

2026 Schedule A - Itemized Deductions

Client Worksheet

Compliments of Lenny G Letcher, EA RFC

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Name:

SSN:

Medical and Dental Expenses

Health insurance premiums paid by you	
Amount above for Medicare premiums	
Long-term care premiums - taxpayer	
Long-term care premiums - spouse	
Long-term care premiums - dependents	
Medical mileage - miles driven	
Doctors / dentists	
Prescription medicines	
Glasses / contacts / hearing aids	
Medical equipment / supplies	
Hospital / laboratory / nursing services	
Other medical expense	
Other medical expense	

Taxes Paid

State and local income taxes	
General sales tax - major purchases	
Real estate taxes	
Personal property / deductible vehicle tax	
Other deductible taxes	

2026 SALT limit: generally \$40,400 (\$20,200 MFS), subject to MAGI phase-down.

Interest Paid

Home mortgage interest - attach Form 1098	
Points not reported on Form 1098	
Investment interest	
Mortgage interest paid to an individual:	
Name	
Address	
City, State, ZIP	
SSN or EIN	

Casualty and Theft Losses

Federal or state declared disaster loss - bring supporting documentation.

Description	
Loss before reimbursement	
Insurance / reimbursement	

Charitable Contributions

Organization	Cash	Noncash	Amount
	☐	☐	
	☐	☐	
	☐	☐	
	☐	☐	
	☐	☐	
	☐	☐	
	☐	☐	

Charitable mileage - miles driven

2026: itemized charitable contributions are subject to a 0.5% of AGI floor.

Other Itemized Deductions / Special Items

Amortizable bond premiums	
Federal estate tax on income in respect of decedent	
Gambling losses - provide win/loss records	
Impairment-related work expenses	
Claim repayments	
Unrecovered pension investment	
Loss / excess deduction from Schedule K-1	
Ordinary loss - debt instrument	
Other	
Other	

Job Expenses & Certain Misc Deductions - FOR STATE USE ONLY

Necessary job expenses not reimbursed by employer	
Safety equipment, tools, & supplies	
Uniforms	
Protective clothing	
Dues to professional organizations	
Books & subscriptions	
Union dues	
Other	