DEVRIES + ASSOCIATES CPA

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2024 TAX PREPARATION CHECKLIST

Name: ______________________________ Phone Number: _______________ Email: ____________________

Spouse Name: ________________________ Phone Number: _______________ Email: ____________________

You are welcome to mail, email (to our designated tax address at tax@devries.cpa), or drop off your documents at your convenience, any time before your reservation date. While reservations are not required, please note that if you choose not to make one, your tax return will be added to the list of returns that will be processed as time allows. This means there is a possibility that your 2024 tax return may be extended. If you'd prefer an in-person appointment, feel free to call our office or email your preparer to arrange a time that works for you. Please note that payment for preparation services will be required prior to e-filing your return.

To assist you in gathering the necessary information for your Income Tax Return, we've provided the following Tax Preparation Checklist. Some items may not apply to you, and the list is not exhaustive. We kindly ask that you submit a copy of this checklist along with your tax documents and anything else you believe will help us in preparing your return. If you have any questions, don't hesitate to reach out—we're happy to help.

DIRECT DEPOSIT INFORMATION – If different from last year or no previous direct deposit

Routing Number_____________ **Account Number**_____________ **Type of Account** ◯**Checking** ◯**Savings**

- [ ] **IF YOU ARE A NEW CLIENT** - To comply with IRS regulations, we will need the following information:
  - [ ] Social security number or tax ID number (ITIN) and date(s) of birth for Taxpayer(s)
  - [ ] Social security card(s) or Social Security Number(s) and date(s) of birth for dependent(s)
  - [ ] Last two previous years' tax returns
  - [ ] Voided check (for direct deposit, if desired)

- [ ] Wage Statements (**W-2s**)

- [ ] Self-Employment Income and Expenses
  - [ ] **1099-Misc/1099-NEC / 1099-K** or Self Employment Income and expense records from any source
  - [ ] Car expenses: actual expenses or mileage for business purposes; need contemporaneous records
  - [ ] Business-use asset information (description, cost, date placed in service, % business use, etc.) for depreciation
  - [ ] Office in home information (Square footage of office space and total square footage of home, all home expenses, etc.), if applicable

- [ ] Social Security Income Statements (**SSA-1099**)

	Self	Spouse
Total Reported	$____________	$____________
Less: Medicare	$____________	$____________
Less: Federal Withholdings:	$____________	$____________
Net Amount Received	$____________	$____________

☐ Pension, IRA, or Annuity Statements (**1099-R**) – If you made Qualified Charitable Distributions (QCDs) from your IRA, please submit documentation on QCD totals.

SELF: ______________________ $_____________ SPOUSE: _____________________ $____________
______________________ $_____________ _____________________ $____________

☐ Interest & Dividend Income Statements (**1099-INT & 1099-DIV**) and/or Consolidated tax statements of investment income, sales, and purchases

Interest Income – If No 1099 is available, list each – including name and amount. If Interest is from a Land Contract, List Name, Address, and Social Security Number of Payor.

_____________________________ $_____________ _____________________________ $____________
_____________________________ $_____________ _____________________________ $____________
_____________________________ $_____________ _____________________________ $____________

Dividends **–** If No 1099 is available, List each, including name and amount.

_____________________________ $_____________ _____________________________ $____________
_____________________________ $_____________ _____________________________ $____________
_____________________________ $_____________ _____________________________ $____________

☐ Unemployment Income Statement (**1099-G**)

☐ Record(s) of Estimated Tax Payments made (Federal, State, and City, if applicable), including dates paid

☐ Alimony paid or received (Only if divorce finalized prior to 2019) $_______________ -Choose One-

☐ Gambling Winnings (**1099-G**) - Please also provide information concerning losses, if appropriate, to offset winnings

☐ Student Loan Interest paid (**1098-E**) $_____________ MUST BE DEDUCTED BY INDIVIDUAL LEGALLY LIABLE TO MAKE PAYMENTS

☐ Education Expenses (**1098-T** Tuition Statement and detail of expenses paid)

Student	College	Year *	Tuition and Fees	Books and Supplies
________________	__________________	__________	$_________________	$________________
________________	__________________	__________	$_________________	$________________
________________	__________________	__________	$_________________	$________________

*THE YEAR (1ST, 2ND, ETC.) IS DETERMINED AS OF 1/1/24 OR FIRST DATE ATTENDING COLLEGE, IF LATER IN THE YEAR.

