

<b>2021</b>	<b>1040</b>	<b>US</b>	<b>Itemized Deductions</b>	<b>25</b>
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**Please enter all pertinent 2021 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.

	2021 Amount	TS	2020 Amount
Prescription medicines and drugs .....	4		
Doctors, dentists and nurses .....	5		
Hospitals and nursing homes .....	6		
Insurance premiums not entered elsewhere (excl. LT care & amts. paid w/pre-tax dollars) ..	7		
Long-term care premiums - taxpayer .....	17		
Long-term care premiums - spouse .....	58		
Insurance reimbursement (enter as a positive number) .....	8		
Lodging and transportation:			
Out-of-pocket expenses .....	9		
Medical miles driven .....	52		
Other medical and dental expenses:			
_____	10		
_____	10		
_____	10		

**TAXES PAID** (State and local withholding and 2021 estimates are automatic.)

State income taxes - 1/21 payment on 2020 state estimate .....	11		
State income taxes - paid with 2020 state return extension .....	12		
State income taxes - paid with 2020 state return .....	13		
State income taxes - paid for prior years and/or to other state .....	14		
City/local income taxes - 1/21 payment on 2020 city/local estimate .....	211		
City/local income taxes - paid with 2020 city/local extension .....	212		
City/local income taxes - paid with 2020 city/local return .....	213		

**SALES AND USE TAXES PAID**

State and local sales taxes (except autos and special items) .....	91		
Use taxes paid on 2021 purchases .....	92		
Use taxes paid with 2020 state return .....	96		
Sales tax on autos not included above .....	349		
Sales tax on boats, aircraft, other special items .....	93		

**OTHER TAXES PAID**

Real estate taxes - principal residence:			
_____	15		
_____	15		
Real estate taxes - held for investment :			
_____	16		
_____	16		
_____	16		
Personal property taxes (including auto fees in some states. Provide a copy of tax notice) ...	18		
Foreign income taxes .....	19		
Other taxes:			
_____	20		

Please enter all pertinent 2021 amounts. Last year's amounts are provided for your reference.

**INTEREST PAID**

Home mortgage int. (Box 1) and points (Box 2) reported on Form 1098:

	2021 Amount	TS	2020 Amount
_____	21		
_____	21		
_____	21		

Home mortgage interest not reported on Form 1098:

Payee's name.....	85.____	
Payee's SSN or FEIN....	86.____	
Payee's street address..	87.____	
Payee's city.....	88.____	
Payee's state.....	106.____	
Payee's ZIP code.....	108.____	
Payee's region.....	1350.____	
Payee's postal code.....	1351.____	
Payee's country.....	1352.____	
Amount paid.....	22.____	

Points not reported on Form 1098:

_____	23		
_____	23		

Mortgage insurance premiums on post 12/31/06 contracts (Box 4) .....

_____	39		
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Investment interest (interest on margin accounts):

_____	24		
_____	24		

Passive interest.....

_____	27		
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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:

_____	32		
_____	32		
_____	32		
_____	32		
_____	32		
Volunteer expenses (out-of-pocket) .....	31		
Number of charitable miles.....	53		

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

Contributions by cash or check:

_____	41		
_____	41		
_____	41		
_____	41		
_____	41		
Volunteer expenses (out-of-pocket) .....	40		
Number of charitable miles.....	54		

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Itemized Deductions (continued)

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Please enter all pertinent 2021 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):

2021 Amount TS 2020 Amount

Four horizontal lines for entering 2021 amounts.

Table with 4 rows and 3 columns: 2021 Amount, TS, 2020 Amount. Each row starts with a box containing the number 33.

30% limitation (see above):

Four horizontal lines for entering 2021 amounts.

Table with 4 rows and 3 columns: 2021 Amount, TS, 2020 Amount. Each row starts with a box containing the number 34.

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

Four horizontal lines for entering 2021 amounts.

Table with 4 rows and 3 columns: 2021 Amount, TS, 2020 Amount. Each row starts with a box containing the number 35.

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

Four horizontal lines for entering 2021 amounts.

Table with 4 rows and 3 columns: 2021 Amount, TS, 2020 Amount. Each row starts with a box containing the number 36.

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

Union and professional dues

Table with 1 row and 3 columns: 2021 Amount, TS, 2020 Amount. Starts with a box containing the number 42.

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

Five horizontal lines for entering 2021 amounts.

