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Tax Appointment Worksheet

The Tax Appointment Worksheet is a tool to help you gather the needed information for new and returning clients for the 2014 tax year. This year's worksheet has been enhanced to reflect the changes in tax law. This year will be the first year that you will need to report whether you are covered by health insurance or meet an exception. For those who have received a government subsidy for the purchase of health insurance, there will be a reconciliation of that subsidy. For those who were eligible to take the subsidy but opted to receive the credit, the credit will be calculated on this year's return.

	EVENT	DOCUMENTS OR INFORMATION NEEDED
1	Married, divorced, or separated in 2014	• Married – prior year's returns of both spouses • Divorced – finalized date; copy of the divorce decree • Separated – copy of the separate maintenance agreement • Community property income allocation • Alimony paid or received
2	Birth or adoption	• Social Security cards and adoption papers
	Adoption Credit	• Date and amount of expenses, date of adoption, special needs certification
3	Death of child or spouse	• Date of death
4	Additional members of household	• Date of occupancy and relationship
5	Job change	• Start date • Name of new employer • W-2s from new and old employers • Job-related moving expenses
6	Unemployment	• Unemployment Form 1099-G
7	Retirement contribution	• Type of plan • Amount of contribution
8	Retirement distributions	• Form 1099-R • Rollovers • RMD information if 70½ or older
9	Social Security benefits	• Form 1099-SSA
10	Sale of stocks, bonds, etc.	• Form 1099-B or other sale documents • Basis or original costs
11	Purchase of stocks, bonds, etc., personal residence, or other real estate	• Purchase documents, closing papers
12	Inheritance	• Will, K-1 from the estate • Decedent's basis of property if death occurred in 2010
	Gifts made or gifts received	• Cash or property in excess of $14,000 per person • Description of property given, basis, donee name • Property – basis of donor
13	Trade any property	• Date of trade, property given up and property received, basis and FMV • Qualified intermediary sales agreements or closing papers
14	Start or end a small business (Schedule C, LLC, S or C Corp, partnership)	• Formation or termination dates • Property contributions or distributions • K-1s, if applicable
	Business income/ expenses	• 1099-Ks received for use of credit cards • Inventory numbers, if applicable • Mileage information

15	Lawsuit settlements	• Date received • Reason for the settlement • 1099-MISC
16	Rental property	• Income • Expenses • New property purchased
17	Prizes	• Form 1099-MISC • Value of prizes not included on Form 1099-MISC
18	Lottery or gambling winnings	• Total amount won whether on W-2G or not • Total amount of losses
19	Health insurance; medical, dental, or drug expenses	• Health insurance premiums • Post-tax payments • Totals of other medical, dental, and drug expenses. If the health insurance is pre-tax (i.e. cafeteria plan, Sec. 125, POP), premiums have already been deducted from wages
	Medical miles (23.5 cents per mile)	• Total medical miles driven January–December
	Health insurance coverage verification	• Forms in the 1095 series may be received from your employer or the marketplace or any other relevant information
	Health savings account contribution/distribution	• Forms 5498-SA, 1099-SA
20	State income taxes; property taxes; sales taxes on vehicles, motorcycles, or homes	• Prior year's income tax return • Property tax bills • Closing papers from the purchase or sale of property • Letter from the state regarding any change in a prior-filed return
21	Refinance a home	• Closing papers with amount borrowed • Form 1098 • Description of use of money
22	First-Time Homebuyer Credit	• Credit no longer available
	Recapture of credit taken in 2009 or after	• Sale or change of use from principal residence within 36 months of credit • Closing papers if sold
	Recapture/repayment 2008 credit	• Sale or change in use • Record of amount repaid—year 5 of 15
23	Charitable contributions of money, property, or out-of-pocket expenses	• Date, amount, and type of contributions • Knowledge that receipts from the organizations have been received • Statement regarding whether goods and services were received for donation • Mileage log for charitable work • Vehicle donations require Form 1098-C
	Charitable miles (14 cents/mile)	• Total charitable miles driven
	Transfer of IRA to charity	• Brokerage statement showing transfer (may not be allowed for 2014)
24	Job-related expenses	• Meals, lodging, and miscellaneous expense amounts for items related to employment
	Business miles (56 cents/mile)	• Total miles driven per vehicle January–December • Business miles driven per vehicle January–December
25	Education expenses	• Form 1098-T for parent or child (if the child is a student, the form will come to the child) • Actual expense record to verify expenses for credit/deduction purposes • Financial transcript from school needed to show when actual expenses were paid
	Student loan interest	• Interest record for student loans • Form 1098-E
26	Child or disabled spouse care	• Name, address, and ID number of the day-care provider • Amount paid to the provider • If the provider comes into your home, a W-2 may be required
27	Energy credit	• Information regarding the purchase of solar, geothermal, fuel cell, or small wind energy property business or residence • No other residential credit in 2014
28	Bankruptcy filing	• Date filed • Bankruptcy papers to show property rejected/returned by court
29	Debt forgiveness or abandonment of property	• Form 1099-A for abandonment • Date property was taken by the bank or sold in foreclosure • Form 1099-C for cancellation of debt
30	IRS or state communications	• Letters, additional taxes paid, changes in prior-year returns, installment agreements, or offers in compromise
31	Foreign investments or holdings	• Any foreign accounts? • Did value of accounts total more than $10,000 at any time? • Foreign business interests of stock of $50,000 or more? • Signature authority over foreign accounts?