addition, a deduction for any item with minimal monetary value may be denied.

50% limitation (see above):

2024 Amount

TS

2023 Amount

Table with 3 columns: Description, 2024 Amount, TS, 2023 Amount. Rows for 50% limitation.

30% limitation (see above):

Table with 3 columns: Description, 2024 Amount, TS, 2023 Amount. Rows for 30% limitation.

30% capital gain property (gifts of capital gain property to 50% limit orgs.):

Table with 3 columns: Description, 2024 Amount, TS, 2023 Amount. Rows for 30% capital gain property.

20% capital gain property (gifts of capital gain property to non-50% limit orgs.):

Table with 3 columns: Description, 2024 Amount, TS, 2023 Amount. Rows for 20% capital gain property.

STATE MISC. DEDS. IF NON-CONFORMING TO TAX CUTS & JOBS ACT (subject to 2% AGI limit)

Union and professional dues

Other unreimbursed employee expenses (uniforms and protective clothing, professional subscriptions, employment agency fees, and certain edu. expenses):

Table with 3 columns: Description, 2024 Amount, TS, 2023 Amount. Rows for other unreimbursed employee expenses.

Investment expense:

Table with 3 columns: Description, 2024 Amount, TS, 2023 Amount. Rows for investment expense.

Tax return preparation fee

Safe deposit box rental

Table with 3 columns: Description, 2024 Amount, TS, 2023 Amount. Rows for tax return preparation fee and safe deposit box rental.

Miscellaneous deductions (2% AGI) (certain legal and accounting fees, and custodial fees):

Table with 3 columns: Description, 2024 Amount, TS, 2023 Amount. Rows for miscellaneous deductions.

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Itemized Deductions (continued)

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If either of the following conditions below apply to you, your home mortgage interest deduction may need to be limited and the input section provided below should be completed. If neither condition applies, enter home mortgage interest amounts on organizer sheet 25 p2.

- 1. Total home equity debt exceeded \$100,000 at any time during 2024 (\$50,000 if married filing separate). For this purpose, home equity debt is defined as any mortgages taken out in which the proceeds were used to buy, build, or improve your home.
- 2. Total home acquisition debt exceeded \$750,000 at any time during 2024 (\$375,000 if married filing separate). For this purpose, home acquisition debt is defined as any mortgages taken out after October 13, 1987 in which the proceeds were used to buy, build, or improve your home.

NOTE: When completing the input section below, grandfather debt represents loans taken out prior to October 14, 1987.

Please enter all pertinent 2024 amounts and attach all 1098 forms. Last year's amounts are provided for your reference.

	2024 Amount	TS	2023 Amount
Fair market value of the property on the date that the last debt was secured			
Home acquisition and grandfather debt on the date that the last debt was secured			

LOAN INFORMATION

Loan #1

- Lender's name
- Form (see table)
- Number of form
1=taxpayer, 2=spouse, blank=joint
- Interest paid
- Points paid
- Total principal paid
- Lump sum principal payment (if paid off)
- Months outstanding (if not 12)
1=home acquisition debt incurred after 12/15/17 (blank=10/13/87 - 12/15/17)
- Home acquisition debt balance - beginning of year
- Home acquisition debt borrowed in 2024
- Home equity debt balance - beginning of year
- Home equity debt borrowed in 2024
- Grandfather debt balance - beginning of year

Loan #2

- Lender's name
- Form (see table)
- Number of form
1=taxpayer, 2=spouse, blank=joint
- Interest paid
- Points paid
- Total principal paid
- Lump sum principal payment (if paid off)
- Months outstanding (if not 12)
1=home acquisition debt incurred after 12/15/17 (blank=10/13/87 - 12/15/17)
- Home acquisition debt balance - beginning of year
- Home acquisition debt borrowed in 2024
- Home equity debt balance - beginning of year
- Home equity debt borrowed in 2024
- Grandfather debt balance - beginning of year

Form
1 = Schedule A (default)
2 = Business use of home
3 = Schedule E

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