

Tax Preparer Information – Attachments to Returns

Individual Returns

For ALL Returns

- Page 1 of the Federal return
- All appropriate Federal schedules, worksheets and statements
- W2s

W2s

- Include all copies of the W2s showing city tax withheld or a breakdown provided by the employer showing the city taxes withheld
- A worksheet prepared by the tax preparer will not suffice
- Documentation must be as provided by employer

2106 Expense Deduction

- Page 1 and 2 from Federal Return
- Schedule A from Federal Return
- Form 2106 from Federal Return
- If Line 4 of Form 2106 has expense amounts an itemized breakdown is required

Schedule C – Self Employed Income

- Pages 1, 2 and Schedule C with all supporting statements from the Federal return
- If claiming business use of home be sure to include Form 8829 from the Federal return
- If Form 4562 is required for Federal we will also need a copy
- All “Other Expenses” must be itemized
- If wages are reported be sure that the appropriate withholding has been done
- If contract labor is reported include copies of the 1099s or a detail listing of similar information

Schedule E – Rental Income

- Pages 1 and 2 of the Schedule E from the Federal return
- Reporting rental properties on Schedule E should include the complete address of the property
- A consolidated listing will not suffice

Business Returns

For ALL Returns

- Forms 1120 and 1120S
 - Pages 1-6 of the Federal return
 - If contract labor is reported include copies of the 1099s or a detail listing of similar information
 - Supporting statement for line 26 “Other Deductions”
 - Net Operating Loss statement or schedule
 - All appropriate Federal schedules, worksheets and statements
- Form 1065
 - Pages 1-4 of the Federal return for 1065 and K-1s
 - If contract labor is reported include copies of the 1099s or a detail listing of similar information
 - Supporting statement for line 20 “Other Deductions”
 - Net Operating Loss statement or schedule
 - All appropriate Federal schedules, worksheets and statements