

Schedule A – Itemized Deductions



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Select to enter medical expenses. Do not include any medical insurance included in the Self-Employed Health Insurance Deduction.

If MFS and spouse itemizes, taxpayer must also itemize. Standard deduction can't be used. It doesn't matter which spouse files first. Select "Use Standard or Itemized Deduction" then select the option "Must itemize because spouse itemized."

Select to enter taxes not entered elsewhere in the software.



TIP Personal protective equipment, such as masks, hand sanitizer and sanitizing wipes, for the primary purpose of preventing the spread of coronavirus are deductible medical expenses.

Schedule A Deductible and Nondeductible Medical Expenses

You can include:

- Bandages
- Birth control pills prescribed by your doctor
- Body scan
- Braille books
- Breast pump and supplies
- Capital expenses for equipment or improvements to your home needed for medical care (see Worksheet A, Capital Expense Worksheet, in Pub. 502)
- Diagnostic devices
- Expenses of an organ donor
- Eye surgery (to promote the correct function of the eye)
- Fertility enhancement, certain procedures
- Guide dogs or other animals aiding the blind, deaf, and disabled
- Hospital services fees (lab work, therapy, nursing services, surgery, etc.)
- Lead-based paint removal
- Legal abortion
- Legal operation to prevent having children such as a vasectomy or tubal ligation
- Long-term care contracts, qualified
- Meals and lodging provided by a hospital during medical treatment
- Medical services fees (from doctors, dentists, surgeons, specialists, and other medical practitioners)
- Medicare Part D premiums
- Medical and hospital insurance premiums
- Nursing services
- Oxygen equipment and oxygen
- Part of life-care fee paid to retirement home designated for medical care
- Physical examination
- Pregnancy test kit
- Prescription medicines (prescribed by a doctor) and insulin
- Psychiatric and psychological treatment
- Social security tax, Medicare tax, FUTA, and state employment tax for worker providing medical care (see Wages for nursing services below)
- Special items (artificial limbs, false teeth, eyeglasses, contact lenses, hearing aids, crutches, wheelchair, etc.)
- Special education for mentally or physically disabled persons
- Stop-smoking programs
- Transportation for needed medical care
- Treatment at a drug or alcohol center (includes meals and lodging provided by the center)
- Wages for nursing services
- Weight loss, certain expenses for obesity

You can't include:

- Baby sitting and childcare
- Bottled water
- Contributions to Archer MSAs (see Pub. 969)
- Diaper service
- Expenses for your general health (even if following your doctor's advice) such as—Health club dues—Household help (even if recommended by a doctor)—Social activities, such as dancing or swimming lessons—Trip for general health improvement
- Flexible spending account reimbursements for medical expenses (if contributions were on a pre-tax basis)
- Funeral, burial, or cremation expenses
- Health savings account payments for medical expenses
- Operation, treatment, or medicine that is illegal under federal or state law
- Life insurance or income protection policies, or policies providing payment for loss of life, limb, sight, etc.
- Maternity clothes
- Medical insurance included in a car insurance policy covering all persons injured in or by your car
- Medicine you buy without a prescription
- Nursing care for a healthy baby
- Prescription drugs you brought in (or ordered shipped) from another country, in most cases
- Nutritional supplements, vitamins, herbal supplements, "natural medicines," etc., unless recommended by a medical practitioner as a treatment for a specific medical condition diagnosed by a physician
- Surgery for purely cosmetic reasons
- Toothpaste, toiletries, cosmetics, etc.
- Teeth whitening
- Weight-loss expenses not for the treatment of the treatment of obesity or other disease



CAUTION You can't include in medical expenses amounts you pay for controlled substances that aren't legal under federal law, even if such substances are legalized by state law.

Schedule A - Itemized Deductions (continued)

Schedule A - Medical Deductions

CANCEL

Taxpayers can deduct only the amount of unreimbursed medical and dental expenses that exceed 7.5% of their Adjusted Gross Income (AGI).

