Jack Skehan & Associates
TAX PREPARATION
Enrolled Agents • Tax Experts Since 1963

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2024 Tax Appointment Checklist and Questionnaire

YOU are responsible for the information on your tax return.
Please take a few minutes before your appointment to answer this questionnaire and review the checklist of requested documentation.
Your efforts to provide complete and accurate information help us to speed a larger refund to your door!

To combat ID theft, for 2024 returns, we are required to verify your identity with a Driver's License or State ID, please provide for taxpayer and spouse if applicable

Name(s): ______________________________ **Date:** ____________

Address: Same as last filing ____ **New:** ______________________________

Phone (Best contact): ____________ **Alternate Phone:** ____________

E-Mail Address:____________ **Alternate E-Mail:** ____________

May we contact you by e-mail? __ **Yes** __ **No**

General

	Yes	No
Do you have ALL records to substantiate the personal and business deductions you are claiming on your 2024 tax return, including a MILEAGE LOG?		
Have you been a victim of tax related identity theft?		
If you received an Identity Theft Pin from the IRS, please bring it to your appointment.		
If you are age 73 and have an IRA or retirement plan, have you taken your Required Minimum Distribution?		
Did you (or your spouse or dependents, if applicable) purchase health insurance from the Healthcare Marketplace?		
If yes, Please bring Form 1095-A		
Are any non-dependents covered by this policy? (The premiums will need to be allocated and included on their filing.)		
Did you __ pay or __ receive alimony in 2024? Date of the Divorce Settlement ________________		
For divorce settlements after 2018, alimony is no longer taxable or deductible. (If Pre-2019 decrees are modified, please bring a copy)		
Did you work or live in a state other than Maine in 2024?		
Do you need to file a State Tax Return other than Maine for any reason?		
Did the IRS, Maine or any State tax authority make changes to one of your prior tax returns during the last year?		
Do you know of any changes to a prior year's information which would require an amended return?		
Did you participate in the "Sharing Economy" renting your home (AirBNB), Car (Uber, Lyft, Jane) or other?		
Did you pay anyone not in business $2700 or more in 2024 for housekeeping, babysitting, home health care, yard work, etc.?		
Did you or your children have bank accounts in a foreign country that had a combined balance over $10,000 at any time in 2024?		
Did you have foreign assets (stock, pension, life insurance, etc.) worth over $50,000 ($100,000 if married) in 2024?		
Did you make gifts of over $18,000 (cash or property) to an individual during 2024?		
Did you make estimated Federal or State income tax payments?		
Please bring proof of payments. (The Jan. 2025 payment is for tax year 2024 and the Jan. 2024 payment is for tax year 2023)		
Estimated payments can be scheduled as an automatic payment. Would you find this helpful?		

Tax Planning

	Yes	No
Do you expect significant changes in employment, income, capital gains, inheritance, deductions, or dependents for 2025?		
Do you plan to start, expand, change business oranizational structure or liquidate your business or rental in 2025?		
Remember, we provide a complimentary consultation (up to an hour or so) from May thru December for all clients concerning the tax implications.		

Administrative Matters

	Yes	No
Would you like to have your refund directly deposited to your accounts?		
Have you changed bank accounts since your prior year filing?		
Please provide the routing and account numbers for up to three accounts, including savings, checking, investment or IRA accounts or you may purchase U.S. Savings Bonds. Note: The State of Maine permits deposits to only one account.		
Would you like to have our tax preparation fees deducted from your refund? (A paperwork fee applies)		
Do you have any past due bills, to Federal or State Authorities including tax or student loans that would prevent a refund being issued? (If yes, this option is not available)		
Would you like your copy of the tax return on disc?		

