

ITEMS TO BRING or Send for Tax Preparation

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

Income:

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

Adjustments to Income:

- | | |
|--|---|
| <input type="checkbox"/> IRA and, Roth IRA contributions made for the tax year | |
| <input type="checkbox"/> Student Loan Interest | 1098-E |
| <input type="checkbox"/> HSA contribution/distribution forms | 1099-SA and 5498-SA. Please include any ad hoc HSA contributions made by cash/check. |

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

***May not be issued until 2/15/2013**

Itemized Deductions:

- Unreimbursed Medical Expenses:
 - Hospitalization, dental, vision insurance (do not include amounts paid through your employer)
 - Prescriptions – only prescription medications can be counted
 - 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 (KY and IN residents also bring in car tag taxes)
- Sales Tax paid on vehicles, motorcycles, boats, RVs, and motor homes
- Mortgage Interest Statements **1098**
- Cash Charitable Contributions (receipts or a list with amounts) – **For all contributions of more than \$250 to a single church/charity, you MUST secure a letter from the organization containing the amount of the contribution PLUS the required “value of services” statement.**
- Non-Cash Contributions – bring receipt PLUS list (use the spreadsheet). **Note – You must complete the non-cash contribution spreadsheet BEFORE your tax appointment. Please prepare a separate worksheet for each separate non-cash contribution.**
- Charitable Mileage - **NO charitable mileage deduction without a mileage log.**
- Unreimbursed Employee Business Expenses, mileage required for your job, uniforms, shoes, equipment, union dues, entertainment, etc. **NOTE – ABSOLUTELY NO MILEAGE deduction without a log of business miles.**

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 & technology purchases for college
- Contributions to state tuition program (OH Tuition Advantage, IN CollegeChoice)

Rental Properties:

Should be separated **by property** and compiled by property address:

Rental Income – please bring all 1099 forms as well as cash rents received

Rental Expenses:

- Mortgage Interest
- Property Taxes
- Property Insurance
- Advertising
- 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 – Please bring 3-page HUD-1 for each.

Sales of Properties – Please bring 3-page HUD-1 for each.

Business Income/Expenses:

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

Profit/Loss statement is preferred. However, any list of income and expenses should also contain separate information about the following items:

- Income – include 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 inventory value on January 1 and December 31.
- Contract Labor – provide 1099s for each contractor you paid over \$600.
- Mileage – **NO deduction allowed** unless you have a timely-maintained mileage log
- Gifts – Each separate gift should be listed including recipient
- Travel – Provide a 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 expenditure must contain the name of the person entertained, their business relationship to you, and the business purpose of the entertainment.
- Cost and Date of Purchase for any equipment, computers, machines, buildings, furnishings, etc.
- Self-Employed Health Insurance premiums paid
- SEP contributions made for 2011

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
- Security Expense
- 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. **Note – ABSOLUTELY NO MILEAGE deduction without a log of business miles.**
- If you received food assistance (4C's, etc), please provide the amount received.

I look forward to seeing each and every one of you this year. Since we have far less time due to the extremely late start to filing season, the absence of a leap-day, and the regular April 15th deadline, your organization and attention to detail in gathering your records will result in efficient preparation of your tax returns.