

**First State CPAs LLC**  
**2016 Tax Return Materials Checklist**

Please legibly provide requested notes/details on a separate sheet, referencing the applicable line number above. Please provide us with **totals** by type of expense for and keep the receipts for your records.

**Please provide the below documents and written details on a separate sheet. ✓=Enclosed/Applicable**

Blank answers assumed to be N/A

- | <u><b>Income:</b></u>  | <u>✓</u>                 | <u>N/A</u>               |
|--|--------------------------|--------------------------|
| 1. W-2 (wage income – note if retirement plan participant box is unchecked in error)   | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. 1099-Int (interest income, including tax exempt, and savings or other bond)   | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Interest earned which is <b>not</b> reported to you on a 1099-Int (incl. matured USSB interest)   | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. 1099-Div (dividend income)  | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. 1099-PATR (patronage dividends)   | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. Record of stock, collectible, or other asset sales not purchased/sold through a broker  | <input type="checkbox"/> | <input type="checkbox"/> |
| a. Please make sure purchase date and costs are also provided  |                          |                          |
| 7. Broker's Combined Tax Statement (interest, dividends, stock sales)  | <input type="checkbox"/> | <input type="checkbox"/> |
| a. If stock sales are numerous please email us a pdf or spreadsheet of IRS form 8949 obtained from your broker.  |                          |                          |
| b. Please make sure purchase date and cost are provided for all stocks sold  |                          |                          |
| 8. List of any loss sales where same security was also purchased within 30 days before or after  | <input type="checkbox"/> | <input type="checkbox"/> |
| 9. 1099-R (pension, IRA, IRA conversion/transfer, life insurance, and/or annuity)  | <input type="checkbox"/> | <input type="checkbox"/> |
| a. Record of receipt by new trustee w/in 60 days a roll over   | <input type="checkbox"/> | <input type="checkbox"/> |
| b. Details proving exclusion from penalty for early distribution, if applicable  | <input type="checkbox"/> | <input type="checkbox"/> |
| c. Schedule of any nontaxable portion of IRA distributions from after-tax contrib.   | <input type="checkbox"/> | <input type="checkbox"/> |
| 10. 1099-SSA (social security income, Medicare payments)   | <input type="checkbox"/> | <input type="checkbox"/> |
| 11. 1099-G (state tax refund/unemployment income)  | <input type="checkbox"/> | <input type="checkbox"/> |
| 12. 1099-Misc and misc income not reported on a 1099 (prizes, director fees, finders fees, etc)  | <input type="checkbox"/> | <input type="checkbox"/> |
| 13. Tip or other earned income not reported on a 1099-Misc or W-2  | <input type="checkbox"/> | <input type="checkbox"/> |
| 14. K-1 forms from partnerships, corporations, estates, trusts, ABLE accounts  | <input type="checkbox"/> | <input type="checkbox"/> |
| a. <b>Partners/members only (shareholders must get reimbursed by company)</b> , enclose Partnership expenses paid personally (unreimbursed), partnership mileage on vehicle not on the books of partnership (unreimbursed) | <input type="checkbox"/> | <input type="checkbox"/> |
| 15. 1099-C or A cancellation of debt along with any related contracts/paperwork/bankruptcy details   | <input type="checkbox"/> | <input type="checkbox"/> |
| 16. 1099-LTC, long term care distributions   | <input type="checkbox"/> | <input type="checkbox"/> |
| 17. Total of jury pay received   | <input type="checkbox"/> | <input type="checkbox"/> |
| 18. Total of alimony received  | <input type="checkbox"/> | <input type="checkbox"/> |
| 19. Total of royalty/rental/business income received and details of related expenditures   | <input type="checkbox"/> | <input type="checkbox"/> |
| 20. W2-G (gambling/lottery winnings) and/or other hobby income   | <input type="checkbox"/> | <input type="checkbox"/> |
| 21. Details regarding foreign financial accounts and foreign earned income   | <input type="checkbox"/> | <input type="checkbox"/> |
| 22. Lawsuit settlement proceeds and related paperwork describing nature of suit/expenses   | <input type="checkbox"/> | <input type="checkbox"/> |

