DOCUMENTS NEEDED FOR TAX PREPARATION

Event or Issue	Information Required
Bankruptcy	• Date filed • Court documents
Birth or Adoption	• Social Security card • Copy of adoption papers; date of adoption • Adoption expenses & dates incurred • Special needs certification
Charitable Contributions	• Date, amount & type • Letters of Acknowledgment from donee organization for gifts in excess of $250 • Statement whether goods/services received in exchange • Total miles driven for charitable purposes (mileage log) • Statement from IRA if Qualified Charitable Distribution taken
Child Care	• Name, address, phone number and taxpayer ID of caregiver; amount paid
Death of Spouse or dependent	• Date of death • Copy of will or trust
Debt Forgiveness	• Form 1099-A if property abandoned • Form 1099-C for cancelation of debt • Date of foreclosure or short sale
Education	• Form 1098-T; financial transcript from school • Record of actual expenses incurred for tuition, fees, books & supplies • Form 1098-E reporting student loan interest
Exchange Transactions	• Dates of transfer (old & new) & replacement property identification • Description of properties exchanged (incl. basis & FMV) • Qualified intermediary sale agreement •
Foreign Assets	• Any foreign bank accounts or other assets? • Did the aggregate value of all accounts exceed $10K at any time during year? • Did aggregate value of all financial assets exceed $50K on last day of year or $75K any time during year?
Home Refinance	• Form 1098 • Closing escrow statement • Detail of amount borrowed, term, & use of loan proceeds
IRS or State Communications	• Copies of all letters, assessments & notices received • Status of installments agreements
Job-related Expenses	• Detail of meals, lodging & miscellaneous expenses (account book, diary, log, receipts) • Details of employer reimbursements under (non)accountable plan • Verification that expenses are ordinary/necessary, directly related or associated with business • Home Office – verification that it is used regularly/exclusively & for the convenience of the employer • Total miles driven for business purposes (mileage log)

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Legal Settlement	• Purpose, date received • 1099-MISC
Married, divorced or separated	• Marriage – prior year's returns of both spouses • Divorce – copy of divorce decree; finalized date • Separation – copy of Separate Maintenance Agreement • Community Property – allocation of income & assets
Medical Expenses	• Health & LT Care insurance premiums (verification of coverage required in 2014 & beyond) • Itemized expenses, incl. prescriptions, co-payments & deductibles • Amount of insurance reimbursements • Name, address, phone number and taxpayer ID of caregiver • Total miles driven for medical purposes
New Job	• Name of new employer; new hire date • W-2s from old & new employers
Prizes, Lottery & Gambling Winnings	• Forms 1099-MISC or W-2G • Substantiated losses
Purchase of stocks, bonds & other assets	• Stocks & Bonds – trade confirmations • Residence – closing seller's escrow statement
Rental Property	• Purchase or Sales information [see above] • Income & expenses • Improvements – dates & cost of items placed in service during tax year; prior depreciation schedule
Retirement Account Transactions	• Contribution – type of plan; amount contributed • Distribution – Form 1099-R
Sale of stocks, bonds & other investments	• Form 1099-B • Cost basis information • Residence – closing buyer's escrow statement • Homebuyer Credit – information regarding recapture for 2008 - 2010
Small Business	• Dates of formation and/or termination • Partnership or LLC Agreement, Certificate of Incorporation, Corporate Charter (as applicable) • Property contributions & distributions • Schedules K-1
Social Security Benefits	• Form 1099-SSA
Taxes	• Prior-year state tax return • Property tax bills • Closing escrow statements • DMV registration invoice • Letters from tax authority regarding post-filing adjustments
Unemployment	• Form 1099-G

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