

## Kalkwarf & Smith

LAW OFFICES L.L.C.

Farmers & Merchants Bank Bldg. 321 South Main, P.O. Box 905 Wilber, NE 68465-0905 Tel (402) 821-2001 Fax (402) 821-3368

Bradley T. Kalkwarf Shaylene M. Smith Scott Ryan Gropp 1240 Ivy Avenue P.O. Box 272 Crete, NE 68333-0272 Tel (402) 826-5136 Fax (402) 826-5140

# Saline County Employees

W-2 Wage Earner Tax Tips Seminar

January 16, 2014

1 <b>040</b>	U.S	. Individual Inco	ne Tax	Return	20	13	OMB No. 1	545-0074	IRS Use O	nlyD	o not write or staple in th	is space
For the year Jan. 1-De	c. 31, 20	13, or other tax year beginning			, 2013,	ending		, 20		Se	e separate instruct	ions.
Your first name and	initial		Last name							Yo	ur social security nu	mber
If a joint return, spot	use's firs	st name and initial	Last name							Spo	ouse's social security r	number
										<u> </u>		
Home address (num	ber and	street). If you have a P.O. bo	ox, see instru	ctions.					Apt. no.		Make sure the SSN(	
											and on line 6c are o	
City, town or post offic	æ, slate,	and ZIP code. If you have a fore	eign address, a	iso complete s	paces below	(see instr	octions).			ı	residential Election Ca	
				<del></del>				1			x here if you, or your spous y, want \$3 to go to this fund	
Foreign country nam	ie			Foreign pro	vince/state/	county		Foreign t	ostal code	a bo	below will not change you	r tax or
										refur		Spous
Filing Status	1	∐ Single				4 L					person). (See instruction	,
	2	Married filing jointly			•		-			1 but i	ol your dependent, er	nter this
Check only one box.	3	Married filing separa and full name here.	-	pouse's SS	N above	5 Г		ame here.		0000	dent child	
									(er) with u	aban	Boxes checked	
Exemptions	6a	Yourself. If some	ne can ciai	m you as a	aepenaent,	, ao noi	t check bo	х ба.		. }	on 6a and 6b	
	b	Spouse	<del>- · · · ·</del>	(2) Dependent's		3) Depende	(4)	· · · ·	nder age 17	· '	No. of children on 6c who:	
	C (1) First	Dependents: I name Last name		(2) Dependent's ial security num		stionship to	AIL 9   61/2		niid tax credi		<ul> <li>lived with you</li> </ul>	
	(1) 1113	TRAIR COST (KAIR)						(300 11511)	50001637	_	<ul> <li>dld not live with you due to divorce</li> </ul>	
If more than four				+							or separation (see instructions)	
dependents, see				1							Dependents on 6c not entered above	
instructions and check here ▶☐				<u> </u>	-					_		
	d	Total number of exemp	otions claim	ed	. ,					_	Add numbers on lines above	
Incomo	7	Wages, salaries, tips, e	tc. Attach F	om(s) W-2						7		
Income	8a	Taxable interest. Attac	h Schedule	B if require	d				[	8a		
	b	Tax-exempt Interest.	o not inclu	de on line 8	Ba	8b				調養		
Attach Form(s) <b>N-2</b> here, Also	9a	Ordinary dividends. Att	ach Schedi	ıle B if requ	ired	, · ·				9a		
attach Forms	b	Qualified dividends ,				9b	<u> </u>					
W-2G and	10	Taxable refunds, credit	s, or offsets	of state an	d local inco	ome tax	æs		· [	10		
l099-R if tax was withheld₊	11	•							\ <u> </u>	11		↓
was withington	12	Business income or (lo	-						_	12		-
f you did not	13	Capital gain or (loss). A			uired. If no	t require	ed, check	here <b>&gt;</b>	_	13		_
get a W-2,	14	Other gains or (losses).	1 1	m 4797	i					14		-
see instructions.	15a	IRA distributions .	15a				able amou		-	15b		+
	16a	Pensions and annuities	16a				able amous		-	16b		-
	17 18	Rental real estate, roya Farm income or (loss).								17 18		-
	19	Unemployment compe							· ·	19		<del> </del> -
	20a	Social security benefits	1 1		' i i		able amour		-	20b		_
	21	Other income. List type		nt .					-	21		_
	22	Combine the amounts in t			es 7 through	21. This	is your tot	al Income		22		
	23	Educator expenses				23						
Adjusted	24	Certain business expenses	of reservists	, performing	artists, and				1			l
Gross		fee-basis government offic	lals. Attach F	orm 2106 or	2106-EZ	24						
ncome	25	Health savings account	deduction.	Attach For	n 888 <b>9</b> .	2.5			100			
	26	Moving expenses. Attac	ch Form <b>3</b> 90	)3		26			200			
	27	Deductible part of self-em	-			2.7						
	28	Self-employed SEP, SIM		-		28			- 福			]
	29	Self-employed health in				_29						}
	30	Penalty on early withdra		- 1		30						1
	31a	Alimony pald <b>b</b> Recipie			<u> </u>	31a						
	32	IRA deduction				32				1		1
	33 34	Student loan interest de Tultion and fees. Attach				33						{
	35	Domestic production activ				35				11		
	36	Add lines 23 through 35							100	36		
	37	Subtract line 36 from lin							_	37		