✓=Enclosed/Applicable

✓ N/A

23. Minister income and housing allowances received
- a. Also provide actual rent (or fair market rental value of residence if owned from for-rent ads for similar property, utilities, and insurance)
24. Principal and interest payments **received** on installment obligations
25. Unearned income received by your child if under age 19 or a full-time student under age 24 in excess of \$1000 (interest, dividends, gains, passive income must be taxed at parent rate)
26. Details regarding grants/exercise of stock options or disposition of stock acquired under a qualified employee stock purchase plan

**AGI Adjustments:**

27. Total educator expenses for K-12 teachers, counselors, principals working at least 900 hrs/yr
28. Total alimony paid, with name and SS# of recipient, copy of agreement if new in 2016
29. 1099-SA/5498-SA for HSA or similar plan
- a. If all distributions were NOT used for qualified expenses, provide disqualified amount
30. 1099Q/5498 ESA contributions and distributions to/from educational savings/529 plans
- a. If all distributions were NOT used for qualified expenses, provide disqualified amount
31. HUD from purchase, sale, or refinance of ANY real estate including personal residence
- a. Also enclose records of state income taxes withheld from proceeds, if any
- b. Also enclose HUD 1 from initial purchase and records of other costs/capital expenditures
- c. Provide dates/depreciation schedules if ever part/all a rental property or home office
- d. Advise if first time or long-time homebuyer credit received at purchase
- e. Note if this was a sale to or purchase from a related party/entity
- f. Enclose 1031 like kind exchange paperwork, if property was ever involved in a 1031
32. List of mileage & moving expenses (totaled by type) for job-related moves, &
- a. Distance between home and old job (if not 1<sup>st</sup> job)
- b. Distance between home and new job
33. 5498 and list of traditional, Roth, and/or SEP contributions made or to be made for 2016
34. Qualified education loan interest for which taxpayer or spouse are legally liable and for which student is taxpayer/spouse/dependent

**Credits:**

35. 1095 form reporting premium tax credit and details if credit shared among households
36. Form 1098-T payments to educational institutions. Also provide amount of employer reimbursements, if any
37. Dollar amount of college books/materials/tech/fees not paid directly to the institution
38. Adoption expenses or state paperwork proving special needs exclusion from need for expenses
39. Details regarding solar, wind, geothermal or similar expenditures for your primary residence
40. Records of energy efficient improvements to primary residence (if \$500 lifetime max - \$200 for windows/doors – was not already utilized) and/or electric vehicle purchase

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✓ N/A

41. Amount spent for eligible day/after school/summer care (report by provider with subtotal by dependent)
- a. Provider name, address & SS/EIN if the same provider was not previously used
- b. If joint return and both taxpayers do not have earned income, please advise if looking for work and/or full-time student

**Deductions:**

42. Unreimbursed payments to doctors, dentists and for prescriptions/qualifying medical equipment, long term/home care costs for taxpayers, dependents, and other qualified persons
43. 1095-A, B, or C forms reporting health insurance premium payments
44. Long-term care insurance for qualified contracts paid personally, separate by individual
45. Medical mileage
46. Real estate taxes paid for all properties you own
47. If some tax returns were filed late, state taxes for years before 2015 paid during 2016
48. Mortgage interest for debts against 1st and 2<sup>nd</sup> home for which you are legally liable, annotated with property if not noted on the form (including boat/RV/time share qualifying as second home)
49. Interest paid and not reported on a 1098 form with name, address, and SS/EIN of recipient
50. If you have ever refinanced your first/second home and received cash back and/or obtained a home equity loan **provide your estimate of the current mortgage balance which is applicable to funds NOT used to improve your primary/second residence.** Detail how proceeds were used.
51. Total qualifying, receipted cash contributions to churches/veterans orgs/other 501c3 orgs
52. Fair market value and original cost of noncash, good condition receipted charitable contributions with descriptions. Include appraisal, charity certifications etc. more than \$5,000 in total
53. Mileage, parking, tolls, supplies, and meals for qualified charity volunteer service
54. Documented hobby expenses to the extent of related hobby income
55. Fees paid for tax preparation and advice
56. Safe deposit box and broker fees (if not on statement)
57. Union/professional society dues, occupational licenses, small tools/supplies, professional/trade magazines, safety clothing/uniforms, other necessary **unreimbursed** employee expenses
58. Other qualified investment expenses/custodial fees for income producing/held for gain property
59. Legal fees related to settlement proceeds included in income or other taxable income/alimony
60. Paperwork related to casualty losses
61. Unreimbursed job search/employment related education expenditures within current career field
62. Actual gambling losses (not estimate of loss) to the extent of related income
63. Details about personal receivables or securities which became worthless in 2016

