

Cornelius, Leone & Campbell  
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904-642-1040

## NEW THIS YEAR

The Internal Revenue Service has announced that paper tax refund checks have been phased out as required by The One Big Beautiful Bill Act. A voided check or valid bank account information must be provided to receive a tax refund via direct deposit.

## REMINDERS

To process your return, the following items **MUST** be received:

- . Signed Engagement Letter
- . Questionnaire
- . Updated Personal Information Sheet (**Including email addresses for both taxpayer and spouse, if joint return**)
- . Current Bank Information for Direct Deposit or Withdrawal. A voided check is sufficient.

You will receive an email with a DRAFT of your return that contains an e-sign document authorizing us to e-file your return. **No return will be filed without this signature.**

You will **ONLY** receive a **PDF** of your return, unless otherwise requested.

Dear Client:

This Tax Organizer is designed to help you gather the tax information needed to prepare your 2025 personal income tax return. To help you complete the organizer, your prior year tax information has been included in the checklist.

To protect your privacy, your Tax Organizer may contain masked data. Masked data displays as asterisks. For example, a Social Security number could display as \*\*\*-\*\*-6789, an account number as \*\*\*\*\*6789, and a date of birth as \*\*/\*\*/2000. If you would like to confirm the masked data or make a change to your data, please contact this office. When you receive your DRAFT tax return(s), make sure you review all Social Security numbers, bank account numbers, and dates of birth for accuracy.

Enter 2025 information on the Tax Organizer pages provided. If any information does not apply to you or is incorrect, please draw a line through it or make the necessary corrections.

The Client Questionnaire asks about pertinent tax items necessary for preparing the most accurate tax return possible. Please answer all questions and attach a statement when necessary for additional information not provided in the Client Organizer.

Please answer all applicable questions and use the Notes to Preparer screen to enter additional information not provided in the Tax Organizer. The Notes to Preparer screen is also available for any questions that you may have for our office.

The organizer is a list of source documents and information needed to prepare your return. You may also use it as a cover sheet when submitting your tax information and source documents. Please, also indicate if there are any items listed that no longer pertain to you.

You will also need to provide the following information:

- Forms W-2 for wages, salaries and tips.
- All Forms 1099 for interest, dividends, retirement, miscellaneous income, Social Security, state or local refunds, gambling winnings, etc.
- Brokerage statements showing investment transactions for stocks, bonds, etc.
- Schedule K-1 from partnerships, S corporations, estates and trusts.
- Statements supporting educational expenses, deductions or distributions, including any Forms 1098-T, 1098-E, or 1099-Q.
- Any Form 1095-A, 1095-B and/or 1095-C related to health care coverage or the Premium Tax Credit.
- Statements supporting deductions for mortgage interest, taxes, and charitable contributions (including any Form 1098-C).
- Copies of closing statements regarding the sale or purchase of real property.
- Legal papers for adoption, divorce, or separation involving custody of your dependent children.
- Any tax notices sent to you by the IRS or other taxing authority.
- A copy of your income tax return from last year, if not prepared by this office.

Thank you for the opportunity to serve you.

Sincerely,  
Cornelius, Leone & Campbell

## **Notes To Preparer**

Please use this page to enter any additional information  
or questions you may have.

## Questions

Please check the appropriate box and include all necessary details and documentation.

	Yes	No
<b>Personal Information</b>		
Did your marital status change during the year?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, explain: _____		
Did you live separately from your spouse during the last six months of the year?	<input type="checkbox"/>	<input type="checkbox"/>
Do you have a separate decree, instrument, or agreement and are not living in the same household by the end of the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did your address change from last year?	<input type="checkbox"/>	<input type="checkbox"/>
Can you be claimed as a dependent by another taxpayer?	<input type="checkbox"/>	<input type="checkbox"/>
Do you have a bank account or other type of account with a routing transit number (RTN) and account number that can be used to direct deposit (or direct debit) funds?	<input type="checkbox"/>	<input type="checkbox"/>
Did you change any bank accounts, or did routing transit numbers (RTN) and/or bank account numbers change for existing bank accounts that have been used to direct deposit (or direct debit) funds from (or to) the IRS or other taxing authority during the tax year?	<input type="checkbox"/>	<input type="checkbox"/>
Do you, your spouse (if applicable), and any dependents have a taxpayer identification number (SSN, ITIN, or ATIN)?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive an Identity Protection PIN (IP PIN) from the IRS or have you been a victim of identity theft? If yes, attach the IRS notice for filing returns in 2026.	<input type="checkbox"/>	<input type="checkbox"/>
Did you reside in or operate a business in a Federally declared disaster area? The Federally declared disaster areas include victims of hurricanes, tropical storms, floods, as well as wildfires and other disaster situations.	<input type="checkbox"/>	<input type="checkbox"/>
<b>Dependent Information</b>		
Were there any changes in dependents from the prior year?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, explain: _____		
Did the children who live with you spend more than half the year with you in the United States?	<input type="checkbox"/>	<input type="checkbox"/>
Do you have any children under age 19 or a full-time student under age 24 with unearned income in excess of \$2,700?	<input type="checkbox"/>	<input type="checkbox"/>
Do you have dependents who must file a tax return?	<input type="checkbox"/>	<input type="checkbox"/>
Did you provide over half the support for any other person(s) other than your dependent children during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you pay for child care while you worked, looked for work, or while a full-time student?	<input type="checkbox"/>	<input type="checkbox"/>
Are there any other person(s) who lived with you more than half the year in the United States but not claimed by you last year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you pay any expenses related to the adoption of a child during the year?	<input type="checkbox"/>	<input type="checkbox"/>
If you are divorced or separated with child(ren), do you have a divorce decree or other form of separation agreement which establishes custodial responsibilities?	<input type="checkbox"/>	<input type="checkbox"/>
Did any dependents receive an Identity Protection PIN (IP PIN) from the IRS or have they been a victim of identity theft? If yes, attach the IRS notice for use during the 2026 filing season.	<input type="checkbox"/>	<input type="checkbox"/>
Do you have an eligible child under age 18 and want to open a new tax-deferred investment account called a "Trump Account" that will be available in July 2026?	<input type="checkbox"/>	<input type="checkbox"/>
If you initiate a Trump Account for any eligible child born in 2025, a contribution pilot program provides a \$1,000 contribution. Do you wish to receive the contribution?	<input type="checkbox"/>	<input type="checkbox"/>
<b>Purchases, Sales and Debt Information</b>		
Did you start a new business or purchase rental property during the year?	<input type="checkbox"/>	<input type="checkbox"/>

- |                                                                                                                                                                                                                                          |                          |                          |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|
| Did you have ownership interest in any type of business?                                                                                                                                                                                 | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you sell, exchange, or purchase any assets used in your trade or business?                                                                                                                                                           | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you acquire a new or additional interest in a partnership or S corporation?                                                                                                                                                          | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you sell, exchange, or purchase any real estate during the year?                                                                                                                                                                     | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you purchase or sell a principal residence during the year?                                                                                                                                                                          | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you foreclose or abandon a principal residence or real property during the year?                                                                                                                                                     | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you acquire or dispose of any stock during the year?                                                                                                                                                                                 | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you take out a home equity loan this year?                                                                                                                                                                                           | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you refinance a principal residence or second home this year?                                                                                                                                                                        | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you sell an existing business, rental, or other property this year?                                                                                                                                                                  | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you lend money with the understanding of repayment and this year it became totally uncollectable?                                                                                                                                    | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you have any debts canceled or forgiven this year, such as a home mortgage or student loan(s)?                                                                                                                                       | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you purchase a new or previously owned clean vehicle this year that is eligible for the new clean vehicle credit? If yes, attach the vehicle statement from the dealer even if you received the credit when purchased at the dealer. | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive a Form 1099-K for the sale of personal property for a gain or loss?                                                                                                                                                      | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you purchase a new U.S. assembled vehicle in 2025 for personal use and financed with an auto loan? If yes, attach the vehicle statement from the dealer.                                                                             | <input type="checkbox"/> | <input type="checkbox"/> |

### Income Information

- |                                                                                                                                                                         |                          |                          |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|
| Did you have any foreign income or pay any foreign taxes during the year, directly or indirectly, such as from investment accounts, partnerships or a foreign employer? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive any income from property sold prior to this year?                                                                                                       | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive any unemployment benefits during the year?                                                                                                              | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive any disability income during the year?                                                                                                                  | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive any Medicaid waiver payments as difficulty of care during the year?                                                                                     | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive tip income not reported to your employer this year?                                                                                                     | <input type="checkbox"/> | <input type="checkbox"/> |
| Did any of your life insurance policies mature, or did you surrender any policies?                                                                                      | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive any awards, prizes, hobby income, gambling or lottery winnings?                                                                                         | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive any income considered to be nonemployee compensation?                                                                                                   | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive a Form 1099-K, 1099-MISC, 1099-NEC, or other income statement for work done in what is commonly referred to as the "gig" economy?                       | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive a Form 1099-K for a distribution payment from an online crowdfunding solicitation?                                                                      | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive a Form 1099-K that you believe is in error?                                                                                                             | <input type="checkbox"/> | <input type="checkbox"/> |
| Do you expect a large fluctuation in income, deductions, or withholding next year?                                                                                      | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you have any sales or other exchanges of digital assets (including from an airdrop or a hard fork) or use digital assets to pay for goods or services?              | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive a Form 1099-DA for the sale of a digital asset?                                                                                                         | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive tips in 2025 in a job where tips are customary? For example, food service, hospitality, salons, or transportation.                                      | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive overtime pay required under federal overtime rules for working more than 40 hours in a work week?                                                       | <input type="checkbox"/> | <input type="checkbox"/> |

### Retirement Information

- |                                                                                                                       |                          |                          |
|-----------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|
| Are you an active participant in a pension or retirement plan?                                                        | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive any Social Security benefits during the year?                                                         | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you make any withdrawals from an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan?       | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, were any withdrawals due to a Federally declared disaster?                                                    | <input type="checkbox"/> | <input type="checkbox"/> |
| If you received any qualified disaster retirement plan distributions, did you repay any of the distributions in 2025? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive any lump-sum payments from a pension, profit sharing or 401(k) plan?                                  | <input type="checkbox"/> | <input type="checkbox"/> |

- Did you make any contributions to an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan?
- Did you receive any qualified birth or adoption distributions, emergency personal expense distributions, domestic abuse distributions, or terminal illness distributions in 2025?
- If yes, did you repay any of the distributions in 2025?
- Did you make any qualified charitable distributions (QCD) from your retirement account this year?

### Education Information

- Did you, your spouse, or your dependents attend a post-secondary school during the year, or plan to attend one in the coming year?
- Did you have any educational expenses during the year on behalf of yourself, your spouse, or a dependent?
- Did anyone in your family receive a scholarship of any kind during the year?
- If yes, were any of the scholarship funds used for expenses other than tuition, such as room and board?
- Did you make any withdrawals from an education savings or 529 Plan account?
- If yes, were any of these withdrawals rolled over into an ABLE (Achieving a Better Life Experience) account?
- Did you make any contributions to an education savings or 529 Plan account?
- Did you pay any student loan interest this year?
- Did you cash any Series EE or I U.S. Savings bonds issued after 1989?
- Would you like a worksheet to aid in the completion of a Free Application for Federal Student Aid (FAFSA) with the U.S. Department of Education?

### Health Care Information

- Did you have qualifying health care coverage, such as employer-sponsored coverage or government-sponsored coverage (i.e. Medicare/Medicaid) for your family? "Your family" for health care coverage refers to you, your spouse if filing jointly, and anyone you can claim as a dependent.
- Did you enroll for lower cost Marketplace Coverage through healthcare.gov under the Affordable Care Act?
- Did you enroll for lower cost Marketplace Coverage through healthcare.gov under the Affordable Care Act and share a policy with anyone who is not included in your family?
- Did you make any contributions to a Health savings account (HSA) or Archer MSA?
- Did you receive any distributions from a Health savings account (HSA), Archer MSA, or Medicare Advantage MSA this year?
- Did you pay long-term care premiums for yourself or your family?
- Did you make any contributions to an ABLE (Achieving a Better Life Experience) account?
- Did you receive any withdrawals from an ABLE (Achieving a Better Life Experience) account?
- If you are a business owner, did you pay health insurance premiums for your employees this year?

### Itemized Deduction Information

- Did you incur a casualty or theft loss or any condemnation awards during the year?
- If yes, did the loss occur in a Federally declared disaster area?
- Did you pay out-of-pocket medical expenses (Co-pays, prescription drugs, etc.)?
- Did you make any cash or other monetary charitable contributions?
- Did you make any noncash charitable contributions (clothes, furniture, etc.)?
- If yes to either of the above charitable contribution questions, please provide evidence such as a receipt from the donee organization, canceled check, or record of payment, to substantiate all contributions made.
- Did you donate a vehicle or boat during the year?

