

# Taxpayer's Checklist

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## **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 (21cents/mile)
- **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 \$300)
  - Business Miles (67 cents/mile).

**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.**