LIST OF DEDUCTIONS by *Dena Lacy Hartzell, CPA, Ltd. Inc.*

Dena Lacy Hartzell, CPA. Ltd. Inc.
7048 MORALES CIRCLE, LAS VEGAS, NV 89119
Phone: (702) 361-3914 FAX: (702) 361-1278
mail@denahcpa.com www.denahcpa.com

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ARE YOU MISSING OUT ON DEDUCTIONS?
PLEASE PAY ATTENTION TO WARNINGS ON THIS LIST AND ALSO TO THE AUDIT ALERT.
INDIVIDUAL NOT ENTERTAINER

NAME AND ADDRESS FOR TAX RETURN: (Please be sure the name is exactly the same as the name printed on your social security card-NEW CLIENTS-PLEASE SEND A COPY OF ALL SOCIAL SECURITY CARDS!)

Taxpayer: SS#________________NAME____DOB__________

Spouse: SS#___________________NAME____DOB__________

Address: _________________________________

____

____

____

MAILING ADDRESS (If different from address for tax return):

____

____

____

Telephone Number ____________________

Cellular: ____________________________

Fax: ________________________________

Email: ______________________________

PLEASE FILL IN ALL INFORMATION COMPLETELY

(Our information from prior years may need updating)

MARRIED SINGLE

TAXPAYER'S OCCUPATION_________________________

SPOUSE'S OCCUPATION____________________________

<u>NEW</u>: ALL TAXPAYERS AND SPOUSES:
Taxpayer: Driver's License No. ____STATE_______
ISSUE DATE______________________EXPIRATION DATE________________
Spouse: Driver's License No. ____STATE_______
ISSUE DATE______________________EXPIRATION DATE________________

DEPENDENTS:

SS#_____________	NAME________________________________	DOB________	(Regardless of income earned by
SS#_____________	NAME________________________________	DOB________	dependent children, who are age
SS#_____________	NAME________________________________	DOB________	19 through 24, they can be your
SS#_____________	NAME________________________________	DOB________	dependent, if they are full time
SS#_____________	NAME________________________________	DOB________	students (5 months of 12 to 14
SS#_____________	NAME________________________________	DOB________	credits-does not need to be
SS#_____________	NAME________________________________	DOB________	consecutive. THEY SHOULD
SS#_____________	NAME________________________________	DOB________	NOT CLAIM THEMSELVES)

MILEAGE: PLEASE COPY FOR ADDITIONAL VEHICLES AND FILL IN FOR EACH

NOTE: WHETHER YOU ARE DEDUCTING THE ACTUAL COSTS ON THE VEHICLE OR THE STANDARD MILEAGE RATE ALL CLIENTS SHOULD FILL IN THIS PART.

MILES: COPY THIS SECTION, IF MORE THAN ONE VEHICLE
JANUARY 1, 2023 THROUGH DECEMBER 31, 2023

__________MEDICAL MILES
__________EMPLOYEE-LOCAL BUSINESS MILES (miles running after supplies, miles back and forth to classes, second trips to work in one day, and miles from first job to second)
__________EMPLOYEE-TRAVELING BUSINESS MILES (Out of town miles)
__________SELF-EMPLOYED-LOCAL BUSINESS MILES (Miles running after supplies, miles back and forth to classes, second trips to Work in one day, and miles from first job to second.)
__________SELF-EMPLOYED TRAVELING MILES (Out of town miles)
__________PERSONAL MILES-NON BUSINESS
__________TOTAL COMMUTING MILES
(Back and forth to work) _________ MILES PER DAY___________# OF DAYS
_________ LOCAL MILES-RENTAL PROPERTY
_________ TRAVEL MILES-RENTAL PROPERTY
__________TOTAL MILES FOR 2023

Please do not skip personal miles. Please separate miles relating to self-employed work and miles relating to employee work. Also please do not put travel miles in with around town miles (transportation miles).

DO YOU HAVE A SECOND VEHICLE FOR PERSONAL USE? YES NO
Each vehicle: YEAR______ MAKE_______________ MONTH/YEAR BOUGHT___________
TOTAL MILES ON VEHICLE___________________
Each Vehicle: YEAR_______ MAKE_______________ MONTH/YEAR BOUGHT ____________
TOTAL MILES ON VEHICLE___________________

If you use more than two vehicles for business, please list each category of vehicle expense separately for each vehicle on another sheet of paper. IF YOUR VEHICLE IS LESS THAN 6000 lbs., THE STANDARD MILEAGE RATE WILL BE HIGHER, SO THERE IS NO REASON TO FILL IN THE ACTUAL EXPENSE, BUT STILL FILL IN THE MILEAGE.