- |                                                                                                                                                   |                          |                          |
|---------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|
| Did you pay real estate taxes for your primary home and/or second home?                                                                           | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you pay any state income tax, including withholdings and estimated payments?                                                                  | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you pay any city or local income taxes, including withholdings and estimated payments?                                                        | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you pay any personal property tax, such as vehicle, boat, or RV?                                                                              | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you pay any mortgage interest on an existing home loan?                                                                                       | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you incur interest expenses associated with any investment accounts you held?                                                                 | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you make any major purchases during the year (cars, boats, etc.)?                                                                             | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you make any out-of-state purchases (by telephone, internet, mail, or in person) for which the seller did not collect state sales or use tax? | <input type="checkbox"/> | <input type="checkbox"/> |

**Miscellaneous Information**

- |                                                                                                                                                                                                                                                                          |                          |                          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|
| Did you make federal estimated tax payments for 2025?                                                                                                                                                                                                                    | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you make gifts of more than \$19,000 to any individual?                                                                                                                                                                                                              | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you utilize an area of your home for business purposes?                                                                                                                                                                                                              | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive goods or services in exchange for your goods or services (barter)?                                                                                                                                                                                       | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you retire or change jobs this year?                                                                                                                                                                                                                                 | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you incur moving costs because of a permanent change of station as a member of the Armed Forces on active duty?                                                                                                                                                      | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you pay any individual as a household employee during the year?                                                                                                                                                                                                      | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you make energy efficient improvements to your main home this year?                                                                                                                                                                                                  | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive a distribution from, or were you a grantor or transferor for a foreign trust?                                                                                                                                                                            | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you have a financial interest in or signature authority over a financial account such as a bank account, securities account, or brokerage account, located in a foreign country?                                                                                     | <input type="checkbox"/> | <input type="checkbox"/> |
| Do you have any foreign financial accounts, foreign financial assets, or hold interest in a foreign entity?                                                                                                                                                              | <input type="checkbox"/> | <input type="checkbox"/> |
| Are you a foreign owner or do you control 25% of a foreign company's ownership interest for a foreign company registered with a secretary of state or similar office?                                                                                                    | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, did you file its initial Beneficial Ownership Information Report (BOIR)?                                                                                                                                                                                         | <input type="checkbox"/> | <input type="checkbox"/> |
| If you were required to file a Beneficial Ownership Information Report (BOIR) with the Financial Crimes Enforcement Network (FinCEN), has any of the previously reported information changed (for either the foreign reporting company or any of the beneficial owners)? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive correspondence from the State or the IRS?                                                                                                                                                                                                                | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, explain: _____                                                                                                                                                                                                                                                   |                          |                          |
| Do you have previous years of tax returns that are either unfiled or filed with unpaid balances due?                                                                                                                                                                     | <input type="checkbox"/> | <input type="checkbox"/> |
| Do you want to designate \$3 to the Presidential Election Campaign Fund? If you check yes, it will not change your tax or reduce your refund.                                                                                                                            | <input type="checkbox"/> | <input type="checkbox"/> |



Preparer - Enter on Screen Contact

Tax matters person (Indicate which spouse handles tax return related questions) (Blank = Both, T = Taxpayer, S = Spouse) [8]

Taxpayer email address [9]

Spouse email address [10]

Taxpayer

Spouse

Fax telephone number [11] [20]

Mobile telephone number [12] [21]

Mobile telephone #2 number [13] [22]

Pager number [14] [23]

Other: [15] [24]

Telephone number [16] [25]

Extension [17] [26]

Preferred method of contact: [18] [27]  
Email, Work phone, Home phone, Fax, Mobile phone, Mobile phone #2

NOTES/QUESTIONS:

Per IRS Security Summit requirements, verify the name of financial institution, routing transit number, account number, and type of account below. If you would like to have a refund direct deposited into or a balance due debited from your bank account(s), please enter information in the fields below. Note that electronic funds will be withdrawn only from the primary account listed below. In accordance with Executive Order 14247, the IRS has phased out paper checks for refunds and payments as of September 30, 2025. Failure to provide bank information will delay IRS processing of refunds.

Mark to verify all accounts listed below have been reviewed, updated as needed, and are correct. \_\_\_[1]

Primary account:

Financial institution routing transit number \_\_\_\_\_[6]

Name of financial institution \_\_\_\_\_[7]

Your account number \_\_\_\_\_[8]

Type of account (1 = Savings, 2 = Checking, 3 = IRA\*) \_\_\_\_\_[9]

Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) \_\_\_[12]

Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) \_\_\_[13]

Enter the maximum dollar amount, or percentage of total refund Dollar \_\_\_\_\_[14] or Percent (xxx.xx) \_\_\_\_\_[15]

Secondary account #1:

Financial institution routing transit number \_\_\_\_\_[24]

Name of financial institution \_\_\_\_\_[25]

Your account number \_\_\_\_\_[26]

Type of account (1 = Savings, 2 = Checking, 3 = IRA\*) \_\_\_\_\_[27]

Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) \_\_\_[30]

Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) \_\_\_[31]

Enter the maximum dollar amount, or percentage of total refund Dollar \_\_\_\_\_[16] or Percent (xxx.xx) \_\_\_\_\_[17]

Secondary account #2:

Financial institution routing transit number \_\_\_\_\_[32]

Name of financial institution \_\_\_\_\_[33]

Your account number \_\_\_\_\_[34]

Type of account (1 = Savings, 2 = Checking, 3 = IRA\*) \_\_\_\_\_[35]

Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) \_\_\_[38]

Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) \_\_\_[39]

Enter the maximum dollar amount, or percentage of total refund Dollar \_\_\_\_\_[18] or Percent (xxx.xx) \_\_\_\_\_[19]

\*Refunds may only be direct deposited to established traditional, Roth or SEP-IRA accounts. Make sure direct deposits will be accepted by the bank or financial institution.

## NOTES/QUESTIONS:

### Nonresident Alien - General Information

**Please provide copies of all Forms 1042-S, SSA-1042S, 8288A, and 8805**

Country where you are a citizen or national during the tax year \_\_\_\_\_ [2]

Foreign address to use for refund check, if different than mailing address entered on Screen 1040:

Foreign address \_\_\_\_\_ [3]

Foreign city \_\_\_\_\_ [4]

Foreign country name \_\_\_\_\_ [6]

Foreign province or county \_\_\_\_\_ [7]

Foreign postal code \_\_\_\_\_ [8]

Country of permanent residence for tax purposes \_\_\_\_\_ [10]

Scholarships and fellowship grants received during tax year: \_\_\_\_\_ [15]

U.S. real property interests that were disposed at a gain during the tax year \_\_\_\_\_ + \_\_\_\_\_ [18]

### Income Not Effectively Connected with a U.S. Trade or Business

Payer / Description	Tax Rate	Income	U.S. Fed Withholding
Dividends paid by U.S. corporations:			
_____	+	_____ [21]	+
_____	+	_____	+
Dividends paid by foreign corporations:			
_____	+	_____ [23]	+
_____	+	_____	+
Interest received on mortgages:			
_____	+	_____ [27]	+
_____	+	_____	+
Interest paid by foreign corporations:			
_____	+	_____ [29]	+
_____	+	_____	+
Other Interest received:			
_____	+	_____ [31]	+
_____	+	_____	+
Industrial royalties (patents, trademarks, etc.)			
_____	+	_____ [33]	+
Motion picture or T.V. copyright royalties			
_____	+	_____ [35]	+
Other royalties (copyrights, recording, publishing, etc.)			
_____	+	_____ [37]	+
Real property income and natural resources royalties			
_____	+	_____ [39]	+
Pensions and annuities:			
_____	+	_____ [41]	+
Gambling - Residents of Canada only:			
Winnings _____ [42]      Losses _____ [44]	+	_____	+
Gambling - Residents of countries other than Canada:			
_____	+	_____ [47]	+
Other income:			
_____	+	_____ [49]	+
_____	+	_____	+

### Capital Gains & Losses Not Effectively Connected with a U.S. Trade or Business

Description of Property <sup>[51]</sup>	Date Acquired	Date Sold	Sales Price	Cost/Basis	U.S. Fed W/H
_____	_____	_____	+	+	+
_____	_____	_____	+	+	+
_____	_____	_____	+	+	+
_____	_____	_____	+	+	+
_____	_____	_____	+	+	+

**Control Totals+**

Have you ever applied to be a green card holder of the United States (Y, N) \_\_\_\_\_ [1]

Were you ever a U.S. citizen? (Y, N) \_\_\_\_\_ [2]

Were you ever a green card holder of the U.S.? (Y, N) \_\_\_\_\_ [3]

If you had a visa on December 31, 2025, enter your visa type \_\_\_\_\_ [5]

If you did not have a visa, enter your U.S. immigration status on December 31, 2025 \_\_\_\_\_ [6]

Date you first entered U.S. \_\_\_\_\_ [7]

If you've ever changed your visa types (nonimmigrant status) or U.S. immigration status:  
 Date of visa change \_\_\_\_\_ [9]  
 Nature of your visa change \_\_\_\_\_ [10]

If you are a resident of Canada or Mexico **AND** commute to work in the U.S. at frequent intervals, enter 1 for Canada or 2 for Mexico \_\_\_\_\_ [11]

List all dates you entered and left the United States during 2025 (NA for residents of Canada or Mexico):

Date Entered	Date Left						
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____

Enter the total number of days (including vacation, nonworkdays, partial work days) you were present in the U.S. during:  
 2023 \_\_\_\_\_ [13]  
 2024 \_\_\_\_\_ [14]  
 2025 \_\_\_\_\_ [15]

Latest U.S. income tax return you filed prior to 2025:  
 Year filed \_\_\_\_\_ [16]  
 Type of return filed \_\_\_\_\_ [17]

Did you receive total compensation of \$250,000 or more during 2025 (Y, N) \_\_\_\_\_ [18]  
 If "Yes" did you use an alternative method to determine the source of the compensation? (Y, N) \_\_\_\_\_ [20]  
 If you used an alternative method to determine the source of the compensation, provide details in the space below.

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Complete the following if claiming exemption from income tax under a U.S. income tax treaty

Country Name <sup>[21]</sup>	Tax Treaty Article	Months Claimed in 2024	Exempt Income in 2025
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Were you subject to tax in a foreign country on any of the income entered in the "Exempt income 2025" column (Y, N) \_\_\_\_\_ [22]  
 Are you claiming treaty benefits pursuant to a Competent Authority determination. If yes, attach a copy of the determination (Y, N) \_\_\_\_\_ [23]

If you paid any amounts related to your 2025 nonresident return (i.e. estimates, extension, Form 1040-C), enter the Internal Revenue Service office that received the payments \_\_\_\_\_ [26]

**IRS regulations require paid tax preparers who expect to prepare a certain amount of federal individual tax returns to file them electronically. To comply with this requirement your return will be electronically filed this year if it qualifies for electronic filing under IRS rules. Taxpayers may choose to file a paper return instead of filing electronically.**

Mark if you want to file a paper return even if you qualify for electronic filing \_\_\_\_\_[1]

Receive email notification(s) when your electronic file is accepted by the taxing agency (Blank = None, 1 = Return, 2 = Return & Extension) \_\_\_\_\_[2]

If 1 or 2, please provide email address on Organizer Form ID: Info

Mark if you are filing a balance due return electronically and you want to pay the amount due by debiting your financial institution account \_\_\_\_\_[9]

The IRS requires a Personal Identification Number (PIN) be used in signing returns that are electronically filed.

Each taxpayer and spouse, if applicable, must provide a 5 digit self-selected PIN of your choice other than all zeroes. This is not the same as an IRS assigned six-digit Identity Protection PIN (IP PIN).

Taxpayer self-selected Personal Identification Number (PIN) (Not an IRS assigned six-digit IP PIN) \_\_\_\_\_[7]

Spouse self-selected Personal Identification Number (PIN) (Not an IRS assigned six-digit IP PIN) \_\_\_\_\_[8]

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## NOTES/QUESTIONS:

**Taxpayer -**

Form of identification ( 1 = Driver's license, 2 = State issued identification card, 3 = No applicable identification, 4 = Identification not provided) \_\_\_\_\_ [1]  
Identification number \_\_\_\_\_ [3]  
Issue date \_\_\_\_\_ [4]  
Expiration date (mm/dd/yyyy) \_\_\_\_\_ [5]  
Location of issuance (State issued only) \_\_\_\_\_ [6]  
Document number (New York only) \_\_\_\_\_ [7]

**Spouse -**

Form of identification ( 1 = Driver's license, 2 = State issued identification card, 3 = No applicable identification, 4 = Identification not provided) \_\_\_\_\_ [10]  
Identification number \_\_\_\_\_ [12]  
Issue date \_\_\_\_\_ [13]  
Expiration date (mm/dd/yyyy) \_\_\_\_\_ [14]  
Location of issuance (State issued only) \_\_\_\_\_ [15]  
Document number (New York only) \_\_\_\_\_ [16]

---

**NOTES/QUESTIONS:**

If you have an overpayment of 2025 taxes, do you want the excess:

Refunded \_\_\_\_\_ [53]

Applied to 2026 estimated tax liability \_\_\_\_\_ [54]

Do you expect a considerable change in your 2026 income? (Y, N) \_\_\_\_\_ [55]

If yes, please explain any differences: \_\_\_\_\_ [56]

\_\_\_\_\_ [57]

\_\_\_\_\_ [58]

\_\_\_\_\_ [59]

Do you expect a considerable change in your deductions for 2026? (Y, N) \_\_\_\_\_ [60]

If yes, please explain any differences: \_\_\_\_\_ [61]

\_\_\_\_\_ [62]

\_\_\_\_\_ [63]

\_\_\_\_\_ [64]

Do you expect a considerable change in the amount of your 2026 withholding? (Y, N) \_\_\_\_\_ [65]

If yes, please explain any differences: \_\_\_\_\_ [66]

\_\_\_\_\_ [67]

\_\_\_\_\_ [68]

\_\_\_\_\_ [69]

Do you expect a change in the number of dependents claimed for 2026? (Y, N) \_\_\_\_\_ [70]

If yes, please explain any differences: \_\_\_\_\_ [71]

\_\_\_\_\_ [72]

\_\_\_\_\_ [73]

\_\_\_\_\_ [74]

Payment method used to pay your estimated taxes (1=Electronic Federal Tax Payment System (EFTPS); 2=Direct Pay) \_\_\_\_\_ [75]

**2025 Federal Estimated Tax Payments**

2024 overpayment applied to 2025 estimates + \_\_\_\_\_ [1]

Mark if you paid the calculated amounts on the dates due indicated below. Skip the remaining fields. \_\_\_\_\_ [5]

If your estimated payments were not made on the date due or were for an amount other than the calculated amount below, please enter the actual date and amount paid.