Form 1040 (20	13)			Page
Tax and	38	Amount from line 37 (adjusted gross income)	38	
Credits	<b>3</b> 9a	Check \ \ \ You were born before January 2, 1949, \ \ \ \ Blind. \ Total boxes	1000	
Credits		if: Spouse was bom before January 2, 1949, ☐ Blind. checked ➤ 39a ☐		
Standard	) b	If your spouse itemizes on a separate return or you were a dual-status alien, check here▶ 39b□	(数)	ì
Deduction for—	40	itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	
People who	41	Subtract line 40 from line 38	41	
check any box on line	42	Exemptions. If line 38 is \$150,000 or less, multiply \$3,900 by the number on line 6d. Otherwise, see instructions	42	
39a or 39b or	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	
who can be claimed as a	44	Tax (see instructions). Check if any from: a  Form(s) 8814 b Form 4972 c	44	
dependent,	45	Alternative minimum tax (see instructions). Attach Form 6251	45	
instructions.	46	Add lines 44 and 45	46	
• All others:	47	Foreign tax credit. Attach Form 1116 if required 47		
Single or Marned filing	48	Credit for child and dependent care expenses. Attach Form 2441 48		
separately, \$6,100	49	Education credits from Form 8863, line 19	<b>是是公</b>	
Married filing	50	Retirement savings contributions credit. Attach Form 8880 50	982	1
jointly or Qualifying	51	Child tax credit. Attach Schedule 8812, if required 51	整件	
widow(er),	52	Residential energy credits. Attach Form 5695 52	1000	
\$12,200 Head of	53	Other credits from Form: a 3800 b 8801 c 53		
household,	54	Add lines 47 through 53. These are your total credits	54	
\$8,950	55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	
Otto	56	Self-employment tax. Attach Schedule SE	56	
Other	57	Unreported social security and Medicare tax from Form: a 4137 b 8919	57	
Taxes	58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
	<b>5</b> 9a	Household employment taxes from Schedule H	59a	
	b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b	
	60	Taxes from: a $\square$ Form 8959 b $\square$ Form 8960 c $\square$ Instructions; enter code(s)	60	
	61	Add lines 55 through 60. This is your total tax	61	
Payments	62	Federal Income tax withheld from Forms W-2 and 1099 62	6576	
	63	2013 estimated tax payments and amount applied from 2012 return 63	RATE .	1
If you have a	64a	Earned Income credit (EIC) 64a	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
qualifying	b	Nontaxable combat pay election 64b		
child, attach Schedule ElC.	65	Additional child tax credit. Attach Schedule 8812 65	<b>学</b>	-
	66	American opportunity credit from Form 8863, line 8 66	4.5	
	67	Reserved		<b>\</b>
	68	Amount pald with request for extension to file 68	福建	
	69	Excess social security and tier 1 RRTA tax withheld 69	<b>推移</b>	1
	<b>7</b> 0	Credit for federal tax on fuels. Attach Form 4136	100	
	71	Credits from Form: a 2439 b Reserved c 8885 d 71	<b>農</b> 者	
	72	Add lines 62, 63, 64a, and 65 through 71. These are your total payments	72	
Refund	73	If Ilne 72 is more than line 61, subtract Ilne 61 from Ilne 72. This is the amount you overpaid	73	
neiulia	74a	Amount of line 73 you want refunded to you. If Form 8888 is attached, check here . ►	74a	<del></del>
Di	► b	Routing number                         C Type: C Checking Savings	744	
Direct deposit? See	► d	Account number	修進	
instructions.	75	Amount of line 73 you want applied to your 2014 estimated tax ▶ 75	智能	0
Amount	76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions	76	
You Owe	77	Estimated tax penalty (see instructions)	MIAO ANGESTRA	Constitution of the Consti
			. Complete belo	w. No
Third Party		· · · · · · · · · · · · · · · · · · ·	•	w. [] 140
Designee		ignee's Phone Personal Identific ne ► no. ► number (PIN)	cation	
Sign		no. ► number (PIN)  er penaîties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the	a hest of my knowl	adae and hellef
Here	they	are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer	rer hes any knowled	ige.
	You	r signature Date Your occupation	Daytime phone n	umber
Joint return? See instructions.			and phone in	3111231
Keep a copy for	Spor	use's signature. If a joint return, both must sign. Date Spouse's occupation	If the IRS sent you ar	n Identity Protection
your records.	, .,		PIN, enter it here (see inst.)	
D-1-1	Print	VType preparer's name Preparer's signature Date		PTIN .
Paid			Check Lif self-employed	
Preparer	Firm	's name ► Firm's EIN ►		
Use Only		's address > Phone no.		

