First State CPAs and Associates
2019 Tax Return Materials Checklist

Please legibly provide requested notes/details on a separate sheet, referencing the applicable line number. 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

Income:	✓	N/A
1. W-2 (wage income – note if retirement plan participant box is unchecked in error)	☐	☐
2. 1099-Int (interest income, including tax exempt, and savings or other bond)	☐	☐
3. Interest earned which is **no**t reported to you on a 1099-Int (incl. matured USSB interest)	☐	☐
4. 1099-Div (dividend income)	☐	☐
5. 1099-PATR (patronage dividends)	☐	☐
6. Record of stock, collectible, or other asset sales not purchased/sold through a broker **which also includes sales and/or exchanges of virtual currencies**	☐	☐
a. Please make sure purchase date and costs are also provided		
7. Broker's Combined Tax Statement (interest, dividends, stock sales)	☐	☐
a. If stock sales are numerous please email us a pdf or spreadsheet of IRS form 8949obtained 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	☐	☐
9. 1099-R (pension, IRA, IRA conversion/transfer, life insurance, and/or annuity)	☐	☐
a. Record of receipt by new trustee w/in 60 days a roll over	☐	☐
b. Details proving exclusion from penalty for early distribution, if applicable	☐	☐
c. Schedule of any nontaxable portion of IRA distributions from after-tax contrib.	☐	☐
10. 1099-SSA (social security income, Medicare payments)	☐	☐
11. 1099-G (state tax refund/unemployment income)	☐	☐
12. 1099-Misc and misc income not reported on a 1099 (prizes, director fees, finders fees, etc)	☐	☐
13. Tip or other earned income not reported on a 1099-Misc or W-2	☐	☐
14. K-1 forms from partnerships, corporations, estates, trusts, ABLE accounts	☐	☐
a. **Partners/members only (shareholders must get reimbursed by company)**, enclose Partnership expenses paid personally (unreimbursed), partnership mileage on vehicle not on the books of partnership (unreimbursed)	☐	☐
15. 1099-C or A cancellation of debt along with any related contracts/paperwork/bankruptcy details	☐	☐
16. 1099-LTC, long term care distributions	☐	☐
17. Total of jury pay received	☐	☐
18. Total of alimony received	☐	☐
*****New divorce agreements after 2019 or old agreements modified after 2019 are no longer included in income*****		
19. Total of royalty/rental/business income received and details of related expenditures	☐	☐
20. W2-G (gambling/lottery winnings) and/or other hobby income	☐	☐

✓=Enclosed/Applicable	✓	N/A
21. Details regarding foreign financial accounts and foreign earned income	☐	☐
22. Lawsuit settlement proceeds and related paperwork describing nature of suit/expenses	☐	☐
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 past year business/real estate installment sales	☐	☐
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 or modified in 2019		

*****New divorce agreements after 2019 or old agreements modified after 2019 are no longer deductible*****

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 1st job)		
b. Distance between home and new job		

*****Moving expenses have been eliminated as a deduction except for members of the Armed Forces who are on active duty and, due to a military order, move because of a permanent change of station.*****

33. 5498 and list of traditional, Roth, and/or SEP contributions made or to be made for 2019	☐	☐
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. ✓=Enclosed/Applicable	✓	N/A
40. Details regarding solar, wind, geothermal or similar expenditures for your primary residence	☐	☐
41. Records of energy efficient imprvmnts to primary residence and/or electric vehicle purchase	☐	☐
42. 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:		
43. Unreimbursed payments to doctors, dentists and for prescriptions/qualifying medical equipment, long term/home care costs for taxpayers, dependents, and other qualified persons	☐	☐
44. 1095-A, B, or C forms reporting health insurance premium payments	☐	☐
45. Long-term care insurance for qualified contracts paid personally, separate by individual	☐	☐
46. Medical mileage	☐	☐
47. Real estate taxes paid for all properties you own	☐	☐
48. If some tax returns were filed late, state taxes paid for years before 2018 paid during 2019	☐	☐
49. Mortgage interest and mortgage insurance premiums for debts against 1st and 2nd 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), **including date loan originated**	☐	☐
50. Interest paid and not reported on a 1098 form with name, address, and SS/EIN of recipient	☐	☐
51. 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.	☐	☐
52. Total qualifying, receipted cash contributions to churches/veterans orgs/other 501c3 orgs	☐	☐
53. Total qualifying, receipted cash contributions to veteran's organizations	☐	☐
54. Total qualifying, receipted cash contributions to other 501c3 orgs	☐	☐
55. 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	☐	☐
56. Mileage, parking, tolls, supplies, and meals for qualified charity volunteer service	☐	☐
57. Paperwork related to casualty losses	☐	☐
58. Actual gambling losses (not estimate of loss) to the extent of related income	☐	☐
59. Details about personal receivables or securities which became worthless in 2019	☐	☐

*****Please note: Miscellaneous Itemized Deductions subject to 2%-of-AGI floor are no longer deductible. These deductions generally included (but not limited to) union dues, hobby expenses, tax preparation fees, safe deposit fees, investment expenses and unreimbursed employee expenses.*****

✓=Enclosed/Applicable	✓	N/A
Other:		
60. Correspondence from any taxing authority, if not already provided during 2018	☐	☐
61. IRS provided identity theft protection pin	☐	☐
62. List of federal and state estimated tax payments with **amounts and dates paid**	☐	☐
63. List of gifts (cash or transfers of property) in excess of $15,000 to any individual	☐	☐
64. List of personal loans of $10,000+ made or received during 2019 with terms/copies of notes	☐	☐
65. Details related to payments of $2,000 or more for services provided in your home	☐	☐
66. List of non-dependents for whom you provided more than 50% support	☐	☐
67. List of all foreign financial accounts/trusts over which you have signature authority	☐	☐
68. New clients – most recent completed tax returns and date of birth for all taxpayers/dependents, if not already provided.	☐	☐
69. Copy of will or trust if not previously provided or if updated during 2019 (optional)	☐	☐
Please also provide any of the below information which applies to your household:		
70. New name, address, telephone number, email, or occupation	☐	☐
71. If you resided in more than one state during 2019 please provide dates/details	☐	☐
72. Bank account & routing number if not previously provided or not same as last year	☐	☐
73. Change in filing/marital status (please provide 2018 return for new spouse if applicable)	☐	☐
74. Dependents to add (need social security number, date of birth, name as shown on social security card, and relationship to taxpayer)	☐	☐
75. Dependents to remove. Note that unmarried children over 18 (23 if a full time student for at least five months during 2019) must have **earned** less than $4200 to remain a dependent	☐	☐
76. Details regarding other income (all income is taxable unless specifically excluded	☐	☐
in the internal revenue code)	☐	☐
77. Rental property income and expenses	☐	☐
78. Business and/or farm income and expenses	☐	☐
79. Details regarding other potential deductions, adjustments, or credits	☐	☐
80. Info regarding anticipated income/tax situation changes for 2020 if a tax projection is desired in conjunction with tax return (additional $75 fee applies)	☐	☐
81. Questions and general notes (attach additional sheet if necessary)	☐	☐

Tax Return Copy Preference (please circle): **E-mail** **CD ($5 charge to charity)** **Paper ($5 charge to charity)**

Email address for Tax Return Copy: ____

I attest that I have indicated above all that apply to my/our 2019 tax situation.

Signature: ____ Date:____________________

Printed Name:____

Supporting Details:

Line # Notes

Supporting Details:

Line #   Notes