CONTINUE

Medical and dental insurance

If taxpayer has medical insurance through the Marketplace, remember to adjust the total premium after the PTC is calculated.



Note: We automatically pull over the following

- Medicare premiums paid on your SSA-1099 (Social Security) and RRB-1099.
- Self employed health insurance you have already entered.
- Do not include medical/dental premiums deducted from your pay through a cafeteria plan (pre-taxed).

Amount paid to doctors/dentists



Prescriptions



X-Rays, lab work, etc



Nursing help (not for healthy baby or housework)



Hospital care (including meals and lodging)



Medical aids (hearing aids, crutches, wheelchairs, etc)



Medical mileage driven (in miles)



Other medical expenses



Add/Edit Qualified Long-Term Care Premiums

ADD PREMIUMS

CANCEL

CONTINUE

To enter multiple expenses of a single type, click on the small calculator icon beside the line. Enter the first description, the amount, and Continue. Enter the information for the next item. They will be totaled on the input line and carried to Schedule A.

Enter number of miles. Standard mileage rate for medical purposes is 16 cents per mile.

Qualified long-term care premiums up to the amounts shown below can be included as medical expenses on Schedule A, or in calculating the self-employed health insurance deduction.

- Age 40 or under: \$450
- Age 41 to 50: \$850
- Age 51 to 60: \$1,690
- Age 61 to 70: \$4,520
- Age 71 and over: \$5,640

The limit on premiums is for each person.

Note: Medical and dental floor percentage is 7.5%. Some senior residences (nursing homes) have an amount in the monthly cost which is a medical expense. Taxpayers can include in medical expenses the cost of medical care in a nursing home, home for the aged or similar institution. This includes the cost of meals and lodging if the principal reason for being there is to get medical care.

Schedule A - Taxes You Paid



The itemized deduction for state and local taxes and sales and property taxes is limited to a combined, total deduction of \$10,000 (\$5,000 if Married Filing Separately).

! State and Local Tax amounts are automatically pulled from W-2, 1099, W-2G, and Estimates.
PLEASE DO NOT include any of these amounts in any of the boxes below or your calculations will **NOT** be correct.

Taxes Paid

Additional State and Local Income Tax
 (DO NOT INCLUDE AMOUNTS FROM W-2, 1099, W-2G or Estimates.)

\$

Enter amount paid with last year's state return and any other state and local income tax payments not entered elsewhere.

State and Local Sales Tax Paid

[ADD SALES TAX WORKSHEET](#)

Click here to open the sales tax worksheet. See the next page for details.

Prior Year 4th Quarter State Estimates paid after 12/31/2018

\$

Real Estate Taxes (Non-Business Property)
 Real Estate Taxes entered here will overwrite any real estate taxes paid already entered.

\$

If real estate taxes are only reported on Form 1098, enter them on the Mortgage Interest Reported on the 1098 screen. Otherwise, calculate the total real estate taxes and enter in the Real Estate Taxes box.

Personal Property (ex: Car Registration)
 Enter in your Ad Valorem tax, exclude amount paid for actual car tags.

\$

Enter vehicle license registration fee if based on value (ad valorem) under Personal Property taxes.

Other Taxes

Description

Amount \$

If taxpayers purchased or sold a home in the tax year, they may not be able to deduct all Real Estate Taxes. See Publication 17, "Real Estate Taxes" section, for more information.

Taxes you cannot deduct: utilities, fees/licenses (drivers, marriage, dog); assessments for improvements that increase property value; assessments for services to the property (sewer, trash collection, etc.).

Modified Adjusted Gross Income

Calculated Modified Adjusted Gross Income (MAGI)

\$ 74400

Amount to Adjust the Calculated MAGI by

\$

If taxpayers wish to deduct their foreign income taxes (instead of claiming a credit) enter in Other Taxes and describe as "Foreign Income."

Note: The following items aren't deductible on Schedule A: Federal income and excise taxes, Social Security or Medicare taxes, federal unemployment (FUTA), railroad retirement taxes (RRTA), customs duties, federal gift taxes, per capita taxes, or foreign real property taxes.

