



LIST OF DEDUCTIONS by *Dena Lacy Hartzell, C.P.A., Ltd. Inc.*

Dena Lacy Hartzell, C.P.A. Ltd. Inc.

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ARE YOU MISSING OUT ON DEDUCTIONS?

PLEASE PAY ATTENTION TO WARNINGS ON THIS LIST AND ALSO THE AUDIT ALERT.

SOLE-PROPRIETOR-BUSINESS ENTITY 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 _____

PLEASE FILL IN ALL INFORMATION COMPLETELY

Cellular: _____

(Our information from prior years may need updating)

Fax: _____

Email: _____

MARRIED _____ SINGLE _____

TAXPAYER'S OCCUPATION _____

SPOUSE'S OCCUPATION _____

NEW: ALL TAXPAYERS & 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)

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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.

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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

=====

PLEASE SEND ALL TAX DOCUMENTS RECEIVED. INCLUDE ALL INCOME. CALL FOR A PRINTOUT FROM PAYER'S WHO HAVE NOT SENT 1099-NEC 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) _____

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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-NEC 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

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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.

- \$ _____ **ADVERTISING/PUBLICITY** (Letterheads, business cards, photos, etc.)
- \$ _____ **BANK FEES** (On business accounts or transactions!)
- \$ _____ **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.)
- \$ _____ **COMMISSIONS PAID** (Need Name, Address & Social Security Number, if \$600.00 or More and Not a Corporation.)
- \$ _____ **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)
- \$ _____ **CONTRACT LABOR** (Name, Address & Social Security Number for payments of \$600.00 or more. Not Required for a Corporation unless an attorney.) If you prepared the 1099-NEC yourself, please send a copy.
- \$ _____ **CONVENTION FEES**
- \$ _____ **COPYRIGHT FEES**
- \$ _____ **DOMAIN NAME RENEWAL** (Put New Domains on Asset List)
- \$ _____ **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-BUSINESS REAL ESTATE**

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\$ _____ **INSURANCE-EQUIPMENT**

\$ _____ **INSURANCE-PUBLIC LIABILITY**

\$ _____ **INSURANCE-WORKER'S COMPENSATION**

\$ _____ **INTEREST-BUSINESS LOANS**

\$ _____ **INTEREST-BUSINESS REAL ESTATE**

\$ _____ **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**

\$ _____ **INVENTORY BOUGHT DURING YEAR** (Purchases in tax year).

INVENTORY BEGINNING BALANCE AT 1/1/19 \$ _____

INVENTORY ENDING BALANCE AT 12/31/19 \$ _____

\$ _____ **JANITORIAL**

\$ _____ **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-PROPERTY** (Office, etc.)

\$ _____ **RENT-EQUIPMENT & MACHINERY**

\$ _____ **REPAIRS**

\$ _____ **SECURITY & ALARM SERVICE**

\$ _____ **SUPPLIES** (Utensils, etc.)

\$ _____ **SUPPLIES** (Hardware & small tools!)

\$ _____ **SUPPLIES** (Other)

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

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

\$ _____ **TRAVEL-TRAILER PARKS/PARKING BY BUILDING**

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

\$ _____ **TAX-BUSINESS REAL ESTATE** (Not Home Real Estate)

\$ _____ **TAX-OTHER**

\$ _____ **TAX-PAYROLL TAXES** (Business with Employees Only)

\$ _____ **TAX-PERSONAL PROPERTY TAX** (Not Home Real Estate)

\$ _____ **TELEPHONE-CELLULAR-BEEPER-ANSWERING SERVICE-VOICEMAIL** (Please remove the

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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!)

\$ _____ **TRADEMARK**

TRAILER AND VEHICLES USED FOR BUSINESS: PLEASE PHOTOCOPY THIS SECTION AND FILL IN FOR EACH TRAILER OR EACH VEHICLE.

\$ _____ **TRAILER-INSURANCE** (Please separate trailer from vehicle insurance.)

\$ _____ **TRAILER-INTEREST PAID**

\$ _____ **TRAILER-LICENSE/REGISTRATION**

\$ _____ **TRAILER-REPAIRS**

\$ _____ **UNIFORMS & ALTERATIONS**

\$ _____ **VEHICLE-GAS, TOLLS, OIL, ETC.**

\$ _____ **VEHICLE-INSURANCE**

\$ _____ **VEHICLE-INTEREST PAID**

\$ _____ **VEHICLE-LICENSE/REGISTRATION**

\$ _____ **VEHICLE-REPAIRS**

\$ _____ **WEBSITE** (If new website put on asset list. If payment is for updates-put here)

\$ _____ **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 GENERALLY WILL BE HIGHER, SO 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.

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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, 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 KELLY BLUE BOOK IT 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 NEED THE 1098-T for Education Credits)

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!

Form with fields for TAXPAYER, SPOUSE, and DEPENDENT, including questions about graduation status, time spent as a student, and money withdrawn from education IRAs.

\$ _____ 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 1099-A, B & C)

\$ _____ INSURANCE-SELF EMPLOYED HEALTH INSURANCE COST (NEED 1099-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

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- \$ _____ **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

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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.

LIST OF DEDUCTIONS by *Dena Lucy Hartzell, CPA*

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-NEC Required if over \$600.00)
- \$ _____ **LEGAL & PROFESSIONAL SERVICE RELATING TO RENTAL.** (1099-NEC. 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

