

## H & R Pye's Tax Service 2013 PERSONAL CHECKOFF LIST

**Bath, Maine Telephone 207-443-6183 (outside local calling area toll free 1-877-793-7829)**

**We want to make sure that we prepare your return properly therefore YOU MUST ANSWER ALL of the questions on this Checkoff list.**

Please answer yes or no to each item—if you have more than 1 item, please write how many you have. If you have a question about an item—please put a Question mark or Circle the item. Please make sure that we have all of your tax forms—**please open all envelopes** before arriving for your appointment. Please have proof of residency for all of your dependents—i.e. school records, medical records, statement from Doctor, Childcare Provider, Church etc. Your name, dependent's name and address must be on paperwork.

***NEW CLIENTS ONLY we need to see your 2012 tax return, all your social security cards as well as your driver's licenses for the Taxpayer (and Spouse). See question 37 regarding your children.***

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*We must have all of your income for 2013. Please use the following checklist to help you gather your documents. **Please bring in your 1099s***

W-2s from all employers	Unemployment	Social Security/Railroad Retirement (1099-SSA)	Dividends (1099 DIV) (even if you reinvested them)
Interest Earned (1099 INT)	Savings Bonds (1099 INT)	Military Pensions (1099R)	Company Pension (1099R)
401k or 403b Distribution (1099R)	Profit Sharing Plans (1099R)	IRA Distributions (1099R)	Prizes/Awards (1099 Misc)
IRA converted to Roth IRA (1099R plus any basis)	Sick Pay or Disability Pay if on separate W-2	Barter Income	Owner Financing/Installment Sales Income—we need name, address & SS number
Trusts or Estates (K-1s)	Partnerships (K-1s)	S-Corporations (K-1s)	Royalties
Jury Duty	Property Tax Rebate	State Tax Refund	Fuel Tax Credit
Alimony Received	Scholarships/Grants	Unreported Tip Income	Business Income (see business check off list)
Rental Income (see rental property check off list)	Subcontracting Income (1099 Misc)	Tax Exempt Interest/Dividends	Any other income

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Did you have a job related move that increased your commute by at least 50 miles? We will need the expenses involved.	Do you pay alimony? We need SS# and amount paid.
Were you a resident of another state during 2013? If yes, we need to know: City, State, and county lived in, and the school district. Date you moved. If you rented your home we need to know how much you paid and landlord's name and address.	Do you pay for childcare for your child or disabled spouse? We need name, address, SS# or Fed ID # and amount you paid. If Maine Quality Day Care Provider need certificate number. If the provider comes to your home, a W-2 may be needed
Did you work outside of the State of Maine?	Teachers—did you have any unreimbursed teaching aid expenses?
Did you pay any educational loan interest? (1098-E) it all counts now no matter how old the loan.	Did you have any casualty losses during the year? If you had unreimbursed losses of over 10% of your total income it may be deductible.
Do you pay any household help (over 18) more than \$1000 in one quarter and/or more than \$1800 in the year?	Do you have any worthless securities, stocks or bad debts?
Did you have any Early Withdrawal Penalties on CDs?	How much have you contributed to your retirement accounts in 2013?
Did you make any gifts to individuals of \$14,000 or more?	Do you plan to put more money into an IRA, Roth IRA, Simple (regular and company match), SEP, KEOGH, or Education IRA by April 15th?

3

Property Taxes Paid in 2013—we would also like to see your property tax bill for your home so that we can review it for exemptions you may be entitled to, or if you qualify for the Property Tax Fairness Credit (only paid taxes qualify for credit)

_____Home_____		_____2nd Home_____		_____Land_____	
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Date Due	Date Paid	Amount	Date Paid	Amount	Date Paid	Amount

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Client Name:

***If you think you may be able to itemize your deductions, please provide us with the information for Questions 4 thru 11***

4 Do you have a mortgage on your first or second home? We need to know the amount of interest you paid. If you have refinanced and borrowed more than \$100,000 extra or borrowed more than your home is worth we need to know this as well. **If you have purchased a home this year or refinanced your home this year we also need to see your HUD Settlement Statement.** If you are using owner financing we will need the name, address and social security number of the person you pay as well as the amount you paid them.

A second home includes Camps, Recreational Vehicles, Boats, Condos—basically anything that meets the requirement that you be able to cook, sleep and go to the bathroom will qualify as a second home.

5 Sales Taxes Paid—For 2013 you may be able to deduct either your State Income Taxes or your State Sales Taxes paid —whichever is higher. The IRS will have a table to use based on your gross income. If you paid sales tax on any large purchases such as Car, Truck, Boat, Recreation Vehicle etc you will be able to add that to the amount in the Sales Tax Table. The items do not have to be new, as long as they are new to you. If you actually spend more on Sales Tax than the table allows, and you have the receipts to prove, you can use your actual sales tax paid on everything.