IF YOU WANT YOUR OVERPAYMENT TO BE REFUNDED AND DEPOSITED INTO YOUR BANK ACCOUNT, I

NEED YOUR BANK ACCOUNT NO____________________, ROUTING NO____________________

(Checkmark) CHECKING_______ SAVINGS________ Bank Name____

Also, I would need the same information on Balance Due tax returns or Extensions, if you wish to pay electronically with the filing of your tax return or extension.

DEADLINES

02/01/2024 MUST RECEIVE CORPORATE & PARTNERSHIP (Entity) TAX RETURN INFORMATION.
03/01/2024 MUST RECEIVE SOLE-PROPRIETOR & INDIVIDUAL TAX RETURN INFORMATION
03/15/2024 MUST RECEIVE EXTENSION INFORMATION

TAX INFO AT THESE LATE DATES DOES NOT GUARANTEE A TAX RETURN BY THE DEADLINE. AN EXTENSION MAY NEED TO BE DONE. .

EXTENSIONS OF TIME TO FILE ARE NOT EXTENSIONS OF TIME TO PAY. IF YOU WAIT FOR THE EXTENSION DEADLINE TO THINK ABOUT PAYMENTS FOR THE CURRENT AND PRIOR YEAR, YOU WILL HAVE ESTIMATED TAX PENALTIES AND INTEREST AND MAY BE SHORT TO PAY THE BALANCE DUE WHEN IT COMES TIME TO FILE THE EXTENDED TAX RETURN.

NOTE: THIS LIST OF DEDUCTIONS IS MEANT TO BE READ IN CONJUNCTION WITH READING THE "AUDIT ALERT". THANK-YOU!

PLEASE SEND ME YOUR TAX INFORMATION AS EARLY AS POSSIBLE! If you are missing something, there will still be time to get it. You will also save express mail charges, and if you do owe you will have more time to save the money to pay the tax by the April 15th deadline and avoid the late pay penalty and interest on the tax owed. **IF YOU GET YOUR TAX RETURN PREPARED EARLY, THIS DOESN'T MEAN YOU HAVE TO FILE IT BEFORE THE MARCH 15TH OR THE APRIL 15TH DEADLINE.** Please see “Audit Alert” for other reasons preparing your tax return early can be of benefit.

YOU WILL RECEIVE YOUR COMPLETED TAX RETURNS FASTER, IF YOU FILL IN EVERYTHING THAT APPLIES TO YOU! Please fill in amounts and other information by each applicable row. If additional space is needed, please attach to this list.
PLEASE FILL IN ASSET LIST (Last Page) AND RENTAL PROPERTY LIST (If Applicable).
PREPARE A LIST OF TAX QUESTIONS TO GIVE WITH YOUR TAX INFO

HAVE YOUR RECEIPTS TOTALED FOR YOUR APPOINTMENT TIME, SO THAT WE MAY UTILIZE THE APPOINTMENT TIME FOR TAX QUESTIONS.

PLEASE CALL TO VERIFY WE HAVE RECEIVED YOUR TAX INFORMATION. THIS APPLIES TO INFORMATION SENT BY ANY MEDIA, MAIL, EMAIL, ETC. ALLOW TIME FOR DELIVERY BEFORE CALLING.
FOR FOREIGN TAXPAYERS NEW TO THIS COUNTRY-FIRST TIME FILERS- I need amounts, type of expense, and date of purchase on work related expenses, which were specifically purchased for the work here, but were paid prior to entry into the United States or prior to January 1. Please list these expenses on a separate paper.

ALL AMOUNTS ON THIS LIST SHOULD BE FOR TAX YEAR OF JANUARY 1 THROUGH DECEMBER 31 – PLEASE DO NOT OVERLAP YEARS.

INCOME

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PLEASE SEND ALL TAX DOCUMENTS RECEIVED. INCLUDE ALL INCOME. CALL FOR A PRINTOUT FROM PAYER’S WHO HAVE NOT SENT 1099’s. WE NEED TO VERIFY WHETHER INCOME IS IN THE SPOUSE’S SOCIAL SECURITY NUMBER OR BUSINESS TAX I.D. # TO AVOID MISCLASSIFYING INCOME ON THE TAX RETURN. MISSED INCOME CAN TRIGGER AN AUDIT-Please see “Audit Alert”. Please send all W-2's and 1099-NEC.

Please separate income and expenses for each social security number You can copy this list for each.
If spouses are both issued a 1099-NEC, I need amounts issued in each social security number.

