

Itemized Deductions- 2025 CA Std. Deduction for MFJ, QSS, HOH = \$11,412; Single, MFS= \$5,706
For Fed Std. Deduction, see Form 1040 Line 12e

Medical, Dental, and Vision Expenses (Out-of-Pocket Expenses)	Total Amount
Insurance premiums you paid (do not include Medicare on SSA-1099)	
Amount paid to providers (doctors, dentists, etc). Keep all individual records.	
Prescriptions	
X-Rays, lab work, etc.	
Nursing services (in-home or at a care facility). Not for healthy baby or housework.	
Hospital care (including meals and lodging)	
Alcohol and drug rehabilitation	
Medical Aids (hearing aids, batteries, cane, walkers, crutches, wheelchairs, etc.)	
Medical Travel Expenses (miles driven to get medical/dental care, picking up Rx, etc.)	
Other Medical Expenses	
Long Term Care Insurance Premiums	
Mortgage Interest and Expenses Fed cap \$1m on HAD prior 12/16/17; otherwise Fed Cap \$750k. CA cap remains \$1m for HAD along with \$100K cap for non-HAD – See IRS PUB 936	
Main Home (Form 1098)	
Second Home (Includes motor homes, travel trailers, house boats)	
Interest from Non-Home Acquisition Debt (allowable only for CA – debt to \$100K)	
PMI Insurance (not allowed for 2022 or later)	
Points (Not reported on Form 1098)	
Taxes You Paid including Property taxes	Limited to \$40,000 on Fed
Property Taxes (Real Estate taxes) – main home & second home add together	
Personal - DMV License Fee – CA1 bookmark – Vehicle Registration Fee Calculator?	
CA State Income Tax due 4/15/25 paid in 2025 (enter as 'Add'l State & Local income tax')	
Prior year (2024) 4 th Qtr CA Estimate paid after 12/31/24 (paid in Jan. 2025)	
Under 'Add Sales Tax Deduction' - CA Sales Tax – State = 7.25%; Local Pville = 1.0% Sales Tax on Car, Building Materials (any high-priced item out of the ordinary) to be entered under 'Sales tax paid on specified items'	Counselor must enter in TS See updated Pub 4012 F-12 & F13
Increase calculated MAGI by non-taxable income such as VA benefits (enter under 'Amount to adjust the Calculated MAGI by')	
Gifts to Charity (written records req. by IRS, signed receipt for gifts of \$250 or more)	
Total of all CASH contributions (Use OVERRIDE in TS, not individually listed)	
Charitable Mileage (total miles driven for volunteer work. Enter under Non-cash gift)	
Total of NON-CASH (Thrift Store Value, if total is greater than \$500 list individually)	
Unreimbursed Employee Business Expense - Subject to 2% floor	CA Deductions Only
Union or Professional Dues	
Job Search Expenses (for same career field)	
Uniforms	
Small Tools Used in Work	
Job Supplies (Safety Equipment or Federal Educator Expenses)	
Work-Related Education, Professional Magazines/Subscriptions	
Other Itemized Deductions	
Gambling Losses - Up to the amount of winnings (CA losses not deductible for CA)	
State-only Other Itemized Deductions – Subject to 2% floor	CA Deductions Only
Tax Return Preparation (software, books, advice, etc.)	
Safe Deposit Box Rental (if contains investing information)	
Investment Expenses (Usually at the very end of Form 1099-B, Brokerage Statement)	