



Marilyn Heller Ayers CPA
347 Drum Point Road
Brick, NJ 08723
732-477-2281
www.marilynhellerayerscpa.com
marilyn@mhacpanj.com

List of items needed to prepare 1040 tax return:

- Driver's License or other form of ID for verification per IRS and State requirements!
- Health insurance verification – 1095- A, B or C Forms from employer or government agency.
- **Birth certificates and school record or medical record showing address for all dependent children**
- W-2 for wages
- 1099 interest statements
- 1099 dividend statements (if you own stock)
- Any other miscellaneous income, such as:
 - Refunds from NJ
 - Savers/Homestead Rebate
 - Unemployment
 - Gambling winnings
- Sale of Stocks – need date purchased, amount paid, sale date and gross proceeds from sale of stock. (Please provide all 1099-B Statements and Brokerage statements)
- 1099-R for Pension and IRA withdrawals
- Value of any IRAs at the end of the tax year
- Education/Tuition: must have 1098-T from educational institution and proof of payment (cancelled checks or listing from school showing actual payments received)
- Medical expenses:
 - Doctors, dentist, RX
 - Medical insurance premiums including Long Term Care insurance
- Real Estate taxes paid on your principal residence and any other property you own
- Interest paid on mortgage for your home and any equity loan interest paid – also need the outstanding principal balance at year end.

- Contributions paid to church and other charities – must have receipts!!
- Donations of non-cash items, such as clothing, bring list of items and any letters received from organizations as proof of contribution.
- Miscellaneous deductions, such as:
 - Union dues
 - Internet access fees
 - Safe deposit box fees
 - Job related education
 - Uniform costs and upkeep costs
 - Tax preparation fees
- Sales tax paid on purchase of any vehicles, boats, etc during the year.
- Out of state purchases made during year for Use Tax for New Jersey
- Rental property, if any:
 - Rental income received
 - Mortgage interest and taxes paid
 - Homeowners insurance
 - Repairs – need detailed list
 - Utilities
 - NJ Business Registration Certificates for all sub-contractors used (**MUST ISSUE 1099s by 01/31/2018**)
- Bring all Social security numbers and dates of birth for all dependents **if** you are a new client
- Bring a copy of 2014, 2015 and 2016 tax returns with you, **if** you are a new client.
- For self-employed individuals, please bring all 1099s received, a list of income for the year, copies of your business bank statements, and a list of expenses for business for year, including:
 - Insurance, advertising, office expenses, postage, etc.
 - Car expenses – mileage for year plus mileage for personal and business use, as well as, actual auto expenses. Must maintain a log for deduction.
 - Travel for seminars, hotels, etc.
 - Assets purchased for business including computers and related equipment – specifically need date purchased and exact amount paid – if financed or leased please bring contracts.
 - Any other unusual items specific to your type of business

IRS Repair and Improvement Regulations allow expensing for some types of improvements, purchases or repairs and maintenance for real estate rental properties and for businesses. Please provide descriptions or work performed, exact amounts and dates.