Personal Information / Dependents

	Yes	No
Do names and social security numbers of the taxpayers and any dependents EXACTLY match the social security cards?		
If your name has changed since your last tax filing, have you notified Social Security?		
On December 31, 2024, Were you __Married __Single?		
If you are married and filing separately from your spouse, do they itemize deductions?		
If you are married and filing separately from your spouse, did you live together at any time during 2024?		
Are __ you or __ your spouse legally blind?		
Did you have any new dependents in 2024? __Child, __ Adopted Child, __Foster Child, __Parent, __Other		
For all dependents not in our files: Please provide the Social Security card		
If claiming any dependent not living in your custody, a signed Form 8332 is required (we can provide this form in advance)		
Are any dependents that you claimed in 2023 now claiming their own exemption or being claimed by someone else?		
Did you help support anyone else who may or may not live with you?		
Did anyone else live with you who is not listed on your tax return? Names______________, _______________		
Did you pay for __child or __adult daycare?		
If yes, has your provider been certified by the State of Maine as a "Step 4 Child Care Quality Daycare"?		
The provider should furnish a receipt showing the amount paid, their name, address, ID number and Quality number, if applicable.		
Did you have children under 18 (or full time student 18-23) who had investment income greater than $450 in 2024?		
If you have dependents who need to file a tax return, would you like help with those returns?		
If so, please provide a consent form (available by mail, fax or at www.jackskehan.com), signed by your dependent.		

Income

	Yes	No
Did you receive payment during 2024 for work performed as an employee?		
If yes, please complete this section.		
Bring W-2s and the final pay stub from all employers		
Did you receive or sell stock from an employer stock plan? Bring grant and exercise statements		

Business and Rental

	Yes	No
Were you either __self-employed, full or part-time, or __did you own rental property during 2024?		
If yes, please complete this section.		
LLCS, LLPS AND CORPORATIONS MUST REGISTER WITH FINCEN BEFORE DEC. 31, 2024! ($500 PER DAY FINE)		
Did you__start __or terminate a business or __buy or__sell a rental property?		
Did you receive during 2024, any Federal or State loans or grants?		
If so, has or will the repayment be forgiven?		
Did your business or rental make any payments (mostly for services or rent) over $600 to an individual or unincorporated business, requiring a Form 1099 to be filed?		
If yes, have you filed these forms with the IRS and the service provider? (Must be e-filed if you file more than 10 forms combined)		
Did you purchase gas or diesel fuel "at the pump" for off highway business or farm use?		

If you use software such as QuickBooks, please bring an **accountant's** or **backup** copy of your file on a flash drive or share online access
If not, bring a complete list of income from all sources and a categorized summary of expenditures,
Don't overlook health insurance premiums. Also include beginning and ending inventory, if applicable.
Please provide complete payroll records including copies of ALL federal and state payroll tax returns and W-2 Forms.
If any real estate __purchases and/or __improvements, Please provide the date and cost, the HUD closing statement and tax bill.
If any vehicle or equipment __purchases or __trades, provide a list of items, dates and cost (please bring invoices on large purchases).
If any assets were __sold, __traded or __abandoned, provide a list, including date and selling price
Please review your current depreciation list (from last year's return) and tell us of any assets you no longer own
New clients, please provide a depreciation report from prior year return

	Yes	No
Did you use your vehicle in your work (__self-employment, __ partnership or __rental) other than for commuting?		

If yes, please complete this section.

Note: Vehicle Expenses will not be allowed by the IRS without adequate records verifying business use.

Please provide your **MILEAGE LOG** or a **SEPARATE, WRITTEN** statement for **EACH** vehicle used including:
Sales invoice if new vehicle purchase
Beginning & ending mileage for 2024
__ Registration and excise tax, __ Interest on vehicle loan, __ Parking and tolls
If using "actual expense method", __ gas, __ repairs, __ insurance and __ other expenses

	Yes	No
Did you use a portion of your home exclusively as an __office, __ shop or __ for storage in connection with your business? If yes, please complete this section.		

Bring the total amounts paid for __mortgage interest, __property tax, __rent (if applicable), __insurance, __utilities, __repairs, __improvements, __trash removal, __plowing and __other expenses.
If first business use, we need the cost of your home with improvements and a current real estate tax bill, the measurements of your home and the area used for office, shop or storage.
For daycare, we also need the total hours the home was used for daycare during the entire year.
If using optional "Standard Allowance Method", we only need the measurement of the business portion of your home.