## Comparison of 2012 and 2013 Tax Rates

## 2013 vs. 2012 tax rates

Federal tax rates that took effect on January 1, 2013.

	2012 (alex	2013 rates
Ordinary income and	d short-term capital gain	s*
\$17,850 or less   Joint (\$0-\$8,925) (Single)	908	10%
\$17,851~\$72,500 (\$8,928~\$36,250)	450	15%
\$72,501-\$146,400 (\$36,251-\$87,850)	25%	25%
\$146,401-\$223,050 (\$87,851-\$183,250)	7000	28%
\$223,051-\$398,350 (\$183,251-\$398,350)	21,100	33%
\$398,351~\$450,000 (\$398,351~\$400,000)		35%
\$450,001 and over (\$400,001 and over)		÷39.6%
Long-term capital ga	ins	
Income \$72,500 or less (\$36,250 or less)	30 J	0X
Income \$72,501–\$450,000 (\$36,251–\$400,000)		16%
Income \$450,001 and over (\$400,001 and over)	<b>4</b> 0	20%
Dividends		
Ordinary dividends	Galapyterna (tractica	Ordinary income tax rates
Qualified dividends	Transferior contigent rates	Long-term capital gains rates.
Estates and gifts		
	Salžijoti reeres — so zivoto. Prižejič glio placeto estis	\$5,250,000 per person, \$10,500,000 per couple, with a 40% top tax rate
Unearned income (Me	edicare contribution)	
	.V670	3.8% surfax on lesser of net investment income or modified adjusted gross income above \$200,000 (individuals) and \$250,000 (couples)
Medicare payroll tax	e de como la desimina de que la la granda, este en exeste e que la folia de productivo de la companya de conse	
	en granden ega de sanctare van ber e 1965	Additional 0.9% on earned income above \$200,000 (individuals) and \$250,000 (couples)
<ul> <li>Income ranges are inflation adj</li> </ul>	usted for 2013.	637981.20

### **SCHEDULE A** (Form 1040)

Department of the Treasury

**Itemized Deductions** 

Information about Schedule A and its separate instructions is at www.irs.gov/schedulea.

