

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: