

# 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

- 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

**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:**