TAXPAYER:
SELF-EMPLOYED INCOME (1099-NEC) DO NOT INCLUDE W-2 WAGES HERE OR AMOUNTS ON FORM 1099-K.
$ ___________ SS# ________________

GROSS AMOUNT OF SELF-EMPLOYED INCOME (1099-K) $ ___________ SS# ________________
ITEMS NOT INCOME INCLUDED ON FORM 1099-K
____________ Sales Tax
____________ Discounts
____________ Freight
____________ Other (Describe) ____
____________ Other (Describe) ____

SPOUSE:
SELF-EMPLOYED INCOME (1099-NEC) DO NOT INCLUDE W-2 WAGES HERE OR AMOUNTS ON FORM 1099-K.
$ ___________ SS# ________________

GROSS AMOUNT OF SELF-EMPLOYED INCOME (1099-K) $ ___________ SS# ________________
ITEMS NOT INCOME INCLUDED ON FORM 1099-K
____________ Sales Tax
____________ Discounts
____________ Freight
____________ Other (Describe) ____
____________ Other (Describe) ____

LIST OF DEDUCTIONS by *Dena Lacy Hartzell, CPA, Ltd. Inc.*

I NEED YOUR FORM 1099-K, before I can complete your tax return and any expenses and sales tax included in the gross amount on the form. This form gives the gross income your customers or clients charged on bank cards with the sales tax, bankcard fees, etc. included. I need to separate out the sales tax paid and expenses. The IRS will be looking to see if you are declaring less income than is reported on the Form 1099-K

PLEASE SEND ALL 1099's RECEIVED.
$_____________ GAMBLING WINNINGS (Also give me the amount of gambling losses)
$_____________ GAMBLING LOSSES
$_____________ SOCIAL SECURITY RECEIVED (TAXPAYER)
$_____________ SOCIAL SECURITY RECEIVED (SPOUSE)
$_____________ UNEMPLOYMENT RECEIVED (TAXPAYER)$_____________TAX WITHHELD
$_____________ UNEMPLOYMENT RECEIVED (SPOUSE) $_____________TAX WITHHELD

IF YOU HAVE OR ARE A SIGNATURE ON ANY FOREIGN BANK ACCOUNTS, STOCK ACCOUNTS OR HAVE OWNERSHIP IN ANY FOREIGN BUSINESS, TRUST OR FOREIGN RENTAL PROPERTY OR SELL THE OWNERSHIP IN THESE, PLEASE CONTACT OUR OFFICE ABOUT REPORTING REQUIREMENTS TO THE IRS.

INTEREST INCOME: (Money Received Not Paid-Send 1099-INT-Include all interest even if a 1099-INT was not received.)
$_____________ Bank Name or another payer: _________________________
$_____________ Bank Name or another payer: _________________________
$_____________ Bank Name or another payer: _________________________
$_____________ Bank Name or another payer: _________________________
I NEED THE 1099-INT STATEMENTS RECEIVED.

DIVIDEND INCOME: (Dividends from Credit Unions are interest not dividends! Please send all 1099-DIV)
$_____________ Capital Gain Dividends $_____________ Payer ___________________________
$_____________ Capital Gain Dividends $_____________ Payer ___________________________
$_____________ Capital Gain Dividends $_____________ Payer ___________________________
I NEED THE 1099-DIV STATEMENTS RECEIVED.

PER DIEM RECEIVED: (SEPARATE CASH RECEIVED PER DAY OR WEEK FOR FOOD AND/OR LODGING REIMBURSEMENT-UNTAXED- (If hotel was paid for by employer, please let me know!))
TOTAL $_____________ Payer __________________________ For _____Weeks _____Days
TOTAL $_____________ Payer __________________________ For _____Weeks _____Days
TOTAL $_____________ Payer __________________________ For _____Weeks _____Days
TOTAL $_____________ Payer __________________________ For _____Weeks _____Days
RETIREMENT PLAN DISTRIBUTIONS: (Money Received Not Paid-Please send all 1099-R)
$_____________ Payer_________________________
$_____________ Payer_________________________
$_____________ Payer_________________________

STOCK SALES: (List each stock sale separately and send copies of purchase, and sale documents)
Date Bought: ________Cost: $_____________Date Sold: ________Sale: $_____________
Date Bought: ________Cost: $_____________Date Sold: ________Sale: $_____________
Date Bought: ________Cost: $_____________Date Sold: ________Sale: $_____________
Date Bought: ________Cost: $_____________Date Sold: ________Sale: $_____________
If you need more space, please list in this format on another sheet of paper. Thank-You!
PLEASE SEND THE 1099-B FOR EACH STOCK SALE. I ALSO NEED DATE OF PURCHASE AND COST.

