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## ITEMS YOUR CLIENT SHOULD BRING TO A TAX INTERVIEW

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1. IRS Notice 1444-C and information regarding the amount of the third stimulus check.
2. IRS Letter 6419 and information regarding the amount of Advanced Child Tax Credit payments received.
3. 1099-Ks for merchant charges. Reconcile amounts on 1099s to amounts reported by the client for Schedules C or E (or business entity return).
4. 1099-Bs for sales of stock or securities. Reconcile amounts on 1099s to amounts shown on client reports, if any.
5. Property tax statements: Look at property tax bills and estimate of value of real property in California to verify that the county has properly computed tax based on reduced property values.
6. Property tax statements: Look for items that are not deductible as property taxes, such as HERO or PACE payments.
7. Review government documents (W-2s, 1099s) for federal/California differences. Also be sure to review government documents for accurate taxpayer identification numbers.
8. Paycheck stubs to review withholding and to provide to the FTB if withholding amount is reduced.
9. Statements and instructions from mutual fund companies breaking down U.S. government and state tax-exempt income information.
10. All tax information broken out separately for both members of a registered domestic partnership.
11. Notices, bills, etc., from the IRS or California.
12. New clients should provide the past two years' returns.
13. For the Child and Dependent Care Expenses Credit:
  - Nontaxable funds received, including child support and public assistance;
  - Percentage of time the qualifying dependent lives in the California home of the taxpayer;
  - Address, telephone number, and Social Security number or Employer Identification Number of the care providers;
  - Expenses paid to California providers; and
  - Nonresident military spouse's military income.
14. California K-1 and accompanying correspondence (check for California differences and possible state tax paid by S corporation, partnership, trust, or LLC).
15. Withholding paid through escrow on sales of property reported on FTB Form 593-B and closing statements. Keep a copy of the escrow closing statement and Form 593-B.
16. Withholding for residents and nonresidents reported on FTB Form 592-B.
17. Invoices from purchases made over the Internet, by mail, or by phone order where no California sales or use tax was paid (or, if the use tax table amount is used, only individual purchases of more than \$1,000).
18. Any activity pertaining to a Health Savings Account, including contributions to, earnings or losses from, distributions from, and rollovers to that account.
19. Rollover or distribution amounts from Medical Savings Accounts, FSAs, HRAs, and Roth IRA conversions.
20. Did you form a business entity this year, do you own an inactive business, or do you plan to terminate a business this year?
21. Change of ownership of business entity.
22. Title change information for property that changed hands due to gift or death of an owner.

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23. Are you an employer with no more than 25 full-time equivalent employees? You may qualify for possible federal Health Insurance Credit. If credit is taken, there will be a federal/California difference in the expense amount for employee health insurance.
  24. For Schedule C and other business returns, have you registered for a city business license and or renewed for the year?
  25. Identity Protection PIN (IP PIN): If you received a CP101A Notice from the IRS in January, your IP PIN is located in the left column. Please provide a copy of this letter.
  26. For all documents, please provide a scan, photocopy, or fax. Do not send photos taken with a cell phone.