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**2016**  
**1040 CHECKLIST**

This Checklist is designed to help you collect and report the information needed to prepare your 2016 income tax return.

You'll note the Miscellaneous Questions worksheet includes a variety of questions that are designed to assist you in completing your tax return. If you answer **Yes** to any of these questions, be sure to provide the applicable details.

PLEASE PROVIDE THE FOLLOWING INFORMATION:

- o Copy of your 2015 tax return (**for 1<sup>st</sup> year clients only**).
- o Original Form(s) W-2.
- o Forms W-2G for gambling winnings.
- o Schedule(s) K-1 showing income or loss from partnerships, S corporations or estates or trusts.
- o Form(s) 1099 or statements reporting dividend, interest, retirement, Social Security, state and/or local refunds, or miscellaneous income.
- o Brokerage statements showing investment transactions for stocks, bonds, etc. (Form 1099-B).
- o Total amount paid for property taxes, including license tabs on vehicles.
- o Total amount of medical expenses (including premiums paid) during 2016. (**We don't need to see all of the receipts.**)
- o The dollar amount of cash and non-cash contributions made during the year.
- o Copies of closing statements regarding the sale or purchase of real property.
- o Schedule K-1 from partnerships, S corporations, estates and trusts.
- o Statements supporting educational expenses, deductions or distributions, including any Forms 1098-T, 1098-E or 1099Q.
- o All Forms 1095-A, 1095-B and/or 1095-C related to health care coverage or the Premium Tax Credit.
- o Statements supporting deductions for mortgage interest, taxes and charitable contributions (including any Form 1098-C).

This Checklist should make your task easier. It will also help us in the preparation of your tax return by focusing attention on your special needs. Thank you for your cooperation.

## GATEWAY QUESTIONS

- |  | Yes                      | No                       |
|--|--------------------------|--------------------------|
| 1. <b><i>E-Mail address:</i></b>   | <input type="checkbox"/> | <input type="checkbox"/> |
| <hr/> <b>Please provide your email address. It improves our service by eliminating phone tag when we have questions or need additional information.</b>                                |                          |                          |
| 2. <b>This year we will begin electronic delivery of your tax returns exclusively. If you would still like a paper copy, please check here. You will be billed an additional \$25.</b> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. <b>If you do not know your client gateway username and password please check the box and we will email you that information.</b>  | <input type="checkbox"/> | <input type="checkbox"/> |

### PERSONAL QUESTIONS

- |  |                          |                          |
|--|--------------------------|--------------------------|
| 4. Will the address on your 2016 Federal return be different from the one shown on your 2015 return?<br>If Yes, enter the new address: | <input type="checkbox"/> | <input type="checkbox"/> |
| Street _____   |                          |                          |
| City _____ State _____ Zip _____   |                          |                          |
| Phone _____ Cell Phone: _____  |                          |                          |
| 5. Did your marital status change during 2016?   | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. Did you pay (or receive) alimony during the tax year?<br>If Yes, to _____ SSN _____ Amount _____                                    | <input type="checkbox"/> | <input type="checkbox"/> |

### DEPENDENT QUESTIONS

- |  |                          |                          |
|--|--------------------------|--------------------------|
| 7. Were there any changes in dependents from the prior year?<br>If Yes, please include name, social security number & date of birth. | <input type="checkbox"/> | <input type="checkbox"/> |
| Name _____   |                          |                          |
| S.S. # _____ Date of Birth _____   |                          |                          |
| 8. Did you provide over half the support for any person in 2016?   | <input type="checkbox"/> | <input type="checkbox"/> |
| 9. Do you have dependents who must file?<br>If so, do you want us to prepare their returns?  | <input type="checkbox"/> | <input type="checkbox"/> |
| 10. Are you being claimed as a dependent by another person?  | <input type="checkbox"/> | <input type="checkbox"/> |
| 11. Do you have any children under age 19 or a full-time student under age 24 with unearned income greater than \$2,100?             | <input type="checkbox"/> | <input type="checkbox"/> |

