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2023 TAX PREPARATION CHECKLIST

Name: ______________________________ Phone Number: _______________ Email: ____________________

Spouse Name: _________________________ Phone Number: ______________ Email: ____________________

You are welcome to mail, email to our designated tax email address (tax@devries.cpa), or drop off any time prior to your reservation date. Reservations are not required. However, if you do not make a reservation, your tax return will get added to the list of returns that will be prepared as time allows. **Without a reservation, there is a reasonable chance that your 2023 tax return will be extended.** If an in-person appointment is preferred, you may call our office or email your preparer to schedule an appointment. Payment for preparation services is required prior to e-filing your tax return(s).

The following Tax Preparation Checklist is designed to help you gather the tax information needed to prepare your Income Tax Return(s). Not every item below may apply to you and the list is not all inclusive. **Please submit a copy of this checklist with your tax papers as well as anything else you think would be helpful in preparing your tax return.** Feel free to call us with any questions.

- ☐ **IF YOU ARE A NEW CLIENT** - To comply with IRS regulations, we will need the following information:
  - ☐ Social security number or tax ID number (ITIN) and date(s) of birth for Taxpayer(s)
  - ☐ Social security card(s) or Social Security Number(s) and date(s) of birth for dependent(s)
  - ☐ Last two previous years tax returns
  - ☐ Voided check or direct deposit printout from bank (for direct deposit, if desired)

- ☐ Wage Statements (**W-2s**)

- ☐ Self-Employment Income and Expenses
  - ☐ **1099-MISC/1099-NEC/1099-K** or Self Employment Income and Expense records from any source
  - ☐ Car expenses: actual expenses or mileage for business purposes; Taxpayer needs to maintain log or other contemporaneous records, but these do not need to be submitted to us.
  - ☐ Business-use asset information (description, cost, date placed in service, % business use, etc.) for depreciation
  - ☐ Office in home information (Square footage of office space - it must be dedicated home office space - and total square footage of home, all home expenses, etc.), if applicable

- ☐ Pension, IRA, or Annuity Statements (**1099-R**) – If you made pre-tax Qualified Charitable Distributions (QCDs) from your IRA, please submit documentation on QCD totals.

SELF:		SPOUSE:	
____________________	$____________	____________________	$____________
____________________	$____________	____________________	$____________
____________________	$____________	____________________	$____________

- ☐ Social Security Income Statements (**SSA-1099**):

	Self	Spouse
Total Reported	$____________	$____________
Less: Medicare	$____________	$____________
Less: Federal Withholdings	$____________	$____________
Net Amount Received	$____________	$____________

☐ Interest & Dividend Income Statements (**1099-INT & 1099-DIV**) and/or Consolidated tax statements of investment income, sales, and purchases

☐ Interest Income – If no 1099 is available, list each – including payor name and amount. If Interest is from a Land Contract, List Name, Address, and Social Security Number of Payor.

_______________________________ $________________ _______________________________ $______________
_______________________________ $________________ _______________________________ $______________

Dividends **–** If no 1099 is available, list each, including payor name and amount.

_______________________________ $________________ _______________________________ $______________
_______________________________ $________________ _______________________________ $______________

☐ Unemployment Income Statement (**1099-G**)

☐ Record(s) of Estimated Tax Payments made (Federal, State, and City, if applicable), including dates paid

	FEDERAL		STATE		CITY: __________________	
1ST	$_________	_________	$_________	_________	$_________	_________
2ND	$_________	_________	$_________	_________	$_________	_________
3RD	$_________	_________	$_________	_________	$_________	_________
4TH	$_________	_________	$_________	_________	$_________	_________

☐ Alimony paid or received (Only if divorce finalized prior to 2019) $_________________ Paid / Received (Circle One)

☐ Gambling Winnings (**1099-G**) - Please also provide information concerning losses, if appropriate, to offset winnings

☐ Student Loan Interest paid (**1098-E**) $______________ Must be deducted by the individual legally liable to make payments

☐ Education Expenses (**1098-T** Tuition Statement and detail of expenses paid):

Student	College	Year *	Tuition and Fees	Books and Supplies
__________________	____________________	___________	$___________________	$__________________
__________________	____________________	___________	$___________________	$__________________
__________________	____________________	___________	$___________________	$__________________

*The Year (1st, 2nd, etc.) is determined as of 1/1/23 or the first date attending college.