6 Did you pay any State Income Taxes on last year's tax return? If you filed an extension for filing your 2012 State Tax Return, did you send any payments into the State with your tax extension? Did you pay any old State Income Taxes during 2013? We need to know the amount you paid that went to taxes—not the portion that paid interest and penalties.

7 Did you pay any **EXCISE TAXES**. Excise taxes paid on your personal vehicles, boats, campers, motorcycles etc. are deductible if you are able to itemize (the cost of the plates/tags/registrations are not - exception is the extra cost of the loon conservation plate, lobster plate or any other plate whose fees goes to a charity.). Please put excise taxes connected with your business on the business checklist.

8 **MEDICAL EXPENSES if you have spent more than 10% of your adjusted gross income** on medical expenses (7.5% of you or your spouse are 65 or older by year end) - that you have not been reimbursed by an insurance company or a pretax health plan- than you may be able to deduct the extra amount you have spent. Types of expenses that qualify include: health insurance premiums (if the health insurance is pre-tax (i.e. cafeteria plan, Sec 125, POP, etc) then the premiums have already been deducted from your wages), dentist bills, eye doctors and glasses, doctors and hospital bills as well as prescriptions, physical therapists, chiropractors, medical aids-wheelchairs, hearing aids and batteries, crutches, braces, eyeglasses, contact lenses, insurance and cleaning solutions.

You also can include your mileage to get to all of these medical places (you will need to make a mileage log based on dates and the mileage involved). The mileage rate is \$.24 for 2013.

9 Contributions - did you make any cash (you need to have either bank proof or a receipt from the charity for any money donations regardless of the size of the donation) or non cash contributions to any church or other nonprofit organization? If a single contribution is greater than \$250 than you will need a signed receipt. If it was a non cash contribution then you will need a list of the items you gave (if you don't know the values we have lists that can help you figure out the fair market value for a lot of items - please call and we will gladly send you one), who you gave them to as well as the date and a signed receipt (especially if the value is \$250 or more).

Do you do Volunteer work? You can deduct out of pocket expenses and mileage (mileage rate of \$.14 for 2013) Did you make any food donations to food banks, churches or other charities?

10 **JOB EXPENSES** if you spent more than 2% of your income on job related expenses that your employer did not reimburse to you, you may be able to deduct these expenses. These expenses include: Job Search mileage and out of pocket expenses; Union and Professional Dues; and Job related: publications, courses, tools, safety shoes, equipment. If sent on a temporary assignment any unreimbursed Meals, lodging. If you have unreimbursed business mileage we will need the total miles and business miles per vehicle for January 1st to December 31st. If you were reimbursed less than the IRS rate of \$.565 then we will need to know the total miles reimbursed and at what rate so we can determine if you can use the difference as a deduction.

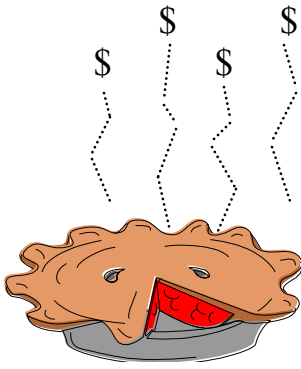
11 Did you make any estimated payments to the IRS or State of Maine? Please record in the chart below. Very Important, please don't guess—check your checkbook or other records and verify that they cleared the bank.  
**The payment made in January 2013 was for 2012 taxes. The payment made in January 2014 was for 2013 taxes.**

	Refund Applied from last year's Return	April 15, 2013		June 16, 2013		Sept 15, 2013		Jan 15, 2014	
		Amt Pd	Date Pd	Amt Pd	Date Pd	Amt Pd	Date Pd	Amt Pd	Date Pd
IRS									
Maine (or other state)									

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**H & R Pye's Tax Service**  
**2013 Personal Check off List**  
**Additional Tax Appointment Worksheet**

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**This Tax Appointment Worksheet is a new tool we are using to help you gather the needed information for your appointment with us. Please circle any items that apply to you and make sure you bring the requested information with you to your appointment. This worksheet is page 3 & 4 of the personal check off list.**

