Jack Skehan & Associates
TAX PREPARATION
Enrolled Agents • *Tax Experts Since 1963*

2016 Tax Appointment Checklist and Questionnaire

TO PAY LESS AND GET YOUR REFUND QUICKER

Please take a few minutes before your appointment to answer this questionnaire and review the checklist of requested documentation. Your efforts help us to speed a larger refund to your door!

YOU MAY SKIP SECTIONS THAT DO NOT APPLY - IF IN DOUBT, DON'T SKIP!

YOU are responsible for the information on your tax return - please provide complete and accurate information.

To combat ID theft, for 2016 returns, we are required to verify your identity with Driver's License or State ID, please provide for taxpayer and spouse if applicable

Name: ____ **Date:** ____________________

	Yes	No
Personal Information / Dependents		
Do names and social security numbers of the taxpayers and any dependents EXACTLY match the social security cards?		
On December 31, 2016, Were you __Married __Single?		
If you are married and filing separately from your spouse, do they itemize deductions?		
If your name has changed since your last tax filing, have you notified Social Security?		
Do you have any new dependents in 2016? __Child, __ Adopted Child,__Foster Child, __Parent, __Other		
If claiming any dependent not living in your custody, a signed Form 8332 is required (we can provide this form in advance)		
Are any dependents that you claimed in 2015 now claiming their own exemption or being claimed by someone else?		
Do you help support anyone else who may or may not live with you?		
Does anyone else live with you who is not listed on your tax return? Names______________, _______________		
Did you pay for __child or __adult daycare?		
If yes, has your provider has been certified by the State of Maine as a Quality Daycare?		
The provider should furnish a receipt showing the amount paid, their name, address, ID number and Quality number, if applicable.		
General		
Do you have ALL records to substantiate the personal and business deductions you are claiming on your 2016 tax return, including a MILEAGE LOG?		
Did you (and your spouse and dependents, if applicable) have health insurance for all of 2016 which qualified as "Minimum Essential Coverage" under the Affordable Care Act?		
If yes, was the coverage obtained __ on the "Exchange", __ through your employer, __ retirement plan, __ Medicare or __ other source. We will need Form 1095-A if purchased from the Exchange and Forms 1095-B or 1095-C if from other sources		
Did you __ pay or __ receive alimony in 2016?		
Did you work or live in a state other than Maine in 2016?		
Do you need to file a State Tax Return other than Maine for any reason?		
Did the IRS, Maine or any State tax authority make changes to one of your prior tax returns during the last year?		
Do you know of any changes to a prior year's information which would require an amended return?		
Have you been a victim of tax related identity theft?		
If you received an **Identity Theft Pin** from the IRS, please bring it to your appointment.		
Did you pay anyone not in business $2000 or more in 2016 for housekeeping, babysitting, home health care, yard work or etc.?		
Did you have bank accounts in a foreign country that together had a balance of over $10, 000 at any time in 2016?		
Did you have foreign assets (stock, pension, life insurance, etc.) worth over $50,000 (100,000 if married) in 2016?		
Did you make gifts of over $14,000 (cash or property) to an individual during 2016?		
Do you have children under 18 (or full time student 18-23) who had investment income greater than $350?		
Did you make estimated Federal or State income tax payments?		
Please bring proof of payments. (The Jan. 2017 payment is for tax year 2016 and the Jan. 2016 payment is for tax year 2015)		
Would you like to have your refund directly deposited to your accounts?		
Please provide the routing and account numbers for up to three accounts, including savings, checking, investment or IRA accounts. You can also opt to purchase U.S. Savings Bonds with your refund. Note: The State of Maine permits deposits to only one bank account.		
Would you like to have our tax preparation fees deducted from your refund (A small transaction fee applies)?		

	Yes	No

Earned Income

Did you work for an employer?

Bring W-2s and final pay stub from all employers

Did you receive or sell stock from an employer stock plan?

Bring grant and exercise statements

Were you __self-employed either full or part-time, or did you __own rental property?

Did you__start __or terminate a business or __buy or__sell a rental property?

Did you make any payments (mostly for services) over $600 requiring a Form 1099 to be filed?

If yes, have you filed these forms with the IRS and the service provider?

If you use software such as QuickBooks for record keeping, please bring an **accountant's** or **backup** copy of your file on a flash drive.

If not, bring a complete list of income from all sources, a categorized summary of expenditures, and beginning and ending inventory, if applicable. Don't overlook health insurance premiums.

If any real estate __purchases and/or __improvements, Please provide the date and cost, the HUD closing statement and tax bill.

If any vehicle or equipment __purchases or __trades, a list of items, dates and cost (please bring invoices on large purchases).

If any assets were __sold, __traded or __abandoned, include date and selling price

Also, we need complete payroll records including copies of ALL federal and state payroll tax returns and W-2 Forms.

If any auto or home office use, see below.

