



# Brangham & Associates, Inc.

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

## 2022 Tax Document Checklist for Individuals

*A fully completed checklist significantly helps the Brangham Tax Team provide you with the best possible tax service.*

Taxpayer(s) Name: \_\_\_\_\_ Date: \_\_\_\_\_

### New to Brangham & Associates

- Download and complete the [New Client Form](#)
- Provide copies of your filed Federal, State and Local tax returns for the last 3 years.
- Provide signed [Permanent Engagement Letter](#). If you are married, both spouses must sign.

### All Tax Clients

- Provide a copy of your unexpired Driver's License or State Issued ID for all taxpayers. [Current copy *already on file*
- Preferred Client Return Copy**
  - PDF uploaded to Your Secure Portal |  Paper Copy (\$10 charge)

### Y N Contact Preferences (check Yes or No)

- Name of preferred contact person in your family regarding tax questions: \_\_\_\_\_
- May questions be emailed? Preferred email: \_\_\_\_\_
- Do you have a time that you do NOT wish to be called? \_\_\_\_\_

### Y N Disclosure of Other Potentially Reportable Transactions (check Yes or No)

- Health Insurance:** Did you or any member of the members of your household have health insurance coverage through the Marketplace (ACA/Obamacare), even if for one day? If you checked YES, you must include or forward the **Form 1095-A** sent to you by the Marketplace before your returns can be completed. This form should be mailed to you by January 31<sup>st</sup>.
- Foreign Accounts:** Did you have a financial interest in or signature authority over a financial account or asset located in a foreign country where the aggregate value of your foreign accounts exceed \$10,000 US Dollars at any time during the year? If YES, your preparer will contact you to discuss.
- Digital Assets:** Did you receive, sell, exchange, or otherwise acquire through forks, airdrops, etc. a financial interest in any digital assets at any time during 2022? If YES, your preparer will contact you to discuss.
- Gifts:** Did you gift money or property valued at \$16,000 or more to any one individual in 2022? Provide details if yes.

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

- Did you completely close any bank accounts and/or brokerage accounts in 2022 or did you transfer investments from one broker to another in 2022? If so, please list the accounts closed. \_\_\_\_\_
- Did you or your spouse have a change of employers in 2022 or 2023?  
Who is your current 2023 employer? TP \_\_\_\_\_ SP \_\_\_\_\_
- Do you, your spouse or tax dependents have an IRS E-filing Identity Protection PIN? If yes, provide a copy of Letter(s) CP01A you received reporting your IP PIN.
- Are you or your spouse certified as legally blind?
- Do you have a dependent child listed on your tax return? If yes, you must complete the [2022 Refundable Credits Verification Form](#) and provide a verification document as listed on the form.

### Changes to your personal or household information. (check Yes or No).

- If the answer is YES to any of the following, complete the [Client Update Form](#) and submit with your tax documents.
- Change in Residence in 2022 or 2023 – 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, adoption, death, divorce, no longer eligible, etc.
- Changed name with social security in 2022 or 2023.

**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 finalized by the preparer.**
- *I am an existing client. There are no changes to my account from last year. For verification you must provide your full **BANK** account number \_\_\_\_\_ or attach a voided check.*
- 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 2023, 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 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 [Rental Property Checklist](#)
- Bank and/or Investment Interest..... Form 1099-INT
- Dividends ..... Form 1099-DIV
- You sold and/or purchased a home in 2022. 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 date of purchase, total cost and number of shares purchased (this is your basis)
- Other gains or losses from the sale of other assets, including virtual currency (Bitcoin, etc.) ..... Provide Detail
- Cancellation of Debt by Lender. Provide an explanation of debt & circumstances of the discharge ... Form 1099-C
- Pension and/or Individual Retirement Accounts.....Form 1099-R
- You made a Qualified Charitable Distribution (QCD) – provide charity acknowledgements (**you must be at least 70½**)
- Early Distribution qualifying for other penalty relief (medical, adoption, 1<sup>st</sup> time homebuyer, permanent disability, other - discuss with your tax preparer)
- Social Security ... Form SSA-1099
- Distributions from a Health Savings Account ..... Form 1099-SA
- If any of your HSA distributions were used for non-medical purposes, how much? \$ \_\_\_\_\_
- Distributions received from a Qualified Education Program: 529 or Coverdell ..... Form 1099-Q
- Note: distributions used for qualified expenses are not taxable. To the extent distributions exceed qualified expenses, they are subject to penalty and tax. Provide a detailed record of the expenses paid using the distributed funds.*
- 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 W2-G
- Prizes and awards received ..... Form 1099-MISC
- Alimony received per divorce or separation agreement finalized before 01/01/2019 - \$ \_\_\_\_\_  
 If you are a new client, or your pre 2019 support agreement has been amended, you must provide a copy.
- Scholarships, grants, and fellowships, more than qualified education expenses, please provide details separately  
 (Note: room and board are not a qualified expense; grant and scholarship monies received for these expenses are taxable to the student)
- Did you receive tip income not reported to your employer this year? If yes, how much \$ \_\_\_\_\_
- 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 under a pre-2019 agreement - \$ \_\_\_\_\_  
Ex-Spouse Name \_\_\_\_\_ SSN \_\_\_\_\_
- Qualified education expenses by a primary or secondary teacher. Total spent in 2022 - \$ \_\_\_\_\_  
• *Note: Ohio teachers can deduct an additional \$250/teacher of qualified expenses on their OH return in 2022*
- Moving expenses (*Military Only*) – not reimbursed. Please provide an itemized description and cost of expenses.
- Medical insurance paid as a self-employed individual. Total premiums paid in 2022 - \$ \_\_\_\_\_

**Contributions made to Non-Employer Tax Deferred / Preference Accounts (check Yes or No)**

- Y N** Please provide a list of total 2022 contributions made by taxpayer and/or spouse separately
- Did you or your spouse contribute to a Traditional Individual Retirement Account (IRA)?
- Did you or your spouse contribute to a Roth Individual Retirement Account (Roth)?
- 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? \$ \_\_\_\_\_
- You have not yet made a 2022 contribution to an IRA, Roth IRA and /or an HSA but are planning to do so before 4/18/23. Explain: \_\_\_\_\_
- A 2022 contribution has NOT been made. But I/we would like to discuss contributing to a tax deferred account before 4/18/23, if eligible.