Table with 5 rows and 3 columns: 2021 Amount, TS, 2020 Amount. Each row starts with a box containing the number 43.

Investment expense:

Five horizontal lines for entering 2021 amounts.

Table with 5 rows and 3 columns: 2021 Amount, TS, 2020 Amount. Each row starts with a box containing the number 44.

Tax return preparation fee

Table with 1 row and 3 columns: 2021 Amount, TS, 2020 Amount. Starts with a box containing the number 45.

Safe deposit box rental

Table with 1 row and 3 columns: 2021 Amount, TS, 2020 Amount. Starts with a box containing the number 46.

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

Five horizontal lines for entering 2021 amounts.

Table with 5 rows and 3 columns: 2021 Amount, TS, 2020 Amount. Each row starts with a box containing the number 47.

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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 2021 (\$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 2021 (\$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 2021 amounts and attach all 1098 forms.  
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	2021 Amount	TS	2020 Amount
Fair market value of the property on the date that the last debt was secured . . . . .	493		
Home acquisition and grandfather debt on the date that the last debt was secured . . . . .	494		

**LOAN INFORMATION**

Loan #1

Lender's name . . . . .	820		
Form (see table) . . . . .	416		
Number of form . . . . .	417		
1=taxpayer, 2=spouse, blank=joint . . . . .	496		
Interest paid . . . . .	401		
Points paid . . . . .	402		
Total principal paid . . . . .	404		
Lump sum principal payment (if paid off) . . . . .	403		
Months outstanding (if not 12) . . . . .	405		
1=home acquisition debt incurred after 12/15/17 . . . . .	418		
Home acquisition debt balance - beginning of year . . . . .	407		
Home acquisition debt borrowed in 2021 . . . . .	408		
Home equity debt balance - beginning of year . . . . .	410		
Home equity debt borrowed in 2021 . . . . .	411		
Grandfather debt balance - beginning of year . . . . .	413		

Loan #2

Lender's name . . . . .	830		
Form (see table) . . . . .	436		
Number of form . . . . .	437		
1=taxpayer, 2=spouse, blank=joint . . . . .	497		
Interest paid . . . . .	421		
Points paid . . . . .	422		
Total principal paid . . . . .	424		
Lump sum principal payment (if paid off) . . . . .	423		
Months outstanding (if not 12) . . . . .	425		
1=home acquisition debt incurred after 12/15/17 . . . . .	438		
Home acquisition debt balance - beginning of year . . . . .	427		
Home acquisition debt borrowed in 2021 . . . . .	428		
Home equity debt balance - beginning of year . . . . .	430		
Home equity debt borrowed in 2021 . . . . .	431		
Grandfather debt balance - beginning of year . . . . .	433		

<p><b>Form</b></p> <p>1 = Schedule A (default) 2 = Business use of home 3 = Schedule E</p>
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Itemized Deductions (continued)

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Please enter all pertinent 2021 amounts and attach all 1098 forms.  
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**LOAN INFORMATION (continued)**

Loan #3

2021 Amount      TS      2020 Amount

Lender's name .....	840		
Form (see table) .....	456		
Number of form .....	457		
1=taxpayer, 2=spouse, blank=joint .....	498		
Interest paid .....	441		
Points paid .....	442		
Total principal paid .....	444		
Lump sum principal payment (if paid off) .....	443		
Months outstanding (if not 12) .....	445		
1=home acquisition debt incurred after 12/15/17 .....	458		
Home acquisition debt balance - beginning of year .....	447		
Home acquisition debt borrowed in 2021 .....	448		
Home equity debt balance - beginning of year .....	450		
Home equity debt borrowed in 2021 .....	451		
Grandfather debt balance - beginning of year .....	453		

Loan #4

Lender's name .....	850		
Form (see table) .....	476		
Number of form .....	477		
1=taxpayer, 2=spouse, blank=joint .....	499		
Interest paid .....	461		
Points paid .....	462		
Total principal paid .....	464		
Lump sum principal payment (if paid off) .....	463		
Months outstanding (if not 12) .....	465		
1=home acquisition debt incurred after 12/15/17 .....	478		
Home acquisition debt balance - beginning of year .....	467		
Home acquisition debt borrowed in 2021 .....	468		
Home equity debt balance - beginning of year .....	470		
Home equity debt borrowed in 2021 .....	471		
Grandfather debt balance - beginning of year .....	473		

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