



A+ ACCOUNTING SERVICES, Inc.

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2006 INCOME TAX RETURN CHECKLIST FOR INDIVIDUALS (Please provide the following information where applicable.)

IF I PREPARED YOUR 2005 TAX RETURN YOU CAN IGNORE ITEMS 1-5 UNLESS THERE HAVE BEEN CHANGES TO THEM.

1. 2005 Federal and State Tax Return
2. Name of Taxpayer, Occupation, Social Security number, Address, Daytime phone number, Date of birth, county, and school district.
3. Name of Spouse, Occupation, Social Security number, Date of birth.
4. Filing Status (Single, Married, Head of Household, Qualifying widow(er) with child)
 Note: Use Head of Household if Single with Qualifying Child
 Note: You may file as a Qualifying widow(er) with child for two years after death of spouse if not remarried and child is claimed as a dependent.
5. Dependents' full names, social security numbers, and dates of birth. Did any of your children under the age of 18 receive more than \$1,700 in investment income? If yes, provide forms.
 Note: You can claim child as a dependent if under the age of 19 at end of year, or under age 24 and full time student.
 Note: Other persons may qualify as a Dependent other than your children if living with you.
6. W-2 Forms: employment wages, gambling winnings, etc.
7. 1099 Forms: interest, dividends, unemployment, stock sales, real estate sales, social security income, etc.
 Note: If stock sales during the tax year the original purchase price and date of purchase will be required.
8. 1098 Forms: mortgage interest, student loan interest, etc. Remember second homes, even recreational vehicles with living quarters.
9. K-1 Forms: Income from business, estate information.
10. Alimony received or paid out.
11. Educator expenses: Educators can take up to \$250 in deduction for supplies they purchased for their classroom. Must be a counselor, principal, or teacher in grades K-12 and work 900 or more hours in a school year.
12. Contributions made to a retirement plan. You should receive a statement from the plan administrator.
13. Tuition and education fees paid. Please split by type of expenses, who the student was, what year they are in.
 Note: an above the line deduction is available in addition to the education credits. Both cannot be taken for the same student. I will figure which is more beneficial for you. The taxpayer eligible for this credit is the taxpayer claiming the student as a dependent regardless of who actually paid the tuition.
14. Moving expenses for new job. New work must be 50 miles further from your old home than your last home was from your last job. Please split expenses by type (example: storage, mileage of car, meals, lodging, etc.)

15. Medical Expenses. Please list by type of expense (Insurance, dental, mileage, prescriptions, etc.) Don't forget mileage. Please split out type of insurances (health, long term care, disability, H.S.A contributions, etc.)
16. Real Estate tax paid. Many times this information will be included on your mortgage interest statement from bank.
17. Copy of vehicle registration.
18. Charitable contributions by charity name. Don't forget mileage. Car donations: did charity sell it? What did they sell it for?
Note: For property donations over \$500 please supply me with date of purchase and purchase cost.
Note: If an individual piece of property donated for \$500 or more an appraisal must be done to take deduction.
19. Un-reimbursed employee expenses: list by type of expense, and include mileage (Union dues, Uniforms, Professional journals, Job search for current line of work including resume prep, business travel, etc.)
20. Casualty and Theft losses. (This rare deduction must be greater than 10% Adjusted Gross Income.)
21. Tax preparation fees and investment fee, safe deposit box, gambling losses (up to the amount of winnings)
22. Dependent care expenses: Provider's name, address, and social security number or EIN.
Note: For a dependent under the age of 13, or a dependent who is unable to care for themselves, eligible expenses are nanny, day care, preschool, and day camp. Overnight camps are excluded.
23. Contributions to a QTP (Qualified Tuition Program). Deductible on your state return.
24. Estimated Tax payments made for 2006 Taxes. Date of payments needed.
25. Other tax payments made in 2006 for prior years: Interest and penalty on late taxes are not deductible
26. Tuition, textbook, and extracurricular activity expenses paid to an elementary or secondary school in Iowa for your dependent. Additionally, this can now include preschool education as well but not if taking dependent care expense. Allowed: 25% of the first \$1,000 in expense.
27. Are you required to pay Household Employment Tax? Did you pay more than \$1,400 to any one individual person?
28. Purchase of an energy efficient vehicle and purchases of energy efficient home upgrades and equipment.
29. Did you gift more than \$12,000 to any person, adoption, or special fuels for non-highway use?
30. I WILL AUTOMATICALLY GET YOU THE TELEPHONE TAX REFUND.

This list is not all-inclusive. Please bring in all items you feel may have a bearing on your tax return.

If you are unsure of what expenses are deductible in a particular category please list them all. I will exclude those items that are not deductible and let you know what they were. I would rather you bring too much information than not enough.

As always you may call me with any specific questions you have.

---Valorie Witte, CPA