Tax Package Documentation for Special Events & Circumstances

In general your Tax Therapy client organizer lists the items most commonly found on individual tax returns, but sometimes you may have events or circumstances that require additional documentation or information. Use the table below to determine what you need to bring to your intake appointment (new clients) or include with your organizer in your tax package (returning clients). This list is pretty thorough, but is not comprehensive. *When in doubt, include it but please no "shoeboxes" (or bags or envelopes) of random receipts!* Do include receipts for large purchases (property, cars and other vehicles, and all charitable contributions). Medical expense receipts should be categorized and totaled and the totals included with your organizer. Rental property owners if you have made repairs or improvements to the property please include those receipts but not those for regular expenses (*e.g.*, utilities, insurance) and/or general maintenance (*e.g.*, landscaping, pool maintenance, pest control, alarm monitoring, *etc.*). Certain events and circumstances may require additional due diligence, please be prepared for requests for additional documents or follow-up questions.

Newly married, divorced, or separated	• Married - prior year return of both spouses • Divorced - finalized date; copy of divorce decree • Separated – copy of the separate maintenance agreement • Community property income allocation
New children – birth or adoption	• Social security cards and birth certificates or adoption papers
Adoption credit	• Expenses date and amount, date of adoption • Special needs certification
Child tax credit, EIC or HoH	• Proof child lives in household
Death of spouse or child	• Copy of death certificate
Additional members of household	• Relationship and date of occupancy
Job change	• Start date • Name of new employer • W2s from new and old employers
Unemployment	• 1099-G
Retirement contribution	• Type of plan • Amount of contribution
Retirement distributions	• Forms 1099-R; rollovers • RMD information if 70.5 or older • Direct transfer to charity? $ amount transferred • Brokerage statement showing transfer

Start or end of a small business (Schedule C, LLC, S or C Corp, Partnership)	• State organizing document • Formation or termination dates • Property contributions or distributions • K1s (If applicable) • EIN Letter
Purchase of stocks, bonds, etc./ personal residence, or other real estate	• Purchase documents; closing papers
Sale of stocks, bonds, etc. (including mergers and/or splits)	• Forms 1099-B or other sale documents • Basis or original cost
Social Security benefits	• Form 1099-SSA
Medical miles	• Total medical miles driven during the year
First time homebuyer	• Distribution from IRA? Amount distributed
Home mortgage interest	• Form 1098 • Description of use of money
Recapture/repayment 2008 credit	• Sales or change in use • Record of amount repaid
Student loan interest	• Interest record for student loans • Form 1098-E
Education expenses	• Form 1098-T • Expense record including financial transcript from school showing when expenses were paid

Inheritance	Will, K1 from estate Basis information
Gifts made Gifts received	Cash or property in excess of $15,000 per person Description of property given, basis, done name Property – Basis of donor
Trade of real property	Date of trade, property given up and property received, basis and FMV Qualified intermediary sales agreements or closing papers
Business income/expenses	1099-Ks received for use of credit cards Inventory numbers (If applicable) Mileage log
Lawsuit settlements	Date received, reason for the settlement 1099-MISC
Foreign investments or holdings	Any foreign accounts? Did total exceed $10,000 at any time during the year? Foreign business interests or stock of $50,000 or more? Signature authority over foreign accounts?
Lottery or gambling winnings	Total amount won whether W-2G or not Total amount of losses
Prizes	Form 1099-MISC; value of prizes not included on Form 1099-MISC
State income, property taxes paid; sales tax on vehicles, motorcycles, or homes	Prior year's income tax return ; property tax bills; closing papers from the purchase or sale of property Letter from state regarding any change in a prior-filed return

Bankruptcy filing	• Date filed • Bankruptcy papers – property rejected/returned by court
Child or disabled spouse care	• Name, address, and ID number of day-care provider • Amount paid to provider • If the provider comes to your home, a W2 may be required
Debt forgiveness or abandonment of property	• Form 1099-A for abandonment • Date property was taken by the bank or sold in foreclosure • Form 1099-C for cancellation
Energy credit	• Information regarding the purchase of solar panels or small wind-energy property business or residence
IRS or state communications	• Letters, additional taxes paid, changes in prior year returns • Installment agreements or offers in compromise
Charitable contributions of money, property, or out-of-pocket expenses	• Receipts showing date of, type of, and FMV of contributions • Statement regarding whether goods and services were received for donation • Form 1098-C for vehicle or boat donations
Charitable miles	• Mileage log for charitable work • Total charitable miles driven
Health insurance coverage verification	• Form 1095 A, B, or C must be returned from the marketplace, the insurance carrier, or your employer for every person included on the tax return
Health insurance, medical, dental, or drug expenses	• Health-insurance premiums, post-tax payments • Totals of other medical, dental, and drug expenses • If the health insurance is pre-taxed (*i.e.* cafeteria plan, Sec 125, POP), premiums have already been deducted from the wage. • Health savings account (HSA) information