

## PRE-APPOINTMENT CHECKLIST for Individuals

Tick through this list to ensure you have everything gathered and to note any questions you want to ask – Simply (a) check the box if you have that item or a related question, (b) type any questions or notes in the box at the end, and (c) send or save for your tax interview. (There's also a separate custom list of the tax documents you had last year.)

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### GENERAL

- Any changes to your mailing address, cell/home/work numbers, or e-mail addresses? – mention during your tax interview.
- Any new dependents to add? – have ready legal name, date of birth, and SSN. (Congratulations by the way.) :)
- Any dependents from last year to remove? – mention during your tax interview.
- Any new bank accounts to use for direct deposit of refunds? – have ready a check from the account (or routing & account number).

### INDIVIDUAL ADDITIONS

- Any wages? – upload Forms W-2 from each employer.
- Any special employer compensation? – upload explanatory letters from your employer (e.g., subsidized moving costs, exercised stock options, etc.)
- Any independent contractor compensation? – upload Forms 1099-NEC from each payer.
- Any retirement plan withdrawals? – upload Forms 1099-R from each retirement plan.
- Any IRA withdrawals from accounts in which you have “basis” (i.e., already taxed monies)? – upload the previous year's ending account balance for each IRA account.
- Any Social Security benefits? – upload Form SSA-1099 for each recipient.
- Any interest income over \$10 from bank accounts? – upload Forms 1099-INT from each bank.
- Any dividend income over \$10 on investment accounts? – upload Forms 1099-DIV from each financial institution.
- Any sales of investments? – upload Forms 1099-B from each financial institution. Look for any missing purchase dates and/or purchase prices for sales made & try to locate before your tax interview.
- Any state refund received? – upload Forms 1099-G from each applicable state.

- Any unemployment compensation? – upload Forms 1099-G from each applicable state.
- Any gambling winnings? – upload Forms W-2G for each winning. Also bring a summary of all gambling losses for the year.
- Any ownership interests in partnerships, S-Corporations, or trusts? – upload Schedule K-1 for each interest.
- Any withdrawals from college savings plans? – upload Forms 1099-Q for each account and a summary of how the funds were used toward qualified educational expenses.
- Any withdrawals from Health Savings Accounts? – upload Forms 1099-SA for each account.
- Any alimony received? – provide the total amount received and the payer’s SSN (if not already on file).
- Any income received in a foreign country? – gather details and mention during your tax interview.
- Any level of involvement with financial accounts overseas? – gather details of amounts, income earned, etc. and mention during your tax interview to clarify what, if any, reporting may be required.
- Any bitcoin or cryptocurrency activity? – gather details of amounts, income earned, etc. and mention during your tax interview to clarify what, if any, reporting may be required.
- Any other income or tax form received (including debt cancellation)? – gather details and mention during your tax interview.

#### INDIVIDUAL SUBTRACTIONS

- Any childcare paid? – upload provider name, address, tax ID, and amount paid per child.
- Any higher education tuition paid? – upload Form 1098-T from each educational institution, plus amounts for books and other related expenses.
- Any contributions into IRA’s (Traditional, Roth, SEP, SIMPLE, etc.)? – upload Form 5498 if available, or total amounts contributed into each account.
- Any contributions into Health Savings Accounts? – upload Form 5498-SA.
- Any contributions into home state college savings plans? – upload a summary of amounts contributed per child per account.
- Any real estate owned/ purchased/ sold/ refinanced? – upload Form 1098 for any mortgage; real estate taxes paid by property; and settlement statements for any purchases, sales, or refinances.
- Any monetary charitable contributions? – tally a grand total to provide during your tax interview, plus keep receipts on file for any giving instances of \$250 or more.
- Any non-monetary charitable contributions? – tally a grand total to provide during your tax interview, and if greater than \$500, upload the receipts showing recipient, address, date, value, and item descriptions. (Example values can be found at <http://satruck.org/donation-value-guide>.) Upload Form 1098-C if vehicle donated.

