

CONTRIBUTIONS (in 2025 **ALL DONATIONS** must be substantiated by a receipt or cancelled check. **NO CONTRIBUTIONS OF CASH WITHOUT SUBSTANTIATION CAN BE CLAIMED ON THE TAX RETURN**)

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| CHURCH _____ | CANCER FUND _____ |
| HEART ASSOCIATION _____ | UNITED WAY _____ |
| PAYROLL DEDUCTION _____ | RED CROSS _____ |
| NONCASH – GOODWILL _____ | SCOUTS _____ |
| SALVATION ARMY _____ | MILEAGE _____ |
| VOLUNTEER EXPENSES _____ | OTHER _____ |
| HURRICANE / FIRE RELIEF _____ | OTHER _____ |

Political or PAC Contributions are NOT Deductible

*IRS regulations require substantiation from the charitable organization for any one-time contribution of \$250 or more, canceled checks do not qualify. If you have donated a car this year, please provide all paperwork from the charity. Also, like groups of non-cash items donated (including crypto currency) with a fair market value of over \$5,000 **REQUIRE** an appraisal. All non-cash items require a receipt with an itemized description and estimate of fair market value (FMV).*

MISCELLANEOUS EMPLOYEE BUSINESS EXPENSES:

(Do not include deductions from other worksheets in this section. This section is reserved for expenses incurred as an employee that are not reimbursed by your employer or said reimbursement is included as compensation on your W-2.)

*****NO LONGER DEDUCTIBLE ON FEDERAL RETURN AS EMPLOYEE** STILL DEDUCTIBLE ON STATE*****

ARE THESE EXPENSES ORDINARY AND NECESSARY TO YOUR JOB / PROFESSION? _____

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|------------------------------|------------------------------|
| CELL PHONE EQUIPMENT _____ | PROFESSIONAL PUBS _____ |
| CLEANING – (uniforms) _____ | OFFICE EQUIPMENT _____ |
| COMPUTER FEES/Internet _____ | OFFICE SUPPLIES _____ |
| EDUCATION EXPENSE _____ | RESUMES _____ |
| EMPLOYMENT AGENT FEE _____ | SAFE DEPOSIT BOX _____ |
| EQUIPMENT _____ | SMALL TOOLS _____ |
| GAMBLING LOSSES** _____ | SOFTWARE _____ |
| GIFTS _____ | TELEPHONE - CELL _____ |
| JOB SEARCH EXPENSES _____ | WEBSITE _____ |
| LEGAL FEES* _____ | UNIFORMS _____ |
| LICENSE FEES _____ | UNION DUES/Association _____ |
| MEALS _____ | TAX PREP/CONSULTATION _____ |
| PROFESSIONAL DUES _____ | ONLINE STREAMING SUBs _____ |
| POSTAGE (BUSINESS) _____ | _____ |

**For tax year 2025, if you pay legal fees over \$600, you will be required to file a F-1099 to person(s) or firm paid.*

***Gambling Losses allowed to the extent of winnings - Keep records such as (books, player card statements etc.)*

INVESTMENT EXPENSES: NO LONGER DEDUCTIBLE ON FEDERAL RETURNS

(Still deductible on State)

| | |
|--------------------------------|-------------------|
| IRA CUSTODIAL FEES _____ | MEALS _____ |
| KEOGH CUSTODIAL FEES _____ | TRAVEL _____ |
| SEP-IRA FEES _____ | LODGING _____ |
| INVESTMENT PUBLICATIONS _____ | MAINTENANCE _____ |
| INVESTMENT ADVISORY FEES _____ | _____ |
| (SEE BROKER'S STATEMENTS) | |

MISCELLANEOUS QUESTIONS YOU MAY HAVE OR ADDITIONAL INFORMATION:

SOME OF YOU MAY NEED ADDITIONAL WORKSHEETS. PLEASE CONTACT US IF YOU NEED ANY OF THE FOLLOWING AND WE WILL BE MORE THAN HAPPY TO SEND THEM TO YOU OR FEEL FREE TO DOWNLOAD THEM FROM OUR WEBSITE.

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| BUSINESS WORKSHEET | RENTAL WORKSHEET |
| FARM WORKSHEET | HORSE BREEDING/SHOW WORKSHEET |
| AUTO EXPENSE WORKSHEET | OFFICE IN THE HOME WORKSHEET |
| MOVING EXPENSE WORKSHEET | CASUALTY LOSS WORKSHEET |
| PROFESSIONAL WORKSHEETS: ENTERTAINER, MEDICAL/HEALTH, FIREMAN, TEACHER, POLICE | |