**Y N Self Employed Pension Contributions (check Yes or No)**

- Did you contribute to your SEP, Simple IRA or Solo 401(k) for 2022? How much? \$ \_\_\_\_\_
- Do you plan to contribute to your SEP, Simple IRA or Solo 401(k) for 2022? Funds available: \$ \_\_\_\_\_
- I plan to contribute the maximum amount. Please call me before finalizing.

**Y N Itemized Deductions (check Yes or No)**

- Medical – Out of Pocket (if greater than 7.5% of your total Adjusted Gross Income):
- 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 - \_\_\_\_\_
- Primary or Secondary Residential Mortgage Interest..... Form 1098  
*Note: Interest from a Home Equity Line of Credit is no longer deductible unless it can be classified as original acquisition debt. If you have a HELOC that is associated with original acquisition debt, provide details in the Additional Information box at the end of the checklist or ask to speak with your tax preparer.*
- Did you refinance your home in 2022? Please provide a copy of the Settlement Statement. If you borrowed more than your original loan amount, provide an explanation of what the additional funds are/were used for.
- 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 perform a major renovation or addition to your home - \$ \_\_\_\_\_
- Other state and local taxes paid (not reported on W2s), please explain at the end of this form
- Charitable donations
- Total Cash - \$ \_\_\_\_\_ / Total Non-cash - \$ \_\_\_\_\_ [Reminder, the IRS requires a receipt]  
(If total non-cash donations exceed \$500, you must document them in detail. For each noncash donation, you **must provide** a brief description of item(s) donated, date of donation, value of items, name of done organization and address.)
  - Miles driven in the course of charitable activities: \_\_\_\_\_ (vehicle & mileage logs required to be maintained)
- Gambling Losses (only deductible to the extent you had gambling earnings) - \$ \_\_\_\_\_

**Y N Other Tax Credits (check Yes or No)**

- Dependent care expenses *(Provide amount paid for each dependent and the caregiver's name, address, and federal id number)*
- Higher Education Expenses .....1098-T  
  - Provide Form 1098-T plus a record of payments or receipts for qualified educational expenses paid in the 2022 tax year. *(Note: room and board do not qualify.)*
- Qualified energy efficient residential energy improvements - see [Energy Star](#) for qualifying property.
- Did you purchase an Electric Vehicle in 2022? If so, what date? \_\_\_\_\_
- Other, please provide information separately.

**Y N Estimated Tax Payments (check Yes or No)**

- I paid estimated taxes for the 2022 tax year. Please provide details below. Enclosed separately

Agency	1 <sup>st</sup> Quarter		2 <sup>nd</sup> Quarter		3 <sup>rd</sup> Quarter		4 <sup>th</sup> Quarter	
	\$\$\$	Date	\$\$\$	Date	\$\$\$	Date	\$\$\$	Date

**Y N Tax Adjustments (check Yes or No)**

- Did you receive any notifications in 2022 from any tax agency adjusting a balance due, an additional refund or an adjustment to a credit carry forward from prior year?
- If yes, have you forwarded the notice(s) to our office already?  
 If you answered No, please include copies or written details of any notices or changes made by any taxing agency.

**Y N State Specific & Other Items (check Yes or No)**

- Contributions to Home State Sponsored Prepaid college tuition programs. Provide total 2022 contributions listed separately for each Beneficiary, even if not your tax dependent.
- Did you contribute to a Coverdell education savings account
- State Use Tax to Report. (Unpaid or underpaid state sales tax)
- Other, please provide detail separately
- For your 2021 or any previous year tax return, did the IRS disallow the Head of Household filing status or did they reduce any of the following credits you claimed: Earned Income Credit (EIC), any of the Child or Dependent Tax Credits (CTC, ACTC or ODC) or any of the education credits (AOTC, Lifetime Learning or Hope)?

**Y N Deceased Taxpayer(s) (check Yes or No)**

- Are you the surviving spouse? If you have obtained a federal tax ID for the estate or you are not the surviving spouse, complete the [Estate Information Sheet](#)  
 Name of deceased \_\_\_\_\_ Date of death \_\_\_\_\_
- Has or will an Estate tax return have been filed (Form 706)? \_\_\_\_\_  
 Under current law, a federal estate return is required to be filed when the decedent's assets value exceed \$12,060,000. As a surviving spouse, you may wish to elect to file a Form 706 in order to port the unused portion of your deceased spouse's exemption to your estate.  I confirm that I have been advised of the election to file a federal estate return  
*Choose one:*  I do not wish to file Form 706  I am electing to file Form 706  I wish to be advised further
- Did the decedent have a Living Trust? If yes, complete the [Trust Information Sheet](#)
- If you are the surviving spouse, do you have an attorney or personal representative handling the estate matters?  
 Name: \_\_\_\_\_ Phone # \_\_\_\_\_

