Personalized Tax Preparation for Over 25 Years

W.R. Strother III Tax & Financial Services

511 11th Street S.E.
Washington, D.C., 20003
Office: 202.544.1442
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WRSTAX.COM

*****(PLEASE COMPLETE, SIGN, DATE & SUBMIT WITH TAX INFORMATION)*****

*****(PLEASE DO NOT PUT NUMBERS ON THE CHECKLIST)*****

2022 TAX CHECKLIST

Part I-Income Items

Document Type	(Check box)	# of forms	Source of Information
W2 Forms			**W2-from Employer(s)**
W2-G Forms (Gambling Income)			State Lotteries, Casinos, Racetracks
1099-INT (Interest Income) on all checking, savings, and investment accounts			Banks, Credit Unions, Brokers
1099-DIV (Dividend Income) on all investment accounts			Annual broker statements from Financial Institutions, Credit Unions, etc.
1099-G (Unemployment Income) & State Tax Refunds			State unemployment agency & State tax authority
1099-NEC (Non-Employee Compensation) and 1099-MISC (Miscellaneous income) from:			
-Cancellation of mortgage debt-principal residence			**Form 1099C** from mortgage company
-Alimony payments received			From payer of alimony
-Credit card debt forgiven by banks			**Form 1099C** from credit card company
-Self-employment income**			Paying agency that issued income
-Rental property income**			Paying agency that issued income
*****Complete appropriate spreadsheets for your type of business***			
1099-A (Acquisition and Abandonment of Property)-principal & rental property			Mortgage company that property was returned to.
1099-SA (Distributions Health Savings Acct) ****Distribution only taxable if funds are not used for qualified medical expenses***			Plan administrator issues form.
1099-K (Merchant Card and Third Pty Payments) ****Only for businesses that accept credit cards)***			Merchant statements
1099-B (Proceeds from Sale of mutual funds, and stock) ****Please obtain cost basis of stock from investment company***			Year end investment statements

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2022 TAX CHECKLIST

Part I-continued

Document Type	*(Check box)*	*# of forms*	***Source of Information***
1099-S(Proceeds from Sale of Real Estate) from sale of home or rental property			HUD-1 settlement statement
1099-SSA (Proceeds from Social Security benefits)			Social Security Administration
1099-R(Proceeds from Retirement Benefits)			
-Pension benefits received			From previous employer
-Federal retirement benefits received			From previous employer
-Withdrawals from 401(k) & (403) (b) plans that are not loans			From broker/plan administrator
-Withdrawals from all IRA Accts			From broker/plan administrator
Schedule K-1(s) for Investments in partnerships, LLC(s),S-Corporations,Trusts.			From broker/plan administrator

Part II-Deductions to Reduce Adjusted Gross Income

Classroom expenses for Teachers and other types of educators			Receipts and cancelled checks
Contributions to Health Savings Acct(HSA) Archer MSA or Medicare Advantage MSA			**Form 5498-SA** from plan administrator
Retirement Accounts, SEP IRA,SIMPLE IRA ****Adjusted gross income limitations apply*** ****Deduction limited when individual covered by a retirement plan through their employer***			**Form 5498** from plan administrator
Employment related moving expenses ****Active Military Only***			**No longer deductible for non-military tax payers for 2018-2025.**
Premiums paid to Self-employed health insurance plans for you and your family			Invoices or cancelled checks

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2022 TAX CHECKLIST

Part II-continued

Expense Type	(Check box)	# of forms	Source of Information
Penalties on early withdrawal of funds from a CD, annuity or savings accounts.			**Form INT** or **Form OID** from the financial institution that holds the account.
Alimony payments to a former spouse pursuant to divorce decree or separate agreement *For Agreements entered before 12/31/18.			Receipts and cancelled checks Divorce Decree/Separation Agreement
Form 1098-E Student loan interest paid on college loans *(max deduction $2,500)			**Form 1098-E** from educational institution
Form 1098-T Tuition and fees paid to colleges, universities, vocational schools, and other postsecondary institutions			**Form 1098-T** from educational institution ***(Only tuition)***

Part III-Itemized Deductions that reduce Adjusted Gross Income

Expense Type	(Check box)	# of forms	Source of Information
Large, Out-of-pocket medical expenses not covered covered by employer medical plan deductible in excess Of 7.5% of AGI *Do not include premiums deducted from your wages			Receipts and cancelled checks **Long Term Care premiums paid** Medical Miles for doctor visits
State income taxes paid on prior year(s) tax returns and estimated state income tax payments *(Complete 2022 Tax Payment Schedule)			Receipts and cancelled checks
Federal estimated income tax payments *(Complete 2022 Tax Payment Schedule) **			Receipts and cancelled checks
Sales taxes paid on vehicles, medical supplies, food, and clothing *Must be higher than state income taxes paid to be deductible.			Receipts to support purchases
Primary residence related expenses below: Form 1098-MTG Mortgage interest paid on primary residence			**Form 1098-MTG** from all mortgage companies
-Real estate taxes paid on primary residence			**Form 1098-MTG**
-Origination fees(points) paid on the purchase of a primary residence *Do not include homeowner's insurance			**Closing Disclosure statement** from mortgage company

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2022 TAX CHECKLIST

Part III-continued

Expense Type | *(Check box)* | *# of forms* | ***Source of Information***

Cash contributions to religious organizations and 501©(3) charitable organizations only
****Do not include gifts made to individuals***
(2022) Charitable Donation Deduction
$300 above the line for standard deduction filers.