Vehicle Use

Other than for commuting, did you use your vehicle in your work (__job, __self-employment or __rental?)

Note: Vehicle Expenses will not be allowed by the IRS without adequate records verifying business use.

Please provide your **MILEAGE LOG** or a **SEPARATE, WRITTEN** statement for **EACH** vehicle used including:

- Beginning & ending mileage for 2016
- BUSINESS mileage for the year, for EACH activity
- Sales invoice if new vehicle purchase
- Gas, repairs, insurance and other expenses
- Interest on vehicle loan
- Parking and tolls

Business Use of Home

Do you use a portion of your home exclusively as an __office, __ shop or __ for storage in connection with your work? (W-2 income or self-employment)?

We need the measurements of your home and the area used for office, shop or storage.

If first business use, we also need the cost of your home with improvements and a current real estate tax bill.

Bring the total amounts paid for __mortgage interest, __property tax, __rent (if applicable), __insurance, __utilities, __repairs, __improvements, __trash removal, __plowing and __other expenses.

For daycare, we also need the total hours the home was used for daycare during the entire year.

If using optional "Standard Allowance Method", we only need the measurement of the business portion of your home.

Retirement Income

Did you receive income from __Social Security, __Disability, __ or Pension Plan?

Are you a retired public safety officer (__police officer, __firefighter, __game warden)?

Did you receive income from __Investment plan (Annuity), __Traditional IRA or __ Roth IRA ?

Have you or your spouse ever made a contribution to a traditional IRA that wasn’t fully deductible?

Bring your SSA 1099 and/or 1099-R forms and year end pay stub(s) for each plan.

If this was a distribution before age 59 1/2, was it due to __ disability, __death, __divorce, __first-time home purchase, __education, __medical expenses, __unemployment, __military service, __separation from company (after age 55) or __IRS levy?

Did (or will) you take any withdrawals from a retirement plan [401(k), 403(b), IRA] in 2014, 2015 or before April 18, 2017?

(We may have this for established clients - This may affect the retirement savings contribution credit.)

If you are age 70 1/2 and have an IRA or other retirement plan, have you taken your Required Minimum Distribution?

Did you have a payment from your IRA paid directly to a charity?

Interest, Dividends, and Capital Gains from Investments

Did you receive __interest, __dividends, __capital gains distributions or did you sell __stock or __mutual funds?

Please provide all 1099 Forms, the Year End Brokerage Statements (this may have a lot of useful information) and brokerage fees.

Did any stocks, bonds or securities that you own become worthless this year?

Sales of Assets

Did you sell __your home, __timber, __land, __vacation property or __other assets?

Bring all 1099-S or other forms, the HUD statement, the purchase date(s), cost, and any additional investments (improvements), etc.

Did you exchange real estate or other assets you owned for similar assets (commonly referred to as a Sec. 1031 exchange)?

Yes | No

Other Income

Did you receive any money from any other source?

__Unemployment (1099-G), __Cancelled/forgiven/partially forgiven debt (Form 1099-A or Form 1099-C) (for credit cards or mortgage for example), __Health care and/or__Insurance reimbursements,__ Disability payments, __Education, __Gambling(Form W-2G), __Jury duty, __Other 1099M Forms, __Alimony received (child support is not alimony), __Form K-1 from corporation/partnership/trust/estate, __ Inheritance, __Income from a hobby, __Damage award for personal injury, __Sickness or __Discrimination, __Bartering income or __any other income.

Please provide all forms that you receive: We can advise you of the taxability of this income.

Itemized Deductions

Do you pay for __health, __ Medicare, __Medicare supplement or __long term care insurance?

Include premiums paid directly and/or from your pay or pension check, **unless paid on a pre-tax basis**

Also provide Form 1095-A issued by the Exchange and 1095-B or 1095-C if received

Have you paid medical bills for your family (or possibly others)? (**Must exceed 10%, or 7.5% if over age 65, of your income to deduct**)

Include __doctors, __dentists, __prescriptions, __insulin, __eyeglasses, __contact lenses and solution, __medical supplies, __hearing aids and batteries, __other medically necessary expenses, and __ home renovations made for medical reasons.

Include mileage to and from hospitals, medical appointments and pharmacies and __ lodging if applicable.

Did you buy a __motor vehicle, __building materials, __boat or any __other large purchase?

Please bring your receipt(s); the **sales tax** may be deductible

Did you register an __auto, __truck, __motorcycle, __boat or __RV?

Please bring the excise tax amount (and maybe the registration) for each.

Did you own a __home, __second home (including __motorhome or __boat that qualifies) or __other property?

Please provide property tax and/or mortgage interest statements (Form 1098)

If you __purchased or __refinanced in 2016, please bring the HUD closing statement

Have you made <u>cash contributions to charity</u>? You must have receipts (cancelled checks are okay under $250).

Written acknowledgement from the charity is required for all contributions and donations of $250 or more.

