



Brangham & Associates, Inc.

Certified Public Accountant
Accounting • Taxes • Consulting • QuickBooks Training and Consulting

2016 Tax Document Checklist for Individuals

We strongly encourage you to review and complete this checklist each tax year. A fully completed form significantly helps your preparer provide you with the best possible tax service.

Taxpayer(s) Name: _____ Date: _____

If you are new to Brangham & Associates - Download and complete the [New Client Form](#) and submit with your tax documents along with copies of your Federal, State and Local tax returns filed for the last 3 years.

Before Tax Preparation Services May Begin:

- ALL CLIENTS MUST SIGN the [2016 Service Engagement Letter](#). If you are married, both spouses must sign.
- Copy of State Issued ID for all taxpayers (Driver's License or State ID) (Required for OH and other states)

Healthcare Coverage (You must choose one and complete the indicated form)

- All members of tax household had qualified non marketplace healthcare coverage for the entire year. You must include a completed [Full Year Confirmation](#) form OR provide Form 1095-B or 1095-C or a Social Security Statement. *Note: the 1095-B and 1095-C forms may not be received until March 2017.*
- Some or all tax household members had no coverage, part year coverage or had marketplace coverage at any time in 2016. You must include a completed [Compliance Questionnaire](#). *Note: If you had marketplace coverage at any time, you will receive Form 1095-A. You must include or forward this form to our office upon receipt.*
- No one in the tax household had any healthcare coverage at any time in 2016.

Y N Dependent Verification Questions (check Yes or No) – NEW THIS YEAR due to new IRS mandates on preparers

- Do you have a dependent child listed on your tax return? If yes, you must complete the [2016 Refundable Credits Verification Form](#), and provide a verification document as listed on the form.

Y N Contact Preferences (check Yes or No)

- Do you have a preferred contact person in your family? _____
- May we contact you with questions by email? _____
- Do you have a time that you do NOT wish to be called? _____

Y N Changes to your personal or household information. (check Yes or No). If you have had any of the following changes, please download our [Client Update Form](#) and submit them along with your tax documents.

- Change in Residence in 2016 or 2017 – provide the date of your move and your complete mailing address
- Contact information change: mailing and/or email address, phone numbers, etc.
- Change of filing status from the prior year: single, married, head of household, separated, widow(er)
- Changes to dependents from prior year due to birth, death, divorce, no longer eligible, etc.
- Changed name with social security in 2016

Tax Overpayment preference, if applicable (check all preferences that apply)

- Direct Deposit all federal and state refunds to my bank account by the tax authority
If you are a new client or have changed your bank information from the previous year, you must include a Voided Check or other record of the Bank Name, Routing number, Account Number with your tax documents. **Note: we will not add direct deposit to a return once it has been completed.**
 - I am an existing client. There are no changes to my account from last year. For verification you must provide at least the last 4 digits of the **BANK** account number on file _____
- Have all federal and state refunds MAILED to my tax address (mailing address listed on your tax return).
- Apply any over payment to my estimated tax for 2017, as necessary, refund the rest. Be sure you have supplied your bank information above if you are anticipating a federal or state overpayment above your estimated tax payments.

Y N General Income / Financial Account Update (check Yes or No)

- Did you or your spouse have a change of employers in 2016 or 2017?
Current employer? TP _____ SP _____
- Did you completely close any bank accounts and/or brokerage accounts in 2016 or did you transfer investments from one broker to another in 2016. If so, please list the accounts closed.