	Date Due	Date Paid if After Date Due	Amount Paid	Calculated Amount	Method*
1st quarter payment	04/15/25	_____ [6]	+ _____ [7]	_____	_____
2nd quarter payment	06/16/25	_____ [8]	+ _____ [9]	_____	_____
3rd quarter payment	09/15/25	_____ [10]	+ _____ [11]	_____	_____
4th quarter payment	01/15/26	_____ [12]	+ _____ [13]	_____	_____
Additional payment		_____ [14]	+ _____ [15]		

**\*Method of payment indicated in prior year**  
**EFW = Electronic funds withdrawal      EFTPS = Electronic Federal Tax Payment System**  
**Voucher = Form 1040-ES estimated tax payment voucher**

**NOTES/QUESTIONS:**

Taxpayer/Spouse/Joint (T, S, J)

\_\_\_\_[1]

State postal code

\_\_\_\_[2]

Amount paid with 2024 return

+ \_\_\_\_\_[3]

2024 overpayment applied to '25 estimates

+ \_\_\_\_\_[4]

Treat calculated amounts as paid

\_\_\_\_[8]

Date Paid	Amount Paid	Calculated Amount
1st quarter payment _____[9]	+ _____[10]	<div style="border: 1px solid black; padding: 5px;">           _____            _____            _____            _____         </div>
2nd quarter payment _____[11]	+ _____[12]	
3rd quarter payment _____[13]	+ _____[14]	
4th quarter payment _____[15]	+ _____[16]	
Additional payment _____[17]	+ _____[18]	

2025 City Estimated Tax Payments

City #1		City #2	
City name _____[28]		City name _____[50]	
Amount paid with 2024 return + _____[31]		Amount paid with 2024 return + _____[53]	
2024 overpayment applied to '25 estimates- _____[32]		2024 overpayment applied to '25 estimates- _____[54]	
Treat calculated amounts as paid _____[36]		Treat calculated amounts as paid _____[58]	

Date Paid	Amount Paid	Date Paid	Amount Paid
1st quarter payment _____[37]	+ _____[38]	1st quarter payment _____[59]	+ _____[60]
2nd quarter payment _____[39]	+ _____[40]	2nd quarter payment _____[61]	+ _____[62]
3rd quarter payment _____[41]	+ _____[42]	3rd quarter payment _____[63]	+ _____[64]
4th quarter payment _____[43]	+ _____[44]	4th quarter payment _____[65]	+ _____[66]

Calculated Amount

1st quarter payment _____
2nd quarter payment _____
3rd quarter payment _____
4th quarter payment _____

Calculated Amount

1st quarter payment _____
2nd quarter payment _____
3rd quarter payment _____
4th quarter payment _____

City #3		City #4	
City name _____[72]		City name _____[94]	
Amount paid with 2024 return + _____[75]		Amount paid with 2024 return + _____[97]	
2024 overpayment applied to '25 estimates- _____[76]		2024 overpayment applied to '25 estimates- _____[98]	
Treat calculated amounts as paid _____[80]		Treat calculated amounts as paid _____[102]	

Date Paid	Amount Paid	Date Paid	Amount Paid
1st quarter payment _____[81]	+ _____[82]	1st quarter payment _____[103]	+ _____[104]
2nd quarter payment _____[83]	+ _____[84]	2nd quarter payment _____[105]	+ _____[106]
3rd quarter payment _____[85]	+ _____[86]	3rd quarter payment _____[107]	+ _____[108]
4th quarter payment _____[87]	+ _____[88]	4th quarter payment _____[109]	+ _____[110]

Calculated Amount

1st quarter payment _____
2nd quarter payment _____
3rd quarter payment _____
4th quarter payment _____

Calculated Amount

1st quarter payment _____
2nd quarter payment _____
3rd quarter payment _____
4th quarter payment _____







## Interest Income

Please provide copies of all Form 1099-INT or other statements reporting interest income.

\*Whole numbers will be treated as \$ amounts. Enter percentages in the XXX.XX format. For example, enter 100% as 100.00 or 75.5% as 75.50.

T/S/J	Type Code <small>(**See codes below)</small>	Interest Income <sup>[1]</sup>	Tax Exempt Income	Penalty on Early Withdrawal	U.S. Obligations* \$ or %	Tax Exempt* \$ or %	Foreign Taxes Paid	Prior Year Information
	<b>1</b>	Payer						
		Amounts	+					
	<b>2</b>	Payer						
		Amounts	+					
	<b>3</b>	Payer						
		Amounts	+					
	<b>4</b>	Payer						
		Amounts	+					
	<b>5</b>	Payer						
		Amounts	+					
	<b>6</b>	Payer						
		Amounts	+					
	<b>7</b>	Payer						
		Amounts	+					
	<b>8</b>	Payer						
		Amounts	+					
	<b>9</b>	Payer						
		Amounts	+					
	<b>10</b>	Payer						
		Amounts	+					

**Interest Codes		
Blank = Regular Interest	4 = Accrued Interest	6 = ABP Adjustment
3 = Nominee Distribution	5 = OID Adjustment	7 = Series EE & I Bond

## Dividend Income

Please provide copies of all Form 1099-DIV or other statements reporting dividend income.

\*Whole numbers will be treated as \$ amounts. Enter percentages in the XXX.XX format. For example, enter 100% as 100.00 or 75.5% as 75.50.

T S J	Type Code	(**See codes below)	Ordinary Dividends	Qualified Dividends	Total Cap Gain Distributions	Section 1250	Sec. 199A	28% Capital Gain	Tax Exempt Dividends	U.S. Obligations* \$ or %	Tax Exempt* \$ or %	Foreign Taxes Paid	Prior Year Information
1	Payer												
	Amounts	+											
2	Payer												
	Amounts	+											
3	Payer												
	Amounts	+											
4	Payer												
	Amounts	+											
5	Payer												
	Amounts	+											
6	Payer												
	Amounts	+											
7	Payer												
	Amounts	+											
8	Payer												
	Amounts	+											
9	Payer												
	Amounts	+											
10	Payer												
	Amounts	+											

<b>**Dividend Codes</b>	
Blank = Other	3 = Nominee

### Seller Financed Mortgage Interest Income

Please provide copies of all Form 1099-INT or other statements reporting interest income.

#### 2025 Information

#### Prior Year Information

Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_

Payer's name \_\_\_\_\_

Payer's street address \_\_\_\_\_

Payer's city, state, zip code \_\_\_\_\_

Payer's social security number \_\_\_\_\_

Interest income amount received in 2025 + \_\_\_\_\_ [1]

Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_

Payer's name \_\_\_\_\_

Payer's street address \_\_\_\_\_

Payer's city, state, zip code \_\_\_\_\_

Payer's social security number \_\_\_\_\_

Interest income amount received in 2025 + \_\_\_\_\_ [1]

Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_

Payer's name \_\_\_\_\_

Payer's street address \_\_\_\_\_

Payer's city, state, zip code \_\_\_\_\_

Payer's social security number \_\_\_\_\_

Interest income amount received in 2025 + \_\_\_\_\_ [1]

Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_

Payer's name \_\_\_\_\_

Payer's street address \_\_\_\_\_

Payer's city, state, zip code \_\_\_\_\_

Payer's social security number \_\_\_\_\_

Interest income amount received in 2025 + \_\_\_\_\_ [1]

Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_

Payer's name \_\_\_\_\_

Payer's street address \_\_\_\_\_

Payer's city, state, zip code \_\_\_\_\_

Payer's social security number \_\_\_\_\_

Interest income amount received in 2025 + \_\_\_\_\_ [1]

Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_

Payer's name \_\_\_\_\_

Payer's street address \_\_\_\_\_

Payer's city, state, zip code \_\_\_\_\_

Payer's social security number \_\_\_\_\_

Interest income amount received in 2025 + \_\_\_\_\_ [1]

Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_

Payer's name \_\_\_\_\_

Payer's street address \_\_\_\_\_

Payer's city, state, zip code \_\_\_\_\_

Payer's social security number \_\_\_\_\_

Interest income amount received in 2025 + \_\_\_\_\_ [1]

Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_

Payer's name \_\_\_\_\_

Payer's street address \_\_\_\_\_

Payer's city, state, zip code \_\_\_\_\_

Payer's social security number \_\_\_\_\_

Interest income amount received in 2025 + \_\_\_\_\_ [1]

Control Totals +

**Please provide all Schedules Q.**

Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_[1]  
Name of activity \_\_\_\_\_  
Employer identification number \_\_\_\_\_  
State postal code \_\_\_\_\_

Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_[1]  
Name of activity \_\_\_\_\_  
Employer identification number \_\_\_\_\_  
State postal code \_\_\_\_\_

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**NOTES/QUESTIONS:**





### Consolidated Broker Statement

Please provide copies of the Consolidated Broker Statement - Include all pages and all inserts

Preparer use only

T/S/J _____	Employer identification number _____
Broker Name _____	Margin interest _____
Account number _____	Investment management/advisory fees _____

\*Whole numbers will be treated as \$ amounts. Enter percentages in the XXX.XX format. For example, enter 100% as 100.00 or 75.5% as 75.50.

Type Code	1099-INT	Interest Income	Tax Exempt Income	Penalty on Early Withdrawal	U.S. Obligations* \$ or %	Tax Exempt* \$ or %	Foreign Taxes Paid	Prior Year Information
1	Payer							
	Amounts +							
2	Payer							
	Amounts +							
3	Payer							
	Amounts +							
4	Payer							
	Amounts +							
5	Payer							
	Amounts +							

Type Code	1099-DIV	Ordinary Dividends	Qualified Dividends	Total Cap Gain Distr	Section 1250	Sec. 199A	28% Capital Gain	Tax Exempt Dividends	US Obligations* \$ or %	Tax Exempt* \$ or %	Foreign Tax Paid	Prior Year Information
1	Payer											
	Amounts+											
2	Payer											
	Amounts+											
3	Payer											
	Amounts+											
4	Payer											
	Amounts+											
5	Payer											
	Amounts+											

#### Form 1099-B Proceeds From Broker and Barter Exchange Transactions

Description of Property	Date Acquired	Date Sold	Gross Sales Price (Less expenses of sale)	Cost or Other Basis
_____	_____	_____	+ _____	+ _____
_____	_____	_____	+ _____	+ _____
_____	_____	_____	+ _____	+ _____
_____	_____	_____	+ _____	+ _____
_____	_____	_____	+ _____	+ _____

  

Description of Account - Aggregate profit/-loss on contracts	-Loss/Gain Entire Yr	1099-B Adjustment	Net 1256 loss carryback
_____	_____	_____	_____

	<b>2025 Information</b>	<b>Prior Year Information</b>
State and local income tax refunds	+ _____ [5]	

	<b>T/S</b>	<b>Agreement Date</b>	<b>2025 Information</b>	<b>Prior Year Information</b>
Alimony received	—	_____	+ _____ [3]	
	—	_____	+ _____ [3]	

**\*\*Unemployment benefits are taxable income and should be reported on your return. Your 1099-G should show both the amount received and any amount of tax withheld. You may need to go to your state's Department of Labor website to get your 1099-G from your account.**

	<b>Taxpayer</b>	<b>Spouse</b>	<b>Prior Year Information</b>
Unemployment compensation**	+ _____ [9]	+ _____ [10]	
Unemployment compensation federal withholding	+ _____ [9]	+ _____ [10]	
Unemployment compensation state withholding	+ _____ [9]	+ _____ [10]	
Unemployment compensation repaid	+ _____ [12]	+ _____ [13]	
Alaska Permanent Fund dividends	+ _____ [18]	+ _____ [19]	

	<b>T/S/J</b>	<b>Self-Employment Income ? (Y, N)</b>		<b>2025 Information</b>		<b>Prior Year Information</b>
			Other income, such as: Commissions, Jury pay, Director fees, Taxable scholarships	+ _____ [15]		
—	—	—	_____	+	_____	
—	—	—	_____	+	_____	
—	—	—	_____	+	_____	
—	—	—	_____	+	_____	
—	—	—	_____	+	_____	
—	—	—	_____	+	_____	
—	—	—	_____	+	_____	
—	—	—	_____	+	_____	
—	—	—	_____	+	_____	
—	—	—	_____	+	_____	
—	—	—	_____	+	_____	
—	—	—	_____	+	_____	
—	—	—	_____	+	_____	
—	—	—	_____	+	_____	
—	—	—	_____	+	_____	
—	—	—	_____	+	_____	
—	—	—	_____	+	_____	
—	—	—	_____	+	_____	
—	—	—	_____	+	_____	

**NOTES/QUESTIONS:**

### Miscellaneous Income #1

Please provide all Forms 1099-MISC

Preparer use only

	2025 Information	Prior Year Information
Name of payer _____	[3]	<div style="border: 1px solid black; height: 100%; width: 100%;"></div>
Taxpayer/Spouse/Joint (T, S, J) _____	[5]	
State postal code _____	[6]	
Rents <b>(Box 1)</b> _____	+ [13]	
Royalties <b>(Box 2)</b> _____	+ [15]	
Other income <b>(Box 3)</b> _____	+ [17]	
Federal income tax withheld <b>(Box 4)</b> _____	+ [19]	
Fishing boat proceeds <b>(Box 5)</b> _____	+ [21]	
Medical and health care payments <b>(Box 6)</b> _____	+ [23]	
Payer made direct sales of \$5,000 or more of consumer products <b>(Box 7)</b> _____	[27]	
Substitute payments in lieu of dividends or interest <b>(Box 8)</b> _____	+ [29]	
Crop Insurance proceeds <b>(Box 9)</b> _____	+ [31]	
Gross proceeds paid to an attorney <b>(Box 10)</b> _____	+ [36]	
Fish purchased for resale <b>(Box 11)</b> _____	+ [38]	
Section 409A deferrals <b>(Box 12)</b> _____	+ [40]	
Excess golden parachute payments _____		
Nonqualified deferred compensation <b>(Box 15)</b> _____	+ [44]	
State tax withheld <b>(Box 16)</b> _____	+ [46]	
State/Payer's state no. <b>(Box 17)</b> _____	[48]	
State income <b>(Box 18)</b> _____	+ [49]	