List total contributions to each charity, including those deducted from your pay

Don't forget __out of pocket expenses or __mileage incurred as a volunteer doing charitable work

Have you made <u>donations of property</u> (__clothes, __furniture, __computers, __bottles, __food, __ auto, __stock, __land, __artwork or collectable, __ other appreciated property, etc.) to charity?

If you donated an auto, the charity must provide a statement of value.

Please provide the donation date, charity's name and the value of donated property (appraisals are needed if over $5000).

If the total non cash donations for the year are over $500, also provide the charity's address

For suggested values see http://www.satruck.org/donation-value-guide or http://www.goodwillnne.org/donate/donation-guide

Did you have a __casualty loss, or property taken from you by __destruction, __theft, __seizure or __condemnation?

Generally this loss (after insurance reimbursement) must be more than 10% of your income, unless in a Federally declared disaster area. Tell us the nature, loss amount and amount of any insurance reimbursement

Did you have to pay job expenses for which you were not reimbursed?

__work supplies, __dues, __tools, __uniforms, __classes, __job search, __other. If any __auto or __home office use, see above

Did you have __ legal, __investment or brokerage fees, or __gambling or __hobby expenses (only to the extent of income)?

Credits and Adjustments to Income

Did you or any family member attend classes at a college or trade school in 2016? Names____________, ______________

Bring form 1098-T **AND** a **<u>DETAILED STATEMENT OF ACCOUNT ISSUED BY THE COLLEGE OR SCHOOL</u>**.

Also include amounts paid for books and supplies.

Are you paying student loans? Please provide the interest statement (Form 1098-E)

Did __you or __your spouse work 900 hours in a school district and purchase materials for classroom use?

Did you participate in a Health Savings Account? [This is different than a cafeteria or flex-pay plan]

Please bring Forms 1099-SA and 5498-SA (or other record of contributions)

Did (or will) you you contribute to a __Traditional or __Roth IRA or __Health Savings Account for 2016 by April 15, 2016?

Did you purchase an energy-efficient product or renewable energy system for your home?

Some __furnaces, __water heaters, __Biomass stoves, __insulation & weather-stripping, __windows, __doors and __advanced systems qualify

Did you purchase a new __ Electric or __ "Plug-in Hybrid" vehicle? Non-refundable credits may be available.

Did you buy a new home in 2008 and participate in the first-time homebuyer (loan) program?

Do you still own and use this home as your primary residence? (yearly payments, up to $500, are required as part of your filing)

If no, has the loan been repaid?

	Yes	No
State of Maine		
Have you made purchases on-line, in another state or directly (private sale) for which you may owe Maine sales tax?		
You may qualify for the Maine Opportunity Tax Credit - a credit based on certain education loan repayments made in 2016.		
Did you graduate (Associates or Bachelor's degree) from a Maine College after 2007, work in Maine and make Student Loan payments?		
Did you graduate (Associates or Bachelor's degree) from a non-Maine College after 2015, work in Maine and make Student Loan payments?		
Did you obtain a graduate degree from a Maine College after 2015, work in Maine and make Student Loan payments?		
Do you make educational loan payments for an employee?		
If eligible, please bring 2016 transaction history showing the monthly amount due and payment amount		
First time applicants will additionally need their college transcript		
The Maine Property Tax and Rent Refund Program was replaced by the Property Tax Fairness Credit during 2015		
This is for households with less than $33,333 (single), $43,333 (head of household) or $53,333 (joint) income and is now filed with your Maine Tax Return		
Please provide the amount of property tax or rent paid in 2016 and your landlord's name and phone number if applicable		
Tax Planning		
Do you expect significant changes in income, deductions, or dependents for 2017?		
Do you plan to retire in 2017?		
If so, would you like to talk with Jack about retirement planning and/or rollover of your plan to another investment?		
Estimated payments can be scheduled as an automatic payment. Would you find this helpful?		
Administrative Matters		
Would you like your copy of the tax return on disc?		
May we contact you by e-mail? Preferred E-Mail Address ____		
If you have dependents who need to file a tax return, would you like help with those returns?		
If so, please provide a consent form (available by mail, fax or at www.jackskehan.com), signed by your dependent		
Reminders		
Visit us at our website - www.jackskehan.com and on Facebook often for newsletters, tax news and tips.		
We provide a complimentary consultation (up to an hour or so) from May thru December for all clients.		
A reminder that Jack is able to help with life and disability insurance, mutual funds, annuities, college plans and IRAs		
Have you applied for the Homestead or Veteran's Real Estate Tax Exemption through your local city or town?		
Payment for Services		
Payment is due when you sign and receive your completed tax forms.		
Cash, Check, Debit Cards, Visa, MasterCard and Discover are accepted.		
Also available is a RT (Refund Transfer) where our fee is taken directly from your refund.		
Please advise your preparer during your appointment interview if desired.		

Comments, Questions or Concerns