

## 1040 Document Checklist

This is a list of the most current common items needed to help you assemble your tax return documentation package for us. Use this '1040 Document Checklist' to gather your 2025 income tax documentation, help ensure an accurate return can be filed and avoid processing delays (which can slow your tax refund if applicable).

All C&C Tax Service Forms are on our website, <https://www.candctax.com/forms>. These forms are required to complete your tax return.

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### ☐ All C & C TAX SERVICE FORMS (signed & dated):

#### ➤ Questionnaire

- **Bank Account Information:** Provide a voided check or Routing & Account #s to have your refunds directly deposited or to make IRS/State(s) payment via direct debit (See Questionnaire pg. 6).

#### ➤ Client Information Form – only if there are changes or additions of prior information.

#### ➤ **COMPLIANCE UPDATE, Driver's License, State ID or Valid Picture ID**

- *Provide a copy of taxpayer's (and spouse's) valid ID for required e-filing identity verification, **only** if new or renewed after December 31, 2024.*

### ☐ ADDITIONAL REQUIRED INFORMATION:

#### ➤ **Health Insurance:** Form 1095-A, if health insurance was purchased on the marketplace exchange during the year.

#### ➤ **Estimated Tax Payments:** Provide dates and amounts paid to IRS/State(s) for the current tax year (See Questionnaire pg. 6).

### ☐ INCOME:

- **Income:** W-2's, Social Security Income (Form SSA-1099), non-employee compensation (Form 1099-NEC), Miscellaneous Income (Form 1099-Misc), and Payment Card and Third-Party Network transactions (Form 1099-K).
- **Retirement Distributions:** From pension plans, IRA's, KEOGH's, etc. Copy of any Form 1099-R for distributions, even if non-taxable or rolled over into another plan.
- **Other Income:** Forms 1099-Int and 1099-Div for interest and dividends in savings accounts, money market accounts, stocks, bonds, etc.
- **Investment Sales:** Form 1099-B and related documents for purchase and sale of stocks, bonds, and/or mutual funds. In addition, **a cost basis is required** for all sales (year-end summary statements are ideal).
- **Cryptocurrency Sales:** Form 1099-DA, detailed transaction report showing type of cryptocurrency, date purchased, date sold and gain or loss.
- **Cryptocurrency:** Provide summary for digital (crypto) asset as payment, reward, or award received.
- **Schedule K-1:** Partnerships, S corporations, estates, and trusts.
- **Rental Property:** Rental income and summary of detailed expenses. Copy of invoices for any major repairs.
- **PURCHASE/REFINANCE/SALE or EXCHANGE of REAL ESTATE:** Settlement/closing document and Gross Proceeds from Real Estate Sale or Exchange (Form 1099-S).

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### ☐ **SELF-EMPLOYED:**

Business income and summary of detailed expenses, including health insurance premiums and mileage information for business automobile travel.

- If you are claiming Auto Mileage as a deduction for your Business or Rental Property, please include total miles, commuting miles, and business miles driven for **January 1 through December 31, 2025**, separately documented for each vehicle.
- If you lease your car or are deducting actual expenses, provide original value of the car (what you could have bought it for), date of lease, and all expenses for lease payments, gas, car washes, licenses, insurance, tires, repairs, etc.
- All legal documents for formation, change, sale, or purchase of a business during the year.

### ☐ **TAX CREDITS:**

- **Child & Dependent Care Expenses:** Day care information (name, tax id, address, phone number) and amount paid per child/day care provider. *Use form provided in client letter package or click [Day Care Expense Summary Worksheet](#).*
- **College Credit:** Form 1098-T (Tuition Statement), bursar's statement/report for college expenses of dependents enrolled on at least half-time basis, receipts for required supplies, books, and computer equipment, and Form 1099-Q if 529 plan disbursements were made in current tax year.
- **Energy Credit:** Provide certification certificate provided by the installer for any 2025 solar or energy improvements to a personal or 2<sup>nd</sup> home. Provide purchase order for Electric Vehicle purchases made prior to **September 30, 2025**.

### ☐ **ITEMIZED DEDUCTIONS:**

- **Medical Expenses** – Include out-of-pocket health, dental and vision insurance (not pretax) and long-term care insurance premiums, in addition to out-of-pocket medical expenses (not to include expenses paid with flex spending or health savings account funds). *Use form provided in client letter package or click [Summary: Medical Expenses](#)*
- **Real Estate Taxes**
- **Personal Property Tax (Vehicle)**
- **Home Mortgage Interest (Form 1098)**
- **Charitable contributions** (cash/check/credit card and non-cash)  
*- Use form provided in client letter package or click [Summary: Charitable Contributions \(CASH/Check/Credit Card\)](#) and/or [Summary: Charitable NON-Cash Contributions](#)*

### ☐ **OTHER:**

- **IRA:** Provide detail information on contributions made **for** tax year 2025 to include amounts, dates, and statements of balances in your accounts as of the end of the year.
- **Health Savings Accounts (HSA):** Provide details of all contributions: amounts you contributed directly, contributions made through payroll, contributions made by your employer and any contributions to be made by 04/15/2026 by you **for** tax year 2025.
- **Vehicle Interest Deduction:** Provide support, including the VIN, for interest paid during the tax year on new vehicle loans for vehicles assembled in the United States and purchased on or after January 1, 2025. Your lender is required to provide a statement of interest paid by January 31, 2026, for the 2025 tax year.
- **Educator Expense Deduction:** Provide summary of receipts for unreimbursed classroom supplies.
- **Union Dues (State Adjustment):** Provide documentation showing the total dues paid for the tax year.
- All income information for children if you want us to prepare any required returns.
- Copies of tax correspondence (Federal, State, Local) received during the year, including payments made or refunds.
- All legal documents for divorce/separation decrees.