Y N Statements or Records of Income (check Yes or No)

- Employment Income Form W-2
- Self - Employment Income -- please complete [Business Checklist](#) Form 1099-MISC
- Rent income – please complete [Investment Property Checklist](#)
- Bank and/or Investment Interest..... Form 1099-INT
- Dividends Form 1099-DIV
- You sold and/or purchased a home in 2016. Additionally provide:
 - Settlement statement from the sale and purchase of the home sold and/or from the new home purchased
 - If the sale price is greater than the purchase price, please provide a list of improvements made to the property other than normal repairs and maintenance
- Stock sale proceeds Form 1099-B
 - Please review your broker statements. If the date of purchase and stock basis is not included on the statement provided by your broker, you will need to provide the original purchase of the sold shares and the cost of the shares when purchased (this is your basis).
- Cancellation of Debt by Lender, including an explanation of the debt Form 1099-C
- Pension and/or Individual Retirement Accounts Form 1099-R
- Social Security Form SSA-1099
- Distributions from a Health Savings Account Form 1099-SA
 - Were any of your HSA distributions used for non medical purposes. If so, how much \$ _____
- Unemployment Income Form 1099-G
- Jury Duty Compensation Form 1099-G
- State and/or local income tax refunds Form 1099-G
- Trust, "S" corporation, and/or Partnership Income Form K-1
- Gambling and lottery winnings Form 1099-MISC
- Prizes and awards received Form 1099-MISC
- Alimony received from ex-spouse. Total Amount Received in 2016 - _____
- Scholarships, grants, and fellowships, in excess of qualified education expenses, please provide details separately
- Other Income - please explain in the space provided at the end of this checklist

Y N Adjustments to Income (check Yes or No)

- Student Loan Interest paid on a loan you are responsible for Form 1098-E
- Alimony paid to an ex-spouse. Total alimony paid in 2016 - \$ _____
Ex-Spouse Name _____ SSN _____
- Qualified education expenses by a primary or secondary teacher. Total spent in 2016 - \$ _____
- Moving expenses (job related) – not reimbursed _____
- Medical insurance paid as a self employed individual. Total premiums paid in 2016 - \$ _____

Y N Contributions made to Tax Deferred Accounts (Retirement and Health Savings Accounts).

(check Yes or No) Note: If you contributed to any of the accounts below, please provide a list of total 2016 contributions by taxpayer.

- Did you or your spouse contribute to a Traditional Individual Retirement Account (not an employer plan)
- Did you or your spouse contribute to a Roth Individual Retirement Account (not an employer plan)
- Did you contribute to a Health Savings Account as a self employed individual, or as an employee outside of a payroll contribution, not reported on Form W2? How much was your direct HSA contribution? \$ _____

Y N Contributions made to Tax Deferred Accounts- Continued:

- You have not yet made a contribution to an IRA, Roth IRA and /or an HSA but are planning to do so before you file your taxes. How much do you plan to contribute? - \$ _____
- You did not plan to make a tax deferred contribution to an IRA or HSA for 2016 but would consider doing so before 4/15/17 if it provided a tax savings; please call me to discuss if this is an option.
- Did you contribute to a Self Employed Pension plan? \$ _____
- You have not yet contributed to your SEP but plan to maximize your contribution; please call me before finalizing my return to discuss my maximum SEP contribution amount.

Y N Itemized Deductions (check Yes or No)