ESTIMATED TAX PAYMENTS: PLEASE SUPPLY AN ESTIMATE OF NEXT YEAR'S INCOME!

FEDERAL	**STATE**	Taxpayer
$_____________Date Paid_______	**$_____________Date Paid_______**	**$___________ Estimated self-employed**
$_____________Date Paid_______	**$_____________Date Paid_______**	**$___________ Estimated employee**
$_____________Date Paid_______	**$_____________Date Paid_______**	**$___________ Spouse Estimated self-employed**
$_____________Date Paid_______	**$_____________Date Paid_______**	**$____________Spouse Estimated employee**
$_____________Date Paid_______	**$_____________Date**	

DO NOT INCLUDE PAYMENTS FOR PRIOR YEAR TAX RETURNS:

Please be sure the April 15 payment is for estimated for the tax return being prepared and not for the prior year.

RETIREMENT PLAN CONTRIBUTIONS: (Money Paid Not Received)
$_____________SS# ___________Type of Plan__________________________
$_____________SS# ___________Type of Plan__________________________
$_____________SS# ___________Type of Plan__________________________
$_____________SS# ___________Type of Plan__________________________

Please list payments to retirement plans separately for each person and for each type of plan, i.e., IRA, SEP-IRA, KEOGH, SIMPLE and for KEOGH'S, whether the plan is a Defined Benefit Plan or Defined Contribution Plan and whether the defined contribution plan is a Money Purchase Plan or Profit-Sharing Plan.

SEE ASSET LIST AT THE END OF THE LIST OF DEDUCTIONS-PLEASE FILL IN ALL INFORMATION ON THE ASSETS!
(NOTE: SAVE YOURSELF TIME; DON'T SORT RECEIPTS BY MONTH, SORT BY CATEGORY OF EXPENSE).

WARNING: CREDIT CARD PRINTOUTS ARE NOT A SUBSTITUTE FOR THE PURCHASE RECEIPTS TO VERIFY YOUR DEDUCTIONS ON YOUR TAX RETURN IN AN AUDIT. FOR EXAMPLE: A WALMART STORE PURCHASE COULD BE PERSONAL OR BUSINESS AND COULD BE A BUSINESS SUPPLY OR AN ASSET. YOU NEED THE ACTUAL RECEIPT TO PROVE WHAT YOU PURCHASED IS DEDUCTIBLE. YOU CAN SCAN YOUR PURCHASE RECEIPTS, BUT MAKE SURE THEY ARE LEGIBLE AND YOU HAVE A COMPUTER BACKUP IN CASE OF A CRASH.

LIST OF DEDUCTIONS: You can copy this list for spouse and fill in separate for each if the income is not from the same source. Do not put cents amounts. Round up if 50 cents or more. Round down if 49 cents or less.

Employee business deductions are not allowed on the Federal Tax Return, but are allowed in some states. If appropriate to a state, please fill in the deductions below. A separate printout should be used for self-employed expenses.

$_____________ ADVERTISING/PUBLICITY (business cards, etc.)

$_____________ BOOKS, MAGAZINES, PERIODICALS, ETC. (Business associated!)

$_____________ BUSINESS GIFTS (Limited to $25.00 a business associate. Write name of person and business association on the receipt.)

$_____________ CLASSES-RELATING TO WORK (Put personal education on the personal expense sheet)

NOTE: GYM MEMBERSHIP FOR GENERAL PHYSICAL FITNESS AND VITAMINS ARE NOT A DEDUCTION)

$_____________ COMPUTER SOFTWARE Renewal (Update) Put New Software on Asset List (Last page of List).

$_____________ COMPUTER SUPPLIES (Put Equipment on Asset List)

$_____________ CONVENTION FEES

$_____________ COPYWRIGHT FEES

$_____________ DUES-BUSINESS (Please list each payee and the business purpose!)

$_____________ DUES-UNION _____% OF WAGES (Include stamp fees!)

$_______None__ ENTERTAINMENT IS NOT A DEDUCTION. (**ONLY MEALS & DRINK-See Below)**

$_____________ INSURANCE-EQUIPMENT

$_____________ INTEREST-EQUIPMENT LOANS

Please supply a copy of finance papers for all loans or if there are no finance papers, please call credit company to get the amount of interest paid for the tax year.

$_____________ INTERNET COST/CABLE

$_____________ LICENSES-BUSINESS (Include Sheriff's Card) & STATE BUSINESS LICENSE

$_____________ LAUNDRY OF UNIFORMS & DRY-CLEANING RECEIPTS

$_____________ **MEALS / DRINKS /BUSINESS DINNERS** (Write the name of the person and the business association on the receipt. If entertainment is not separated, the meal is not deductible.

