

## Individual Tax Return Check List

The following check list is designed to help you gather the information that will be needed in order to prepare your income tax return. You may also print this list and use it as a guide. Please note this list is not all inclusive and does not cover every possible item of income, deduction or credit allowable. Please contact my office if you have any questions that are not covered by this checklist.

### New Clients

- A copy of Federal and state income tax returns for the last three years
- Birthdates of the filer, spouse and all dependents
- Current address, if different from prior year's tax return
- Contact information such as telephone numbers, fax number and email

### Basic Information

- Any change of address
- Any change in marital status
- For any new dependents please provide birthdates, social security numbers and relationship
- Change in occupation

### Documents to Substantiate Income

- W-2s from all employers
- Year end tax reporting statements from banks, brokerage firms and other financial institutions which include the following:
  - 1099-INT Interest Income
  - 1099-OID Original Issue Discount
  - 1099-DIV Dividend Income
  - 1099-B Proceeds from Broker and Barter Exchanges  
(Please make sure that the cost basis and date acquired is provided for each security sold)
- 1099-R Income distributions from IRA's, annuities and other retirement plans
- Schedule K-1 From partnerships, sub-s corporations, estates and trusts
- 1099-G State income tax refund
- 1099-G State unemployment compensation
- SSA-1099 Social Security and Railroad Retirement Benefits
- W-2G Certain Gambling Winnings
- 1099-SA Distributions from HSA and Archer MSA
- 1099-Q Payments from qualified education programs
- 1099-MISC Miscellaneous Income from the following sources:
  - Rental income
  - Royalty income
  - Non-employee compensation
- Other Sources of Income - Please provide information regarding the following:
  - Jury duty
  - Prizes, awards and contest winnings
  - Executor fees
  - Form 1099-C Cancellation of Debt
  - Awards from Settlement of Lawsuits

## Documents to Substantiate Deductions

- Medical expenses – Please provide a list of un-reimbursed medical expenses broken down into the following categories:  
**(Please do not provide receipts unless requested)**
  - Medical and dental insurance premiums
  - Long term healthcare premiums
  - Prescription drugs and insulin
  - Doctors, dentists and other healthcare professionals
  - Hospitals and clinics
  - Mileage driven for medical purposes
  - Parking & tolls
  - Lodging expenses
  - Eyeglasses and other medical equipment
  - Special education expenses
  - Nursing care
- Taxes
  - A list of estimated taxes paid to the IRS and state including date paid and amount paid
  - Property tax bill if paid directly
  - Bill of sale showing sales tax paid on the purchase of a new vehicle
  - Car Tag renewal form showing amount paid for ad valorem taxes
- Interest Expense
  - Forms 1098 for mortgage interest paid to financial institutions
  - For mortgage interest paid to an individual provide name, address and social security number of the individual
  - Investment interest paid – provide name of payee, the amount paid and a description of the investment purpose of this debt
- Contributions
  - Cash /Check - Provide a list showing the name of the organization and the amount given
  - Non-cash – Please provide receipts showing description and fair market value of property given  
(Interactive valuation guides are available to assist you on the Helpful Tools page)
  - 1098-C Contributions of Motor Vehicle, Boats and Air Planes
- Miscellaneous Itemized Deductions – Provide a list of the following:  
**(Please do not provide receipts unless requested)**
  - Un-reimbursed employee business expenses such as airfare, lodging, entertainment, meals while away from home, etc.
  - Mileage to substantiate business use of vehicle. Please provide total miles, business miles and commuting miles
  - Other expenses such as Investment advisory fees, tax preparation fees, IRA custodial fees if paid by separate check, etc.
- Form 1098-E Student Loan Interest Statement
- Form 1098-T Tuition Statement

**Other Items to Note**

- Self-employed individuals
  - Gross Income – Provide all 1099-MISC received for the business. Also provide a list for all items of income not reported to you on Form 1099-MISC
  - Deductions – Please summarize your deductions by categories. A list of these categories can be found on last year’s Schedule C. If this is your first year in business you may call my office to get a list of these categories
  - If you use QuickBooks to record your income and expenses, please provide a backup copy of your Quickbooks company file
- Rental Income – Please provide the amount of gross rents received and a list of deductions by category. A list of categories can be found by reviewing last years Schedule E. If this is your first year having rental income please contact my office for a breakdown of these categories
- Alimony – In addition to the amount of alimony received or paid please provide the name and social security number of the ex-spouse. Alimony does not include the amount paid for child support
- Real Estate – If you bought, sold or refinanced any real estate (residence, rental homes, land) please provide a copy of both pages of the settlement statement you received when you bought and sold the property
- IRA’s – Please provide either Form 5498 or a year end statement for all of your IRA’s showing the fair market value at the end of the year. Also provide a confirmation of any contributions made to your IRA’s for the current tax year
- Child Care – For each person or entity you paid child care expenses to please provide:
  - Name
  - Address
  - Tax ID number
  - Amount paid per child
  - If this is a household employee, please provide a copy of the W-2 and State Unemployment Tax Report filed for this employee.
- Residential Energy Credits – Please provide information for amounts spent on energy saving items purchased for your main residence. Examples of qualifying items include:
  - Insulation
  - Exterior windows and doors
  - Metal roofs meeting applicable Energy Star requirements
  - Qualified natural gas, propane, oil furnace or hot water heater
  - Qualified energy efficient property

**Questions to Ask:**

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