**Control Totals +**

### Miscellaneous Income #2

Please provide all Forms 1099-MISC

Preparer use only

	2025 Information	Prior Year Information
Name of payer _____	[3]	<div style="border: 1px solid black; height: 100%; width: 100%;"></div>
Taxpayer/Spouse/Joint (T, S, J) _____	[5]	
State postal code _____	[6]	
Rents <b>(Box 1)</b> _____	+ [13]	
Royalties <b>(Box 2)</b> _____	+ [15]	
Other income <b>(Box 3)</b> _____	+ [17]	
Federal income tax withheld <b>(Box 4)</b> _____	+ [19]	
Fishing boat proceeds <b>(Box 5)</b> _____	+ [21]	
Medical and health care payments <b>(Box 6)</b> _____	+ [23]	
Payer made direct sales of \$5,000 or more of consumer products <b>(Box 7)</b> _____	[27]	
Substitute payments in lieu of dividends or interest <b>(Box 8)</b> _____	+ [29]	
Crop Insurance proceeds <b>(Box 9)</b> _____	+ [31]	
Gross proceeds paid to an attorney <b>(Box 10)</b> _____	+ [36]	
Fish purchased for resale <b>(Box 11)</b> _____	+ [38]	
Section 409A deferrals <b>(Box 12)</b> _____	+ [40]	
Excess golden parachute payments _____		
Nonqualified deferred compensation <b>(Box 15)</b> _____	+ [44]	
State tax withheld <b>(Box 16)</b> _____	+ [46]	
State/Payer's state no. <b>(Box 17)</b> _____	[48]	
State income <b>(Box 18)</b> _____	+ [49]	

**Control Totals +**

**NOTES/QUESTIONS:**

### Nonemployee Compensation #1

Please provide all Forms 1099-NEC

Preparer use only

**2025 Information**

**Prior Year Information**

Name of payer \_\_\_\_\_ [3]  
 Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_ [5]  
 State postal code \_\_\_\_\_ [6]  
 Nonemployee compensation **(Box 1)** + \_\_\_\_\_ [13]  
 Payer made direct sales of \$5,000 or more of consumer products **(Box 2)** \_\_\_\_\_ [15]  
 Excess golden parachute payments **(Box 3)** + \_\_\_\_\_ [17]  
 Federal income tax withheld **(Box 4)** + \_\_\_\_\_ [19]  
 State tax withheld **(Box 5)** + \_\_\_\_\_ [21]  
 State/Payer's state no. **(Box 6)** \_\_\_\_\_ [23]  
 State income **(Box 7)** + \_\_\_\_\_ [24]


**Control Totals +**

### Nonemployee Compensation #2

Please provide all Forms 1099-NEC

Preparer use only

**2025 Information**

**Prior Year Information**

Name of payer \_\_\_\_\_ [3]  
 Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_ [5]  
 State postal code \_\_\_\_\_ [6]  
 Nonemployee compensation **(Box 1)** + \_\_\_\_\_ [13]  
 Payer made direct sales of \$5,000 or more of consumer products **(Box 2)** \_\_\_\_\_ [15]  
 Excess golden parachute payments **(Box 3)** + \_\_\_\_\_ [17]  
 Federal income tax withheld **(Box 4)** + \_\_\_\_\_ [19]  
 State tax withheld **(Box 5)** + \_\_\_\_\_ [21]  
 State/Payer's state no. **(Box 6)** \_\_\_\_\_ [23]  
 State income **(Box 7)** + \_\_\_\_\_ [24]


**Control Totals +**

**NOTES/QUESTIONS:**

**Payment Card and Third Party Network Transactions #1**

Please provide all Forms 1099-K

Preparer use only

**2025 Information**

**Prior Year Information**

Name of payer \_\_\_\_\_ [3]  
 Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_ [5]  
 State postal code \_\_\_\_\_ [6]  
 Gross amount of payment card/third party network transactions **(Box 1)** + \_\_\_\_\_ [17]  
 Card not present transactions **(Box 1b)** \_\_\_\_\_ [19]  
 Federal income tax withheld **(Box 4)** + \_\_\_\_\_ [21]  
 State postal code **(Box 6)** \_\_\_\_\_ [23]  
 State identification number **(Box 7)** \_\_\_\_\_ [25]  
 State tax withheld **(Box 8)** + \_\_\_\_\_ [26]


**Control Totals +**

**Payment Card and Third Party Network Transactions #2**

Please provide all Forms 1099-K

Preparer use only

**2025 Information**

**Prior Year Information**

Name of payer \_\_\_\_\_ [3]  
 Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_ [5]  
 State postal code \_\_\_\_\_ [6]  
 Gross amount of payment card/third party network transactions **(Box 1)** + \_\_\_\_\_ [17]  
 Card not present transactions **(Box 1b)** \_\_\_\_\_ [19]  
 Federal income tax withheld **(Box 4)** + \_\_\_\_\_ [21]  
 State postal code **(Box 6)** \_\_\_\_\_ [23]  
 State identification number **(Box 7)** \_\_\_\_\_ [25]  
 State tax withheld **(Box 8)** + \_\_\_\_\_ [26]


**Control Totals +**

**NOTES/QUESTIONS:**

**Taxable Distributions Received from Cooperatives #1**

Please provide all Forms 1099-PATR

Preparer use only

Name of payer	_____	[3]
Taxpayer/Spouse/Joint (T, S, J)	_____	[5]
State postal code	_____	[6]
Patron dividends (Box 1)	+ _____	[10]
Nonpatronage distributions (Box 2)	+ _____	[12]
Per-unit retain allocations (Box 3)	+ _____	[14]
Federal income tax withheld (Box 4)	+ _____	[16]
Redeemed nonqualified notices (Box 5)	+ _____	[18]
Section 199A(g) deduction (Box 6)	+ _____	[23]
Qualified payments (Section 199A(b)(7) (Box 7)	+ _____	[24]
Section 199A(a) qual items (Box 8)	+ _____	[25]
Section 199A(a) SSTB items (Box 9)	+ _____	[26]
Investment credit (Box 10)	+ _____	[27]
Work opportunity credit (Box 11)	+ _____	[29]
Patron's AMT adjustments	+ _____	[31]
Other credits and deductions #1 (Box 12)	+ _____	[33]
Other credits and deductions #2 (Box 12)	+ _____	[35]
Specified Coop (Box 13)	_____	[37]

**Control Totals +**

**Taxable Distributions Received from Cooperatives #2**

Please provide all Forms 1099-PATR

Preparer use only

Name of payer	_____	[3]
Taxpayer/Spouse/Joint (T, S, J)	_____	[5]
State postal code	_____	[6]
Patron dividends (Box 1)	+ _____	[10]
Nonpatronage distributions (Box 2)	+ _____	[12]
Per-unit retain allocations (Box 3)	+ _____	[14]
Federal income tax withheld (Box 4)	+ _____	[16]
Redeemed nonqualified notices (Box 5)	+ _____	[18]
Section 199A(g) deduction (Box 6)	+ _____	[23]
Qualified payments (Section 199A(b)(7) (Box 7)	+ _____	[24]
Section 199A(a) qual items (Box 8)	+ _____	[25]
Section 199A(a) SSTB items (Box 9)	+ _____	[26]
Investment credit (Box 10)	+ _____	[27]
Work opportunity credit (Box 11)	+ _____	[29]
Patron's AMT adjustments	+ _____	[31]
Other credits and deductions #1 (Box 12)	+ _____	[33]
Other credits and deductions #2 (Box 12)	+ _____	[35]
Specified Coop (Box 13)	_____	[37]

**Control Totals +**

**NOTES/QUESTIONS:**

**Cancellation of Debt, Abandonment #1**

Please provide all Forms 1099-C and 1099-A

Preparer use only

Enter a brief description of the debt (i.e. type of debt) and why it was canceled to assist in determining tax ramifications:

\_\_\_\_\_ [51]

Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_ [5]

State postal code \_\_\_\_\_ [6]

Name of creditor/lender \_\_\_\_\_ [3]

**Form 1099-C Cancellation of Debt**

Date of identifiable event (Box 1) \_\_\_\_\_ [10]

Amount of debt discharged (Box 2) + \_\_\_\_\_ [11]

Interest if included in box 2 (Box 3) + \_\_\_\_\_ [12]

Personally liable for repayment of the debt (if checked) (Box 5) \_\_\_\_\_ [13]

Identifiable event code (Box 6) (A = Bankruptcy, B = Other judicial debt relief, C = Statue of limitations, D = Foreclosure, E = Debt relief from probate  
F = By agreement, G = Decision to discontinue collection, H = Other actual discharge) \_\_\_\_\_ [14]

Fair market value of property (Box 7) + \_\_\_\_\_ [15]

**Form 1099-A Acquisition or Abandonment of Secured Property**

Date of lender's acquisition or knowledge of abandonment (Box 1) \_\_\_\_\_ [16]

Balance of principal outstanding (Box 2) + \_\_\_\_\_ [17]

Fair market value of property (Box 4) + \_\_\_\_\_ [18]

Personally liable for repayment of the debt (if checked) (Box 5) \_\_\_\_\_ [19]

**Control Totals+**

**Cancellation of Debt, Abandonment #2**

Please provide all Forms 1099-C and 1099-A

Preparer use only

Enter a brief description of the debt (i.e. type of debt) and why it was canceled to assist in determining tax ramifications:

\_\_\_\_\_ [51]

Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_ [5]

State postal code \_\_\_\_\_ [6]

Name of creditor \_\_\_\_\_ [3]

**Form 1099-C Cancellation of Debt**

Date of identifiable event (Box 1) \_\_\_\_\_ [10]

Amount of debt discharged (Box 2) + \_\_\_\_\_ [11]

Interest if included in box 2 (Box 3) + \_\_\_\_\_ [12]

Personally liable for repayment of the debt (if checked) (Box 5) \_\_\_\_\_ [13]

Identifiable event code (Box 6) (A = Bankruptcy, B = Other judicial debt relief, C = Statue of limitations, D = Foreclosure, E = Debt relief from probate  
F = By agreement, G = Decision to discontinue collection, H = Other actual discharge) \_\_\_\_\_ [14]

Fair market value of property (Box 7) + \_\_\_\_\_ [15]

**Form 1099-A Acquisition or Abandonment of Secured Property**

Date of lender's acquisition or knowledge of abandonment (Box 1) \_\_\_\_\_ [16]

Balance of principal outstanding (Box 2) + \_\_\_\_\_ [17]

Fair market value of property (Box 4) + \_\_\_\_\_ [18]

Personally liable for repayment of the debt (if checked) (Box 5) \_\_\_\_\_ [19]

**Control Totals+**

**NOTES/QUESTIONS:**



## Shareholders Undistributed Capital Gain #1

Please provide all copies of Form 2439

	2025 Information	Prior Year Information
Taxpayer/Spouse (T, S)	_____ [1]	<div style="border-bottom: 1px solid black; height: 20px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 20px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 20px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 20px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 20px; margin-bottom: 5px;"></div>
RIC or REIT name _____	_____ [3]	
State postal code _____	_____ [4]	
Total undistributed long-term capital gains (Box 1a)	+ _____ [9]	
Unrecaptured section 1250 gain (Box 1b)	+ _____ [11]	
Section 1202 gain (Box 1c)	+ _____ [13]	
If your interest in the RIC/REIT was held on the date the RIC/REIT acquired the Section 1202 stock and continuously until sold indicate the appropriate section 1202 code (1 = 50% exclusion, 2 = 60% exclusion within an empowerment zone, 3 = 75% exclusion, 4 = 100% exclusion) _____ [15]		
Collectibles (28%) gain (Box 1d)	+ _____ [17]	
Tax paid by the RIC or REIT on the box 1a gains (Box 2)	+ _____ [19]	
<b>Control Totals+</b>		

## Shareholders Undistributed Capital Gain #2

Please provide all copies of Form 2439

	2025 Information	Prior Year Information
Taxpayer/Spouse (T, S)	_____ [1]	<div style="border-bottom: 1px solid black; height: 20px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 20px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 20px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 20px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 20px; margin-bottom: 5px;"></div>
RIC or REIT name _____	_____ [3]	
State postal code _____	_____ [4]	
Total undistributed long-term capital gains (Box 1a)	+ _____ [9]	
Unrecaptured section 1250 gain (Box 1b)	+ _____ [11]	
Section 1202 gain (Box 1c)	+ _____ [13]	
If your interest in the RIC/REIT was held on the date the RIC/REIT acquired the Section 1202 stock and continuously until sold indicate the appropriate section 1202 code (1 = 50% exclusion, 2 = 60% exclusion within an empowerment zone, 3 = 75% exclusion, 4 = 100% exclusion) _____ [15]		
Collectibles (28%) gain (Box 1d)	+ _____ [17]	
Tax paid by the RIC or REIT on the box 1a gains (Box 2)	+ _____ [19]	
<b>Control Totals+</b>		

