

INTERVIEW CHECKLIST

NAME _____

ID NUMBER _____

Heading:

- Names: Spelling, Name Change
- Address:
 - Moving Expenses
 - Sale of Residence

Filing Status:

- Dependents:
 - Head of Household
 - Qualifying Widow(er)
- Birthdate:
 - Husband
 - Wife
- Over 65/Blind:
 - Higher Standard Deduction
 - Schedule R

Dependents:

- Names
- Ages
- Social Security Numbers
- Relationship
- Number of Months in Home
- Pre-1985 Agreement
- Required to File
- Foster Child:
 - Excludable Income
- Earned Income Credit

Forms W-2:

- Correct Social Security Numbers
- Retirement Plan Participant
- Multiple W-2s:
 - Fringe Benefits
 - Between-Job Mileage
 - Job Seeking Expenses
 - Excess FICA
- Child Care:
 - Employee FICA/FUTA
 - Required to File W-2
 - Names, Addresses, ID's for Providers
- Waiter/Waitress:
 - Unreported Tip Income
 - Allocated Tips

Divorced:

- Alimony: Income or Adjustment
- Ex-Spouse Name & Social Security Number

Portfolio Income:

- Interest, \$1,500, Schedule B:
 - Tax-Exempt
- Dividends, \$1,500, Schedule B
- Royalties

Self-Employed:

- Material Participation
- Mileage
- Keogh/SEP
- File Form SE
- Conventions/Seminars
- Business Gifts
- Spouse/Children 18 and Over, Withhold FICA
- Medical Insurance:
 - 70% Deduction for Family (if not otherwise subsidized)

Capital Gains:

- Sale of Residence:
 - Eligible for Exclusion
- Sale of Stock:
 - Original Cost
 - Reinvested Dividends
 - Stock Dividends
 - Stock Splits
 - Expenses of Sale
- Installment Sales:
 - To a Relative
 - Depreciation Recapture in Year of Sale
 - Unstated Interest
 - Electing Out
- Worthless Debts or Securities

Rental Property:

- Active Participant
- Disposition:
 - Depreciation Recapture
- Suspended Passive Activity Losses/Credits

Retirement Income:

- Schedule R
- Social Security/RRT
- Pension:
 - General Rule
 - Refund Feature
- Distributions:
 - Lump Sum: 10 Year Averaging
 - Over Age 50 on 1/1/86
 - Rollover
 - Premature (10% penalty)
 - Age of Decedent

Travel Associated with Job:

- Reimbursed/Unreimbursed Expenses
- Adequate Records

Retirement Plans/IRA's:

- Either Spouse Covered by a Qualified Plan
- Earned Income
- Early Withdrawal Penalty

Itemizing:

- Medical:
 - Travel
 - Dependent in Nursing Home
 - Handicapped Tuition
 - Medication/Insulin
- Interest:
 - Condo/Co-op Apartment
 - Second Residence
 - Points (loan origination fees)
 - Other Interest
- Charitable:
 - Cash Contributions
 - Noncash Contributions
 - Mileage
- Casualty/Theft Loss:
 - Insurance Reimbursements
- Miscellaneous:
 - Excess Deductions From an Estate
 - Legal Fees:
 - Production or Collection Taxable Income
 - Tax Advice Relating to Divorce (alimony/property settlement)
 - Employee Business Expenses

Partnerships/S Corporations:

- Material Participant or Passive
- Section 179 Expensing

Sale of Business Property:

- Expensed Items Subject to Recapture
- Prior Depreciation Allowed or Allowable
- Investment Tax Credit Adjustment to Basis
- Investment Tax Credit Recapture
- Allocation of Sales Price

Amendments:

- Income or Deduction for a Prior Year Overlooked
- Net Operating Loss (NOL) Carrybacks