	Yes	No
Did you receive income from banks or investments or sell any type of property, stocks or mutual funds during 2024?		
If yes, please complete this section.		
Did you receive __interest, __dividends, __capital gains distributions or did you sell __stock or __mutual funds?		
Please provide all 1099 Forms and the Year End Brokerage Statements (this may have a lot of useful information)		
Did any stocks, bonds or securities that you own become worthless this year?		
Did you trade (buy or sell) currencies during 2024?		
Did you receive, buy, sell and/or dispose of any digital assets such as Bitcoin, Ethereum, NFT's during 2024?		
Did you sell __your home, __timber, __land, __vacation property or __other assets, or were any holdings condemned?		
Bring all 1099-S or other forms, the HUD statement, the purchase date(s), cost, and any additional investments (improvements), etc.		
Did you exchange real estates you owned for similar assets (commonly referred to as a Sec. 1031 exchange)?		

Did you receive Social Security or any distributions from a retirement plan or IRA during 2024?		
If yes, please complete this section. (Bring your 1099-R and SSA 1099 forms and year end pay stub(s) if applicable for each plan.)		
Did you receive income from __Social Security, or __Social Security Disability?		
Did you receive income from an __Investment plan (Annuity) or __Life Insurance policy ?		
Did you receive income from a Pension Plan [401(k), 403(b), 457(b)]?		
Are you a retired public safety officer (__police officer, __firefighter, __game warden, __ parole officer, __ other)?		
Did you receive income from __Traditional IRA or __ Roth IRA?		
Have you or your spouse ever made a contribution to a traditional IRA that wasn't fully deductible?		
Did you have a payment from your IRA paid directly to a charity?		
If this was a distribution before age 59 1/2, was it due to __ disability, __death, __divorce, __qualified birth or adoption, __unemployment, __first-time home purchase, __education, __medical expenses, __military service, __separation from company (after age 55) or __IRS levy?		

Did you receive money from any other sources during 2024?		
If yes, please complete this section.		
Please check the source and provide all forms that you receive: We can advise you of the taxability of this income. __Unemployment (1099-G), __Other 1099M Forms, __ 1099K Forms, __Income from a hobby or "side job", __Bartering income, __Cancelled/forgiven/partially forgiven debt (Form 1099-A or Form 1099-C) (for credit cards or mortgage for example), __ Long term care, __Health care and/or __Other insurance reimbursements, __ Disability payments, __Education, __Scholarships,__Gambling (Form W-2G), __Jury duty, __ Inheritance, __Damage award for __ Personal injury, __Sickness or __Discrimination __Form K-1 from corporation/partnership/trust/estate, or __Any other income		

Credits and Adjustments to Income

Did you or any family member attend classes at a college or trade school in 2024? Names___________, _____________		
Bring form 1098-T AND a DETAILED STATEMENT OF ACCOUNT ISSUED BY THE COLLEGE OR SCHOOL. Also include amounts paid for books and supplies.		
Are you paying student loans? Please provide the interest statement (Form 1098-E).		
Ask your employer if your payments qualify for retirement plan matching contributions.		
Did __you or __your spouse work 900 hours in a school district and purchase materials for classroom use?		
Did you participate in a Health Savings Account? [This is different than a cafeteria or flex-pay plan.]		
Please bring Forms 1099-SA and 5498-SA (or other record of contributions).		
Did (or will) you contribute to a __Traditional or __Roth IRA or __Health Savings Account for 2024 by April 15, 2025?		
Did (or will) you take any withdrawals from a retirement plan [401(k), 403(b), 457(b) or IRA] in 2022, 2023, 2024 or 2025 (before Apr.15)?		
(We may have this for established clients - This may affect the retirement savings contribution credit.)		
Did you purchase a renewable energy system or Energy Star rated improvements for your home?		
__ Solar, __ Wind, __Geothermal, __ Biomass (Wood or Pellet) , __Fuel Cell __ Heat pumps, __Furnaces, __Water heaters, __Insulation & Weather-stripping, __Windows, __Doors, __ Elec. Panel Upgrade, __ Energy audit		
Did you purchase a new __ Electric or __ "Plug in Hybrid" vehicle or __ charging system? Non-refundable credits may be available.		
At purchase a "Seller's Report" will be provided by the dealer which must be entered and reconciled on your tax return.		
Did you buy a new home in 2008 and participate in the first-time homebuyer (loan) program?		
Do you still own and use this home as your primary residence? (Yearly payments, up to $500, are required as part of your filing.)		
If no, has the loan been repaid?		