$_____________ **OFFICE SUPPLIES**

$_____________ **PARKING**

$_____________ **PASSPORT** – ONLY IF REQUIRED FOR WORK

$_____________ **P.O. BOX RENTAL** (Mark if business or personal)

$_____________ **POSTAGE-FREIGHT**

$_____________ **PROFESSIONAL FEES** (Legal and accounting-business related)

$_____________ **RENT-EQUIPMENT & MACHINERY**

$_____________ **REPAIRS**

$_____________ **SUPPLIES** (Hardware & small tools!)

$_____________ **TRADEMARK**

$_____________ **TRAVEL** PLANES, BUSES, PARKING, TRAINS, TAXIS, CAR RENTALS, SHUTTLE, PARKING, ETC.

$_____________ **TRAVEL-**HOTEL, APARTMENTS, AND UTILITIES. (ONLY WHILE AWAY FROM HOME)

$_____________ **TRAVEL** (Food- Please supply a route sheet showing dates and locations!)

$_____________ **TELEPHONE-CELLULAR-BEEPER-ANSWERING SERVICE-VOICEMAIL** (Please remove the personal long distance and the monthly service charge on the first phone number in a home).

$_____________ **TIPS-STAGE** (Need receipt with signature and printed name, and address. If greater than $600.00 to one individual, a filled in and signed W-9 is needed!)

$_____________ **UNIFORMS & ALTERATIONS**

VEHICLE USED FOR BUSINESS:

$_____________ **VEHICLE-GAS, TOLLS, OIL, ETC.**

$_____________ **VEHICLE-INSURANCE**

$_____________ **VEHICLE-INTEREST PAID**

$_____________ **VEHICLE-LICENSE/REGISTRATION**

$_____________ **VEHICLE-REPAIRS**

$_____________ **WEBSITE** (Renewals here! Put New Websites on the Asset List)

$_____________ **WORKING VISAS**

If you use more than one vehicle for business, please list each category of vehicle expense separately for each vehicle on another sheet of paper. IF YOUR VEHICLE IS LESS THAN 6000 lbs., THE STANDARD MILEAGE RATE MAY BE HIGHER. IF HIGHER, THERE IS NO REASON TO FILL IN THE ACTUAL EXPENSE, BUT STILL FILL IN THE MILEAGE. If you use 4 or more vehicles for business, you must use the actual expense. SEE MILEAGE ON SECOND PAGE!

FOR ALL NEW CLIENTS, PLEASE SEND A COPY EACH PERSON'S SOCIAL SECURITY CARD AND THE PRIOR 2 YEARS TAX RETURNS. PLEASE BE SURE THAT A DEPRECIATION SCHEDULE IS WITH THE RETURNS. IN SOME INSTANCES, I MAY NEED MORE THAN 2 PRIOR YEARS DEPENDING ON WHETHER THERE WERE ANY CARRYFORWARDS!

_________NUMBER OF DAYS AWAY FROM HOME IN THE USA
_________NUMBER OF DAYS AWAY FROM HOME OUTSIDE OF THE USA

Note: Please supply me with a route sheet with dates and locations. You will have a higher per diem food deduction with the actual towns rather than just X amount of day's times the lowest food per diem. What unit of the show were you on?

____

YES_____NO_______ OWN, RENT, OR SHARE EXPENSES OF A HOME, ROOM, OR APARTMENT WHILE ON THE ROAD OR AWAY FROM HOME.

IF YOU PAID SOMEONE $600.00 OR MORE A 1099-NEC. NEEDS TO BE ISSUED TO THAT PERSON IF THEY ARE AN INDIVIDUAL OR BUSINESS. YOU DO NOT NEED TO DO ONE TO A CORPORATION UNLESS A LAW FIRM OR ATTORNEY. THE RECIPIENT'S COPY MUST BE POSTMARKED BY JANUARY 31, SO PLEASE SEND ME THE INFORMATION IN TIME TO DO THIS. IF MONEY IS TO BE DISTRIBUTED TO A WORKING SPOUSE, THE GOVERNMENT'S COPY MUST BE POSTMARKED BY JANUARY 31 ALSO.

PERSONAL EXPENSES

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$_____________ CHARITABLE CONTRIBUTIONS (Must have a receipt from the charity, if $250.00 is paid to one organization!)

$_____________ CHARITABLE CONTRIBUTIONS-PROPERTY (If over $500.00 total, an itemized list is needed with estimated date of purchase, cost, description, condition, and what it is worth now. VEHICLE DONATIONS MUST HAVE RECEIPT FROM CHARITY WITH SALES PRICE BY CHARITY ON IT OR FAIR MARKET VALUE IF THE CHARITY IS KEEPING IT TO USE. ALSO NEED DATE OF PURCHASE AND COST OF VEHICLE.

