ITEMS YOUR CLIENT SHOULD BRING TO A TAX INTERVIEW

1. 1099-Ks for merchant charges. Reconcile amounts on 1099s to amounts reported by the client for Schedules C, E, or F (or business entity return).
2. 1099-Bs for sales of stock or securities. Reconcile amounts on 1099s to amounts shown on client reports, if any.
3. 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.
4. Property tax statements: Look for items that are not deductible as property taxes, such as HERO or PACE payments.
5. Review government documents (W-2s, 1099s) for federal/California differences. Also be sure to review government documents for accurate taxpayer identification numbers.
6. Paycheck stubs to review withholding and to provide to the FTB if withholding amount is reduced.
7. Statements and instructions from mutual fund companies breaking down U.S. government and state tax-exempt income information.
8. All tax information broken out separately for both members of a registered domestic partnership.
9. Notices, bills, etc., from the IRS or California.
10. New clients should bring the past four years' returns.
11. 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.
12. California K-1 and accompanying correspondence (check for California differences and possible state tax paid by S corporation, partnership, trust, or LLC).
13. 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.
14. Withholding for residents and nonresidents reported on FTB Form 592-B.
15. 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).
16. Any activity pertaining to a Health Savings Account, including contributions to, earnings or losses from, distributions from, and rollovers to that account.
17. Rollover or distribution amounts from Medical Savings Accounts, FSAs, HRAs, and Roth IRA conversions.
18. Did the taxpayer form a business entity this year, does the taxpayer own an inactive business, or does he or she plan to terminate a business this year?
19. Change of ownership of business entity.
20. Title change information for property that changed hands due to gift or death of an owner.
21. For employers with no more than 25 full-time equivalent employees, review 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.

22. For Schedule C and other business returns, alert the taxpayer of the requirement for a city business license.
23. 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.
24. For all documents, please provide a scan, photocopy, or fax. Do not send photos taken with a cell phone.
25. Proof of health insurance coverage, including 1095 Forms.

Website
To download a copy of this list, go to:
www.caltax.com/files/2023/taxinterview.pdf

Questions (Page 1 of 5)

The following questions pertain to the 2023 tax year. For any question answered Yes, include supporting detail or documents.

Personal Information:	Yes	No
Did your marital status change?	_____	_____
Are you married?	_____	_____
If Yes, do you and your spouse want to file separate returns?	_____	_____
If No, are you in a domestic partnership, civil union, or other state-defined relationship?	_____	_____
Can you or your spouse be claimed as a dependent by another taxpayer?	_____	_____
Did you or your spouse serve in the military or were you or your spouse on active duty?	_____	_____

Dependents:

Were there any changes in dependents from the prior year? Note: Include non-child dependents for whom you provided more than half the support.	_____	_____
Did you or your spouse pay for child care while you or your spouse worked or looked for work?	_____	_____
Do you have any children under age 18 with unearned income more than $1,250?	_____	_____
Do you have any children age 18 or student children, aged 19 to 23, who did not provide more than half of their cost of support with earned income and that have unearned income of more than $1,250?	_____	_____
Did you adopt a child or begin adoption proceedings?	_____	_____
Are any of your dependents non-U.S. citizens or non-U.S. residents?	_____	_____

Healthcare:

Did you obtain healthcare coverage through the Marketplace?	_____	_____
If Yes, include all Forms 1095-A.		
If you received advance premium tax credit, are married, and are filing separately from your spouse, are you a victim of domestic abuse or spousal abandonment?	_____	_____
Did you, your spouse, or a dependent have healthcare purchased through the Marketplace and for whom you did not receive Form 1095-A?	_____	_____
Did you receive Form 1095-A for someone claimed as a dependent on another taxpayer's return or who is filing their own return and is not claimed on another taxpayer's return?	_____	_____
Are any of your dependents required to file a tax return?	_____	_____

Questions (Page 2 of 5)

Healthcare (continued):