OMB No. 1545-0074

Attachment Sequence No. 07

► Attach to Form 1040. Internal Revenue Service (99) Your social security number Name(s) shown on Form 1040 Caution. Do not include expenses reimbursed or paid by others. Medical 1 Medical and dental expenses (see instructions) . . . . 1 and 2 Enter amount from Form 1040, line 38 | 2 Dental 3 Multiply line 2 by 10% (.10). But if either you or your spouse was Expenses bom before January 2, 1949, multiply line 2 by 7.5% (.075) instead 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-5 State and local (check only one box): Taxes You Paid a Income taxes, or b General sales taxes 6 Real estate taxes (see instructions) . . . . . . . . . 7 8 Other taxes. List type and amount ▶ 9 Interest 10 Home mortgage interest and points reported to you on Form 1098 11 Home mortgage interest not reported to you on Form 1098. If paid You Paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address Note. Your mortgage interest deduction may be limited (see 12 Points not reported to you on Form 1098. See instructions for instructions). 12 13 Mortgage insurance premiums (see instructions) . . . . . 13 14 Investment interest. Attach Form 4952 if required, (See instructions.) 14 15 Gifts to 16 Gifts by cash or check. If you made any gift of \$250 or more, Charity 16 17 Other than by cash or check. If any gift of \$250 or more, see If you made a gift and got a Instructions. You must attach Form 8283 if over \$500 . . . 17 benefit for it, see instructions. Casualty and Theft Losses 20 Casualty or theft loss(es). Attach Form 4684. (See instructions.) Job Expenses 21 Unreimbursed employee expenses-job travel, union dues, and Certain job education, etc. Attach Form 2106 or 2106-EZ if required. Miscellaneous 21 (See instructions.) ▶ Deductions 23 Other expenses-investment, safe deposit box, etc. List type and amount > 25 Enter amount from Form 1040, line 38 25 26 Multiply line 25 by 2% (.02) . . . . . . . . . . . . . . . 26 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- . . . . . . 28 Other—from list in instructions. List type and amount ▶ Other Miscellaneous Deductions Total 29 Is Form 1040, line 38, over \$150,000? Itemized No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. 29 Deductions ☐ Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.

> 30 If you elect to itemize deductions even though they are less than your standard

## Medical Expenses Worksheet ► Keep for your records

Nam	e(s) Shown on Return	ocial Security Number
Bra	dley T & Kelly J Kalkwarf	·
1	Prescription medications	.   1
2	Health insurance premiums:	
а		. 2 a
	For medical care, other than self-employed health insurance	
С	Medicare premiums	. c
	NOTE: If LTC premiums are associated with a specific business activity,	
	enter them directly on the applicable Self-Employed Health and Long-Term	
	Care Insurance Deduction Worksheet, not on lines 2d - 2i below.	
d	Taxpayer's gross long-term care premiums 2 d	
е	Taxpayer's allowable long-term care premiums e	-
f	Spouse's gross long-term care premiums	-
g	Spouse's allowable long-term care premiums	-
h	Dep or child under 27 gross long-term care premiums	-
i	Dep or child under 27 allowable long-term care prem i	-
i	Total allowable long-term care premiums, sum of lines 2e, 2g, and 2i	-  i
k	Taxpayer's long-term care premiums not deducted as an adjustment to income.	
ï	Spouse's long-term care premiums not deducted as an adjustment to income	
m	Dependent's long-term care premiums not deducted as an adj to income	
n	Self-employed health insurance not deducted as an adjustment to income	
3	Fees for doctors, dentists, etc	
4	Fees for hospitals, clinics, etc	
5	Lab and x-ray fees	
6	Expenses for qualified long-term care	
7	Eyeglasses and contact lenses	
	Medical equipment and supplies	8
8		•
9	Medical transportation expenses:  Medical miles driven	
a		-
b	Multiply the number of miles on line 9a by 24 cents	
_	per mile	-
С	Other medical transportation costs not included above	
	for example: ambulance fees	- 9 d
	Total medical transportation expenses (add lines 9b and 9c)	
10	Lodging for medical purposes (up to \$50 per night per person)	10
11	Other medical and dental expenses:	44.
a		11 a
b .		b
C		c
d		d
е.		e
f.		f
g,		g
h.		h — —
Ι.		i
].		j
	Total of medical and dental expenses (add lines 1 through 11j)	12
	Less; insurance reimbursement for any expenses listed	13 a
b	Less: medical savings account (MSA) or health savings account (HSA)	
	distributions	b
	Total deductible medical and dental expenses. Subtract lines 13a plus 13b	
	from line 12 (to Schedule A, line 1)	14

