**Appleby & Associates, Inc.**

**21550 Oxnard Street Ste #630 Woodland Hills, CA 91367**

**Tel: 818-344-1770 Fax: 818-776-0892**

**Email:Gapplebytax@gmail.com**

OTHER POSSIBLE DEDUCTIONS/INCOME

The following is a list of information designed to assist you in completing your Income Tax Return:

1. **INCOME ITEMS**

(AGI means Adjusted Gross Income)

* Wages (W2 Forms)
* Contract Labor (1099-MISC)
* Interest (1099-INT or savings & loans and bank reports)
* Dividends (l099-DIV or savings & loans and bank reports)
* Alimony
* Pension Income (l099-R and/or W-2P)
* Prizes, Awards and Bonuses
* Jury Duty, Fees, Commissions and Scholarships (l099-MISC)
* Tips
* Barter Income
* Installment Sales
* Unemployment Compensations
* Social Security Income
* Business Income
* Farm Income
* Rental Income
* Partnership, S Corporation & Estate Income (K-I 's)
* Gambling Winnings or Lottery Winnings
* Tax Exempt Interest (i.e. Municipal Bonds, etc.)
* State Tax Refunds (only if you itemized deductions on your previous year's return)
* Lump Sum Distribution from Pension/Profit Sharing Plan and IRA's (1099 and/or W-2P)
* Capital Gain or Losses (Stock Sales, 1099-B) (Real Estate Sales, 1099-B)

1. **TAX DEDUCTION ITEMS –EXPENSES**
2. **MEDICAL**

(Must exceed 10% of Adjusted Gross Income)

* Medical and Dental Insurance
* Prescription Drugs and Insulin
* Hospital and Ambulance Charges
* Doctor and Nurse Charges
* Lab Tests and X-Rays
* Medical Equipment and Supplies
* Glasses, Dentures, Hearing Aids
* Mileage, Transportation and Lodging ($0.2350 per mile)
* Insurance Reimbursement
* Special Schools for Learning Disabilities
* Handicap Schools
* Nursing and Domestic Care
* Other \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

1. **TAXES**

* State and City Income Taxes
* Real Estate Taxes
* Ad Valorem Tax (Auto, Trailer, Boat, etc.)
* Intangible Tax
* Personal Property Tax
* Other \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

1. **INTEREST**

* Home Mortgage(s)
* Lines of Credit and Home Equity Loans
* Points Paid to Acquire or Refinance Home
* Investment Interest
* Business Loans
* Other\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_­\_\_

1. **CONTRIBUTIONS**

* Church Tithes and Offerings
* Other Cash Contributions
* Non-Cash Contributions (list descriptions and FMV)
* Personal Expenses for Charity
* Mileage ($0.14 per mile)
* Meals
* Lodging
* Supplies
* Uniforms
* Foster Parent Expenses
* Appraisal Fees for Donated Property
* Written Substantiation Form from Donee Organization for Separate Contribution of $250 or more (cash, check or property)
* Other\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

1. **MISCELLANEOUS EXPENSES**

(Must exceed 2% of Adjusted Gross Income)

* Employment Agency Fees
* Job Search ($, Miles and Resume)
* Professional Fees, Dues and Subscriptions
* Home Office of Shop *(see OFFICE IN HOME summary)\*\*\**
* Tools and Supplies
* Uniforms and Special Shoes (Purchase and Maintenance)
* Union Dues and Union Expenses
* Tax Counseling, Preparation and Audit Report
* Investment Expense
* Safe Deposit Box
* Custodial Fees
* Supplies
* Publications and Books
* Transportation
* Counseling Fees
* Military Reservist Expenses
* Gambling Losses (Extent of Winnings)
* Expenses for Production and Collection of Income
* Business Educational Expenses
* Tuition, Books and Supplies
* Lab Fees
* Travel and Transportation (Limited)
* Parking
* Other \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

1. **CASUALTY AND THEFT LOSSES**

(Must exceed 10% of AGI and reported to Insurance Co.)