Schedule A - Sales Tax Deduction

Sales Taxes Deduction

CANCEL **CONTINUE**

i To calculate your sales tax deduction, complete the information below. If you would rather enter the deduction amount from your receipts, select the 'Override' button below.

Override

ZIP Code *

Number Of days lived in ZIP Code *

i Leave rates blank for the system to use default rates. Enter a value to override your percentage.

Local general sales tax percent

State general sales tax percent

! The calculation using the IRS tables do not take into account sales tax paid on large purchases such as a car or boat. Enter the sales tax amount paid on single purchases such as cars, trucks, RV's, and boats.

General sales taxes paid

*[Click here](#) to view the IRS sales tax deduction calculator.

If the taxpayer has a large amount of nontaxable income, calculate their sales tax deduction using the IRS sales tax deduction calculator. See the link to the IRS sales tax deduction calculator at the bottom of the page. The calculator adds nontaxable income to AGI to give the taxpayer a larger sales tax deduction. Use the override button to enter the amount calculated.

State and Local Sales Tax Override

If you know the total amount of your state and local sales taxes (from receipts), you can enter the full amount instead of individual transactions.

Total Amount Paid

Note: If using the override feature, leave all other fields on the Sales Tax Deduction screen blank.

If not using the override feature, enter the ZIP code and number of days for TaxSlayer to calculate the deduction.

Leave these blank if you want the software to use the default rates.

If not using the override feature, enter sales tax here for large items (such as a car) if the taxpayer purchased any during the year.

Link to the IRS sales tax deduction calculator.

Schedule A - Itemized Deductions (continued)

Schedule A Interest

Home Mortgage Loan(s) used to Buy/Build/Improve Home BEGIN

Mortgage Interest Reported on Form 1098 BEGIN

Mortgage Interest Not Reported on Form 1098 BEGIN

Points Not Reported on Form 1098 BEGIN

Private Mortgage Insurance (PMI) Deduction BEGIN

CONTINUE

Select for mortgage interest reported on Form 1098. Enter amount from Form 1098, Box 1 (and Box 2, if applicable).

Private mortgage insurance premiums are deductible for 2021 and should be entered on the Schedule A Interest screen in TaxSlayer.

Note: The deduction for home equity debt is disallowed as a mortgage interest deduction unless the home equity debt was used to build, buy, or substantially improve the taxpayer's qualified residence.

Note: A reverse mortgage is a loan where the lender pays you (in a lump sum, a monthly advance, a line of credit, or a combination of all three) while you continue to live in your home. With a reverse mortgage, you retain title to your home. Depending on the plan, your reverse mortgage becomes due with interest when you move, sell your home, reach the end of a preselected loan period, or die. Because reverse mortgages are considered loan advances and not income, the amount you receive isn't taxable. Any interest (including original issue discount) accrued on a reverse mortgage is considered interest on home equity debt and isn't deductible.

Home Mortgage Loan(s) used to Buy/Build/Improve Home

Did you use all of your home mortgage loan(s) to buy, build or improve your home? *

Yes

No

CANCEL

CONTINUE

Mortgage Interest Reported on 1098

Add/Edit Interest Reported

ADD INTEREST & POINTS PAID

Real Estate Taxes (Non-Business Property)

Real Estate Taxes (Non-Business Property)

\$|

CANCEL

CONTINUE

If there are multiple mortgages, make additional Schedule A Interest entries.

Enter real estate taxes on the 1098 screen if all real estate tax paid was reported on the Form 1098. Otherwise, enter on the Other Taxes Paid screen.

For mortgage acquisition debt secured after December 15, 2017, the amount of interest you can deduct is on no more than \$750,000 of debt used to buy, build, or substantially improve your principal home and a second home (\$375,000 in the case of married taxpayers filing separate tax returns) for tax years 2018 through 2025. If the taxpayer secured a mortgage for acquisition debt on or before December 15, 2017, the new tax law doesn't change the amount of the deductible mortgage interest. Deductible interest remains limited to mortgage interest on up to \$1 million (\$500,000 MFS).