## Miscellaneous Itemized Deductions Worksheet

2013

► Keep for your records

	e(s) Shown on Return dley T & Kelly J Kalkwa	cf		Social	Security Number
Emp	ployee Business Expenses –	Subject to 2% LI	mitation	l.,	
1 2 3 a b c 4 5 6 7 8	Unreimbursed employee expense Excluded expenses from Form 25 Qualified Educator Expenses (fro Above the line Educator Expense Excess Educator Expenses (line 3 Union and professional dues	m Educator Expens s: (from Form 1040, 3a less line 3b)	es Worksheet)	1 2 3a 3b 3c 4 5 6 7	
9 Misc	Total unreimbursed employee b			9	
15 16 17 18 19 20 21 22	Depreciation and amortization dec Casualty/theft losses of property under REMIC expenses, from Schedule Investment expenses related to introductions related to portfolio inconsecess deductions on termination, Miscellaneous deductions exclude Investment counsel and advisory for Certain attorney and accounting festigated box rental fees IRA custodial fees	sed in services as a E	income deductions, and (-1 As	10 11 12 13 14 15 16 17 18 19 20 21 22	
Other	Miscellaneous Deductions -	- Not Subject to	2% Limitation	<del></del> 1	
	Description of deduction	Other deduction	Excluded on Form 2555		Total
25 F 66 I 77 A 8 C 9 C 0 C 1 U	Deductions from Schedule(s) K-1 Federal estate tax paid			24 25 26 27 28 29 30 31 32	

Help

TurboTax 🗸 ItsDeductible

Estimated Savings \$0

**Current Donation** Catholic Social Services 01/01/2013

You haven't entered any items for this charity.

You are logged in as Bradley Kalkwarf - Log Out | Personal Info | Feedback|

2012 Donations

### Find Estimated Values For Your Items

You can either search or browse to find the Estimated resale values of your donated items.

2014 Donations

market data

Search by name:		
The item name(s)	Go	

2013 Donations

Home > Clothing, Footwear & Accessories > Women's Clothing

Item Value Worksheet:

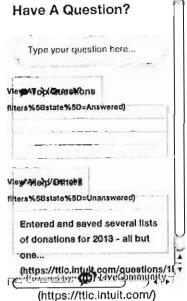
(e.g., Television)

Home

Assess the value of each item (High, Medium or Low), then enter the quantity in the appropriate column.

Why can't I enter Low value items?

Dresses	HIGH QTY OF MEDIUM QTY OF LOW QTY OF VALUE ITEMS VALUE ITEMS
All Occasion	
Jumper	\$13.00 \$8.00 \$1.50
Sundress	\$12.00 \$9.00 \$1.50
Formal	
Bridesmaid	\$21.00 \$12.00 \$3.00
Evening	\$18.00 \$13.00 \$4.00
Prom	\$35.00 \$21.00 \$5.00
Wedding Gown	\$36.00 \$24.00 \$0.00
JoggIng Suit	\$10.00 \$7.00 \$3.00
Medical Scrubs	HIGH QTY MEDIUM QTY LOW QTY
Pants	\$5.00 \$4.00 \$0.75
Shirt	\$5.00 \$3.00 \$0.75
Pants	HIGH QTY MEDIUM QTY LOW QTY
Capris	\$6.00 \$4.00 \$1.50
Cargo	\$28.00 \$11.00 \$2.00
Carpenter	\$9.00 \$6.00 \$1.00
Chinos/Khakis	\$7.00 \$4.00 \$1.00
Corduroy	\$9.00 \$5.00 \$1.50
Dress Slacks	\$7.00 \$4.00 \$1.50
Jeans/Denim	\$13.00 \$7.00 \$2.00
Leggings	\$5.00 \$3.00 \$1.50
Nylon/Athletic	\$10.00 \$6.00 \$1.50
Overalls/Coveralls	\$12.00 \$7.00 \$1.50
Sweatpants/Fleece	\$9.00 \$6.00 \$1.50
Shirts	HIGH QTY MEDIUM QTY LOW QTY
Camisole	\$13.00 \$6.00 \$1.00
Dress Shirt	\$7.00 \$5.00 \$1.50
Flannel	\$16.00 \$9.00 \$1.50
Halter	\$13.00 \$8.00 \$2.00



