

# CHARITABLE CONTRIBUTIONS

**CASH** Written verification is required for contributions of \$250 or more to any one organization.

Church		
Church		
Temple		
Payroll Deduction (filer & spouse)		
United Way		
Cancer Society		
Red Cross		
Heart Fund		
Scouts		
Other:	_____	
Other:	_____	

**NON-CASH** Provide detailed list of items contributed if total for the year exceeds \$500.

Salvation Army	
Goodwill Industries	
Veteran Organizations	
Church	
Travel for Charitable Purposes	miles
Out-of-pocket expenses in connection with a charitable organization. Explain: _____	
_____	
_____	

# EDUCATION EXPENSES

**Caution:** These expenses qualify for tax credits, deductions, and are used to justify certain exclusions and tax or penalty free distributions. They must be segregated by student.

Student:	Column Is For:		
Taxpayer	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Spouse	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Dependent: _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Dependent: _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**FOR TUITION CREDIT ONLY** – Half to full Time Students Only - Qualified Educational Instruction

Post Secondary - 1st 2yrs.			
After 1st 2yrs			
Fees - Enrollment/Attendance Only			


**OTHER EXPENSES** – DO NOT COMPLETE unless qualifying for tax or penalty free IRA distributions, Savings Bond Interest Exclusion, or student loan interest deductions. Similar expenses for continuing education should be entered in different section below.

Books/Supplies			
Room/Board			

**CONTINUING EDUCATION EXPENSES** – Education for the taxpayer & spouse only if job related

Tuition and Fees			
Seminar Fees, etc.			
Books/Supplies, etc.			
Travel	(list in appropriate area opposite page)		

# MISCELLANEOUS DEDUCTIONS

	Alimony	To	
	Paid	SS#	
Attorney Fees (to Protect Taxable Income)			
Union Dues			
Professional Dues			
Continuing Education (job related)	Tuition, Seminar Fees, etc		
	Books, Supplies		
Entertainment & Business Meals (100% of actual cost)			
Gambling Losses (limited to winnings)			
Business Insurance (E & O, malpractice, etc.)			
Investment Publications			
Investment Expenses	Type:		
IRA, KEOGH, SEP Fees Paid (not withheld from account)			
Jobseeking Expenses (in same field)	Employment & Resumé Fees		
	Photocopy & Postage Expense		
	Other		
Licenses, Fees, Credentials, etc.			
Publications, Books, etc., Used in Business			
Safe Deposit Box (to Store Deeds, Bonds, etc.)			
Telephone (Business Calls Only)			
Tools, Supplies, Equipment			
Uniforms - Purchase			
Uniforms - Cleaning			
Other			
Other			

# CASUALTY LOSSES (or theft or embezzlement)

To be deducted, the losses must exceed 10% of your adjusted gross income and then only the amount that exceeds the 10% floor is deductible.

Check box if loss was in a Presidentially declared disaster area.

Description of Casualty				
Date of Casualty		/ /		
Insurance Reimbursement				
Description of Property	Date Acquired	Original Cost or Other Basis	Fair Market Value	
			Before Casualty	After Casualty