## Shareholders Undistributed Capital Gain #3

Please provide all copies of Form 2439

	2025 Information	Prior Year Information
Taxpayer/Spouse (T, S)	_____ [1]	<div style="border-bottom: 1px solid black; height: 20px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 20px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 20px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 20px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 20px; margin-bottom: 5px;"></div>
RIC or REIT name _____	_____ [3]	
State postal code _____	_____ [4]	
Total undistributed long-term capital gains (Box 1a)	+ _____ [9]	
Unrecaptured section 1250 gain (Box 1b)	+ _____ [11]	
Section 1202 gain (Box 1c)	+ _____ [13]	
If your interest in the RIC/REIT was held on the date the RIC/REIT acquired the Section 1202 stock and continuously until sold indicate the appropriate section 1202 code (1 = 50% exclusion, 2 = 60% exclusion within an empowerment zone, 3 = 75% exclusion, 4 = 100% exclusion) _____ [15]		
Collectibles (28%) gain (Box 1d)	+ _____ [17]	
Tax paid by the RIC or REIT on the box 1a gains (Box 2)	+ _____ [19]	
<b>Control Totals+</b>		

**NOTES/QUESTIONS:**

Subject to self-employment tax code (T = Taxpayer, S = Spouse, J = Joint) \_\_\_\_\_ [1]  
 Mark to indicate all the elections that apply:  
 Mixed straddle election \_\_\_\_\_ [2]  
 Mixed straddle account election (Attach explanation) \_\_\_\_\_ [3]  
 \_\_\_\_\_  
 Straddle-by-straddle identification election \_\_\_\_\_ [4]  
 Net section 1256 contracts loss election \_\_\_\_\_ [5]

**Section 1256 Contracts Marked to Market**

Identification of Account A \_\_\_\_\_ [6]  
 Identification of Account B \_\_\_\_\_  
 Identification of Account C \_\_\_\_\_

	Account A	Account B	Account C
Taxpayer/Spouse/Joint (T, S, J)	—	—	—
State postal code	_____	_____	_____
-Loss/Gain for entire year (Enter losses as a negative amount)	+ _____	+ _____	+ _____
Total Form 1099-B adjustment	+ _____	+ _____	+ _____
Total net 1256 contract loss carryback	+ _____	+ _____	+ _____

**Gains and Losses From Straddles**

Description of Property A \_\_\_\_\_ [7]  
 Name of Contract \_\_\_\_\_  
 Component \_\_\_\_\_ Type \_\_\_\_\_  
 Description of Property B \_\_\_\_\_  
 Name of Contract \_\_\_\_\_  
 Component \_\_\_\_\_ Type \_\_\_\_\_  
 Description of Property C \_\_\_\_\_  
 Name of Contract \_\_\_\_\_  
 Component \_\_\_\_\_ Type \_\_\_\_\_  
 Description of Property D \_\_\_\_\_  
 Name of Contract \_\_\_\_\_  
 Component \_\_\_\_\_ Type \_\_\_\_\_

	Property A	Property B	Property C	Property D
Taxpayer/Spouse/Joint (T, S, J)	—	—	—	—
State postal code	_____	_____	_____	_____
Date entered into/acquired	_____	_____	_____	_____
Date closed out/sold	_____	_____	_____	_____
Gross sales price	+ _____	+ _____	+ _____	+ _____
Cost plus expense of sale	+ _____	+ _____	+ _____	+ _____
Unrecognized gain	+ _____	+ _____	+ _____	+ _____

**Unrecognized Gain From Positions Held on Last Business Day**

Description of Property A \_\_\_\_\_ [8]  
 Description of Property B \_\_\_\_\_  
 Description of Property C \_\_\_\_\_

	Property A	Property B	Property C
Date acquired	_____	_____	_____
Fair market value on last business day	+ _____	+ _____	+ _____
Cost or other basis as adjusted	+ _____	+ _____	+ _____

Enter foreign employer compensation that was not reported to you on Form 1099-MISC.

Taxpayer/Spouse (T/S) \_\_\_\_\_ [3]  
 State \_\_\_\_\_ [4]

Foreign Employer Identification (ID) number \_\_\_\_\_ [1]  
 Foreign Employer Name \_\_\_\_\_ [2]  
 Foreign Employer Address \_\_\_\_\_  
     Foreign street address \_\_\_\_\_ [6]  
     Foreign city \_\_\_\_\_ [7]  
     Foreign country code/name \_\_\_\_\_ [8] \_\_\_\_\_ [9]  
     Foreign province/county \_\_\_\_\_ [10]  
     Foreign postal code \_\_\_\_\_ [11]  
     Name "in care of" \_\_\_\_\_ [12]

Employee address, if different from home address on Organizer Form ID: 1040  
 Enter U.S. (street, city, state, zip code) OR foreign (street, city, country, province, postal code)  
 Street address \_\_\_\_\_ [13]  
 City, state, zip code \_\_\_\_\_ [14] \_\_\_\_\_ [15] \_\_\_\_\_ [16]  
 Foreign country code/name \_\_\_\_\_ [17] \_\_\_\_\_ [18]  
 Foreign province/county \_\_\_\_\_ [19]  
 Foreign postal code \_\_\_\_\_ [20]

**Income**

	2025 Information	Prior Year Information
Foreign employer compensation	_____ [22]	

**NOTES/QUESTIONS:**

### Pension, Annuity, and IRA Distributions #1

Please provide all Forms 1099-R.

**2025 Information**

**Prior Year Information**

Taxpayer/Spouse (T, S)		__	[1]
Name of payer	_____		[3]
State postal code	_____		[6]
Gross distributions received ( <b>Box 1</b> )	+	_____	[8]
Taxable amount received ( <b>Box 2a</b> )	+	_____	[10]
Federal withholding ( <b>Box 4</b> )	+	_____	[12]
Distribution code ( <b>Box 7</b> )		_____	[15]
Mark if distribution is from an IRA, SEP, SIMPLE retirement plan		_____	[17]
State withholding ( <b>Box 14</b> )	+	_____	[18]
Local withholding ( <b>Box 17</b> )	+	_____	[20]
Amount of rollover	+	_____	[22]
Mark if distribution was due to a pre-retirement age disability		_____	[24]

Prior Year Information

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	<b>Control Totals+</b>	
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### Pension, Annuity, and IRA Distributions #2

Please provide all Forms 1099-R.

**2025 Information**

**Prior Year Information**

Taxpayer/Spouse (T, S)		__	[1]
Name of payer	_____		[3]
State postal code	_____		[6]
Gross distributions received ( <b>Box 1</b> )	+	_____	[8]
Taxable amount received ( <b>Box 2a</b> )	+	_____	[10]
Federal withholding ( <b>Box 4</b> )	+	_____	[12]
Distribution code ( <b>Box 7</b> )		_____	[15]
Mark if distribution is from an IRA, SEP, SIMPLE retirement plan		_____	[17]
State withholding ( <b>Box 14</b> )	+	_____	[18]
Local withholding ( <b>Box 17</b> )	+	_____	[20]
Amount of rollover	+	_____	[22]
Mark if distribution was due to a pre-retirement age disability		_____	[24]

Prior Year Information

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	<b>Control Totals+</b>	
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### Pension, Annuity, and IRA Distributions #3

Please provide all Forms 1099-R.

**2025 Information**

**Prior Year Information**

Taxpayer/Spouse (T, S)		__	[1]
Name of payer	_____		[3]
State postal code	_____		[6]
Gross distributions received ( <b>Box 1</b> )	+	_____	[8]
Taxable amount received ( <b>Box 2a</b> )	+	_____	[10]
Federal withholding ( <b>Box 4</b> )	+	_____	[12]
Distribution code ( <b>Box 7</b> )		_____	[15]
Mark if distribution is from an IRA, SEP, SIMPLE retirement plan		_____	[17]
State withholding ( <b>Box 14</b> )	+	_____	[18]
Local withholding ( <b>Box 17</b> )	+	_____	[20]
Amount of rollover	+	_____	[22]
Mark if distribution was due to a pre-retirement age disability		_____	[24]

Prior Year Information

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	<b>Control Totals+</b>	
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**NOTES/QUESTIONS:**

### Social Security, Tier 1 Railroad Benefits

Please provide a copy of Form(s) SSA-1099 or RRB-1099

Taxpayer/Spouse (T, S) \_\_\_\_\_ [1]

State postal code \_\_\_\_\_ [3]

### Social Security Benefits

If you received a Form SSA - 1099, please complete the following information:

From the DESCRIPTION OF AMOUNT IN BOX 3 area of Form SSA-1099:

	2025 Information	Prior Year Information
Medicare premiums	+ _____ [7]	<div style="border: 1px solid black; height: 80px; width: 100%;"></div>
Prescription drug (Part D) premiums	+ _____ [9]	
Net Benefits for 2025 (Box 3 minus Box 4) <b>(Box 5)</b>	+ _____ [12]	
Voluntary Federal Income Tax Withheld <b>(Box 6)</b>	+ _____ [14]	

### Tier 1 Railroad Benefits

If you received a Form RRB - 1099, please complete the following information:

	2025 Information	Prior Year Information
Net Social Security Equivalent Benefit:		<div style="border: 1px solid black; height: 60px; width: 100%;"></div>
Portion of Tier 1 Paid in 2025 <b>(Box 5)</b>	+ _____ [22]	
Federal Income Tax Withheld <b>(Box 10)</b>	+ _____ [25]	
Medicare Premium Total <b>(Box 11)</b>	+ _____ [27]	

### Additional Information About Benefits Received

Additional information about the benefits received not reported above. For example did you repay any benefits in 2025 or receive any prior year benefits in 2025. This information will be reported in the SSA-1099 DESCRIPTION OF AMOUNT IN BOX 3 area or in the RRB-1099 Boxes 7 through 9.

	[40]
	[41]
	[42]
	[43]
	[44]

### NOTES/QUESTIONS:

	<b>Taxpayer</b>	<b>Spouse</b>
Are you or your spouse (if MFJ or MFS) covered by an employer's retirement plan? (Y, N)	__ [1]	__ [2]
Do you want to contribute the maximum allowable traditional IRA contribution amount? If yes, enter the applicable code: (1 = Deductible only, 2 = Both deductible and nondeductible)	__ [3]	__ [4]
Enter the total traditional IRA contributions made for use in 2025	+ _____ [5]	+ _____ [6]
	<b>Taxpayer</b>	<b>Spouse</b>
Enter the nondeductible contribution amount made for use in 2025	+ _____ [5]	+ _____ [6]
Enter the nondeductible contribution amount made in 2026 for use in 2025	+ _____ [7]	+ _____ [8]
Traditional IRA basis	+ _____ [17]	+ _____ [18]
Value of all your traditional IRA's on December 31, 2025:	+ _____ [19]	+ _____ [20]
_____	+	_____
_____	+	_____
_____	+	_____
_____	+	_____
_____	+	_____
_____	+	_____
_____	+	_____
_____	+	_____
_____	+	_____
_____	+	_____
_____	+	_____

**Roth IRA**

**Please provide copies of any 1998 through 2024 Form 8606 not prepared by this office**

	<b>Taxpayer</b>	<b>Spouse</b>
Mark if you want to contribute the maximum Roth IRA contribution	__ [29]	__ [30]
Enter the total Roth IRA contributions made for use in 2025	+ _____ [31]	+ _____ [32]
Enter the amount a 2025 Roth IRA conversion should be adjusted by	+ _____ [39]	+ _____ [40]
Enter the total contribution Roth IRA basis on December 31, 2024	+ _____ [43]	+ _____ [44]
Enter the total Roth IRA contribution recharacterizations for 2025	+ _____ [45]	+ _____ [46]
Enter the Roth conversion IRA basis on December 31, 2024	+ _____ [47]	+ _____ [48]
Value of all your Roth IRA's on December 31, 2025:	+ _____ [49]	+ _____ [50]
_____	+	_____
_____	+	_____
_____	+	_____
_____	+	_____
_____	+	_____
_____	+	_____
_____	+	_____
_____	+	_____
_____	+	_____
_____	+	_____
_____	+	_____

**NOTES/QUESTIONS:**

**Preparer use only**

Business activity or profession name \_\_\_\_\_ [3]  
 Taxpayer/Spouse (T, S) \_\_\_\_\_ [4]  
 State postal code \_\_\_\_\_ [5]  
 Contribute the maximum allowable contribution amount? (1 = Keogh, 2 = SEP, 3 = SIMPLE 401(k), 4 = Solo 401(k), 5 = SIMPLE IRA, 6 = SARSEP) \_\_\_\_\_ [6]  
 Plan contribution rate. Enter in xx.xx format (Limitation percentage) \_\_\_\_\_ [7]  
 Enter the total amount of contributions made to a Keogh plan in 2025 + \_\_\_\_\_ [8]  
 Enter the total amount of contributions made to a Solo 401(k) plan in 2025 + \_\_\_\_\_ [9]  
 Enter the total amount of contributions made to a SEP plan in 2025 + \_\_\_\_\_ [10]  
 Enter the total amount of contributions made to a SARSEP plan in 2025 + \_\_\_\_\_ [11]  
 Enter the total amount of contributions made to a defined benefit plan in 2025 + \_\_\_\_\_ [12]  
 Enter the total amount of contributions made to a profit-sharing plan in 2025 + \_\_\_\_\_ [13]  
 Enter the total amount of contributions made to a money purchase plan in 2025 + \_\_\_\_\_ [14]  
 Enter the total amount of contributions made to a SIMPLE 401(k) plan in 2025 + \_\_\_\_\_ [15]  
 Enter the total amount of contributions to a SIMPLE IRA plan in 2025 + \_\_\_\_\_ [16]

**Catch-up Contributions**

Enter the amount of catch-up contributions made to a Solo 401(k) or SARSEP in 2025 + \_\_\_\_\_ [17]  
 Enter the amount of catch-up contributions made to a SIMPLE Plan in 2025 + \_\_\_\_\_ [18]

**Elective Deferrals**

Enter the total contributions to a Solo 401(k) or SARSEP made through elective deferrals in 2025 + \_\_\_\_\_ [19]  
 Enter the amount of elective deferrals designated as Roth contributions in 2025 + \_\_\_\_\_ [20]