	Yes	No
Was anyone covered on your health insurance policy also covered on another health insurance policy for any part of the year?	____	____
Were you eligible for employer-sponsored healthcare coverage?	____	____
Did you or your spouse have any transactions pertaining to a health savings account (HSA)? If you received a distribution from an HSA, include all Forms 1099-SA.	____	____
Did you or your spouse have any transactions pertaining to a medical savings account (MSA)? If you received a distribution from an MSA, include all Forms 1099-SA.	____	____
Did you or your spouse receive any distributions from long-term care insurance contracts? If Yes, include Forms 1099-LTC.	____	____
If you or your spouse are self-employed, are you or your spouse eligible to be covered under an employer's health plan at another job?	____	____
If Yes, how many months were you covered? ________		
If you or your spouse are self-employed, are you or your spouse eligible to be covered under an employer's long-term care plan at another job?	____	____
If Yes, how many months were you covered? ________		

Education:

	Yes	No
Did you, your spouse, or your dependents incur any post-secondary education expenses, such as tuition?	____	____
Did you or your spouse pay any student loan interest?	____	____
Did you or your spouse withdraw any amounts from your IRA to pay for higher education expenses incurred by you, your spouse, your children or grandchildren?	____	____
Did you or your spouse withdraw any amounts from a Coverdell Education Savings Account or Qualified Education Program (Section 529) plan?	____	____
If Yes, include all Forms 1099-Q. If Yes, were the amounts withdrawn used for qualified tuition expenses?	____	____

Deductions and Credits:

	Yes	No
Did you or your spouse contribute property (other than cash) with a fair market value of more than $5,000 to a charitable organization? If Yes, provide the appraisal of property contributed. An appraisal is not required for contributions of publicly traded securities or contributions of non-publicly traded stock of $10,000 or less.	____	____
Did you or your spouse incur any casualty or theft losses?	____	____
Did you or your spouse make any large purchases, such as motor vehicles and boats?	____	____
Did you or your spouse incur any casualty or loss attributable to a federally declared disaster?	____	____
Did you or your spouse purchase a new alternative technology vehicle, including a qualified plug-in electric drive motor vehicle?	____	____
Did you or your spouse use gasoline or special fuels for business or farm purposes (other than for a highway vehicle)?	____	____
If Yes, provide the number of gallons or special fuels used for off-highway business purposes. ________ Gallons ________ Type		
Did you or your spouse install any alternative energy equipment in your residence such as solar water heaters, solar electricity equipment (photovoltaic) or fuel cells?	____	____
Did you or your spouse install any energy efficiency improvements or energy property in your residence such as exterior doors or windows, insulation, heat pumps, furnaces, central air conditioners, or water heaters?	____	____

Questions (Page 3 of 5)

Investments:	Yes	No
Did you or your spouse have any debts canceled, forgiven or refinanced?	____	____
Did you or your spouse start or purchase a business, rental property, or farm, or acquire any new interest in any partnership or S corporation?	____	____
Did you or your spouse sell an existing business, rental property, farm, or any existing interest in a partnership or S corporation?	____	____
Did you or your spouse sell, exchange, or purchase any real estate?	____	____
If Yes, include closing statements.		
Did you or your spouse receive grants of stock options from your employer, exercise any stock options granted to you or your spouse or dispose of any stock acquired under a qualified employee stock purchase plan?	____	____
Did you or your spouse engage in any put or call transactions?	____	____
If Yes, provide the transaction details.		
Did you or your spouse close any open short sales?	____	____
Did you or your spouse sell any securities not reported on Form 1099-B?	____	____
Retirement or Severance:		
Did you or your spouse contribute to a Roth IRA or convert an existing IRA into a Roth IRA?	____	____
Did you or your spouse roll into a Roth IRA any distributions from a retirement plan, an annuity plan, tax shelter annuity or deferred compensation plan?	____	____
Did you or your spouse turn age 73 and have money in an IRA or other retirement account without taking any distribution?	____	____
Did you or your spouse make a qualified charitable distribution directly from an IRA?	____	____
Did you or your spouse retire or change jobs?	____	____
Did you or your spouse receive deferred, retirement or severance compensation?	____	____
If Yes, enter the date received (Mo/Da/Yr). ____________		
Personal Residence:		
Did your address change?	____	____
If Yes, provide the new address.		
If Yes, did you move to a different home because of a change in the location of your job?	____	____
Did you or your spouse claim a homebuyer credit for a home purchased in 2008?	____	____
Did you or your spouse withdraw any amounts from your Individual Retirement Account (IRA) or Roth IRA to acquire a principal residence?	____	____
Are your total mortgages on your first and/or second residence greater than $750,000?	____	____
If Yes, provide the principal balance and interest rate at the beginning and end of the year. ________________		
Did you or your spouse take out a home equity loan?	____	____
Did you or your spouse have an outstanding home equity loan at the end of the year?	____	____
If Yes, provide the principal balance and interest rate at the beginning and end of the year. ________________		
Are you claiming a deduction for mortgage interest paid to a financial institution and someone else received the Form 1098?	____	____
Did you or your mortgagee receive mortgage assistance payments? If Yes, include all Forms 1098-MA.	____	____