## DEPENDENT QUESTIONS CONTINUED

12. Are you paying child care (nursery school, babysitting, and household help) for your dependent children age 12 or under or a handicapped person in order for you to be gainfully employed, attend school, or look for a job? Yes  No   
If **Yes**, how much did you pay in 2016? \_\_\_\_\_ Number of children? \_\_\_\_\_  
*IRS requires:* Name \_\_\_\_\_  
Address \_\_\_\_\_  
Child care provider ID # \_\_\_\_\_
13. Did you pay any expenses related to the adoption of a child in 2016?    
How much? \_\_\_\_\_
14. If you are separated or divorced with child(ren), do you have a separation agreement or divorce decree that establishes custodial responsibilities?

## INCOME QUESTIONS

15. Did you sell any stocks or bonds during the year? (If **Yes**, please attach broker's information related to the transactions.)
16. Did you have foreign income or pay any foreign taxes in 2016?
17. Did you incur any premature withdrawal penalties from a timed saving account?    
If **Yes**, amount of penalty \$ \_\_\_\_\_
18. Did you surrender any U.S. Series EE or I savings bonds during 2016?
19. Did you use the proceeds from Series EE U.S. savings bonds purchased after 1989 to pay for higher education expenses?
20. Did you make any withdrawals from an Education Savings or 529 Plan Account? (Include Form 1099-Q)
21. Did you sell and/or purchase a principal residence or other real estate in 2016?    
If **Yes**, provide both the buyer's closing statement for when the original home and the new home were purchased as well as the seller's closing statement for the home sold.
22. Did you receive any disability or unemployment payments this year?
23. Did you realize a gain on property which was taken from you by destruction, theft, seizure or condemnation?
24. Did you receive any income not included in the checklist?

## ITEMIZED DEDUCTIONS

### **Deductions for Medical and Dental Expenses**

When you provide us a listing of your medical expenses, we don't want all the detail. For your personal privacy, please just provide us a summary of the medical expenses you incurred this past year. However, make sure that you maintain the information necessary to document the information you provide to us in the event of a subsequent audit.

- |   | Yes                      | No                       |
|---|--------------------------|--------------------------|
| 25. Did you travel for medical care? # of miles _____               | <input type="checkbox"/> | <input type="checkbox"/> |
| 26. Did you pay out-of-pocket medical expenses (Co-Pays, Rx, etc.)? | <input type="checkbox"/> | <input type="checkbox"/> |

### **Deductions for Taxes Paid**

#### **Income Taxes Paid**

We should be able to obtain all the information we need with respect to Federal & State income taxes paid from your W-2 & 1099 Forms. If you paid Federal or State estimates, we will need to know the amount paid, who it was paid to and the date it was paid.

#### **Real Estate Taxes**

Please provide us with copies of the paid real estate property tax bills.

#### **Auto License Plates**

People often forget to include information about auto license plate fees paid. In Michigan, auto license plate fees are allowed as a deduction.

### **Deductions for Interest Paid**

Include any Form 1098 you received. If you paid land contract interest in 2016, we need the name, address, amount & taxpayer ID of the recipient.

- |   |   |   |
|---|---|---|
| 27. Did you take out a home equity loan this year?  | □ | □ |
| 28. Did you refinance your principal residence or 2 <sup>nd</sup> home this year?<br>Provide us with Form 1098 for mortgage interest. | □ | □ |

### **Deductions for Charitable Donations**

**People often forget to list all of their charitable donations.**

- |  |   |   |
|--|---|---|
| 29. Do you have evidence from the charity to substantiate cash donations of \$250 or more?   | □ | □ |
| 30. Did you make any noncash (clothes, furniture, cars, etc.) donations? Do you have evidence from the charity to substantiate noncash donations of \$500 or more? | □ | □ |
| 31. Did you travel for any charitable purpose?<br><br>Charitable miles _____ # of miles  | □ | □ |
| 32. Do you have any worthless securities or uncollectible bad debts?<br>(Bad debts with relatives usually are not deductible.)                                     | □ | □ |