Points from refinancing must be spread over the life of the mortgage unless used to remodel (see section in Publication 936, Home Mortgage Interest Deduction, labeled "Points"). Enter loan origination fee from closing statement as points not reported on Form 1098 if not included as points on Form 1098.

Schedule A - Itemized Deductions (continued)

Gifts to Charity

Cash Gifts to Charity	<input type="button" value="BEGIN"/>
Non-Cash Gifts to Charity	<input type="button" value="BEGIN"/>
Non-Cash Donations (more than \$500)	<input type="button" value="BEGIN"/>
Limitation on Charitable Contributions Deduction	<input type="button" value="BEGIN"/>
Declaration of Appraiser	<input type="button" value="BEGIN"/>
Donee Acknowledgement	<input type="button" value="BEGIN"/>
<input type="button" value="CONTINUE"/>	

Note: Enter amounts given by cash or check under Cash Gifts to Charity. For 2021 contributions up to 100% of AGI may be deducted. See Publication 526 for definitions. Enter the value of noncash items (including miles (14 cents per mile) driven in service to a charity) donated under Noncash Gifts to Charity. Be careful to list them separately.

If noncash contributions are greater than \$500, Form 8283, Noncash Charitable Contributions must be completed and this form is Out of Scope (In Scope for Military certification).

Certain qualified contributions made for relief efforts in disaster areas are not subject to the AGI limitation. See Publication 976, Disaster Relief.

Charity Cash Contributions

To group all cash contributions as one single entry, select the "Override" button below.

Charity Name *

Description

Date of Donation *

Amount Donated *

Note: Although you can't deduct the value of your services given to a qualified organization, you may be able to deduct some volunteer expenses you pay in giving services to a qualified organization. The amounts must be:

- Unreimbursed;
- Directly connected with the services;
- Expenses you had only because of the services you gave; and
- Not personal, living, or family expenses.

These types of donations are not deductible: political; country club/fraternal lodge; chambers of commerce; raffle, bingo, or lottery tickets; tuition; value of time/services; gifts to lobby groups; civic leagues, social clubs; labor unions, homeowners association dues.

Note: The deduction for charitable contributions by taxpayers who do not itemize was modified by the Taxpayer Certainty and Disaster Tax Relief Act of 2020. For tax year 2021, married couples filing a joint return may deduct up to \$600 (all other filers are limited to \$300). Additionally, the deduction does not reduce adjusted gross income.

Schedule A - Miscellaneous Deductions

Note: No miscellaneous itemized deductions will be allowed for job expenses and certain miscellaneous deductions subject to the 2% limitation. These expenses may be deductible on state returns.

Schedule A - Miscellaneous Deductions

CANCEL

Amortizable premium on taxable bonds
\$

Federal estate tax on income in respect to a decedent
\$

Gambling losses to the extent of gambling winnings (Do not re-enter losses entered in the W-2G income menu)
\$ ← Gambling losses and expenses incurred in gambling activities up to the amount of winnings are deducted here. You can't deduct gambling losses that are more than the taxpayer's winnings.

Impairment-related work expenses
\$

Repayment under claim of right (if greater than \$3000)
If your repayment was less than \$3000, click Add/Edit below and enter it as an additional Miscellaneous Deduction.
\$

Unrecovered investment in pension
\$ ← A retired taxpayer who contributed to the cost of an annuity can exclude from income a part of each payment received as a tax-free return of the investment. If the retired taxpayer dies before the entire investment is recovered tax free, any unrecovered investment can be deducted on the retired taxpayer's final income tax return in the unrecovered investment pension box.
Note: Unrecovered Investment in pension = Total Employee Contribution less amount recovered using Simplified Method prior to death.

Nondeductible expenses: commuting; home repair; rent; loss from sale of home; personal legal expenses; lost/misplaced cash or property; fines/penalties; safe deposit box rental; tax return preparation; investment fees and expenses.