

PERSONAL INCOME TAX RETURN CHECKLIST (UNITED STATES)

This checklist provides a general list of documents required for the filing of your tax return:

- ☐ **Employment Income (W2)**
- ☐ **State Tax Refunds (1099-G)**
- ☐ **Self-Employed and Endorsement Income (1099)**
- ☐ **Record of Estimated Tax Payments (Form 1040-ES)**
- ☐ **Record of Rental Income Earned and Expenses Receipts;**
- ☐ **Pension/IRA/Annuity Income (1099-R)**
- ☐ **Interest and Dividend Income (1099-INT, 1099-OID, 1099-DIV)**
- ☐ **Income From Sale of Stock or Property (1099-B, 1099-S)**
- ☐ **Carrying Charges and Interest Expenses**
- ☐ **Any Additional Income Received (1099-Misc.)**
- ☐ **Support Paid (Include Former Spouse Name and SSN)**
- ☐ **Mortgage Interest and Property Tax Records (Form 1098)**
- ☐ **Cash and Non-Cash Charitable Donation Records**
- ☐ **Amount Paid For Healthcare Insurance, Doctors, Dentists, Etc.**
- ☐ **Insurance Coverage Through Employer (Form 1095-B)**
- ☐ **Childcare Expenses Paid;**
- ☐ **Educational Expenses or Scholarship Records (Form 1098-T)**
- ☐ **Clean Vehicle Tax Credit; Internal Revenue Code Section 30D**

Other considerations:

- ☐ **Foreign Tax Credits:**
If you do not claim a credit for the full amount of qualified foreign income taxes that you paid/accrued in that year, you are able to carry back the unused foreign income tax paid. You can carry back for one year and/or carry forward for 10 years.
- ☐ **NHL 401K Contributions:**
Through the NHL 401(k) pension plan, players can take advantage of this tax-deferred benefit by making pre-tax contributions of up to \$22,500. An additional post-tax contribution of up to \$43,500 is also available.
- ☐ **Simplified Employee Pension Individual Retirement Arrangement:**
Players who earn endorsement income have access to this tax-deferred benefit by contributing up to 25% of their compensation, up to a maximum of \$66,000.
- ☐ **Charitable Activity Through In-Kind Donations:**
Donating investment assets ("in-kind") that have appreciated in value, will allow the donor to avoid capital gains tax while the total amount is still eligible for the tax deduction. The federal tax code in the US is also very accommodative for gifts of donated property, clothing, and other non-cash items. The amount eligible for deduction is the fair market value of the item on the date of the contribution.