

ATTACHMENTS TO RETURN

INDIVIDUAL RETURNS

2106

Under the 2018 Tax Reform Bill, 2106 expenses are no longer allowed except for Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and employees with impairment-related work expenses. We must have pages 1 and 2 of the Federal return, Schedule 1 (Additional Income and Adjustments to Income) and Form 2106. You must include an itemized breakdown of Line 4 expenses.

IF you qualify, we need a separate Form 2106 for each employer, and a separate Form 2106 for husband and wife. Consolidated Form 2106 for multiple employers or individuals on one Form 2106 will not be accepted.

W-2

For individuals with W-2 wages, multiple city withholding, include copies of all W-2's showing city tax withheld (or a breakdown provided by employer showing all city tax withheld.) A worksheet prepared by the tax preparer will not suffice. Documentation must be as provided by employer.

Schedule E

For individuals with Schedule E reporting, include pages 1 and 2 of the Schedule E, plus any other appropriate attachments (form 4562, K-1) as prepared for the Federal tax return, and applicable to the Schedule E.

When reporting rental properties on Schedule E, you must use the COMPLETE ADDRESS for each. A consolidated listing will not suffice. The instructions for Schedule E indicate that you must report the type and location of EACH RENTAL REAL ESTATE PROPERTY. Because of the new loss offset rules, we must also know the legal ownership of each property, if multiple properties or multiple schedules (Schedule E and Schedule C) are being reported.

Schedule C

For individuals with Schedule C reporting, be sure to include the exact business address where work is performed. If claiming business use of home, be sure to include the 8829. If the form 4562 is required, be sure to

include this form as well. All “other” expenses must be itemized. If wages are reported, be sure that appropriate withholding has been done and that W-2’s were remitted timely. If contract labor is reported, be sure to include copies of the 1099’s issued to contract labor. (These are due by 2/28 of each year, as well as the Reconciliation of Returns and Employee W-2 forms.)

For all returns

Supporting documentation includes all appropriate Federal schedules, worksheets, statements and any documentation which is included with the Federal tax filing. Supporting documentation is necessary to verify all amounts of taxable income, expenses, deductions and credits. Federal schedules (including federal tax return), forms, W-2’s, 1099’s, etc., are required for your return to be complete.

BUSINESS ENTITY RETURNS

Documentation is necessary to verify all amounts of taxable or non-taxable income, expenses and deductions, as applicable. Supporting documentation includes Federal forms 1120, 1120S, 1065 (COMPLETE), all appropriate federal schedules, worksheets, statements, and any documentation which is included with the Federal tax filing that supports the Federal tax return.

Additional forms, schedules or computations may also be needed to support your city return in certain circumstances, if information provided does not suffice.

Failure to include all documentation may result in your return being sent back, and deemed as not filed until resubmitted.