Questions (Page 4 of 5)

Sale of Your Home:

	Yes	No
Did you sell your home?	____	____
Did you receive Form 1099-S?	____	____
If Yes, include Form 1099-S.		
Did you or your spouse own and occupy the home as your principal residence for at least two years of the five-year period prior to the sale?	____	____
Did you or your spouse ever rent out the property?	____	____
Did you or your spouse ever use any portion of the home for business purposes?	____	____
Have you or your spouse sold a principal residence within the last two years?	____	____

At the time of the sale, the residence was owned by the: ________ Taxpayer ________ Spouse ________ Both

Gifts:

	Yes	No
Did you or your spouse make any gifts, including birthday, holiday, anniversary, graduation, education savings, etc., with a total (aggregate) value in excess of $17,000 to any individual?	____	____
Did you or your spouse make any gifts of difficult-to-value assets (such as non-publicly traded stock) to any person regardless of value?	____	____
Did you or your spouse make any gifts to a trust for any amount?	____	____
Did you or your spouse have a life insurance trust?	____	____
Did you or your spouse assist with the purchase of any asset (auto, home) for any individual?	____	____
Did you or your spouse forgive any indebtedness to any individual, trust or entity?	____	____

Foreign Matters:

	Yes	No
Did you or your spouse perform any work outside of the U.S. or pay any foreign taxes?	____	____
Were you or your spouse grantor or transferor for a foreign trust, have any interest in or a signature authority over a bank account, securities account or other financial account in a foreign country?	____	____
Did you or your spouse create or transfer money or property to a foreign trust?	____	____
Did you or your spouse own any foreign financial assets?	____	____
Were you or your spouse subject to the transition tax on undistributed foreign income and elect to pay the tax in installments?	____	____
Did you or your spouse have an interest in an S corporation that had undistributed foreign income subject to the transition tax?	____	____
If Yes, did the corporation cease to be an S corporation?	____	____
If Yes, was there a sale or liquidation of substantially all of the corporation's assets or did the corporation cease business?	____	____
If Yes, did you or your spouse transfer any share of stock in the corporation?	____	____

Questions (Page 5 of 5)

Miscellaneous:	**Yes**	**No**
Did you or your spouse pay in excess of $1,000 in any quarter or $2,600 during the year for domestic services performed in or around your home to individuals who could be considered household employees?	_____	_____
Did you or your spouse receive unreported tip income of $20 or more in any month?	_____	_____
Have you or your spouse received a punitive damage award for damages other than for physical injuries or illness?	_____	_____
Did you or your spouse engage in any bartering transactions?	_____	_____
Were you or your spouse notified by the IRS or other taxing authority of any changes in prior year returns?	_____	_____
For any trust that you or your spouse created or are trustee, did any beneficiaries, grantors, or trustees die or move?	_____	_____
In 2023, did you or your spouse: (a) receive (as a reward, award, or compensation); (b) sell, exchange, gift or otherwise dispose of a digital asset (or a financial interest in a digital asset)?	_____	_____
In 2023, did you or your spouse receive Payroll Protection Program loan forgiveness or are you or your spouse seeking forgiveness?	_____	_____
If No, enter the date loan forgiveness was denied or that you or your spouse decided not to seek forgiveness. Date (Mo/Da/Yr) __________		
If No, enter the amount of the loan for which forgiveness was denied or the amount of the loan for which you or your spouse decided not to seek forgiveness. Amount ______________		
Do you own an interest in an LLC or similar entity that has a reporting obligation under the Corporate Transparency Act?	_____	_____

Additional state pages have been included at the back of the organizer and should be reviewed.