**NOTES/QUESTIONS:**





**Preparer use only**

Principal business or profession \_\_\_\_\_

<b>Preparer use only Carryovers</b>	<b>Non-QBI &amp; Tax</b>	<b>For QBI &amp; Tax</b>	<b>AMT</b>
Operating	+ [19]	+ [20]	+ [21]
Short-term capital		+ [22]	+ [23]
Long-term capital		+ [24]	+ [25]
28% rate capital		+ [26]	+ [27]
Section 1231 loss	+ [28]	+ [29]	+ [30]
Ordinary business gain/loss	+ [31]	+ [32]	+ [33]
Section 179	+ [34]	+ [35]	+ [36]

**NOTES/QUESTIONS:**



**Preparer use only**  
Description \_\_\_\_\_

**Refinancing Points**

Preparer - Enter on Screen Rent

	2025 Information	Prior Year Information	
<b>Refinancing points paid -</b>			
Recipient's/Lender's name _____	[92]		
Date of refinance _____			
Total # Payments _____			
Reported on 1098 in 2025 _____			
Total points paid _____			
Points deemed as paid in current year <b>(Preparer use only)</b> _____			
<b>Refinancing points paid -</b>			
Recipient's/Lender's name _____			
Date of refinance _____			
Total # Payments _____			
Reported on 1098 in 2025 _____			
Total points paid _____			
Points deemed as paid in current year <b>(Preparer use only)</b> _____			
<b>Refinancing points paid -</b>			
Recipient's/Lender's name _____			
Date of refinance _____			
Total # Payments _____			
Reported on 1098 in 2025 _____			
Total points paid _____			
Points deemed as paid in current year <b>(Preparer use only)</b> _____			

**Vacation Home Information**

Preparer - Enter on Screen Rent-3

	2025 Information	Prior Year Information
Number of days home was used personally _____	[5]	
Number of days home was rented _____	[7]	
Number of day home owned, if not 365 _____	[9]	
Carryover of disallowed operating expenses into 2025 + _____	[21]	
Carryover of disallowed depreciation expenses into 2025 + _____	[22]	

**Passive and Other Information**

Preparer - Enter on Screen Rent-2

Preparer use only Carryovers	Non-QBI and Tax	For QBI & Tax	AMT
Operating	+ [24]	+ [25]	+ [26]
Short-term capital		+ [27]	+ [28]
Long-term capital		+ [29]	+ [30]
28% rate capital		+ [31]	+ [32]
Section 1231 loss	+ [33]	+ [34]	+ [35]
Ordinary business gain/loss +	[36]	+ [37]	+ [38]
Section 179	+ [39]	+ [40]	+ [41]

**NOTES/QUESTIONS:**

Please provide all Forms 1099-K

Preparer use only

	2025 Information	Prior Year Information
Taxpayer/Spouse/Joint (T, S, J)	_____ [2]	
Employer identification number	_____ [3]	
Description	_____ [4]	
Principal Product	_____ [5]	
State postal code	_____ [6]	
Accounting method (1 = Cash, 2 = Accrual)	_____ [7]	
Agricultural activity code	_____ [9]	
Did you "materially participate" in this business? (Y, N)	_____ [12]	
Did you make any payments in 2025 that require you to file Form(s) 1099? (Y, N)	_____ [14]	
If "Yes", did you or will you file all required Forms 1099? (Y, N)	_____ [16]	
Mark if Schedule F net income or loss should be excluded from self-employment income	_____ [18]	
Medical insurance premiums paid by this activity	+ _____ [21]	
Long-term care premiums paid by this activity	+ _____ [25]	

**Schedule F Income**

Sales Code**	Income description	2025 Information	Prior Year Information
—	_____	+ _____ [35]	
—	_____	+ _____	
—	_____	+ _____	
—	_____	+ _____	
—	_____	+ _____	

**\*\* Sales Codes**

<b>1 = Cash sales of items bought for resale</b>	<b>4 = Custom hire (machine work)</b>
<b>2 = Cash sales of items raised</b>	<b>5 = Other income</b>
<b>3 = Accrual sales</b>	

	2025 Information	Prior Year Information
Cost or other basis of livestock and other items you bought for resale (Cash method)	+ _____ [37]	
Beginning inventory of livestock and other items (Accrual method)	+ _____ [39]	
Accrual cost of livestock, produce, grains, and other products purchased	+ _____ [41]	
Ending Inventory of livestock and other items (Accrual method)	+ _____ [43]	

Cooperative distributions you received	2025 Total	2025 Taxable	Prior Year Information
_____	+ _____	+ _____ [46]	
_____	+ _____	+ _____	
_____	+ _____	+ _____	
Agricultural program payments			
_____	+ _____	+ _____ [49]	
_____	+ _____	+ _____	
_____	+ _____	+ _____	

	2025 Information	Prior Year Information
CRP payments received while enrolled to receive social security or disability benefits	_____ [51]	
Commodity credit loans reported under election:		
_____	_____ [53]	
Total commodity credit loans forfeited	+ _____ [55]	
Taxable commodity credit loans forfeited	+ _____ [57]	

Total crop insurance proceeds you received in 2025	2025 Total	2025 Taxable	Prior Year Information
_____	+ _____	+ _____ [60]	
_____	+ _____	+ _____	
_____	+ _____	+ _____	
Mark if electing to defer crop insurance proceeds to 2026		_____ [62]	
Crop insurance proceeds deferred from 2024		+ _____ [64]	

**Control Totals+**



**Preparer use only**

Description \_\_\_\_\_

<b>Preparer use only Carryovers</b>	<b>Non-QBI &amp; Tax</b>	<b>For QBI &amp; Tax</b>	<b>AMT</b>
Operating	+ [19]	+ [20]	+ [21]
Short-term capital		+ [22]	+ [23]
Long-term capital		+ [24]	+ [25]
28% rate capital		+ [26]	+ [27]
Section 1231 loss	+ [28]	+ [29]	+ [30]
Ordinary business gain/loss	+ [31]	+ [32]	+ [33]
Section 179	+ [34]	+ [35]	+ [36]

**NOTES/QUESTIONS:**

Preparer use only

	2025 Information	Prior Year Information
Taxpayer/Spouse/Joint (T, S, J)	_____ [2]	
Employer identification number	_____ [3]	
Description	_____ [4]	
State postal code	_____ [5]	
Did you "actively participate" in the operation of this business this year? (Y, N)	_____ [6]	

**Income Items**

	2025 Information	Prior Year Information
Income from production of livestock, produce, grains, and other crops:		
_____	+ _____ [15]	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
Total cooperative distributions you received	+ _____ [17]	
Taxable cooperative distributions you received	+ _____ [19]	

	2025 Total	2025 Taxable	Prior Year Information
Agricultural program payments:			
_____ + _____ [21]	_____ [22]		
_____ + _____	+ _____		
_____ + _____	+ _____		

	2025 Information	Prior Year Information
Commodity credit loans reported under election:		
_____	+ _____ [24]	
_____	+ _____	
Total commodity credit loans forfeited	+ _____ [26]	
Taxable commodity credit loans forfeited	+ _____ [28]	

	2025 Total	2025 Taxable	Prior Year Information
Crop insurance proceeds you received in 2025			
_____ + _____ [30]	_____ [31]		
_____ + _____	+ _____		
_____ + _____	+ _____		

	2025 Information	Prior Year Information
Mark if electing to defer crop insurance proceeds to 2026	_____ [33]	_____
Crop insurance proceeds deferred from 2024	+ _____ [35]	
Other income:		
_____	+ _____ [38]	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	



Please provide copies of Schedules K-1 showing income from partnerships and S-corporations.

Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_ [2]  
 Employer identification number \_\_\_\_\_ [6]  
 Name of entity \_\_\_\_\_ [13]  
 State postal code \_\_\_\_\_ [14]  
 Type of entity (1 = Partnership, 2 = S Corporation, 3 = Foreign partnership, 4 = Publicly traded partnership) \_\_\_\_\_ [17]

	Preparer use only Carryovers	Non-QBI & Tax	For QBI & Tax	AMT
Enter on K1-7	Operating	[16]	[17]	[18]
	Short-term capital		[19]	[20]
	Long-term capital		[21]	[22]
	28% rate capital		[23]	[24]
	Section 1231 loss		[25]	[26]
	Ordinary business gain/loss	[28]	[29]	[30]
	Other losses - 1040 Sch 1	[31]	[32]	[33]
	Section 179	[34]	[35]	[36]

Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_ [2]  
 Employer identification number \_\_\_\_\_ [6]  
 Name of entity \_\_\_\_\_ [13]  
 State postal code \_\_\_\_\_ [14]  
 Type of entity (1 = Partnership, 2 = S Corporation, 3 = Foreign partnership, 4 = Publicly traded partnership) \_\_\_\_\_ [17]

	Preparer use only Carryovers	Non-QBI & Tax	For QBI & Tax	AMT
Enter on K1-7	Operating	[16]	[17]	[18]
	Short-term capital		[19]	[20]
	Long-term capital		[21]	[22]
	28% rate capital		[23]	[24]
	Section 1231 loss		[25]	[26]
	Ordinary business gain/loss	[28]	[29]	[30]
	Other losses - 1040 Sch 1	[31]	[32]	[33]
	Section 179	[34]	[35]	[36]

Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_ [2]  
 Employer identification number \_\_\_\_\_ [6]  
 Name of entity \_\_\_\_\_ [13]  
 State postal code \_\_\_\_\_ [14]  
 Type of entity (1 = Partnership, 2 = S Corporation, 3 = Foreign partnership, 4 = Publicly traded partnership) \_\_\_\_\_ [17]

	Preparer use only Carryovers	Non-QBI & Tax	For QBI & Tax	AMT
Enter on K1-7	Operating	[16]	[17]	[18]
	Short-term capital		[19]	[20]
	Long-term capital		[21]	[22]
	28% rate capital		[23]	[24]
	Section 1231 loss		[25]	[26]
	Ordinary business gain/loss	[28]	[29]	[30]
	Other losses - 1040 Sch 1	[31]	[32]	[33]
	Section 179	[34]	[35]	[36]

Please provide all copies of Schedules K-1 showing income from estates and trusts.

Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_ [2]  
 Employer identification number \_\_\_\_\_ [3]  
 Name of activity \_\_\_\_\_ [4]  
 State postal code \_\_\_\_\_ [5]

	Preparer use only Carryovers	Non-QBI & Tax	For QBI & Tax	AMT
Enter on K1T-3	Operating	[18]	[19]	[20]
	Short-term capital		[21]	[22]
	Long-term capital		[23]	[24]
	28% rate capital		[25]	[26]
	Section 1231 loss	[27]	[28]	[29]
	Ordinary business gain/loss	[30]	[31]	[32]

Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_ [2]  
 Employer identification number \_\_\_\_\_ [3]  
 Name of activity \_\_\_\_\_ [4]  
 State postal code \_\_\_\_\_ [5]

	Preparer use only Carryovers	Non-QBI & Tax	For QBI & Tax	AMT
Enter on K1T-3	Operating	[18]	[19]	[20]
	Short-term capital		[21]	[22]
	Long-term capital		[23]	[24]
	28% rate capital		[25]	[26]
	Section 1231 loss	[27]	[28]	[29]
	Ordinary business gain/loss	[30]	[31]	[32]

Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_ [2]  
 Employer identification number \_\_\_\_\_ [3]  
 Name of activity \_\_\_\_\_ [4]  
 State postal code \_\_\_\_\_ [5]

	Preparer use only Carryovers	Non-QBI & Tax	For QBI & Tax	AMT
Enter on K1T-3	Operating	[18]	[19]	[20]
	Short-term capital		[21]	[22]
	Long-term capital		[23]	[24]
	28% rate capital		[25]	[26]
	Section 1231 loss	[27]	[28]	[29]
	Ordinary business gain/loss	[30]	[31]	[32]

Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_ [2]  
 Employer identification number \_\_\_\_\_ [3]  
 Name of activity \_\_\_\_\_ [4]  
 State postal code \_\_\_\_\_ [5]

	Preparer use only Carryovers	Non-QBI & Tax	For QBI & Tax	AMT
Enter on K1T-3	Operating	[18]	[19]	[20]
	Short-term capital		[21]	[22]
	Long-term capital		[23]	[24]
	28% rate capital		[25]	[26]
	Section 1231 loss	[27]	[28]	[29]
	Ordinary business gain/loss	[30]	[31]	[32]

Description \_\_\_\_\_ [1]  
 Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_ [5]  
 State postal code \_\_\_\_\_ [6]  
 Mark if electing to pay tax on entire gain (No exclusion will be calculated and entire gain will be reported on Schedule D) \_\_\_\_\_ [7]  
 Date former residence was acquired \_\_\_\_\_ [9]  
 Date former residence was sold \_\_\_\_\_ [10]  
 Selling price of former residence + \_\_\_\_\_ [11]  
 Expenses related to the sale of your old home + \_\_\_\_\_ [12]  
 Original cost of home sold including capital improvements + \_\_\_\_\_ [13]

### Exclusion Information

Mark if meet use and ownership test without exceptions (2 years use within 5-year period preceding sale date) \_\_\_\_\_ [19]

	Taxpayer	Spouse
Reduced exclusion days: (Enter only days within 5-year period ending on sale date)		
Number of days each person used property as main home	_____ [21]	_____ [22]
Number of days each person owned property used as main home	_____ [23]	_____ [24]
Number of days between date of sale of the other home and date of sale of this home	_____ [25]	_____ [26]

### Form 6252 - Current Year Installment Sale

Mortgage and other debts the buyer assumed + \_\_\_\_\_ [28]  
 Total current year payments received + \_\_\_\_\_ [29]