✓=Enclosed/Applicable

✓ N/A

**Other:**

- |  |                          |                          |
|--|--------------------------|--------------------------|
| 64. Health insurance exemption # or other proof of exemption from fee for no health insurance.                               | <input type="checkbox"/> | <input type="checkbox"/> |
| 65. 2016 tax returns of dependents required to file, if not insured  | <input type="checkbox"/> | <input type="checkbox"/> |
| 66. Correspondence from any taxing authority, if not already provided during 2016  | <input type="checkbox"/> | <input type="checkbox"/> |
| 67. IRS provided identity theft protection pin   | <input type="checkbox"/> | <input type="checkbox"/> |
| 68. List of federal and state estimated tax payments made <b>each amount and date paid</b>                                   | <input type="checkbox"/> | <input type="checkbox"/> |
| 69. List of gifts (cash or transfers of property) in excess of \$14,000 to any individual                                    | <input type="checkbox"/> | <input type="checkbox"/> |
| 70. List of personal loans of \$10,000+ made or received during 2016 with terms/copies of notes                              | <input type="checkbox"/> | <input type="checkbox"/> |
| 71. Details related to payments of \$1800 or more for services provided in your home   | <input type="checkbox"/> | <input type="checkbox"/> |
| 72. List of non-dependents for whom you provided more than 50% support   | <input type="checkbox"/> | <input type="checkbox"/> |
| 73. List of all foreign financial accounts/trusts over which you have signature authority                                    | <input type="checkbox"/> | <input type="checkbox"/> |
| 74. New clients – most recent completed tax returns and date of birth for all taxpayers/dependents, if not already provided. | <input type="checkbox"/> | <input type="checkbox"/> |
| 75. Copy of will or trust if not previously provided or if updated during 2016   | <input type="checkbox"/> | <input type="checkbox"/> |

**Please also provide any of the below information which applies to your household:**

- |  |                          |                          |
|--|--------------------------|--------------------------|
| 76. New name, address, telephone number, email, or occupation  | <input type="checkbox"/> | <input type="checkbox"/> |
| 77. If you resided in more than one state during 2016 please provide dates/details   | <input type="checkbox"/> | <input type="checkbox"/> |
| 78. Bank account & routing number if not previously provided or not same as last year  | <input type="checkbox"/> | <input type="checkbox"/> |
| 79. Change in filing/marital status (please provide 2015 return for new spouse if applicable)  | <input type="checkbox"/> | <input type="checkbox"/> |
| 80. Dependents to add (need social security number, date of birth, name as shown on social security card, and relationship to taxpayer)  | <input type="checkbox"/> | <input type="checkbox"/> |
| 81. Dependents to remove. Note that unmarried children over 18 (23 if a full time student for at least five months during 2016) must have <b>earned</b> less than \$4050 to remain a dependent | <input type="checkbox"/> | <input type="checkbox"/> |
| 82. Details regarding other income (all income is taxable unless specifically excluded in the internal revenue code)   | <input type="checkbox"/> | <input type="checkbox"/> |
| 83. Rental property income and expenses  | <input type="checkbox"/> | <input type="checkbox"/> |
| 84. Business and/or farm income and expenses   | <input type="checkbox"/> | <input type="checkbox"/> |
| 85. Details regarding other potential deductions, adjustments, or credits  | <input type="checkbox"/> | <input type="checkbox"/> |
| 86. Info regarding anticipated income/tax situation changes for 2016 if a tax projection is desired in conjunction with tax return (additional \$50 fee applies)                               | <input type="checkbox"/> | <input type="checkbox"/> |
| 87. Questions and general notes (attach additional sheet if necessary)   | <input type="checkbox"/> | <input type="checkbox"/> |

*I attest that I have indicated above all that apply to my/our 2016 tax situation.*

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Printed Name: \_\_\_\_\_