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						$\overline{}$
Jersey	\$20.00		\$13.00		\$2.50	
Mock Turtleneck	\$8.00		\$5.00		\$1.50	
Polo	\$7.00		\$4.00		\$2.00	
Strapless	\$8.00		\$5.00		\$1.00	
Sweatshirt/Fleece	\$12.00		\$5.00		\$1,50	
T-Shirt	\$10.00		\$6.00		\$1.50	
Tank	\$10.00		\$5.00		\$1.50	
Turtleneck	\$10.00		\$7.00		\$1.50	
Work/Uniform	\$21.00		\$11.00		\$1.00	
Shorts	HIGH	OTY	WEDIUW	QTY	LOM	QTY
Cargo	\$7.00		\$5.00		\$1.00	
Carpenter	\$4.00		\$1.00		\$1.50	
Chinos/Khakis	\$6.00		\$3.00		\$1.50	
Jeans/Denim	\$8.00		\$4.00		\$1.00	
Nylon/Athletic	\$7.00		\$5.00		\$1.50	
Skirts	нібн	QTY	MEDIUM	QTY	FOM	QTY
Full-Length	\$10.00		\$7.00		\$1.00	
Knee-Length	\$9.00		\$6.00		\$1.50	
Mini	\$9.00		\$5.00		\$1.00	
	\$10.00		\$7.00		\$1.50	
Skorts Sleepwear	нвн	QIY	MEDIUM	QTY.	LOW	QTY-
Lounge Pants	\$7.00		\$5.00		\$1.00	
Nightgown	\$6.00		\$4.00		\$1.50	
Nightshirt	\$5.00		\$4.00		\$1.00	
Pajama Set	\$6.00		\$5,00		\$1.50	
Robe	\$6.00		\$4.00		\$2.00	
Suits	нон	QTY	- MED!UM	QTY	LOW	QTY
Individual Pieces						
Blazer	\$16.00		\$8.00		\$3.00	
Suit Jacket	\$24.00		\$9.00		\$3.00	
Sets						
Pant Suit	\$24.00		\$13,00		\$5.00	
<b>S</b> kirt Suil	\$25.00		\$13.00		\$5.00	
Sweaters	HIGH	QTY	WEDIOW	OTY	LOW	QTY
Cardigan	\$7.00		\$4.00		\$2.00	
Pullover	\$6.00		\$3.00		\$1.50	
Vest	\$6.00		\$2.50		\$1,50	
Swimwear	нын	QTY	MEDIUM	QTY	LOW	QTY
Cover Up	\$7.00		\$3.00		\$1.00	$\Box$
One-Piece	\$9.00		\$6.00	$\equiv$	\$1.50	$\equiv$
Two-Piece	\$10.00		\$5,00		\$2.00	
Undergarments	нен	QTY	MEDIUM	QTY	LOW	QTY
Girdle	\$12.00	$\Box$	\$6.00	$\Box$	\$0.80	
Bra	\$3.00	=	\$2.00	$\overline{\Box}$	\$1.50	一
Insulated/Thermal						

ItsDeductibleOnline.com 1/16/14 9:57 AM

Dack		Add hama Ye l	Ny Donation
		Can't find yo	ur item? <u>Add it</u>
	HIGH QTY	MEDIUM QTY	LOW QTY
Girdle	\$10.00	\$5.00	\$0.00
Underwear	\$1.50	\$0.75	\$0.75
Socks	\$1.25	\$0,50	\$0,25
Half	\$6.00	\$3.00	\$0.75
Fuil	\$7.00	\$4.00	\$1.00
Slips			
Shirt	\$3.00	\$1.00	\$0.75
Pants	\$3.00	\$1.00	\$0.50