### Form 6252 - Related Party Installment Sale Information

Related party name \_\_\_\_\_ [30]  
 Address \_\_\_\_\_ [31]  
 City, State and Zip \_\_\_\_\_ [32] [33] \_\_\_\_\_ [34]  
 Identifying number of related party \_\_\_\_\_ [35]  
 Was the property sold as a marketable security? (Y, N) \_\_\_\_\_ [36]  
 Enter date of second sale if more than 2 years after the first sale \_\_\_\_\_ [37]  
 Indicate special conditions if applicable (1 = Sale/exchange, 2 = Involuntary conv, 3 = Death of seller, 4 = No tax avoidance) \_\_\_\_\_ [38]  
 Selling price of property sold by a related party + \_\_\_\_\_ [40]

### NOTES/QUESTIONS:

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**Preparer use only**

**2025 Information**

**Prior Year Information**

Description	_____	[3]
Taxpayer/Spouse/Joint (T, S, J)	_____	[7]
State postal code	_____	[8]
Date acquired	_____	[19]
Date sold	_____	[20]
Gross sales price of property sold	+ _____	[21]
Mortgage and other debts the buyer assumed	+ _____	[23]
Cost or other basis	+ _____	[25]
Commissions and other expenses of the sale	+ _____	[27]
Gross profit percentage	_____	[29]
Total current year principal payments received	+ _____	[35]
Prior year principal payments received	+ _____	[37]
Total ordinary income to recapture	+ _____	[39]
Total ordinary income previously recaptured	+ _____	[41]

_____
_____
_____
_____
_____
_____
_____

	<b>Control Totals +</b>		
--	-------------------------	--	--

**Prior Year Installment Sale**

--	--

**Preparer use only**

**2025 Information**

**Prior Year Information**

Description	_____	[3]
Taxpayer/Spouse/Joint (T, S, J)	_____	[7]
State postal code	_____	[8]
Date acquired	_____	[19]
Date sold	_____	[20]
Gross sales price of property sold	+ _____	[21]
Mortgage and other debts the buyer assumed	+ _____	[23]
Cost or other basis	+ _____	[25]
Commissions and other expenses of the sale	+ _____	[27]
Gross profit percentage	_____	[29]
Total current year principal payments received	+ _____	[35]
Prior year principal payments received	+ _____	[37]
Total ordinary income to recapture	+ _____	[39]
Total ordinary income previously recaptured	+ _____	[41]

_____
_____
_____
_____
_____
_____
_____

	<b>Control Totals +</b>		
--	-------------------------	--	--

**NOTES/QUESTIONS:**

## Preparer use only

Description \_\_\_\_\_ [3]  
 Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_ [9]  
 State postal code \_\_\_\_\_ [10]  
 Mark to include gross proceeds for 1099-S reporting on Form 4797, line 1 \_\_\_\_\_ [16]  
 Mark if disposition is due to casualty or theft \_\_\_\_\_ [21]  
 Mark if disposition was to a related party \_\_\_\_\_ [22]

## Sale Information

Date acquired \_\_\_\_\_ [24]  
 Date sold \_\_\_\_\_ [25]  
 Gross sales price or insurance proceeds received + \_\_\_\_\_ [26]  
 Cost or other basis + \_\_\_\_\_ [27]  
 Commissions and other expenses of sale + \_\_\_\_\_ [28]  
 Depreciation allowed or allowable + \_\_\_\_\_ [29]

## Form 4797, Part III - Recapture

Additional depreciation after 1975 (Section 1250) + \_\_\_\_\_ [31]  
 Applicable percentage (if not 100%) (Section 1250) \_\_\_\_\_ [32]  
 Additional depreciation after 1969 (Section 1250) + \_\_\_\_\_ [33]  
 Soil, water and land clearing expenses (Section 1252) + \_\_\_\_\_ [34]  
 Applicable percentage (if not 100%) (Section 1252) \_\_\_\_\_ [35]  
 Intangible drilling and development costs (Section 1254) + \_\_\_\_\_ [36]  
 Applicable payments excluded from income under sec. 126 (Section 1255) + \_\_\_\_\_ [37]

## Form 6252 - Current Year Installment Sale

Mortgage and other debts the buyer assumed + \_\_\_\_\_ [38]  
 Total current year payments received + \_\_\_\_\_ [39]

## Form 6252 - Related Party Installment Sale Information

Related party name \_\_\_\_\_ [40]  
 Address \_\_\_\_\_ [41]  
 City, State, and Zip \_\_\_\_\_ [42] \_\_\_\_\_ [43] \_\_\_\_\_ [44]  
 Identifying number of related party \_\_\_\_\_ [45]  
 Was the property sold as a marketable security? (Y, N) \_\_\_\_\_ [46]  
 Enter date of second sale \_\_\_\_\_ [47]  
 Indicate special conditions if applicable (1 = Sale/exchange, 2 = Involuntary conv, 3 = Death of seller, 4 = No tax avoidance) \_\_\_\_\_ [48]  
 Selling price of property sold by a related party + \_\_\_\_\_ [50]

## NOTES/QUESTIONS:

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**Preparer use only**

Description of property given up \_\_\_\_\_ [4]  
 \_\_\_\_\_ [5]  
 Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_ [6]  
 State postal code \_\_\_\_\_ [7]  
 Description of property received \_\_\_\_\_ [10]  
 \_\_\_\_\_ [11]

### Date Information

Date the like-kind property given up was acquired \_\_\_\_\_ [17]  
 Date you transferred your property to the other party \_\_\_\_\_ [18]  
 Date the like-kind property received was identified \_\_\_\_\_ [19]  
 Date you received the like-kind property from the other party \_\_\_\_\_ [20]

### Gain and Basis Information

Fair market value of other property given up + \_\_\_\_\_ [21]  
 Adjusted basis of other property given up + \_\_\_\_\_ [22]  
 Cash received + \_\_\_\_\_ [23]  
 Fair market value of other (not like-kind) property received + \_\_\_\_\_ [24]  
 Installment obligation received in like-kind exchange + \_\_\_\_\_ [25]  
 Fair market value of like-kind property you received + \_\_\_\_\_ [26]  
 Fair market value of non-section 1245 property you received + \_\_\_\_\_ [27]  
 Liabilities, including mortgages, assumed by you + \_\_\_\_\_ [28]  
 Cash paid + \_\_\_\_\_ [29]  
 Adjusted basis of like-kind property given up + \_\_\_\_\_ [30]  
 Adjusted basis of like-kind property from pass through entity  
     Cost or other basis + \_\_\_\_\_ [31]  
     Depreciation allowed or allowable excluding Section 179 + \_\_\_\_\_ [32]  
     Section 179 expense deduction passed through + \_\_\_\_\_ [33]  
     Section 179 carryover + \_\_\_\_\_ [34]  
 Liabilities, including mortgages, assumed by the other party + \_\_\_\_\_ [35]  
 Exchange expenses incurred by you + \_\_\_\_\_ [36]

### Related Party Exchange Information

Name of related party \_\_\_\_\_ [39]  
 Address of related party \_\_\_\_\_ [40]  
 City \_\_\_\_\_ [41]  
 State \_\_\_\_\_ [42]  
 Zip code \_\_\_\_\_ [43]  
 Identifying number of related party \_\_\_\_\_ [44]  
 Relationship to you \_\_\_\_\_ [45]  
 During this tax year, did the related party sell or dispose of the property received? (Y, N) \_\_\_\_\_ [46]  
 During this tax year, did you sell or dispose of the like-kind property you received? (Y, N) \_\_\_\_\_ [47]  
 Indicate if any special conditions apply (1 = Death of either party, 2 = Involuntary conversion, 3 = No tax avoidance) \_\_\_\_\_ [48]  
 Mark if this exchange is a prior year like-kind exchange \_\_\_\_\_ [50]

### NOTES/QUESTIONS:

This form is used to report other foreign assets (not held in a foreign financial account), as required by the Internal Revenue Service. Report foreign financial assets held in a foreign financial account on Organizer Form ID: FrgnAcct.

	2025 Information	Prior Year Information
Asset description	[2]	
Asset identifying number or other designation	[3]	
Date asset acquired	[4]	
Date asset disposed	[6]	
Asset jointly owned with spouse	[7]	
Maximum value of asset	[9]	

**Asset foreign entity information** - (Enter either foreign entity information or issuer/counterparty information, but not both)

Type of foreign entity:(P = Partnership, C= Corporation, T = Trust, E = Estate) [14]  
 Foreign entity name [16]  
 Foreign entity address [17]  
 City, state, zip code [18] [19] [20]  
 Foreign country code/name [21] [22]  
 Foreign province/county [23]  
 Foreign postal code [24]

**Asset issuer or counterparty information** - (Enter either foreign entity information or issuer/counterparty information, but not both)

Type: (I = Issuer, C = Counterparty) [25]  
 Entity: (I = Individual, P = Partnership, C = Corporation, T = Trust, E = Estate) [25]  
 If an individual, select either U.S. or foreign (1 = U.S. Person, 2 = Foreign Person) [25]  
 Individual or organization name [25]  
 Address of issuer or counterparty [25]  
 City, state, zip code [25]  
 Foreign country code/name [25]  
 Foreign province/county [25]  
 Foreign postal code [25]

**Asset issuer or counterparty information** - (Enter either foreign entity information or issuer/counterparty information, but not both)

Type: (I = Issuer, C = Counterparty) [25]  
 Entity: (I = Individual, P = Partnership, C = Corporation, T = Trust, E = Estate) [25]  
 If an individual, select either U.S. or foreign (1 = U.S. Person, 2 = Foreign Person) [25]  
 Individual or organization name [25]  
 Address of issuer or counterparty [25]  
 City, state, zip code [25]  
 Foreign country code/name [25]  
 Foreign province/county [25]  
 Foreign postal code [25]

**NOTES/QUESTIONS:**

This form is used to report financial accounts in foreign countries, as required by the Internal Revenue Service.

Taxpayer/Spouse/Joint (T, S, J)

\_\_[1]

	2025 Information	Prior Year Information
Deposit or Custodial account (D= Deposit, C = Custodial)	__[4]	
Type of Account:		
Bank	__[5]	
Securities	__[6]	
Other	_____[7]	
Maximum value of account (in US dollars)	_____[8]	_____
Account number or other designation	_____[10]	_____
Financial institution	_____[12]	
Address of financial institution	_____[13]	
City, state, zip code	_____[14] ____ [15] _____[16]	
Foreign country code/name	____ [17] _____[18]	
For addresses in Mexico, enter state	_____[20]	
Foreign province/country	_____[23]	
Foreign postal code	_____[24]	
Account jointly owned with spouse	__[25]	
Account opened during the tax year	__[47]	__
Account closed during the tax year	__[49]	
Information is reported for a financial account which is:	__[27]	

2 = Owned separately, 3 = Owned jointly, 4 = Authority over but no financial interest

Complete this section if there is a joint owner other than the spouse, or you have signature authority only over the account

Taxpayer identification number of account holder/joint owner	_____	[28]
Foreign identification number of account holder/joint owner (If no Taxpayer identification number)	_____	[29]
Last name or organization name of account holder/joint owner	_____	[30]
First name and middle initial of account holder/joint owner	_____	[31] [32]
Address and apartment	_____	[33] [34]
City, state, zip code	_____	[35] [36] [37]
Foreign country code/name	____ [38] _____	[39]
For addresses in Mexico, enter state	_____	[41]
Foreign postal code	_____	[44]
Number of joint owners (Not including taxpayer, if applicable)	_____	[45]
Filer's title with this owner (If applicable)	_____	[46]

NOTES/QUESTIONS:



Employer's name \_\_\_\_\_  
 Taxpayer/Spouse (T, S) \_\_\_\_\_  
 State postal code \_\_\_\_\_

**Foreign Earned Income**

**\*Please use the Foreign Earned Income Allocation Codes located below**

	Allocation Code*	Amount
<b>Noncash income:</b>		
Home (lodging) _____	[10] ___ [11]	+ _____ [12]
Meals _____	[13] ___ [14]	+ _____ [15]
Car _____	[16] ___ [17]	+ _____ [18]
Other properties or facilities (Please enter code here and description and amount below): _____ _____ _____ _____	___ [19]	+ _____ [20] + _____ + _____ + _____ + _____
<b>Allowances, reimbursements or expenses paid on behalf:</b>		
Cost of living and overseas differential _____	___ [21]	+ _____ [22]
Family _____	___ [23]	+ _____ [24]
Education _____	___ [25]	+ _____ [26]
Home leave _____	___ [27]	+ _____ [28]
Quarters _____	___ [29]	+ _____ [30]
Other purposes (Please enter code here and description and amount below): _____ _____ _____ _____	___ [31]	+ _____ [32] + _____ + _____ + _____ + _____
Other foreign earned income (Please enter code here and description and amount below): _____ _____ _____ _____	___ [33]	+ _____ [34] + _____ + _____ + _____ + _____
Excludable meals and lodging under section 119 _____		+ _____ [35]

**\*Foreign Earned Income Allocation Codes**

**1 = 100% foreign during assignment**  
**2 = 100% U.S. during assignment**  
**3 = U.S. and foreign days worked during assignment**  
**4 = U.S. and foreign days before/after assignment**  
**5 = Days worked before, during, and after assignment**

**Deductions Allocable to Foreign Earned Income**

	Allocation Code*	Amount
Other allocable deductions _____	___ [36]	+ _____ [37]

**Housing Exclusion/Deduction**

Qualified housing expense _____	+ _____ [47]
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**NOTES/QUESTIONS:**

**Preparer use only**

Description of move	_____	[2]
Taxpayer/Spouse/Joint (T, S, J)	_____	[3]
Mark if the move was due to service in the armed forces	_____	[7]
Number of miles from old home to new workplace	_____	[8]
Number of miles from old home to old workplace	_____	[9]
Mark if move is outside United States or its possessions	_____	[10]
Transportation and storage expenses	+ _____	[11]
Travel and lodging (not including meals)	+ _____	[12]
Miles driven to new home	_____	[13]
Total amount reimbursed for moving expenses	+ _____	[15]

