TAX RETURN PREPARATION CHECKLIST

Client Name _____Spouse_____

Information about your income

The following documents will help to identify all your various sources of income for the year.

Income from Jobs

- Forms W-2 for all employers for whom you and your spouse worked during the year.
- Forms 1099 from all clients for whom you and your spouse worked as consultants during the year.

Investment Income

- Interest income - Form 1099-INT
- Dividend income - Form 1099-DIV
- Proceeds from the sale of stocks, bonds, etc. - Form 1099-B
- Confirmation slips or brokers' statements for all stocks, etc., that you sold in 2025.
- Schedule(s) K-1 (Form 1065) from investments in partnerships
- Schedule(s) K-1 (Form 1120S) from investments in S Corporations
- Stock option exercises and sales: - your company will provide you with a year-end statement.
- Stock option agreement (showing the type of options you received)
- Stock option statement showing exercise prices of options.
- Form 1099-B for proceeds from stock sales
- Sale of employee stock purchase plan shares:

Income from State and Local Income Tax Refunds

- Form 1099-G from state or local governments
- State income tax return if any
- City income tax return if any

Alimony Received under a divorce or separation agreement executed before Dec. 31, 2018

- Bank statements or record of deposits

Business or Farming Income

- Books/accounting records for your business OR:
- Invoices or billings
- Bank statements
- Cancelled checks for expenses.
- Payroll records

In addition, you will need:

- Invoices for major purchases of machinery, equipment, furniture
- Logs or other records listing vehicle mileage.
- Inventory records if your business maintains an inventory of goods or materials.

IRA/Pension Distributions

- Form 1099-R for payments from IRAs or retirement plans
- Account summary form for the year for your IRA accounts, or
- Deposit receipts and contribution records
- If you received a distribution from an IRA account, the most-recently filed Form 8606

Rental Property Income

- Profit and loss statements from your property manager, or
- Checkbook or cancelled checks for expenses.
- Form 1099-MISC or other records for rental income paid to you.
- Mortgage interest reported on Form 1098
- Property tax payments from assessor's bill, cancelled checks or impound records.
- Record of suspended rental losses from prior years (usually shown on last year's income tax return)

Unemployment Income

- Form 1099-G from your state unemployment agency, or
- Unemployment check stubs and deposit records

Social Security Benefits

- Form SSA-1099

Income from Sales of Property

If the property was sold in 2025:

- Sales proceeds: Bill of sale, escrow statement, closing statement or other records.
- Cost of the property you sold: Invoices, receipts or cancelled checks.
- Improvements made to the property: Invoices or construction contracts and cancelled checks.
- Form 1099-C if your lender cancelled or forgave a portion of your debt.

Miscellaneous Income

- Jury duty pay records (unless turned over to your employer)
- Form(s) W-2G for gambling and lottery winnings
- Receipts for all gambling purchases
- Form 1099-MISC for prizes and awards you received.
- Form 1099-MSA for distributions from medical savings accounts
- Scholarship records (if you used the money for anything other than tuition, books and supplies)
- Director's fees receipts if you received money for serving on a corporate board of directors.

Adjustments to your income

The following can help reduce the amount of your income that is taxed, which can increase your tax refund or lower your tax due.

IRA Contributions

- Year-end account summary or bank statements

Green Energy Credits

- Receipts for adding insulation, energy efficient exterior windows, energy-efficient heating and air conditioning systems, solar hot water heaters, geothermal heat pumps, and wind turbines.
- Purchase of certain EV, and Hybrid vehicles

Student Loan Interest

- Form 1098-E showing interest paid, or
- Loan statements

Medical Savings Account Contributions

- Account statements or
- Cancelled checks.

Moving Expenses (only if you are a member of the Armed Forced moving due to military orders)

- Invoices from moving companies, or
- Cancelled checks, and
- Paycheck stub for moving expense reimbursements.
- (Deductible moving expenses include the cost of moving your household goods and personal effects and traveling Including temporary lodging –but not meals – to your new home. Additionally, you may deduct the cost of storage and insuring household goods and personal effects within any period of 30 consecutive days after the day your things are moved from your former home and before they are delivered to your new home.