$_____________ CASUALTY OR THEFT LOSS (Need date of loss, amount of insurance reimbursement, original cost less depreciation taken if applicable, and description)

$_____________ CHILD CARE (Need Name, address, amount paid & social security number of sitters!)

$_____________ EDUCATION TUITION COSTS NOT WORK RELATED

(Higher education NOT high school, I MUST HAVE THE FORM 1098-T FOR THE EDUCATION CREDIT.

Please send the tax documents received for items relating to education. List books separate.

WHAT YEAR STUDENT WERE YOU DURING TAX YEAR BEING PREPARED? CHECK ONE!

TAXPAYER: _______________ GRADUATE Yes _____ No _____ ½ TIME OR MORE Yes____ No ____
YEAR STUDENT 1st ___ 2nd ___ 3rd ___ 4th ___

SPOUSE: __________________ GRADUATE Yes _____ No _____ ½ TIME OR MORE Yes____ No ____
YEAR STUDENT 1st ___ 2nd ___ 3rd ___ 4th ___

DEPENDENT: ____________ GRADUATE Yes _____ No _____ ½ TIME OR MORE Yes____ No ____
YEAR STUDENT 1st ___ 2nd ___ 3rd ___ 4th ___

(If more students please answer these questions for each student on a separate paper)
WAS ANY MONEY WITHDRAWN FROM AN EDUCATION IRA OR QUALIFIED TUITION PLAN?
IF SO, $_____________,
WHICH STUDENT, PLEASE SUPPLY A LIST OF TYPE OF EXPENSES PAID WITH THIS MONEY.
IF SO, $_____________, & WHICH STUDENT, SUPPLY A LIST OF TYPE OF EXPENSES PAID WITH THIS MONEY.

$_____________ ENERGY CREDITS-Store should have given you a statement, if product is eligible. need Cost

$_____________ GOVERNMENTAL TAX (Privilege Tax), OR ANY STATE TAX ON CAR/TRUCK REGISTRATION

(Non-Business Vehicle)

$_____________ INSURANCE-LONG TERM HEALTH CARE COVERAGE-Spouse

$_____________ INSURANCE-EMPLOYEE HEALTH INSURANCE CO-PAYMENTS (NEED 1095-A, B & C)

$_____________ INSURANCE-SELF EMPLOYED HEALTH INSURANCE COST (NEED 1095-A, B & C)

NOTE: ***Employees and self-employed receiving the Premium Tax Credit-I cannot do your tax return without the 1095-A***

$_____________ INSURANCE-LONG TERM HEALTH CARE COVERAGE-Taxpayer/Spouse

$_____________ INTEREST ON RESIDENTIAL MORTGAGE (I need the Form 1098 received by you)

$_____________ INTEREST ON LIDS (Street Assessments, Etc.)

$_____________ INTEREST-STUDENT LOANS

$_____________ MSA/HSA Contributions/Distributions. I need the 1099 issued on these.

$_____________ MEDICAL EXPENSES (Doctor, Dentist, Drugs, Dentures, hearing aids, eye glasses, etc.) Please do not include amounts reimbursed by insurance! Do not include Vitamins.

$_____________ MORTGAGE DEBT FORGIVENESS (1099-C & 1099-A, if applicable)

$_____________ OTHER TAXES

$_____________ POINTS (Purchase of new home or improvements? Need purchase or refinance papers)

$_____________ RENT PAID ON SUBLET APARTMENT

$_____________ REAL ESTATE TAXES

$_____________ SALES TAX PAID (Please provide purchase paper for vehicles-need sales tax paid less credit on trade-in)

$_____________ STOCK MANAGEMENT FEES-INVESTMENT OR RETIREMENT PLAN FEES

$_____________ TEACHERS EXPENSES FOR CLASSROOM (Total-Maximum Federal is $300. The rest would only be allowed on a state tax return, which allows for itemized deductions.

$_____________ TAX PREPARATION

CITIZEN OR RESIDENT______

CITIZENS AND RESIDENTS:
IF OUT OF THE USA 330 DAYS OR MORE OUT OF 12 CONSECUTIVE MONTHS, I NEED YOUR FOREIGN ADDRESS, AND FOREIGN EMPLOYER'S ADDRESS AND NAME. I ALSO NEED THE DATES OF EXIT FROM AND ENTRY TO THE U.S.A. AND EACH FOREIGN COUNTRY. IF FOREIGN TAXES WERE PAID, I NEED THE AMOUNT IN THE FOREIGN CURRENCY AND THE AMOUNT CONVERTED TO U.S. CURRENCY.