☐ Individual Retirement Account (IRA) contributions (including SEP or Solo 401(K) contributions)

Traditional IRA	Self $_______________	Spouse $_______________
Roth IRA	Self $_______________	Spouse $_______________
Other (SEP/Solo 401(k), etc.)	Self $_______________	Spouse $_______________

☐ Health Savings Account – **5498-SA** (HSA Contributions) and **1099-SA** (HSA Distributions)

☐ Form **1095-A** if you enrolled in a health insurance plan through the Marketplace (Exchange)
☐ Dependent Care Expenses: Amount paid for each child; providers name, address, federal ID number, and amount paid to each provider

Name of Child	Name of Provider	Address	SSN Or Federal ID #	Amount Paid
____________________	________________	________________________	_____________	$_________
____________________	________________	________________________	_____________	$_________

☐ Itemized Deductions - Under current tax law, many itemized deductions were either eliminated or limited and the standard deduction was dramatically increased. As a result, most people take the standard deduction. We will calculate your total itemized deductions based on the information requested below:

- ☐ Forms **1098** or other mortgage interest statements Home Mortgage Interest Paid $_________________
- ☐ Real Estate Taxes Paid $________________* Second Residence or Land Taxes Paid $_______________

*** Need this amount, even if standard deduction is normally used**

- ☐ Personal Property Taxes (License Plate Renewal) $______________
- ☐ Sales Taxes on Major Purchases (as alternative to state income tax) $ ______________
- ☐ Cash or check contributions - You must have qualifying receipts from charitable organization. Do not include Qualified Charitable Distributions from your IRA. $________________
- ☐ Non-Cash Contributions – Need receipt showing name and address of charity, details of items donated, donation date, and thrift store value of donated items

Charity Name	Date	Fair Market Value	Description of Donated Items
__________________	_________	$_______________	________________________________
__________________	_________	$_______________	________________________________
__________________	_________	$_______________	________________________________

- ☐ Miles driven for charitable purposes ___________
- ☐ Medical/Dental Expenses not reimbursed by insurance or paid out of an HSA Account, including Medical Insurance premiums (do not include Medicare Part B or pre-tax deductions through an employer's insurance plan)

Medical Insurance premiums $________________
Out of Pocket Doctors, Rx, Dentists, Hospitals, Hearing Aids, Eyeglasses, etc $________
Transportation Costs $______________ Lodging $______________ Medical Miles Driven _____________
Qualified Long-Term Care Premiums: Self $___________ Spouse $___________

☐ Taxable Value of your primary residence or Rent Information (Amount paid for the year and Landlord's name and address) for the Michigan Property Tax Credit (Household Resources must be below $67,300 to qualify for this Credit).

State Taxable Value of your Home $____________________________
Rent Paid Amount $___________ Landlord's Name and Address __________________________________
Additional Household Resources (Gifts, other non-taxable income) not reported elsewhere: $_____________

☐ If you sold your home for a $250,000 gain ($500,000 gain, if married) during 2024 or received a **1099-S** form from the sale of your home, please send sale and original purchase/cost information and dates along with the **1099-S** form

☐ Energy Efficiency related expenses: New furnace, windows, exterior doors, or solar. (You must also have and retain documentation from supplier concerning efficiency qualification of materials for tax credits.)

☐ Electric Vehicle Purchase: Year: ______ Make: _______ Model: ________________ -Choose One-
Vehicle Identification Number: _________________________________ Purchase Price: $________________

☐ Any other major changes from last year or any other income, deductions, questions, or information you think might impact your tax return, please let us know or attach documentation.