

2023	1040	US	Itemized Deductions	25
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GENERAL INFORMATION				TS	ST	Src	
1=must itemize, 2=elect to itemize, 3=force standard deduction [O]			1				
1=force Schedule A to print (not for EF), 2=when applicable [O]			2				
Optional statement for medical, mortgage, contributions, etc: 1=within return, 2=with worksheets, 3=suppress [O]			3				
Optional statement for real estate taxes: 1=with return, 2=with worksheets, 3=suppress [O]			64				
Standard deduction [O]			238				
MEDICAL							
Prescription medicines and drugs			4				
Doctors, dentists, and nurses			5				
Hospitals and nursing homes			6				
Insurance premiums not entered elsewhere (excluding L/T care) [A]			7				
Long-Term Care	Premiums not entered elsewhere - Taxpayer [A]		17				
	Premiums not entered elsewhere - Spouse [A]		58				
Insurance reimbursement (enter as positive)			8				
Lodging and Transportation	Out-of-pocket expenses		9				
	Medical miles driven (1/1/22 - 6/30/22)		52				
	Medical miles driven (7/1/22 - 12/31/22)		59				
Other Medical	(40)		10				
			10				
TAXES (State & local withholding and estimates are automatic)							
1=force income tax, 2=force sales tax, blank=optimize			89				
Income Taxes	State	1/23 payment on 2022 state estimate	11				
		Paid with 2022 state extension	12				
		Paid with 2022 state return	13				
		Paid for prior years, to other states, and/or as safe harbour state charitable contributions/credit	14				
		Refunds attributable to post-2022 ES/extension payments [O]	37				
	City/Local	1/23 payment on 2022 city/local estimate	211				
		Paid with 2022 city/local extension	212				
		Paid with 2022 city/local return	213				
	Refunds attributable to post-2022 city/local ES/extension payments [O]	237					
Sales and Use Taxes	Actual Taxes Paid	State and local sales taxes (except autos and special items)	91				
		Use taxes paid on 2023 purchases in 2023	92				
		Use taxes paid with 2022 state return	96				
	Sales tax on autos not included above *		349				
	Sales tax on boats, aircraft, and other special items *		93				
	Optional Tables	Available Income	2022 refundable credits (refundable portion only)	97			
			Available income [A]	94			
		Location on 12/31/23	Local rate (for computing local taxes) (.xxxxx) [O]	501			
			Special locality as of 12/31/23 (Table) [O]	98			
			Number of days, if not 365 (366 if leap year)	99			
Prior Location		State (i.e. CA, NY)	800			(2)	
		Local rate (for computing local taxes) (.xxxxx)	503				
		Special locality, if applicable (Table)	398				
		Number of days	399				
State and local taxes based on tables [O]		95					
1=force actual, 2=force tables, blank=optimize		90					

	Hash Total	25
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2023	1040	US	Itemized Deductions (continued)	25 p2
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TAXES (cont.) (State & local withholding and estimates are automatic)				TS	ST	Src
Real Estate Taxes	Principal Residence [A]	(40)	15			
			15			
			15			
	Property held for investment			16		
Personal property taxes (including value based automobile fees)			18			
Other Taxes	Foreign income taxes		19			
		(25)	20			
			20			
			20			

INTEREST						
1=taxpayer did not use all mortgages to buy, build, or improve the home			397			
Home Mortgage Interest & Pts. on Form 1098 [A]		(40)	21			
			21			
			21			
Home Mortgage Interest Not On Form 1098	Payee's name		85.____			(36)
	Payee's SSN or FEIN		86.____			(12)
	Payee's street address		87.____			(36)
	Payee's city		88.____			(36)
	U.S.	Payee's state	106.____			(2)
		Payee's ZIP code	108.____			(10)
	Foreign	Payee's region	1350.____			(17)
		Payee's postal code	1351.____			(15)
Payee's country		1352.____			(20)	
Points Not On Form 1098 [A]	Amount paid		22.____			
		(40)	23			
			23			
Home mortgage interest entered above that isn't for a principal residence or qualified dwelling for AMT (e.g. house boats or recreational vehicles)			214			
Investment Interest		(40)	24			
			24			
			24			
Investment Interest Carryover	Regular tax		25			
	Alternative minimum tax		26			
Passive Interest	Current year		27			
	Prior unallowed passive interest		28			
	AMT prior unallowed passive interest		29			

2023	1040	US	Itemized Deductions (continued)	25 p3
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CASH CONTRIBUTIONS

TS ST Src

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).

60% Limitation			(40)	32							
				32							
				32							
				32							
	Volunteer Expenses	Out-of-pocket expenses			31						
Charitable miles driven			53								
30% Limitation			(40)	41							
				41							
				41							
	Volunteer Expenses	Out-of-pocket expenses			40						
		Charitable miles driven			54						

NONCASH CONTRIBUTIONS

NOTE: Use Screen 26 for total noncash contributions 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			(40)	33						
				33						
30% Limitation			(40)	34						
				34						
30% Capital Gain Property			(40)	35						
				35						
20% Capital Gain Property			(40)	36						
				36						

CONTRIBUTION CARRYOVERS

	50% Limitation			30% Limitation			30% Capital Gain Property			20% Capital Gain Property		
	TS	ST	Src	TS	ST	Src	TS	ST	Src	TS	ST	Src
2022	81			82			83			84		
2021	77			78			79			80		
2020	73			74			75			76		
2019	69			70			71			72		
2018	65			66			67			68		
60% Limitation												
2022	223											
2021	222											
2020	221											
2019	220											
2018	219											
Conservation Contributions	Carryover subject to 50% limit						343					
	Carryover subject to 100% limit						344					
Total allowed gifts to charity [O]							328					

Hash Total