Source of Information: Statement from religious organization or cancelled checks
All donations over $250 must be supported by documentation

Clothing and household item donations to 501©(3) organizations only
****Please be sure each slip includes:***
****Date, Brief Item Description, and Total Value of Donation.***

Source of Information: Goodwill Slips, Purple Heart Slips, Disabled Veterans,etc
All donations over $250 must be supported by documentation

Unreimbursed Expenses related to employment:
-Union dues paid
-Job education and seminar fees
-Overnight job travel
-Job travel to different work sites or seminars
-Professional memberships related to your employer

These items are NO LONGER DEDUCTIBLE for 2018-2025

Part IV-Credits that Reduce Taxable Income

Credit Type | ***Deductible Amount*** | *Enter # of Children* | ***Source of Information***

CHILD CREDITS:

Child Tax Credit — **$2,000 per eligible child/$1500 is refundable**

Child's ssn card
Child's date of birth
Non-Qualifying Child or Qualifying Relative
Provide: DOB, SSN or ITIN or ATIN

Other Dependent Tax Credit — **$500 per eligible dependent**

Child & Dependent Care Credit
****(Income limits apply)***
$3,000 per eligible child/ No longer refundable
$6,000 max for 2 children/ No longer refundable

Receipt from Daycare provider
Cancelled checks payable to Daycare provider
Must have EIN of daycare provider and provider address

Earned Income Credit
****(Income limits apply)***
$3,733 for 1 child
$6,164 for 2 children
$6,935 for 3 or more children
$560 with no children

****Must have earned income from employer or net income from self-employment***

EDUCATION CREDITS:

American Opportunity Credit — **$2,500 per student**

Lifetime Learning Credit — **$2,000 per student**

Form 1098T (must have) Undergraduate education costs Graduate school education costs or after first (4) years of undergraduate education.

RESIDENTIAL ENERGY CREDITS:

Solar Electric or Solar Water Property ONLY	**30% of costs**	Statement provided by installer.
Exterior Doors & Windows	**30% of costs**	
Furnaces, Hot Water Boilers	**30% of costs**	**Energy Star** Certificates and documents provided by installer
Solar Electric or Solar Water Property	**30% of costs**	

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Part V-Affordable Care Act (Health Insurance)

For Healthcare Plans obtained through the Marketplace:

Starting with the 2019 tax year (the Shared Responsibility Payment has been repealed no longer applies.

Note: Some states (DC, NJ, MA, VT) have their own individual health insurance mandate, requiring you to have qualifying health coverage or pay a fee with your state taxes for 2022 plan year. If you live in a state that requires you to have health coverage and you do not have coverage (or an exemption):

- You will be charged a fee when you file your 2022 state taxes.
- You will not owe a fee on your federal tax return.

For DC Residents: *Answer the Following Questions*

	Yes" or "No"		
Did you have Medical coverage for the entire 2022 tax year?	☐	☐	
Did you change employers in the 2022 tax year?	☐	☐	Proof of healthcare from each employer
Were you without healthcare for any portion of the year?	☐	☐	***Penalties for gaps in healthcare**

Part VI-Client Information

:*Returning Clients Only - No need to complete if your information has not changed.*

Clients Name (First,Middle,Last)__________ **Social:**___ -___ -___ **DOB**___/___/___

Address (Street,City,State,Zip)__________

Did you reside in the above state for the full year of 2022? (circle one) YES or NO

If no, please provide previous state(s) of residency and length of stay :__________

1st Dependent (First,Middle,Last):__________ **Social:**___-___-___ **DOB**___/___/___

2nd Dependent (First,Middle,Last):__________ **Social:**___-___-___ **DOB**___/___/___

3rd Dependent (First,Middle,Last):__________ **Social:**___-___-___ **DOB**___/___/___

*******Please be prepared to provide Birth Certificates and Social Security Cards for all dependents******

If you need to add additional dependents, please do so on the back of this form.

Part VII-Acknowledgement of Tax Checklist completion

I have completed the tax checklist to the best of my ability. The documents I have submitted along with my checklist are accurate and can be relied on for tax preparation.

Please sign and date. (Signature needed to process tax information)