NONRESIDENTS:
______________NUMBER AND TYPE OF ENTRY VISA ______________COUNTRY ISSUING YOUR PASSPORT
______________NUMBER AND TYPE OF CURRENT VISA______________COUNTRY OF RESIDENCY
______________DATE OF ENTRY TO THE USA. (I need a manifest of entry and exit dates into or out of the USA!)

PRIOR USA TAX RETURNS FILED? YES_____ NO______WHAT YEARS______________?
ADDRESS IN COUNTRY OF RESIDENCY IF NOT USA:
____
____
____

Please contact me approximately one week after I receive your tax information to see if I received it. Please contact our office approximately two weeks after I receive the information to see if there are any questions and to let us know where I should mail your return. If you have any questions while gathering your tax information, please feel free to call or write. My clients in Las Vegas can also mail me their information to save themselves the time of driving across town. I will call with any questions I have after going through the information. Thank-you!

WARNING: YOU MAY BE REQUIRED TO FILE **STATE TAX RETURNS**, IF YOU WORK IN A STATE, WHETHER AS AN EMPLOYEE OR SELF-EMPLOYED. SOME STATES HAVE DOLLAR THRESHOLD AMOUNTS, WHICH WILL NOT REQUIRE A FILING, BUT THESE FILING THRESHOLDS SEEM TO BE GETTING LOWER AND LOWER. SOME CLIENTS DO NOT WANT TO FILE EVERY STATE EVEN WHEN REQUIRED. GENERALLY, THESE CLIENTS DO NOT WANT TO PAY MY FEE FOR THE PREPARATION OF THE STATE TAX RETURN ESPECIALLY WHEN THE TAX WOULD BE LOW, GENERATING A LOW REFUND OR A LOW BALANCE DUE. AS A CPA I MUST ADVISE YOU TO FILE EVERY STATE THAT REQUIRES THE FILING. STATES ARE GETTING MORE AGGRESSIVE IN GOING AFTER NON-FILERS. I DO UNDERSTAND THAT IT DOES NOT MAKE ECONOMIC SENSE TO PAY ME FOR A STATE, WHEN YOU WOULD RECEIVE LESS BACK THAN WHAT YOU PAY ME, BUT IT IS THE LAW.

CLIENTS SHOULD ONLY RELY ON WRITTEN ADVICE. THIS LIST OF DEDUCTIONS IS TO AID YOU IN GATHERING YOUR TAX INFORMATION, IT IS NOT MEANT TO BE WRITTEN TAX ADVICE AS EACH TAXPAYER'S SITUATION IS DIFFERENT AND NOT ALL DEDUCTIONS ARE APPROPRIATE OR DEDUCTIBLE FOR ALL CLIENTS.

WARNING: UP TO $2,500. IS ALLOWED FOR AN ASSET TO BE CONSIDERED AN EXPENSE UNDER THE DE MINIMIS RULES, BUT I WOULD PREFER FOR YOU TO LIST ALL ASSETS COSTING $500. OR MORE ON THE ASSET LIST. **AN ELECTION MUST BE MADE ON THE TAX RETURN** TO USE THE DE MINIMIS SAFE HARBOR, I MIGHT MISS MAKING THIS ELECTION, IF THE ASSET IS BURIED IN REPAIRS OR SUPPLIES.

INFORMATION IN THIS LIST OF DEDUCTIONS IS NOT INTENDED OR WRITTEN TO BE USED AND CANNOT BE USED AS OR CONSIDERED WRITTEN TAX ADVICE. ANY INFORMATION CONTAINED IN THIS LIST OF DEDUCTIONS REPRESENTS A GENERAL OVERVIEW OF ITEMS NEEDED FOR A TAX RETURN WITH SOME GENERAL TAX DEVELOPMENTS AND SHOULD NOT BE RELIED UPON WITHOUT AN INDEPENDENT, PROFESSIONAL ANALYSIS OF HOW ANY OF THESE PROVISIONS MAY APPLY TO A SPECIFIC SITUATION. ANY INFORMATION CONTAINED IN THIS LIST OF DEDUCTIONS IS NOT INTENDED OR WRITTEN TO BE USED BY YOU FOR THE PURPOSE OF PROMOTING, MARKETING, OR RECOMMENDING ANY TAX-RELATED MATTERS ADDRESSED WITHIN TO ANOTHER PARTY. YOU ARE NOT PROHIBITED FROM SHARING THIS INFORMATION WITH THIRD PARTIES. HOWEVER, THE THIRD PARTIES SHOULD SEEK PROFESSIONAL ANALYSIS BY AN INDEPENDENT TAX ADVISOR ON HOW ANY THESE PROVISIONS OR DEDUCTIONS MAY APPLY TO THEIR SPECIFIC TAX SITUATION.

