

1	Your marital status on 12/31/13 determines what filing status options you have. Be sure we understand what this status was during the year AND at year end.
2	Foreign bank accounts are any banks or financial accounts located outside the US. This does NOT include mutual funds with US brokerage firms that invest in foreign companies. There may be additional filing requirements if you have money in foreign banks.
3	If you purchased goods online, AND did not pay sales tax on those purchases, you may be subject to use tax due to your home state. Provide the invoice copies and we will determine the potential tax.
4	We must mark on the return whether you have written documentation for mileage deductions. Please be sure to keep accurate records of all deductible miles and complete the mileage recap in full. The IRS states that a contemporaneous log must be maintained by the taxpayer and must include the beginning of the year and end of the year odometer readings.
5	Alimony is deductible on the payer's return and taxable on the payee's return, but be sure to differentiate between alimony and child support. Child support is not listed on either the payer's or the recipient's return.
6	Child care expenses paid for a qualifying child may be deductible but you must provide information on whom you paid, their address, and their federal ID number (if an individual, this may be their social security number) in order to claim the credit. Most childcare providers will be happy to provide you with a yearend statement showing all this information.
7	Most people usually do not have deductible casualty losses as they have insurance that covers most of the loss. However, if you are one of the few who had a loss not covered by insurance, be sure to provide all the details.
8	A purchase or refinance of a home can trigger some additional deductible items. The settlement statement provided to you at the time of closing will show if any items are present
9	If you are taking the standard deduction, you can answer no to this question as your charitable deductions will not factor into your tax return. If you are taking itemized deductions, you will need to complete the recap included in your packet or available to download online.
10	A state 529 plan is a college savings plan you set up for your children's college education. Depending on the plan and your state of residence, you may be able to deduct some or all of your contributions. If you received a distribution from this plan, please be sure to include that paperwork as well.
11	If you or your dependents have student loans you are paying, you may be able to deduct the interest paid. You may have to go online to access your loan account and obtain the paperwork showing the interest paid.
12	Did you, your spouse, or one of your dependents attend college during the year? If the college was accredited, you should have received a 1098T showing the status. If your employer did not reimburse you for these expenses, be sure to provide all documentation requested.
13	Unfortunately, some Education credits cannot be taken by any student with a drug felony (not misdemeanor) conviction.
14	A 1099MISC form is required when you pay an individual or partnership \$600 or more during the year in the course of your business. Personal payments (not in a business setting) do not need to be reported by you.
15	There are penalties for not filing the proper forms and we must mark on your return whether the forms were actually filed..
16	See our 2012 newsletter for more information on HSA's and what is considered a medical expense.
17	Unearned income would be from interest, dividends, capital gains, etc. Do not include income the child earned from working.
18	Gifts can include money, items, etc. So if you gave your son the used car with a Kelly Blue Book value of \$12,000 and also gave him cash for his birthday of \$2,100, you need to answer yes to this question
19	A full time teacher is defined as someone who works at a public or private elementary or secondary school (kindergarten through grade 12) 900 hours or more per year. If you meet this definition, any expenses you purchase and for which you are not reimbursed, for books or classroom supplies may be used in calculating the amount of this deduction.
20	You may be able to claim sales tax on your return <u>instead</u> of state and local income tax. Providing us with the big ticket purchase will allow us to determine the correct deduction for you.
21 & 22	To determine what deductions, if any, you are entitled to receive on your 2013 tax return, please provide the 12/31/13 statements for ANY retirement accounts for you (or both of you if married) that had new money added to the account. If the only money added was earnings on the money already in the retirement account, this is NOT new money.