**Educational Deductions and Credits**

- |   | Yes                      | No                       |
|---|--------------------------|--------------------------|
| 33. Did you pay any student loan interest or have any educational expenses in 2016? Please provide the statement or the amount. | <input type="checkbox"/> | <input type="checkbox"/> |
| 34. Did you pay any college tuition in 2016? (Include Form 1098-T)  | <input type="checkbox"/> | <input type="checkbox"/> |
| Name of student _____ Amount _____  |                          |                          |
| Name of school _____ Undergraduate or Graduate _____  |                          | (circle one)             |

**Miscellaneous Deductions**

- |  |                          |                          |
|--|--------------------------|--------------------------|
| 35. If either you or your spouse are self-employed, are either of you covered under an employer's health plan at another job?  | <input type="checkbox"/> | <input type="checkbox"/> |
| 36. Did you have any business related educational expenses?  | <input type="checkbox"/> | <input type="checkbox"/> |
| 37. Did you use an area of your home for business purposes?<br>If so, we need square footage of the space used & total footage of the house.<br>Please also include costs for home owners insurance, utilities, repairs & maintenance. | <input type="checkbox"/> | <input type="checkbox"/> |
| 38. Do you have records for business related travel and expenses?<br>Information must include: amount, time and place, date and description of business gift(s), business purpose, and business relationship of recipient.             | <input type="checkbox"/> | <input type="checkbox"/> |
| 39. Did you have any expenses related to seeking a new job during the year?  | <input type="checkbox"/> | <input type="checkbox"/> |
| 40. Did you move because of a job change?  | <input type="checkbox"/> | <input type="checkbox"/> |
| 41. Did you travel for any of the following reasons?   | <input type="checkbox"/> | <input type="checkbox"/> |
| # of miles _____   |                          |                          |
| Business _____   |                          |                          |
| Moving _____   |                          |                          |

**RETIREMENT QUESTIONS**

- |  |                          |                          |
|--|--------------------------|--------------------------|
| 42. Did you or your spouse receive Social Security Benefits in 2016?   | <input type="checkbox"/> | <input type="checkbox"/> |
| 43. Did you or your spouse reach age 70 ½ in 2016?   | <input type="checkbox"/> | <input type="checkbox"/> |
| 44. Have you, or do you plan on contributing to a Regular IRA, Roth IRA, SEP, Keogh or SIMPLE plan for tax year 2016?                                    | <input type="checkbox"/> | <input type="checkbox"/> |
| If Yes, self \$ _____ Reg IRA-Roth IRA-SEP-Keogh-SIMPLE (circle one)   |                          |                          |
| spouse \$ _____ Reg IRA-Roth IRA-SEP-Keogh-SIMPLE (circle one)   |                          |                          |
| 45. Are you or your spouse an active participant in an employer provided retirement plan such as pension, profit sharing, 401(k) or stock purchase plan? | <input type="checkbox"/> | <input type="checkbox"/> |

- |  | Yes  | No   |
|--|--|--|
| 46. If you are subject to the IRA deduction limitations based on adjusted gross income, do you want to contribute the maximum allowed as a deduction?<br>If <b>Yes</b> , are you planning to make any nondeductible IRA contributions? | <input type="checkbox"/><br><input type="checkbox"/> | <input type="checkbox"/><br><input type="checkbox"/> |
| 47. Did you receive payments from a pension or profit sharing plan?<br>If <b>Yes</b> , did you use the proceeds to fund college tuition and costs, or were you a first time home buyer?  | <input type="checkbox"/><br><input type="checkbox"/> | <input type="checkbox"/><br><input type="checkbox"/> |
| 48. Did you receive a total distribution from an IRA or other qualified plan that was partially or totally rolled over into another IRA or qualified plan within 60 days of the distribution?  | <input type="checkbox"/>                             | <input type="checkbox"/>                             |
| 49. Did you convert any regular IRA's into Roth IRA's?   | <input type="checkbox"/>                             | <input type="checkbox"/>                             |

