

## Tool for Intake

### Quick Itemized Deduction Calculation for Tax Year 2018

When in doubt, mark the return as Advanced and have the taxpayer review with the tax preparer.

Medical and dental expenses (subject to 7.5% floor) \$\_\_\_\_\_

Real estate taxes \$\_\_\_\_\_

Home mortgage interest \$\_\_\_\_\_

Mortgage insurance premiums \$\_\_\_\_\_

Donations \$\_\_\_\_\_

Casualty/theft losses (limited, only if in federally declared disaster area) \$\_\_\_\_\_

**Note: If the client itemizes and claims casualty losses, the return is out of scope for VITA.**

**The taxpayer also has the option to file without including casualty losses and later amend.**

Total: \$\_\_\_\_\_

If the total of eligible deductions is greater than the standard deduction for the respective filing status, it may benefit the taxpayer to itemize deductions.

Single: \$12,000

Married Filing Jointly: \$24,000

Head of Household: \$18,000

Married Filing Separately: \$12,000

Qualifying Widower with dependent: \$24,000

**Itemizing deductions will generate a Schedule A and requires the Advanced tax certification.**

# Tool for Intake

## Quick Itemized Deduction Calculation for tax years 2015, 2016, or 2017

When in doubt, mark the return as Advanced and have the taxpayer review with the tax preparer.

Medical and dental expenses (subject to 7.5% floor generally) \$\_\_\_\_\_

Real estate taxes \$\_\_\_\_\_

Home mortgage interest \$\_\_\_\_\_

Mortgage insurance premiums \$\_\_\_\_\_

Donations \$\_\_\_\_\_

Casualty/theft losses (limited) \$\_\_\_\_\_

**Note: If the client itemizes and claims casualty losses, the return is out of scope for VITA.**

**The taxpayer also has the option to file without including casualty losses and later amend.**

Unreimbursed employee expenses (subject to 2% floor) \$\_\_\_\_\_

Tax preparation fees \$\_\_\_\_\_

Total: \$\_\_\_\_\_

If the total of eligible deductions is greater than the standard deduction for the respective filing status, it may benefit the taxpayer to itemize deductions.

Single: \$6,350

Married Filing Jointly: \$12,700

Head of Household: \$9,350

Married Filing Separately: \$6,350

Qualifying Widower: \$12,700

**Itemizing deductions will generate a Schedule A and requires the Advanced tax certification.**