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  - Abortion
  - Acupuncture
  - Alcoholism
  - Ambulance
  - Annual Physical Examination
  - Artificial Limb
  - Artificial Teeth
  - <u>Bandages</u>
  - Birth Control Pills O
  - Body Scan
  - Braille Books and Magazines
  - Breast Pumps and Supplies
  - Breast Reconstruction Surgery
  - Capital Expenses
  - 0 Car
  - o Chiropractor
  - Christian Science Practitioner 0
  - Contact Lenses
  - Crutches 4 1
  - Dental Treatment
  - Diagnostic Devices
  - Disabled Dependent Care Expenses 0
  - 0 Drug Addiction
  - Drugs
  - 0 Eye Exam
  - Eyeglasses
  - Eye Surgery
  - Fertility Enhancement
  - Founder's Fee
  - Guide Dog or Other Service Animal
  - Health Institute
  - Health Maintenance Organization (HMO)
  - Hearing Aids
  - Home Care
  - Home (mprovements)
  - Hospital Services
  - Insurance Premiums
  - Intellectually and Developmentally Disabled, Special Home for
  - Laboratory Fees
  - Lactation Expenses
  - Lead-Based Paint Removal
  - Learning Disability
  - Legal Fees
  - Lifetime Care-Advance Payments
  - 0 <u>Lodging</u>
  - Long-Term Care 0
  - <u>Meals</u>
  - Medical Conferences
  - Medical Information Plan
  - Medicines
  - Nursing Home
  - 0 Nursing Services
  - **Operations**
  - Optometrist
  - Organ Donors
  - Osteopath
  - Oxygen
  - Physical Examination
  - Pregnancy Test Kit
  - Prosthesis
  - Psychiatric Care

- Psychoanalysis
- Psychologist
- Special Education
- Sterilization 0
- Stop-Smoking Programs
- Surgery
- Telephone
- o Television
- <u>Therapy</u>
- Transplants
- Transportation
- Trips
- **Tuition**
- Vasectomy
- Vision Correction Surgery
- Weight-Loss Program
- Wheelchair
- Wig
- X-ray
- What Expenses Are Not Includible?
  - Baby Sitting, Childcare, and Nursing Services for a Normal, Healthy Baby
  - Controlled Substances
  - Cosmetic Surgery
  - Dancing Lessons
  - Diaper Service
  - Electrolysis or Hair Removal
  - Flexible Spending Account
  - Funeral Expenses 0
  - Future Medical Care
  - Hair Transplant ٥
  - Health Club Dues
  - Health Coverage Tax Credit
  - Health Savings Accounts
  - Household Help
  - Illegal Operations and Treatments
  - Insurance Premiums
  - Maternity Clothes 0
  - Medical Savings Account (MSA) 0
  - Medicines and Drugs From Other Countries
  - Nonprescription Drugs and Medicines
  - Nutritional Supplements
  - Personal Use Items
  - Swimming Lessons
  - Teeth Whitening
  - Veterinary Fees Weight-Loss Program
- How Do You Treat Reimbursements?
  - Insurance Reimbursement
- How Do You Figure and Report the Deduction on Your Tax Return?
  - What Tax Form Do You Use?
- Sale of Medical Equipment or Property Damages for Personal Injuries
- Impairment-Related Work Expenses
- Health Insurance Costs for Self-Employed Persons
- COBRA Premium Assistance
- Health Coverage Tax Credit
  - Who Can Take This Credit?
  - Qualifying Family Member
  - Qualified Health Insurance
  - Nonqualified Health Insurance
  - Eligible Coverage Month
- · How To Take the Credit
- How To Get Tax Help
  - Low Income Taxpayer Clinics

#### What Are Medical Expenses?

Medical expenses are the costs of diagnosis, cure, mitigation, treatment, or prevention of disease, and the costs for treatments affecting any part or function of the body. These expenses include payments for legal medical services rendered by physicians, surgeons, dentists, and other medical practitioners. They include the costs of equipment, supplies, and diagnostic devices needed for these purposes.

Medical care expenses must be primarily to alleviate or prevent a physical or mental defect or illness. They do not include expenses that are merely beneficial to general health, such as vitamins or a vacation

Medical expenses include the premiums you pay for insurance that covers the expenses of medical care, and the amounts you pay for transportation to get medical care. Medical expenses also include amounts paid for qualified long-term care services and limited amounts paid for any qualified long-term care insurance contract.

#### What Expenses Can You Include This Year?

You can include only the medical and dental expenses you paid this year, regardless of when the services were provided. (But see Decedent under Whose Medical Expenses Can You Include, for an exception.) If you pay medical expenses by check, the day you mail or deliver the check generally is the date of payment. If you use a "pay-by-phone" or "online" account to pay your medical expenses, the date reported on the statement of the financial institution showing when payment was made is the date of payment. If you use a credit card, Include medical expenses you charge to your credit card in the year the charge is made, not when you actually pay the amount charged.