



Taxpayer

# CHECKLIST

This form is to assist you in gathering your income tax information. Use it as a guide for information you need to provide. Please call or e-mail with any questions.

**NAEA**

NATIONAL ASSOCIATION  
OF ENROLLED AGENTS

POWERING AMERICA'S TAX EXPERTS®

# INFORMATION:

First, middle initial, and last names of taxpayers and dependents as written on the Social Security cards, and dates of birth for taxpayers and all dependents, **especially** new dependents.

Address (city, state, ZIP), telephone number and e-mail address.

Marital Status: Single \_\_\_ Married \_\_\_  
Head of Household \_\_\_ Separated \_\_\_

Did you get married to a same-sex spouse in a state that legally recognizes same-sex marriage? Yes \_\_\_ No \_\_\_

Number of Dependents: \_\_\_ Did any dependents have any income? Yes \_\_\_ No \_\_\_

Do all dependents live with you? Yes \_\_\_ No \_\_\_

## TYPES OF INCOME AND TAX REPORTING FORMS:

- Wages: All Forms W-2
- Unemployment: 1099-G
- Dividends: 1099-DIV
- Commissions: 1099-MISC
- Tips and Gratuities
- Social Security: SSA-1099
- Farm Income
- Income from Rentals: All 1099-MISC
- State Tax Refund: 1099-G
- Sales of Stock, Mutual Funds: 1099-B
- Pensions/Retirements: 1099-R
- Business Income: All 1099-MISC & 1099-K
- Miscellaneous: Jury Duty, Gambling, Other
- Alimony Received: Total amount

## FOREIGN INCOME MATTERS:

- Did you receive a distribution from, or were you a grantor or transferor for a foreign trust?
- Did you have a financial interest in or signature authority over a financial account located in a foreign country?
- Did you have any foreign financial accounts, foreign financial assets, or hold interest in a foreign entity?

## BUSINESS AND EXPENSE ITEMS:

- Total (Gross) Income
- Advertising
- Auto: Parking & Tolls
- Business Phone Expense
- Cell Phone Expense
- Subcontractors
- Commissions Paid
- Insurance
- Interest Paid
- General Office Expense
- Rent/Lease Fees Paid
- Legal or Professional Fees
- Repairs
- Cleaning/Maintenance
- Dues & Publications
- Equipment/Supplies
- Tools
- License Fees/Taxes Paid
- Utilities
- Education Expense
- Association Dues
- Bank/Credit Card Fees
- Postage
- Meals/Entertainment
- Business Miles & Total Miles (A Mileage log is required)
- Hotel/Travel Expense
- Asset Purchases (Date, amount and item)

## ADDITIONAL ITEMS FOR RENTAL PROPERTIES:

- Keys
- Condo/PUD Fees
- Management Fees
- Mortgage Statements
- Yard Work
- Termite Treatment Expense
- Utilities
- Mileage/Travel
- Other

## DEDUCTIONS/CREDITS TO INCOME:

- Self-employed Health Insurance
- IRAs /Keogh/SEPs
- Retirement Saver's Credit
- Health Savings Account (HSA)
- Penalty on Early Withdrawal of Savings
- Moving Expenses
- American Opportunity/Lifetime Learning/Student Loan Interest/Education Expenses
- Teacher Expenses
- Retirement Saver's Credit
- Adoption Expenses

\* Total Alimony Paid: Must have name and Social Security number of recipient, and amount paid.

\* Child Care/Day Care Credit: Must have name, address, Social Security number or EIN of provider, and amount paid per child.

## ESTIMATED TAXES PAID:

Date of payment and amount paid for **each** Federal and State quarterly tax estimate.

## HEALTH CARE INFORMATION:

- Did you have qualifying health care coverage (employer group plan coverage or government-sponsored coverage) for every month of 2014 for you, your spouse and all members of your family as claimed on your tax return?
- Did you or anyone in your family qualify for an exemption from the health care coverage mandate?
- Did you acquire health care coverage through the Marketplace under the Affordable Care Act? If yes, provide Form(s) 1095-A.
- Did you make any contributions to or receive distributions from a Health Savings Account, Archer MSA or Medicare Advantage MSA?

## ITEMIZED DEDUCTIONS:

### *INTEREST*

- Mortgage Interest, Form 1098

### *MEDICAL*

- Medical & Dental bills
- Prescriptions
- Glasses/Contact Lenses
- Out-of-pocket expenses
- Medical miles
- Lab fees
- Hearing Aids
- Medical/dental/long term care insurance

### *TAXES*

- Prior year state tax paid
- City/local tax
- Real estate tax
- Personal property tax
- Other

## ITEMIZED DEDUCTIONS CONTINUED:

### *CHARITABLE CONTRIBUTIONS*

- Church
- Boy/Girl Scouts
- United Way/CFC
- March of Dimes
- American Heart
- Easter Seals
- Red Cross
- MDA/MS
- YWCA/YMCA
- Salvation Army
- Food Bank
- Payroll deductions
- Out-of-pocket
- Volunteer Expenses
- Charitable miles
- Other

*For donations, please provide evidence such as a receipt from the done organization, a canceled check, or record of payment to substantiate all contributions made. An itemized listing of all non-cash donations must be maintained with the receipts. List must include the Fair Market Value for each donation of non-cash items.*

## IDENTITY THEFT:

Did you receive an Identity Protection PIN from the Internal Revenue Service or have you been a victim of identity theft? If so, please provide the IRS letter.