- Medical – Out of Pocket:
 - Health insurance premiums, including supplemental health insurance policies, not paid through an employer sponsored plan - \$ _____
 - Long-term care insurance premiums - \$ _____
 - Prescription Drug expenses - \$ _____
 - Doctors and hospital co-pays and expenses - \$ _____
 - Dental and eye care - \$ _____
 - Medical appliances such as hearing aids, glasses, etc. _____
 - Miles driven to and from medical appointments and hospitals for personal care - \$ _____
- Mortgage interest, PMI and points paid Form 1098
 - How many mortgage lenders did you have in 2016? _____
- Did you refinance your home in 2016? Please provide a copy of the Settlement Statement
- Other state and local taxes paid (not reported on W2s), please explain at the end of this form
- Real Estate Taxes not paid through an escrowed mortgage payment - \$ _____
- Auto excise taxes paid (not applicable for OH residents) - \$ _____
- Sales tax paid on personal vehicles, aircraft or boat and/or a home (mobile or prefab) or building materials to preform a major renovation or addition to your home - _____
- Charitable donations (note: the IRS requires a receipt for all donations)
 - Total Cash - \$ _____ / Total Non-cash - \$ _____
 (If total non-cash donations exceed \$500, you must provide a brief description of items donated, Organization name and address, and date of donation).
 - Miles driven in the course of charitable activities - \$ _____
- Prior year tax preparation fees (not necessary if returning client) - _____
- Investment expenses - \$ _____
- Employee Business Expenses (note: self employed business expenses should be supplied separately)
 - Small Tools - \$ _____
 - Equipment purchases such as computers, etc., provide details separately
 - Union dues - \$ _____
 - Safety clothing and uniforms - \$ _____
 - Auto Expenses for Employee Business Use of personal vehicle, provide separately if more than 1 vehicle
 - ♦ Make and model of automobile used: _____
 - ♦ Total Miles Driven in 2016 _____ & Total employee business mileage driven in 2016 _____
 - ♦ If Actual Expenses are used, provide record of all auto expenses: gas, oil changes, maintenance, etc.
 - ♦ Copy of purchase and/or bill of sale statement if you purchased a new vehicle in 2016
 - Continuing education or development - \$ _____
 - Professional books and journals, subscriptions, etc. - \$ _____
 - Home office expenses, provide detail separately
 - Travel (hotel, airfare, cab fees, etc.) - \$ _____
 - Meals while out of town while travel as an employee for more than 12 hours. Actual Expenses -\$ _____
 - ♦ I elect to use the Federal Per Diem reimbursement rates:
 - ♦ Days out of town more than 12 hours but less than 24 - _____
 - ♦ Days out of town a full 24 hours - _____
 - Job hunting expenses, provide detail separately

Y N Other Tax Credits (check Yes or No)

- Records of dependent care expenses
 - Must provide amount paid for each dependent and the caregiver’s name, address, and federal id number
- Higher Education Expenses 1098-T
 - You must provide a copy of the school’s issued Form 1098-T plus a record of payments or receipts for qualified educational expenses paid in the 2016 tax year. (Note: room and board do not qualify.)
- Premium Healthcare Tax Credit – You MUST complete the separate [Healthcare Questionnaire](#)
- Other, please provide information separately

Y N Estimated Tax Payments (check Yes or No)

- I paid estimated taxes for the 2016 tax year. Please provide details below. (if more than 5 agencies provide separately) If you have included the information elsewhere in your taxpapers – check here

Agency	1 st Quarter		2 nd Quarter		3 rd Quarter		4 th Quarter	
	\$\$\$	Date	\$\$\$	Date	\$\$\$	Date	\$\$\$	Date

Y N Tax Adjustments (check Yes or No)

- Did you receive any notifications in 2016 from any tax agency adjusting a balance due, an additional refund or an adjustment to a credit carry forward from prior year?
- If yes, did you forward the notice(s) to our office?
- If yes, are copies of the notice(s) included in your tax papers, or an explanation is provided below.

Y N State Specific Items (check Yes or No)

- Contributions to Home State Sponsored Prepaid college tuition programs. Provide total 2016 contributions listed separately for each Beneficiary even if not your Dependent.
- State Use Tax to Report.
What is this? When purchasing personal items through a catalog or over the internet in which a lesser state sales tax is charged than the area in which you live, or no state sales tax is charged, you are required to remit the difference to your home state – this is called use tax.
- Other, please provide detail separately

Y N Foreign Accounts (check Yes or No)

- You have financial interest in, or signature or other authority over, bank accounts, securities, or other financial accounts having a value exceeding \$10,000 in a foreign country.

Additional information – provide additional information, clarifications or questions you may need to bring to our attention. If more room is needed, provide a separate attachment. You should also include any information regarding changes you anticipate to occur in 2017 (i.e. job or business changes affecting income, pending retirement, dependent changes, etc.).

- Attachment provided