* Car Accident
* Storm Damage Fire or Flood Damage
* Theft
* Appraisal Fees
* Insurance Reimbursement
* Police or Insurance Report
* Other \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

1. **RENTAL INCOME AND EXPENSES**

(Schedule E)

* Rent Received
* Application Fees Received
* Security Deposit Applied as Rent
* Expenses
* Advertising
* Auto and Travel ($0.56 per mile)
* Cleaning
* Commissions
* Gardening
* Furniture and Fixtures
* Insurance
* Interest
* Management Fees
* Condo/Homeowner's Association Fees
* Repairs and Maintenance Supplies
* Taxes
* Telephone
* Trash
* Postage

1. **MOVING EXPENSES**

(Form 3903)

* Packing Expenses and Supplies
* Transportation (Pro-movers or Truck Rental) (Furniture, Personal Property and Temp. Storage)
* Travel Expenses ($0.2350 per mile) (family/lodging)
* Other\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

1. **OTHER DEDUCTIONS AND TAX CREDITS**

* Child (0-12) and Disabled Dependent Care
* Credit for Elderly (65 years or older)
* Earned Income Credit
* Mortgage Interest Credit
* Historic and Low Income Housing Credit
* Foreign Tax Credit
* Credit for Excess FICA Tax
* Fuel Tax Credit (New Diesel Car/Truck and Off-Road Use)
* IRA, Keogh, and SEP Contributions
* Alimony Paid
* Penalty on Early Withdrawal of Savings
* Other\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

1. **BUSINESS EXPENSES**

(Form 2106 or Schedule C or F)

* Auto Expenses ($0.56 per mile)
* Gasoline
* Oil and Lube
* Repairs and Maintenance
* Washing and Waxing
* Insurance
* License, Tags and Inspection Fees
* Parking and Tolls
* Garage Rent
* Tires and Tubes
* Interests (Only if Self-Employed)
* Lease (FMV of Car or Lease Date)
* Accessories
* Mileage (Total for Year)
* Mileage (Total for Business)
* Year-End Odometer Reading
* Other
* Travel Expenses
* Fares (Plane, Taxi, Bus, Train)
* Lodging
* Meal (May be Subject to 50% Limitation)
* Tips
* Auto Rental
* Other \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
* Business Entertainment and Selling Expenses (May be Subject to 50% Limitation)
* Meals and Drinks
* Tickets for Events
* Gifts (Limited $25 per Recipient per Year)
* Premiums (Specialty Advertising)
* Cards
* Commissions and Finder's Fees
* Business Club Membership Fees
* Other \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
* Business Supplies and Expenses
* Stationary and Supplies
* Postage and Freight
* Professional Dues and Subscriptions
* Business Cards
* Office Equipment and Furniture
* Telephone and Communications (Car Phone, Beeper, etc.)
* Pay Phones
* Answering Machine or Answering Service
* Facsimile Machine or Facsimile Service
* Home Phone (Long Distance and Special Features)
* Business Phone at Home (Separate Line Only)
* Business Education and Seminars
* Home Office *(see OFFICE IN HOME summary)\*\*\**
* Laundry and Cleaning (Uniforms or Travel)
* Credit Card Fees
* Interest (Business Loans or Business Credit Cards)
* Insurance (Errors or Omissions or Business Policy)
* Health Insurance if Self-Employed
* Donations (Business Promotions)
* Advertising
* Office Rent and Utilities
* License(s) and Permits
* Contractor Fees or Wages
* Legal and Professional Fees
* Business Bank Account Fees
* Other \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

***\*\*\*OFFICE IN HOME SUMMARY***

(Can only be used up to amount of profit of business)

* Cleaning and Maintenance (Maid Services)
* Depreciation (Cost of Home plus Improvements)
* Utilities (Exclude Telephone)
* Insurance
* Trash
* Repairs
* Taxes and Interest
* Rent
* Security System
* Landscaping
* Other \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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