1 Tax
Quality Tax Preparation
Financial Counseling
IRS Representation
Tax Planning
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ITEMS TO BRING or Send for Tax Preparation

Please do not make your tax appointment until you have all required documents.

Income:

◻ Wage Statements	**W-2s**
◻ Interest & Dividend Statements	**1099-INT*, 1099-DIV***
◻ Retirement, IRA & Pension Statements (withdrawals)	**1099-R**
◻ Miscellaneous income statements	**1099-MISC, 1099-S*, 1099-B***
◻ Merchant account statements	**1099-K**
◻ Gambling & Prize winnings (also bring log of losses)	**W-2G**
◻ Social Security Statements	**1099-SSA**
◻ Unemployment received & State/Local Tax Refunds	**1099-G**
◻ Sales of Stocks & Bonds	**1099-B***
◻ Brokerage Statements: MUST have Cost of Stocks/Bonds sold & date acquired	
◻ Cancellation of Debt & Foreclosure of Property	**1099-A and/or 1099-C**
◻ Closing Statement (**HUD-1**) if Bought/Sold Home (both old and new home)	
◻ Partnerships, S-Corps, Trusts, or Estate Income	**K-1**
◻ QTP Distributions	**1099-Q**

Dependents/Marriage/Death:

- ◻ Social Security cards for new dependents
- ◻ If married during 2015, date of marriage, including same-sex marriages
- ◻ If spouse passed away during 2015, date of death and death certificate

Adjustments to Income:

◻ **IRA** and **Roth IRA** contributions made for the tax year	
◻ Student Loan Interest	**1098-E**
◻ **HSA** contribution/distribution forms	**1099-SA and 5498-SA**.

Please include any ad hoc HSA contributions made by cash/check.

Health Insurance:

◻ Health Insurance Premiums (see below) **1095-A**
Disregard if you did **not** purchase insurance through healthcare.gov or a state health care exchange.
◻ Employer Health Insurance **1095-B or C**
May not be available until May, but please do not delay your appointment if you do not have this form.

Forms in **bold type** are transmitted to the IRS and will be checked against your tax return

May not be issued until 2/15/2015

Itemized Deductions:

- ◻ Unreimbursed Medical Expenses:
  - ◻ Hospitalization, dental, vision, long-term care insurance (do not include amounts paid through your employer)
  - ◻ Prescriptions – out-of-pocket prescription medications only
  - ◻ Doctor, hospital, lab co-pays, out of pocket expense (must be paid during the year)
  - ◻ Dental, eyeglasses
  - ◻ Medical mileage. **Note – NO medical mileage deduction without a log.**

- ◻ Property Tax paid (plus car tag taxes for Kentucky and Indiana residents)
- ◻ Sales Tax paid on vehicles, motorcycles, boats, RVs, and motor homes
- ◻ Mortgage Interest Statements **1098**

◻ Cash Charitable Contributions (receipts or a list with amounts) – **Letter from charity required for contributions of more than $250 on any contribution date to a single church/charity. Letter MUST contain the amount of each contribution PLUS the required "value of services" statement.**
◻ Non-Cash Contributions – bring receipt PLUS list (please use the spreadsheet). **Complete all THREE columns of the non-cash contribution spreadsheet BEFORE your appointment. Prepare a separate worksheet for each separate non-cash contribution receipt.**
◻ Charitable Mileage - **NO charitable mileage deduction without a mileage log.**

◻ Unreimbursed Employee Business Expenses - mileage <u>required</u> for your job, uniforms, shoes, equipment, union dues, entertainment, etc. **NO MILEAGE deduction without a log of business miles,** plus grand total miles put on your vehicle in 2015**.**

Credits:

- ◻ Child Care Expenses:
  - ◻ Amount paid for each child
  - ◻ Provider name(s), tax ID, and provider address

- ◻ College Tuition Statements **1098-T**
  PLUS *receipts for books, fees & technology purchases for college*
- ◻ Contributions to state tuition program (OH Tuition Advantage, IN CollegeChoice)

- ◻ Energy expenditures – windows, doors, HVAC, insulation, solar, geothermal, wind

Rental Properties:

Please separate **by property** and compile by property address:

Rental Income – all 1099 forms as well as cash rents received
Rental Expenses:
- Mortgage Interest
- Property Taxes
- Property Insurance
- Advertising, Management Fees
- Mileage – **NO mileage deduction without a mileage log**
- Repairs and Maintenance
- Pest Control
- Utilities

Condo/Townhome/Neighborhood Association Dues
Any Other Expenses

Major Repairs – should be listed separately including date completed and total cost.
Appliances, Carpeting, Furniture – should be listed separately as with Major Repairs.

New Properties/Sale of Rental Property –bring the 3-page HUD-1 statement for each.

Business Income/Expenses:

Please provide a **separate** profit/loss statement for each business activity.

Profit/Loss or list of income/expenses containing separate info about the following items:

- ◻ Income –all 1099-MISC and 1099-K **PLUS** all other income **including cash –** I can easily find it and so can the IRS!
- ◻ Cost of Goods Sold – provide cost of purchases (less amounts used by you personally), plus **January 1 and December 31 inventory costs**.
- ◻ Contract Labor – provide 1099s for each contractor you paid over $600.
- ◻ Mileage – **NO MILEAGE allowed** unless you have a timely-maintained mileage log
- ◻ Gifts – Each separate gift should be listed including recipient Note – promotional items containing your company name are **advertising**, not gifts.
- ◻ Travel - list of dates/locations as well as airline, hotel, parking, taxi, and other travel expenses. **You must be away from home overnight to claim travel expenses.**
- ◻ Entertainment – In addition to receipts, each separate expense must contain: 1) name of person(s) entertained: 2) business relationship to you:, 3) business purpose
- ◻ Cost and Date of Purchase for any equipment, computers, machines, buildings, furnishings, etc.
- ◻ Self-Employed Health Insurance premiums paid (hospitalization, dental, vision only)
- ◻ **SEP** contributions made for 2015

Business Use Of Home:

In addition to the **business** and **total** square footage, please provide the following:

- ◻ Mortgage Interest
- ◻ Real Estate Taxes
- ◻ Homeowner’s Insurance
- ◻ Utilities (electricity, fuel, water, waste, and/or sewer)
- ◻ Repairs and Maintenance, homeowners association dues
- ◻ Security Expense, lawn care, snow removal
- ◻ List Major Repairs and Improvements separately

Child Care Providers:

- ◻ **List for each child**, including:
  - Date range you cared for each child
  - Hours/day and days/week you cared for each child
- ◻ If you received County/State payments, provide ALL weekly statements
- ◻ Mileage, including pickup/drop-offs, trips for groceries/supplies, to attend continuing education, bank, post office, outings. **ABSOLUTELY NO MILEAGE deduction without a log of business miles.**
- ◻ If you received food assistance (4C’s, etc), please provide the amount received.