Event	Documents or Information Needed
12 Married, divorced, or separated in 2013	Married—prior year return of both spouses Divorced—finalized date; copy of the divorce decree Separated—copy of the separate maintenance agreement Community property income allocation
13 Birth or adoption	Social security cards and adoption papers
14 Death of child or spouse	Date of death
15 Additional members of household (to determine if you can claim them as dependents)	Date of occupancy and relationship                      Amount of income Date of birth and Social security cards                      Proof of Residency
16 Job change	Start date                      Name of new employer W-2s from new and old employers
17 Sale of stock, bonds, mutual funds etc	Form 1099-B or other sales documents      Basis or original costs If 1099-B does not show your cost basis and you have been reinvesting dividends, please remember to get the reinvestment history as well.
18 Sale of principle residence	Date you purchased property Purchase price (original HUD/Settlement Statement if available) HUD/Settlement Statement from Sale If profit greater than \$250,000 for single, or \$500,000 for married couple will also need date and cost of improvements
19 Sale of other real estate	Date you purchased property Purchase price (original HUD/Settlement Statement if available) Date and cost of improvements including surveys, septic design, roads, etc HUD/Settlement Sheet from the sale
20 Purchase of personal residence or other real estate	Purchase documents; closing documents—there may be items that we can use on your tax return
21 Inheritance	Will; K-1 from the estate Decedent's basis of property if death occurred in 2013
22 Start or end a small business	Formation or termination dates Property contributions or distributions
23 Lawsuit settlements	Date received; reason for the settlement; 1099 MISC
24 Lottery or gambling winnings	Total amount won whether on W-2G or not Total amount of losses
25 Refinance a home	<ul style="list-style-type: none"> <li>• Closing papers with amount borrowed</li> <li>• Closing papers from previous mortgages</li> <li>• Forms 1098 for all mortgages</li> <li>• Description of the use of any moneys received</li> </ul>

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Event	Documents or Information Needed
26 First Time Homebuyer Repayments re 2008 Credit	<ul style="list-style-type: none"> <li>• Copy of your 2008 tax return showing the homebuyers credit</li> <li>• Repayments of \$500 per year for up to 15 years</li> </ul>
27 Recapture of Homebuyer's credit	<ul style="list-style-type: none"> <li>• Sale or change of use from principal residence</li> <li>• Closing papers if sold</li> </ul>
28 Energy Credit	<ul style="list-style-type: none"> <li>• Solar energy systems, small wind energy systems, and geothermal heat pumps—credit equal to 30% of total cost—no limit to size of credit</li> <li>• Fuel cells—credit equal to 30% of total cost limited to \$1,000 per KW of capacity</li> <li>• Personal energy property—lifetime limit of \$500 applies to windows, doors, certain furnaces or hot water boilers, central air conditioners, water heaters, certain roofs</li> <li>• Need manufacturer's statement that the property qualifies as well as your cost information for the item(s)</li> </ul>
29 Bankruptcy filing	<ul style="list-style-type: none"> <li>• Date filed—Bankruptcy papers to show property rejected/returned by court</li> </ul>
30 <b>Debt forgiveness or abandonment of Property Or Credit Card Debt Cancelled or Settled</b>	<ul style="list-style-type: none"> <li>• Form 1099-A for abandonment</li> <li>• Date property was taken by the bank or sold in foreclosure</li> <li>• Form 1099-C for cancellation</li> <li>• Listing of assets and liabilities at time for forgiveness or abandonment to help us determine if you were insolvent.</li> </ul>
31 Did you pay for Long Term Care Insurance?	<ul style="list-style-type: none"> <li>• If yes, we need to know how much you paid for each person.</li> </ul>
32 Do you have a Health Savings Account?	<ul style="list-style-type: none"> <li>• If yes, total contributed for 2013 thru payroll and by you outside of payroll</li> <li>• You have until April 15th to make a contribution for 2013, make sure you tell the bank that it is a 2013 contribution.</li> <li>• Will need the 1099 SA you receive reporting the distributions you have taken from the account</li> </ul>
33 Do you have foreign bank accounts and/or investments?	<ul style="list-style-type: none"> <li>• Consequences are severe if you do not report your foreign income</li> </ul>
34 Maine Opportunity Tax Credit	<ul style="list-style-type: none"> <li>• If you graduated from a Maine college or University and you are working in Maine and paying student loans you are entitled to a credit against your Maine Income Taxes for a portion of your loan payments.</li> <li>• If you qualified for this on your 2010 tax return but did not take it, refunds are available but the amended return must be filed by April 15, 2014.</li> </ul>
35 College Savings Plans (529)	<ul style="list-style-type: none"> <li>• If you put money into a 529 plan we need to know amount for each child</li> <li>• because there is a tax deduction on the Maine Return.</li> <li>• If you took money out, we will need 1099Q plus all student expenses</li> <li>• including room and board.</li> </ul>
36 <b>Education Expenses</b> If you have paid for education past high school for you or your dependents you may qualify for a tax credit.	<ul style="list-style-type: none"> <li>• Please bring the 1098T from the college(s) - they will be issued in the student's name so please get from your student</li> <li>• Please bring tuition bills for the Fall 2012, all of 2013, and Spring of 2014</li> <li>• Receipts for books &amp; supplies purchased in 2013</li> <li>• As of January 1st 2013 how many years have they completed?</li> </ul>
37 <b>Earned Income Credit, Child Care Credit and Child Tax Credit</b>	<ul style="list-style-type: none"> <li>• Must have written proof that your child lives with you in order to get any of these credits.—Needs to show child's name, your name and your child's address. Acceptable proof: School records or statement; landlord statement, medical records, social services record, church statement, employer statement.</li> </ul>

***Please ask us about Prescheduling your appointment for next year.***

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