**Chapter 6**

**HOMEWORK 1: Circle the following items that can be deducted on Schedule A.**

**Vaccinations Braces**

**Maternity clothes Bottled water**

**Country club donation Republican party donation**

**Splints Cremation**

**Vasectomy Slim Fast for weight loss**

**Speeding fine Passport fee**

**Diaper service Hearing aid**

**Psychiatrist Life insurance premiums**

**Athletic club membership Prescription vitamins**

**Orthopedic shoes Special mattress needed for back injury**

**Prenatal care Purely cosmetic surgery**

**Acupuncture Chiropractor**

**Organ donor expenses Labor union donation**

**Colombian relief donation YMCA donation**

**HOMEWORK 2:**

**Dominic D. (SSN 074-66-2343, born 11/4/1976) and Lucille L. D’Andrio (SSN 021-90-8723, born 10/11/1981) are married and live at 42 County Line Rd., Branson, MO 65616. Dominic is a computer technician and Lucille is a department clerk. They have one child, Bryan (SSN 432-44-9857, born 4/28/2000). They provide all of the support for Bryan.**

**They will file jointly and plan to itemize their deductions again this year. Their itemized deductions in 2012 were $12,996 and they filed a joint return. Their 2012 state income tax deduction was $1,798 and the sales tax deduction they could have taken was $945. Their W-2 forms and other tax information are attached.**

**They paid the following expenses in 2013:**

|  |  |
| --- | --- |
| **Family health insurance** | **$1,800** |
| **Contact lens (Lucille)** | **$220** |
| **Car loan interest** | **$550** |
| **Salvation Army donation (cash)** | **$275** |
| **Tolls for medical visits** | **$48** |
| **Real estate tax** | **$3,000** |
| **Stop-smoking program** | **$320** |
| **Nonprescription drugs** | **$440** |
| **Braces for Bryan (total bill $4,000)** | **$800** |
| **Tuition (private school)** | **$3,000** |
| **Gas and oil for medical purposes** | **$110** |
| **Mileage for medical purposes** | **1,000 miles** |
| **Prescription drugs** | **$310** |
| **Goodwill clothing donation (original cost $3,200)** | **$330 FMV** |
| **Political campaign contribution** | **$50** |

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