☐ Individual Retirement Account (IRA) contributions (including SEP or Solo 401(K) contributions)

Traditional IRA	SELF $________________	SPOUSE $_________________
Roth IRA	SELF $________________	SPOUSE $_________________
SEP IRA, Solo 401(k)	SELF $________________	SPOUSE $_________________

☐ Health Savings Account – **5498-SA** (HSA Contributions) and **1099-SA** (HSA Distributions)

☐ Form **1095-A** if you enrolled in a health insurance plan through the Marketplace (Exchange)

☐ Dependent Care Expenses: Provider's name, address, federal ID number, and amount paid to each provider for each child

Name of Child	Name of Provider	Address	Provider SSN Or Federal ID #	Amount Paid
______________________	__________________	_______________________	_______________	$________
______________________	__________________	_______________________	_______________	$________

☐ Itemized Deductions - Under current tax law, many itemized deductions were either eliminated or limited and the standard deduction was dramatically increased. As a result, most people take the standard deduction. We will calculate your total itemized deductions based on the information provided below:

- ☐ Forms **1098** or other mortgage interest statements. Home Mortgage Interest Paid $__________________
- ☐ Real Estate Taxes Paid $_________________* Second Residence or Land Taxes Paid $________________

  * **Need this amount, even if standard deduction is normally used**
- ☐ Personal Property Taxes (License Plate Renewal) $_______________
- ☐ Sales Taxes on Major Purchases (Vehicle, Boat, etc.) (as alternative to state income tax) $ _______________
- ☐ Cash or check contributions $_________________ You must have receipts from charities available in case of future audit, but these do not need to be submitted to us. Political Donations are typically not deductible. **Do not include Qualified Charitable Distributions from your IRA here.**
- ☐ Non-Cash Contributions – Need receipt showing name and address of charity, details of items donated, donation date, and thrift store value of donated items

Charity Name	Date	Thrift Store Value	Description of Donated Items
___________________	__________	$________________	___________________________________
___________________	__________	$________________	___________________________________
___________________	__________	$________________	___________________________________

- ☐ Miles driven for charitable purposes ____________
- ☐ Medical/Dental Expenses not reimbursed by insurance or paid out of an HSA Account, including Medical Insurance premiums (**do not include Medicare Part B or pre-tax deductions through an employer's insurance plan**)

  Medical Insurance premiums $_________________

  Out of Pocket Doctors, Rx, Dentists, Hospitals, Hearing Aids, Eyeglasses, etc. $_________

  Transportation Costs $_______________ Lodging $_______________ Medical Miles Driven ______________

  Qualified Long-Term Care Premiums: Self $____________ Spouse $____________

☐ Taxable Value of your primary residence or Rent Information (Amount paid for the year and Landlord's name and address) for the Michigan Property Tax Credit (Household Resources must be below $60,000 to qualify for this Credit)

State Taxable Value of your Home $______________________________

Rent Paid Amount $____________ Landlord's Name and Address ____________________________________

☐ If you sold your home for a $250,000 gain ($500,000 gain, if married) during 2023 or received a **1099-S** form from the sale of your home, please send sale and original purchase/cost information and dates along with the **1099-S** form

☐ Electric Vehicle Purchase: Please provide: Make ____________ Model _________________ Year ________
Date of Purchase ________ Purchase Price _____________ VIN _______________________________
Credit Already Received: ___________________

☐ Energy Efficiency related expenses: New furnace, windows, exterior doors, or solar (You must have and retain documentation from supplier concerning efficiency qualification of materials for tax credits)

☐ Any other major changes from last year or any other income, deductions, questions, or information you think might impact your tax return, please let us know or attach documentation.