

TAX APPOINTMENT WORKSHEET

During the course of the year, events can occur that can affect your personal and/or business taxes. When gathering your tax data, you should review the list below to see if any of the events have occurred this past year. If so, you may need to assemble the documents listed and bring them with you when you have your taxes prepared.

EVENT	DOCUMENTS/ INFORMATION NEEDED
Married or divorced in 2005	Married: prior year's tax return of both spouses Divorced: copy of the divorce decree
Birth or adoption	Social Security cards; adoption papers
Death of child or spouse	Date of death
Additional members of household	Date of occupancy and relationship to you
Job change	Start date; name of new employer; W-2's from new and old employers
Unemployment	Application for unemployment benefits
Retirement contribution	Type of plan and amount of contribution
Retirement distributions	Form 1099-R
Social Security benefits	Form 1099-SSA
Sale of stocks, bonds, etc.	Form 1099-B or other sale documents; basis or original costs
Purchase of stocks, bonds, etc., personal residence, or other real estate	Purchase documents; closing papers

Inheritance	Will; K-1 from the estate
Trade any property	Date of trade, property given up and property received, basis and fair market value; Qualified intermediary sales agreements or closing papers
Lawsuit settlement	Date settlement received; reason for the settlement; Form 1099-MISC
Rental Property	Income from property; expenses; new property purchased
Lottery or gambling winnings	Total amount won whether on W-2G's or not; total amount of losses
Prizes	Form 1099-MISC; value of prizes not included on Form 1099-MISC
Health insurance, medical, dental, or drug expenses	Health insurance premiums; if it is an employer-sponsored plan, know whether it is paid with pretax dollars; totals of other medical, dental, and drug expenses
Health insurance	Pre-taxed (i.e., cafeteria plan, POP)
Medical miles	Before 9/1/05 – 14 cents per mile; On or after 9/1/05 – 22 cents per mile

State income tax or property taxes paid	Prior year's income tax return; property tax bills; closing papers from the purchase or sale of property; letter from the state regarding any change on a prior filed return
Purchase or re-finance a home	Closing papers from purchase; Form 1098
Charitable contributions of money, property, or out-of-pocket expenses	Date and type of contributions, knowledge that receipts from the organizations have been received; mileage log for charitable work
Job-related expenses	Mileage log, travel, or miscellaneous expense amounts for items related to employment
Business miles	Before 9/1/05 – 40.5 cents per mile; On or after 9/1/05 – 48.5 cents per mile
Educational or student loan interest expenses	Form 1098-T for parents or children; interest record for student loans
Child or disabled spouse care	Name, address, and ID number of the day care provider; the amount paid to the provider; if the provider comes into your home, a W-2 may be required
Start or end a business	Formation or terminations dates; property contributions or distributions

This information was provided by the Florida Society of Enrolled Agents. Enrolled Agents are tax practitioners who are licensed by the United States Department of the Treasury to represent taxpayers before the IRS for audits, collections, and appeals. Enrolled Agents provide tax preparation, tax advice, and tax planning services in addition to helping taxpayers resolve problems with the IRS. To find an Enrolled Agent in your area, call the Florida Society of Enrolled Agents at 1-800-422-3732.

ATTENTION CONTRACTORS: ROOFING UPDATE

Florida Governor Jeb Bush has issued another extension of his Executive Order allowing certain state-licensed contractors to perform specific kinds of roofing work in the state. Here are the details of the Executive Order:

- Certified and Registered general, building, and residential contractors are still allowed to repair and install roofs made of wood shakes, asphalt or fiberglass shingles.
- The above provision is effective statewide, in all Florida counties, until February 15, 2006.
- Any work started by February 15th can be completed after that date, as long as the permit for the work was issued prior to the February 15th deadline.
- Local building departments are allowed to issue local specialty roofing licenses for the repair and installation of roofs, including but not limited to wood shakes, asphalt, or fiberglass shingles, tile, metal, and flat roofs.
- People who wish to apply for one of these local specialty roofing licenses must provide an affidavit of their competency from their original jurisdiction, proof of compliance with workers' compensation (if applicable), and public liability and property damage insurance as required by section 489.115(5)(a), Florida Statutes.
- These specialty roofing licenses will have a minimum processing fee and will be valid for 60 days from the date they are issued. Any work started under one of these specialty roofing licenses may be completed after the license expires.
- Please remember that if you are doing roofing work under this Executive Order, you must pay the appropriate workers' compensation premium for all such work, unless you are completely exempt from workers' comp. You should immediately inform your workers' comp carrier if you start doing roofing work, and you should keep separate payroll records for all roofing jobs.
- If you are insured with FUBA Workers' Comp and have questions about doing roofing work, please call our Policy Services department at 1-888-262-4483.