

16	Rental property	<ul style="list-style-type: none"> Income Expenses New property purchased 			Transfers from IRA to charity for taxpayers over age 70.5	<ul style="list-style-type: none"> Brokerage statement showing transfer 1099-R
17	Prizes	<ul style="list-style-type: none"> Form 1099-MISC; value of prizes not included on Form 1099-MISC 		24	Job-related expenses for employees	<ul style="list-style-type: none"> No longer deductible
18	Lottery or gambling winnings	<ul style="list-style-type: none"> Total amount won whether on W-2G or not Total amount of losses 			Business miles (54.5 cents per mile) No longer allowable for employees only for businesses and rentals	<ul style="list-style-type: none"> Total miles driven per vehicle, January-December _____ Business miles driven per vehicle—January-December _____
19	Health insurance, medical, dental, or drug expenses	<ul style="list-style-type: none"> Health insurance premiums; post-tax payments Totals of other medical, dental, and drug expenses If the health insurance is pretaxed (i.e., cafeteria plan, Sec. 125, POP), premiums have already been deducted from the wage. Health savings account (HSA) information 		25	Education expenses	<ul style="list-style-type: none"> Form 1098-T for parents or children if the child is a student. (The form will come to the child.) Actual expense record to verify expenses for credit/deduction purposes Financial transcript from school showing when actual expenses were paid
	Medical miles (18 cents per mile)	<ul style="list-style-type: none"> Total medical miles driven during the year: 			Student loan interest	<ul style="list-style-type: none"> Interest record for student loans Form 1098-E
	Health insurance coverage verification	<ul style="list-style-type: none"> Form 1095 A, B, or C must be received from the marketplace, the insurance carrier, or your employer for every person included on the tax return. 		26	Child or disabled spouse care	<ul style="list-style-type: none"> Name, address, and ID number of the day-care provider Amount paid to the provider If the provider comes into your home, a W-2 may be required.
20	State taxes income, property taxes paid; sales tax paid on vehicles, motorcycles, or homes	<ul style="list-style-type: none"> 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 in a prior-filed return 		27	Energy credit	<ul style="list-style-type: none"> Information regarding the purchase of solar or small wind-energy property business or residence
21	Home mortgage interest	<ul style="list-style-type: none"> Forms 1098 Description of use of money Home-equity interest no longer allowed 		28	Bankruptcy filing	<ul style="list-style-type: none"> Date filed: Bankruptcy papers – property rejected/returned by court
22	First-time homebuyer	<ul style="list-style-type: none"> Distribution from IRA? Yes___ Amt: 		29	Debt forgiveness or abandonment of property	<ul style="list-style-type: none"> Form 1099-A for abandonment Date property was taken by the bank or sold in foreclosure Form 1099-C for cancellation
	Recapture/repayment 2008 credit	<ul style="list-style-type: none"> Sale or change in use Record of amount repaid Year 9 of 15 		30	IRS or state communications	<ul style="list-style-type: none"> Letters, additional taxes paid, changes in prior-year returns Installment agreements or offers in compromise
23	Charitable contributions of money, property, or out-of-pocket expenses	<ul style="list-style-type: none"> Date and type of contributions, knowledge that receipts from the organizations have been received Statement regarding whether goods and services were received for donation Mileage log for charitable work Form 1098-C for vehicle or boat donations 		31	Foreign investments or holdings	<ul style="list-style-type: none"> Any foreign accounts? Did total exceed \$10,000 at any time during the year? Foreign business interests or stock of \$50,000 or more? Signature authority over foreign accounts?
	Charitable miles (14 cents per mile)	<ul style="list-style-type: none"> Total charitable miles driven 				



2018

AWARD WINNERS

By John Michaels

The NAEA Awards enable us to honor the dedication and commitment shown by a few of the many individuals who volunteer their time and talents to help grow the EA profession and make NAEA the premier organization that powers America's tax experts. Award winners are selected by the Awards Committee based on nominations submitted by members throughout the year. The awards are given out at the National Conference as part of a festive evening that also includes the National Tax Practice Institute™ graduation ceremony.

This year's committee included: Jeff Augenstein, EA (chair); Deborah Cope, EA; Trish Evenstad, EA; and Laurie Ziegler, EA.