Self-employed Health Insurance

- Insurance premium bills, or
- Cancelled checks.

Keogh, SEP, SIMPLE and Other Self-employed Pension Plans

- Year-end account summary, or
- Cancelled checks.
- Alimony Paid
- Cancelled checks.

Educator Expenses

- Cancelled checks for expenses paid for classroom supplies, etc.

Itemized tax deductions and credits

The government offers several deductions and credits to help lower the tax burden on individuals, which means more money in your pocket. You'll need the following documentation to make sure you get all the deductions and credits you deserve.

Education Costs

- Receipts for tuition (or cancelled checks) for post-high school education.
- Tuition statement – Form 1098-T

Adoption Costs – For Adoption Credit

- Receipts or cancelled checks for:
- Legal fees
- Transportation
- Other costs

Interest You Paid

Auto Purchases

- Auto loan interest paid on new US assembled vehicle after December 31, 2024

Home mortgage interest:

- Form 1098, or
- Your mortgage statement showing how much interest you paid in 2025.

Points:

- Form 1098 if you purchased a home in 2025.
- Your 2022 tax return if you refinanced in a prior year and are deducting points over the life of the loan

Investment interest expense:

- Brokers' statements showing margin interest paid.
- Loan statements for loans taken out to purchase investments.

Charitable Donations

Cash donations:

- Charity bills, receipts or cancelled checks.
- Records of the mileage incurred for charitable purposes (such as Scouts)

Donations of property:

- Receipts from a charitable agency
- Estimated value of property given _____
- Appraisal fees for expensive donations _____

Other charitable donations:

- Cash Contribution to a qualified non-profit
    - Provide Name of non-profit and amount donated.
- Non-Cash Contribution (i.e., Goodwill)
    - Provide – Name & address of organization, date donated, items donated and the used value of each item.
- Prior years' tax returns if you have unused charitable contributions (carryovers) from earlier years.
- Year-end paycheck stub if donations were paid through your wage.

Casualty and Theft Losses

- Description of property damaged or stolen.
- Receipts or cancelled checks showing cost of property.
- Insurance policy and insurance reports showing reimbursement.
- Appraisal fees if applicable

Other Miscellaneous Tax Deductions

- Reimbursement check stubs or reports from your employer
- Union dues - paycheck stub for automatic withdrawals
- Gifts to clients, etc. - receipts showing date, cost and description.
- Supplies - receipts or bills
- Property purchased for use in your work - invoices, receipts.
- Uniform and special clothing costs - bills or paycheck stubs showing deductions.

Medical and Dental Expenses

- Invoices, receipts for medical or dental expenses, hospital care, medical aids, medicines and drugs, nursing care, nursing home expenses, transportation costs for obtaining medical care.

Taxes You've Paid

Properly documenting the taxes you've already paid can keep you from overpaying.

State and Local Income Taxes

- Last year's state income tax return
- Forms W-2
- Cancelled checks for state estimates paid.

Real Estate Taxes

- Tax collector bills or cancelled checks.
- Form 1098 or closing statement if you bought, sold or refinanced property in the current year.

Personal Property Taxes

- Tax bills or cancelled checks.
- Automobile licensing bills, if fees are charged annually based on value.

Information on household employee's wages paid during 2025.

A household employee is anyone you paid to provide domestic services in your home, like a nanny, babysitter, au pair, landscaper, etc. You are responsible for paying employment taxes for that person if you did not hire them through an agency, or if they are not self-employed and making estimated tax payments on their own.

If you are required to pay taxes on a household employee's wages, you'll need:

- Completed Form W-9 from your employee showing his or her Social Security number or other Taxpayer Identification Number (TIN)

Other tax payments

If you paid quarterly estimated tax payments (usually paid by self-employed workers), you'll need:

- Records showing the date paid and amount.

2025 Plug-in Hybrid auto purchases?

New Plug-in Car Purchases

Some all-electric and plug-in hybrid vehicles qualify for a $2,500 to $7,500 federal tax credit.

California

Eligible vehicles must be certified by the California Air Resources Board (ARB). Rebates are available on a first-come, first-served basis. Plug-In Hybrid and Zero Emission Light-Duty Public Fleet Vehicle Fleet Rebates.