RENTAL PROPERTY

FOR THOSE TAXPAYERS WITH RENTAL PROPERTY-I NEED THE FOLLOWING INFORMATION FOR EACH PROPERTY (Please copy this page and fill in one sheet for each property).

____________**NUMBER OF DAYS RENTED OR AVAILABLE FOR RENT**
$____________________**RENT INCOME:** (Money Received Not Rent Paid-Total for the year? Not net of expenses)
$____________________**RENT RECEIVED ON SUBLET APARTMENT**
PROPERTY ADDRESS:
____
____
____

EXPENSES:
$_____________ **ADVERTISING OF RENTAL PROPERTY**
$_____________ **ALARM SERVICE-SECURITY SERVICE**
$_____________ **ASSOCIATION FEES**
$_____________ **CLEANING** (1099-NEC. Required if over $600.00)
$_____________ **INSURANCE-PROPERTY**
$_____________ **INSURANCE-HOME WARRANTY**
$_____________ **INTEREST ON MORTGAGE**
$_____________ **INTEREST ON LIDS (**Street Assessments, Etc.)
$_____________ **OTHER INTEREST** (Other Than Mortgage-An example would be the interest on a credit card for the Purchase of a washer or dryer.)
$_____________ **LANDSCAPING SERVICE-GARDENING** (1099-NECc. Required if over $600.00)
$_____________ **LEGAL & PROFESSIONAL SERVICE RELATING TO RENTAL.** (1099-NECc. Required)
$_____________ **LICENSES**
$_____________ **MANAGEMENT FEES** (1099-NEC. Required if over $600.00)
$_____________ **OFFICE SUPPLIES/POSTAGE**
$_____________ **PEST CONTROL** (1099-NEC. Required if over $600.00)
$_____________ **POOL SERVICE** (1099-NEC. Required if over $600.00)
$_____________ **REFINANCE FEES** (Please supply a copy of the refinance papers)
$_____________ **RENT PAID ON SUBLET APARTMENT**
$_____________ **REPAIRS** (1099-NEC. Required if over $600.00)
$_____________ **REAL ESTATE TAX**
$_____________ **SUPPLIES**
$_____________ **TELEPHONE**
$_____________ **TRAVEL RELATING TO RENTAL PROPERTY**
(Plane, Hotel, Car Rental, Gas, Etc.-Do Not List Transportation or Travel Miles Here!) Note: If you drove the standard mileage rate may be higher than the actual vehicle expenses, this is one of the reasons I need the miles.
$_____________ **UTILITIES**
OTHER EXPENSES: (LIST)
$_____________ ____
$_____________ ____

If you are a new taxpayer, I need a copy of the purchase papers on the rental property and on any improvements made to the property and/or a copy of prior year returns including the depreciation schedule. This is needed for me to continue with the same method of depreciation on the current year tax return.

If you purchased any assets, i.e., washer & dryer, or did any improvements to the rental property during the year, I need the cost, date of purchase, and description. If you are making payments on the purchase of these assets, the interest would be recorded above under "Other Interest".

January-December ___________**TRAVEL MILES RELATING TO RENTAL PROPERTY**
January-December ___________**NON-TRAVELING MILES RELATING TO RENTAL PROPERTY**
Note: If you have more than one rental property, please copy this page and fill out one for each rental property. Thank-you!
NV STATE BUSINESS LICENSE ONLY REQUIRED WITH 5 OR MORE RENTALS OR FOR ENTITIES.

YOU MUST DO 1099-NEC. FOR SERVICES OVER $600.00

ASSET LIST

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Please list here the following if you paid $500.00 or more: (See Page 9 Warning on De Minimis Safe Harbor)

AUDIO/VISUAL EQUIPMENT
EQUIPMENT/MACHINERY
OFFICE EQUIPMENT
SOFTWARE
SOUND EQUIPMENT
TOOLS ($500.00 or more)
VEHICLE(s)

For vehicles and trailers please supply copy of purchase papers. Also, for anything financed, please supply copy of finance papers.

I would prefer to have a copy of all receipts for the purchase of assets to keep with your tax file. The depreciation on the item may be spread over many years effecting many years' tax returns. It is usually difficult for the client to find the receipt for an item purchased "X" years ago, which is still being carried on the current year tax return.

DATE OF PURCHASE	DESCRIPTION	AMOUNT
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