

Taxpayer's Checklist

Income

- Employee Earning Statement (Form W-2, all copies)
- Interest and Dividends (Form 1099)
- Commissions, tips and bonuses
- Rental income and related expenses
- Pensions, annuities, lump sum distributions, profit sharing plans (Form 1099R)
- IRA contributions (both traditional and Roth) (1099R)
- Sale of real estate-only if NOT a personal residence for the last 2 years (1099S)
- Sale of stock-date acquired, sold, cost and selling price (usually provided by investment co)
- Partnership and small business corporation income (Schedule K-1)
- State unemployment compensation (Form 1099G).
- State and local refunds- last year's return (if NEW client)
- Social security benefits (subject to limitations) (Form 1099SA)
- Gambling and lottery winnings (losses limited to gains) (Form 1099G)
- Jury duty fees (not commuting allowance)
- Nonemployee compensation (Form 1099NEC)

Deductions

Contributions

- Charity letter, statement or cancelled check, churches, United Fund (usually on paystub), school, hospital, library, museum, PBS, etc. (No cash donations allowed.)
- Use of automobile for charitable work- number of miles driven (14 cents/mile)
- Non-cash items: Goodwill, Salvation Army, Purple Heart, church; a list of each item and estimated resale value is required if the total donation for the year is over \$500.00. I need a separate total for each donation date.

Taxes

- Real estate: house, cottage, vacant land
- Car license tabs: 1984 or newer cars

Interest

- Mortgage or land contract: house, cottage, land (if land contract I need name, address and social security number)
- Bank Loans: home improvement, home equity, RV and boat loans (limited)
- "Points" paid as additional interest on a home mortgage or equity loan (closing statement need)

Medical

Only expenses not reimbursed by insurance

It must be more than 7.5% of income

- Hospitalization premium, including Medicare premiums
- Prescriptions, doctors, dentists, specialists, hospitals, clinics
- Medical aids: crutches, wheelchairs, special shoes, eyeglasses, etc.
- Use of auto: miles driven for treatments and office calls (18cents/mile January to June 30 and 22cents/mile for July to December)

Other

- Tuition, books, supplies and equipment paid to and for any university or college for you and your dependents
- Child care expenses (name, address and social security number required of caretaker)
- Alimony paid or received (Ex-Spouse Social Security Number needed), only on divorces before 12/31/2018
- Rent paid and landlord's name and address
- Adoption expenses for special-needs children or children under 18 years of age
- Any teaching expenses not reimbursed (front page deduction up to \$250)
- Business Miles (58.5 cents/mile January to June30 and 62.5 cents/mile July to December).

Driver's license, Birthdates and Social Security Numbers required for all NEW clients

Also for primary taxpayers if you have not given me you drivers license information last year, I will need the number, date issued and date expired.