

Domain 3: Deductions and Credits**A. Itemized Deductions**

1. Medical and dental expenses.
2. State, local, and real estate taxes.
3. Mortgage interest expense - (e.g., Form 1098 Mortgage Interest Statement).
4. Charitable contributions (e.g., cash, non-cash, Form 8283 Non-Cash Charitable Contributions).
5. Miscellaneous itemized deductions – (including deductions subject to 2% AGI Limit).
6. Employee travel, transportation, education, and entertainment expenses – (e.g., Form 2106-EZ and Form 2106 Unreimbursed Employee Business Expenses).

B. Credits

1. Child and dependent care credit (e.g., Form 2441 Child and Dependent Care Expenses).
2. Child tax credit and additional child tax credit (e.g., Form 8812, Additional Child Tax Credit).
3. Education credits – (e.g., Form 8863 Education Credits (American Opportunity and Lifetime Learning Credits), Form 1098T Tuition Statement).
4. Earned Income Tax Credit (EITC) (e.g., Schedule EIC Earned Income Credit, Form 8867 Paid Preparer's Earned Income Credit Checklist).
5. Retirement savings contribution credit – (e.g., Form 8880 Credit for Qualified Retirement Savings Contributions).

Domain 4: Other Taxes

1. Alternative Minimum Tax (e.g., Form 6251 Alternative Minimum Tax).
2. Early distributions from retirement plans – (e.g., Form 5329 Additional Tax on Qualified Plans).
3. Self-employment tax (e.g., Schedule SE Self-Employment Tax).
4. Unreported Social Security and Medicare tax – (e.g., Form 4137 Social Security and Medicare Tax on Unreported Tip Income).
5. Repayment of first-time home buyer credit (including Form 5405 First-Time Homebuyer Credit and Repayment of the Credit).