Itemized Deductions

	Yes	No
For Tax Year 2024, there is no benefit to itemization unless your total itemized deductions exceed the new Standard Deduction amounts of $14,600 Single, $21,900 Head of Household or $29,200 Married Filing Joint, increased slightly for those over 65.		
See 2023 Form 1040, Line 12 for last year's deduction amount for reference.		
Those CERTAIN their deductions are less than these amounts, may skip this section and check here		
Medical expenses (only deductible if more than 7.5% of Adjusted Gross Income)		
Did you pay for __health, __Medicare, __Medicare supplement or __long term care insurance?		
Include premiums paid directly and/or from your pension or paycheck, unless paid on a pre-tax basis		
Also provide Form 1095-A issued by the Exchange if received		
Did you pay medical bills for your family (or possibly others)?		
Include __doctors, __dentists, __prescriptions, __insulin, __eyeglasses, __contact lenses and solution, __medical supplies, __PPE		
__hearing aids and batteries, __other medically necessary expenses, and __home renovations made for medical reasons.		
__medically necessary home health services and private pay aides (including insurance and payroll taxes)		
Include mileage to and from hospitals, medical appointments and pharmacies and __ lodging if applicable.		
Did you buy a __motor vehicle, __building materials, __boat or __other large purchase?		
Please bring your receipt(s); the sales tax may be deductible		
Did you register an __auto, __truck, __motorcycle, __boat or __RV?		
Please bring the excise tax amount (and maybe the registration) for each.		
Did you own a __home, __second home (including __timeshare, __motorhome or __boat that qualifies) or __other property?		
Please provide property tax and/or mortgage interest statements (Form 1098).		
Home Equity loans not used to buy, build or improve your home are no longer deductible.		
If you __purchased or __refinanced in 2024, please bring the HUD closing statement		
Did you make cash contributions to charity? You must have receipts (cancelled checks are okay under $250).		
Written acknowledgement from the charity is required for all contributions and donations of $250 or more.		
List total contributions to each charity, including those deducted from your pay.		
Don't forget __out of pocket expenses or __mileage incurred as a volunteer doing charitable work.		
Did you make donations of property (__clothes, __furniture, __computers, __bottles, __food, __ auto, __stock, __land, __artwork or collectable, __ other appreciated property, etc.) to charity?		
If you donated an auto, the charity must provide a statement of value (Form 1098-C).		
Please provide the donation date, charity's name and the value of donated property (appraisals are needed if total donations are over $5000).		
If the total non cash donations for the year are over $500, also provide the charity's address.		
For suggested values see http://www.satruck.org/donation-value-guide or http://www.goodwillnne.org/donate/donation-guide.		
Did you have a __casualty loss, or property taken from you by __destruction, __theft, or __seizure?		
Generally this loss is only deductible if it occurs in a Federally declared disaster area.		
Tell us the nature, loss amount and amount of any insurance reimbursement.		

State of Maine

Did you make a contribution to a 529 (Education Savings Account) for anyone during 2024?		
Are __ you, __ your spouse, __ your dependents covered by health care insurance?		
Would you like to allow Maine Revenue to share your tax information with the Health Exchange to facilitate the purchase of health insurance?		
Did you make purchases on-line, in another state or directly (private sale) for which you may owe Maine sales tax?		
Did you graduate from a College (including Post-Graduaduate degrees) after 2007, work in Maine and make Student Loan payments?		
If yes, please bring 2024 transaction history showing the monthly amount due and payment amount.		
First time applicants will additionally need their college transcript.		
Did you make educational loan payments for an employee?		
Did your employer pay or reimburse your student loan payments? Please bring your end of year paystub.		
The Maine Property Tax Fairness Credit is for households with less than $57,500 (single) or $75,000 (head of household or married filing jointly) income. The credit is included on your Maine Tax Return.		
Please provide the amount of property tax (home and up to 10 acres) or rent paid in 2024 and your landlord's name and phone number.		
Have you applied for the Homestead or Veteran's Real Estate Tax Exemption through your local city or town?		
Many cities and towns also have other tax or sewer relief programs for those over age 65. Check with your local municipal office.		

Payment for Services

Payment is due when you sign and receive your completed tax forms.
Cash, Check, Debit Cards, Visa, MasterCard, Discover, American Express, Apple and Android Pay are accepted.

Comments, Questions or Concerns
