

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
- IRA contributions (both traditional and Roth)
- Sale of real estate-only if NOT a personal residence for the last 2 years
- 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 1099).
- State and local refunds- last year's return (if NEW client)
- Social security benefits (subject to limitations)
- Gambling and lottery winnings (losses limited to gains)
- Jury duty fees (not commuting allowance)

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)
- Qualified Mortgage Premiums (usually on your mortgage interest statement)

Medical

Only expenses not reimbursed by insurance

It must be more than 10% 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 (17cents/mile)

Other

- Occupational expenses, union dues, protective clothing
- 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)
- Safety deposit box and tax preparation fees
- Rent paid and landlord's name and address
- Casualty losses: not covered by insurance
- Adoption expenses for special-needs children or children under 18 years of age
- Cost of energy efficient windows, doors, roofing, insulation, furnace, air conditioner, water heaters and solar energy systems (If you have used this credit in prior years, you might not qualify)
- Cost of hybrid or alternative fuel vehicle
- Any teaching expenses not reimbursed (front page deduction up to \$250)
- Business Miles (53.5 cents/mile).

Birthdates and Social Security Numbers required for all NEW clients

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