### HEALTH CARE QUESTIONS

- |  |                          |                          |
|--|--------------------------|--------------------------|
| 50. Did you have qualifying health coverage, such as employer-sponsored coverage or government-sponsored coverage (i.e. Medicare/Medicaid) for your family? “Your family” for health care coverage refers to you, your spouse if filing jointly, and anyone you can claim as a dependent. If yes, attach any Form(s) 1095-B and/or 1095-C you received.  | <input type="checkbox"/> | <input type="checkbox"/> |
| 51. If you had qualifying health care coverage, such as employer-sponsored coverage or government sponsored coverage (i.e. Medicare/Medicaid) for your family, was everyone covered for every month of 2016? “Your family” for health care coverage refers to you, your spouse if filing jointly, and anyone you can claim as a dependent.   | <input type="checkbox"/> | <input type="checkbox"/> |
| 52. Did anyone in your family qualify for an exemption from the health care coverage mandate? Examples of exemptions include (but are not limited to) certain non-citizens, members of a health care sharing ministry, members of Federally-recognized Indian tribes, and exemptions requested from the Marketplace. If yes, attach the Exemption Certificate Number (ECN) or type of exemption. | <input type="checkbox"/> | <input type="checkbox"/> |
| 53. Did you enroll for lower cost Marketplace Coverage through healthcare.gov under the Affordable Care Act? If yes, attach any Form(s) 1095-A you received.   | <input type="checkbox"/> | <input type="checkbox"/> |
| 54. Did you enroll for lower cost Marketplace Coverage through healthcare.gov under the Affordable Care Act and share a policy with anyone who is not included in your family?   | <input type="checkbox"/> | <input type="checkbox"/> |
| 55. Did you make contributions to a Health savings account (HSA) or Archer MSA?  | <input type="checkbox"/> | <input type="checkbox"/> |
| 56. Did you receive any distributions from a Health Savings Account (HSA), Archer MSA or Medicare Advantage MSA this year?   | <input type="checkbox"/> | <input type="checkbox"/> |
| 57. Did you pay long-term care premiums for yourself or family?  | <input type="checkbox"/> | <input type="checkbox"/> |

58. Did you make any contributions or withdrawals to an ABLA (Achieving a Better Life Experience) account? If yes, attach any Form(s) 5498-QA you received. If you received a withdrawal, please include any Form(s) 1099-QA. Yes  No

59. If you are a business owner, did you pay health insurance premiums for your employees this year?

### GENERAL QUESTIONS

60. Were you notified by the Internal Revenue Service of changes to a prior year's return? (If yes, enclose agent's report)

61. Did you pay any individual as a household employee during 2016?

62. Did you start a business, purchase a rental property or farm, or acquire interests in partnerships or S corporations?

63. Did you make gifts of over \$14,000 to an individual or trust or contribute to a prepaid tuition plan?

64. Were there changes to a prior year's income, deductions, credits, etc. which would require filing an amended return?

65. Would you like to designate \$3 to the Presidential Election Campaign Fund? Checking "Yes" will not change your tax or reduce your refund.

66. Did you make any out-of-state purchases (by telephone, internet, mail, or in person) on which the seller did not collect sales or use tax? If so, what was the total amount of the purchases? \_\_\_\_\_

67. If you are due a Federal or State refund, would you like them directly deposited into your checking or savings account?    
If Yes, provide the following Type circle – Savings or Checking  
Routing # \_\_\_\_\_ Account # \_\_\_\_\_

68. Did you receive an Identity Protection PIN from the IRS? If yes, include the IRS Letter.

69. Did you change any bank accounts that have been used to direct deposit refunds?