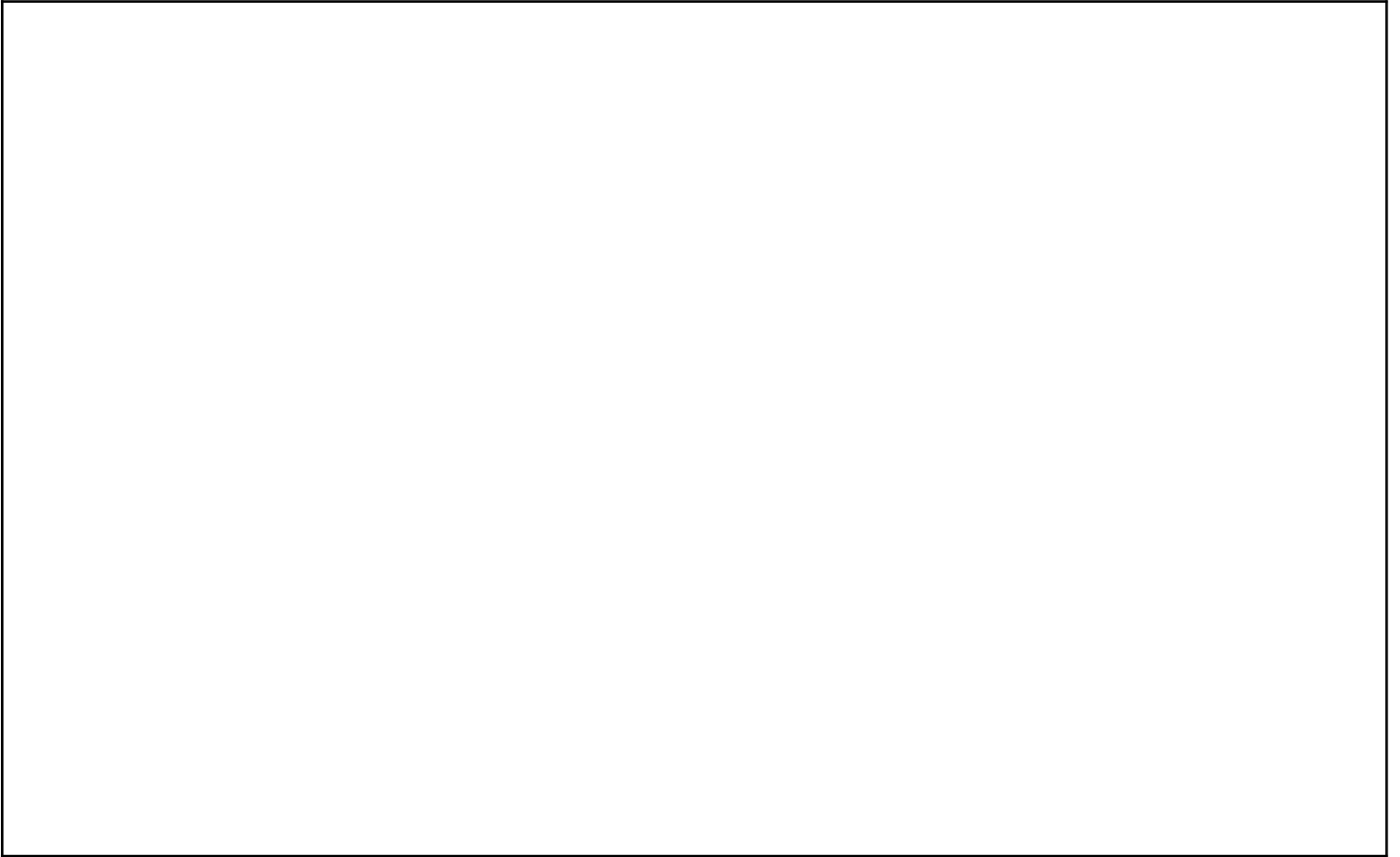
- Any significant medical costs paid out-of-pocket (generally greater than 7.5% of your income)? – tally subtotals by type of medical cost. If you're self-employed covered under your own plan, tally the health premiums total to provide.
- Any estimated taxes paid? – upload a list of dates paid, amounts, and payees (separate itemization is needed)
- Any student loan interest? – upload Form 1098-E.
- Any alimony paid? – tally a total of the amount paid, and have the recipient's SSN if not already on file
- Any solar/ wind/ geothermal improvements to your house? – bring subtotals of the amounts paid by improvement type.
- Any windows/ doors/ heat pump to your house? – assuming you haven't reached the lifetime caps in a previous tax year, bring subtotals of the amounts paid by improvement type. (Note: These caps are lifted starting 2023.)
- Any government subsidized health insurance? – upload Form 1095-A.
- Any other items you think may reduce your taxes? – gather details and mention during your tax interview (Could include out-of-pocket teacher expenses, un-reimbursed partnership expenses, electric vehicle credit, etc.)

#### RENTAL ACTIVITY

- Any rents received from tenants? – bring Form 1099-MISC if received from property manager or other.
- Any rental expenses? – bring financial summaries from property managers if any, your own financial summary if not, plus Forms 1098 from banks for mortgage interest and real estate taxes (rental worksheets are available on our Insights Blog if helpful).
- Any significant rental improvements? – be sure to separately list larger equipment purchases, remodeling, and similar so we can evaluate for proper categorization.

BUSINESS ACTIVITY (see separate checklist included here and available on our Insights Blog at [elements.cpa](https://elements.cpa))

## QUESTIONS / COMMENTS



*Don't forget to securely upload files to [your e-Cabinet](#) into the "Upload Files Here" folder.*