**NOTES/QUESTIONS:**





**Preparer use only**

Taxpayer/Spouse (T, S) \_\_\_\_\_ [2]  
 Occupation in which expenses were incurred \_\_\_\_\_ [3]  
 State postal code \_\_\_\_\_ [4]

**Vehicle Questions**

If you used your automobile for work purposes, please answer the following questions:

Was the vehicle available for off-duty personal use? (Y, N, Blank = Not applicable)	_____ [5]	
Was another vehicle available for personal use? (Y, N)	_____ [7]	
Do you have evidence to support your deduction? (1 = Yes - written, 2 = Yes - not written, 3 = No)	_____ [9]	

**Vehicle Information**

Vehicle 1 -	Date placed in service _____ [11]
	Description _____ [12]
	Comments _____
Vehicle 2 -	Date placed in service _____ [59]
	Description _____ [60]
	Comments _____
Vehicle 3 -	Date placed in service _____ [107]
	Description _____ [108]
	Comments _____
Vehicle 4 -	Date placed in service _____ [155]
	Description _____ [156]
	Comments _____

**Vehicles Actual Expenses**

Mileage Information	Vehicle 1	Prior Year Information	Vehicle 2	Prior Year Information	Vehicle 3	Prior Year Information	Vehicle 4	Prior Year Information
Total mileage for the year	_____ [18]		_____ [66]		_____ [114]		_____ [162]	
Business miles	_____ [20]		_____ [68]		_____ [116]		_____ [164]	
Average daily round trip commuting mileage	_____ [23]		_____ [71]		_____ [119]		_____ [167]	
Total commuting mileage	_____ [25]		_____ [73]		_____ [121]		_____ [169]	
Gasoline	+ _____ [27]		+ _____ [75]		+ _____ [123]		+ _____ [171]	
Oil	+ _____ [29]		+ _____ [77]		+ _____ [125]		+ _____ [173]	
Repairs	+ _____ [31]		+ _____ [79]		+ _____ [127]		+ _____ [175]	
Maintenance	+ _____ [33]		+ _____ [81]		+ _____ [129]		+ _____ [177]	
Tires	+ _____ [35]		+ _____ [83]		+ _____ [131]		+ _____ [179]	
Car washes	+ _____ [37]		+ _____ [85]		+ _____ [133]		+ _____ [181]	
Insurance	+ _____ [39]		+ _____ [87]		+ _____ [135]		+ _____ [183]	
Interest	+ _____ [41]		+ _____ [89]		+ _____ [137]		+ _____ [185]	
Registration	+ _____ [43]		+ _____ [91]		+ _____ [139]		+ _____ [187]	
Licenses	+ _____ [45]		+ _____ [93]		+ _____ [141]		+ _____ [189]	
Property taxes (Plates, tags, etc)	_____ [47]		+ _____ [95]		+ _____ [143]		+ _____ [191]	
Vehicle rentals	+ _____ [49]		+ _____ [97]		+ _____ [145]		+ _____ [193]	
Inclusion amt (Preparer only)	_____ [51]		+ _____ [99]		+ _____ [146]		+ _____ [195]	
Other vehicle expenses	+ _____ [53]		+ _____ [101]		+ _____ [149]		+ _____ [197]	
Value of employer provided vehicle	+ _____ [55]		+ _____ [103]		+ _____ [151]		+ _____ [199]	
Depreciation	+ _____ [57]		+ _____ [105]		+ _____ [153]		+ _____ [201]	

**Exclusion of Interest Income from Series EE or I U.S. Savings Bonds**

**Complete if you cashed qualified U.S. Savings bonds in 2025 that were issued after 1989, and you paid qualified higher education expenses in 2025 for yourself, your spouse, or your dependents.**

Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_

SSN of person enrolled at eligible educational institution \_\_\_\_\_

Name of person enrolled at eligible educational institution (First/Last) \_\_\_\_\_

Name of eligible educational institution \_\_\_\_\_

Address of eligible educational institution \_\_\_\_\_

City, state, and zip code \_\_\_\_\_

Qualified higher education expenses you paid in 2025 for person listed above + \_\_\_\_\_ [1]

Enter any nontaxable educational benefits received for 2025 for person listed above + \_\_\_\_\_

Type of qualified education program, if contributions made for enrollee (ESA = Coverdell ESA, QTP = Qualified Tuition Program) \_\_\_\_\_

Financial institution name (ESA) or name of program (QTP) \_\_\_\_\_

Financial institution address (ESA) or address of program (QTP) \_\_\_\_\_

City, state and zip code \_\_\_\_\_

Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_

SSN of person enrolled at eligible educational institution \_\_\_\_\_

Name of person enrolled at eligible educational institution (First/Last) \_\_\_\_\_

Name of eligible educational institution \_\_\_\_\_

Address of eligible educational institution \_\_\_\_\_

City, state, and zip code \_\_\_\_\_

Qualified higher education expenses you paid in 2025 for person listed above + \_\_\_\_\_ [1]

Enter any nontaxable educational benefits received for 2025 for person listed above + \_\_\_\_\_

Type of qualified education program, if contributions made for enrollee (ESA = Coverdell ESA, QTP = Qualified Tuition Program) \_\_\_\_\_

Financial institution name (ESA) or name of program (QTP) \_\_\_\_\_

Financial institution address (ESA) or address of program (QTP) \_\_\_\_\_

City, state and zip code \_\_\_\_\_

Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_

SSN of person enrolled at eligible educational institution \_\_\_\_\_

Name of person enrolled at eligible educational institution (First/Last) \_\_\_\_\_

Name of eligible educational institution \_\_\_\_\_

Address of eligible educational institution \_\_\_\_\_

City, state, and zip code \_\_\_\_\_

Qualified higher education expenses you paid in 2025 for person listed above + \_\_\_\_\_ [1]

Enter any nontaxable educational benefits received for 2025 for person listed above + \_\_\_\_\_

Type of qualified education program, if contributions made for enrollee (ESA = Coverdell ESA, QTP = Qualified Tuition Program) \_\_\_\_\_

Financial institution name (ESA) or name of program (QTP) \_\_\_\_\_

Financial institution address (ESA) or address of program (QTP) \_\_\_\_\_

City, state and zip code \_\_\_\_\_

Total proceeds from Series EE or I U.S. Savings bonds issued after 1989 and cashed in 2025 + \_\_\_\_\_ [3]

**NOTES/QUESTIONS:**

Complete this section if you paid interest on a qualified student loan in 2025 for qualified higher education expenses for you, your spouse, or a person who was your dependent when you took out the loan. Please provide all copies of Form 1098-E. Form 1098-E from the lender reports interest received in 2025. The amounts reported by the lender may differ from the amounts you actually paid.

TS	Qualified loan interest recipient/lender	2025 Interest Paid	Prior Year Information
—	_____	+ _____ [1]	<div style="background-color: #cccccc; border: 1px solid black; padding: 2px;">           _____            _____            _____         </div>
—	_____	+ _____	
—	_____	+ _____	
—	_____	+ _____	

**NOTES/QUESTIONS:**

## Education Credits and Tuition and Fees Deduction

Please provide all copies of Form 1098-T.

**Educational institutions use Form 1098-T to report qualified education expenses. An eligible educational institution is any college, university, or vocational school eligible to participate in a student aid program administered by the U.S. Department of Education.**

**Preparer - Enter on Screen Educate2**

Taxpayer/Spouse (T, S) \_\_\_\_\_ [8]  
 Education Code (1=American Opportunity Credit, 2=Lifetime Learning Credit) \_\_\_\_\_  
 Student's social security number \_\_\_\_\_  
 Student's first name \_\_\_\_\_  
 Student's last name \_\_\_\_\_

### Institution Information

**Enter information from each institution on a separate page, including the complete address and federal identification number of the institution.**

Institution's federal identification number \_\_\_\_\_ [8]  
 Institution's name \_\_\_\_\_  
 Institution's street address \_\_\_\_\_  
 Institution's city, state, zip code \_\_\_\_\_

### Tuition Paid and Related Information

**Amounts reported in Box 1 may not reflect the actual amount paid for the student during 2025.  
 Enter the amount actually paid during 2025.**

	2025 Information	Prior Year Information
Tuition paid (Enter only the amount actually paid) <b>(Box 1)</b>	+ _____ [8]	[ ]
Educational institution changed its reporting method for 2025 <b>(Box 3)</b>	_____	
Adjustments made for a prior year <b>(Box 4)</b>	_____	
Scholarships or grants <b>(Box 5)</b>	_____	
Adjustments to scholarships or grants for a prior year <b>(Box 6)</b>	_____	
Box 1 or 2 includes amounts for an academic period beginning January - March 2026 <b>(Box 7)</b>	_____	
At least half-time student <b>(Box 8)</b>	_____	
Graduate student <b>(Box 9)</b> (1=Yes, 2=No)	_____	
Insurance contract reimbursement/refund <b>(Box 10)</b>	_____	
Non-Institution expenses (Books and fees not paid directly to the educational institution)	_____	
American Opportunity Tax Credit (AOTC) disqualifier	_____	
1 = Not pursuing degree, 2 = Not enrolled at least half-time, 3 = Felony drug conviction, 4 = 4 yrs post-secondary education before 2025		

**NOTES/QUESTIONS:**

**Qualified Education Programs**  
Please provide all copies of Form 1099Q

Taxpayer/Spouse (T, S) \_\_\_\_\_ [1]  
 Payer name \_\_\_\_\_ [3]  
 State postal code \_\_\_\_\_ [4]  
 Type of account (1= Private QTP, 2 = State QTP, 3 = ESA) \_\_\_\_\_ [6]  
 Relationship to account (1 = Beneficiary, 2 = Account owner, 3 = Both, 4 = Neither) \_\_\_\_\_ [7]  
 Final distribution \_\_\_\_\_ [8]

**Contributions and Basis**

Beneficiary's Information (if not taxpayer or spouse)

Social security number \_\_\_\_\_ [11]  
 First name \_\_\_\_\_ [12]  
 Last name \_\_\_\_\_ [13]

	<b>2025 Information</b>	<b>Prior Year Information</b>
Amount contributed in current year	+ _____ [14]	_____ _____ _____
Basis of this account at 12/31/24	+ _____ [17]	
Value of this account at 12/31/25	+ _____ [19]	
Distribution by beneficiary of previously taxed contributions (if not taxpayer or spouse)	+ _____ [24]	

**Payments from Qualified Education Programs**

	<b>2025 Information</b>	<b>Prior Year Information</b>
Gross distribution ( <b>Box 1</b> )	+ _____ [30]	_____ _____ _____ _____ _____ _____ _____ _____ _____
Earnings ( <b>Box 2</b> )	+ _____ [32]	
Basis ( <b>Box 3</b> )	+ _____ [34]	
Trustee-to-trustee rollover ( <b>Box 4</b> )	_____ [36]	
Trustee-to-trustee rollover amount if different than Box 1	+ _____ [37]	
<b>Box 5 -</b>		
Private QTP	_____ [39]	
State QTP	_____ [40]	
Coverdell ESA	_____ [41]	
Check if the recipient is not the designated beneficiary ( <b>Box 6</b> )	_____ [42]	
Qualified education expenses	+ _____ [43]	
Elementary and secondary education expenses	+ _____ [45]	

**NOTES/QUESTIONS:**

**Complete a FAFSA information section for both the parent and student. Both may be required to complete the FAFSA.  
If the parent or student tax return was prepared elsewhere, please provide the completed tax return.**

This FAFSA information is for the:  **Preparer use only**

Who is listed as the primary taxpayer on the tax return of the individual to whom this information applies?

(1 = Father or stepfather, 2 = Mother or stepmother, 3 = Student, 4 = Student's spouse)

\_\_[1]

The information for the FAFSA worksheet will be:

(1 = Calculated for the taxpayer on this return, 2 = Entered from someone else's return)

\_\_[4]

Child support received but do not include foster care or adoption payments	+ _____	[6]
Taxpayer's (and spouse's) current balance of all cash, savings and checking accounts	+ _____	[7]
Taxpayer's (and spouse's) net worth in investments and real estate, excluding primary residence	+ _____	[8]
Taxpayer's (and spouse's) net worth in current businesses and/or investment farms	+ _____	[9]

	<b>Control Totals+</b>	
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## Federal Student Aid Application Information #2

This FAFSA information is for the:  **Preparer use only**

Who is listed as the primary taxpayer on the tax return of the individual to whom this information applies?

(1 = Father or stepfather, 2 = Mother or stepmother, 3 = Student, 4 = Student's spouse)

\_\_[1]

The information for the FAFSA worksheet will be:

(1 = Calculated for the taxpayer on this return, 2 = Entered from someone else's return)

\_\_[4]

Child support received but do not include foster care or adoption payments	+ _____	[6]
Taxpayer's (and spouse's) current balance of all cash, savings and checking accounts	+ _____	[7]
Taxpayer's (and spouse's) net worth in investments and real estate, excluding primary residence	+ _____	[8]
Taxpayer's (and spouse's) net worth in current businesses and/or investment farms	+ _____	[9]

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**NOTES/QUESTIONS:**

	<b>Control Totals+</b>	
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	<b>Control Totals+</b>	
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T/S/J	2025 Information	Prior Year Information
Medical and dental expenses, such as: Doctors, Dentists, Hospital/nursing home fees, Lab/x-ray fees, Medical supplies, Hearing aids, Eyeglasses/contact lenses, and Insurance reimbursements received		
[1] _____	+ _____ [2]	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
Medical insurance premiums you paid: <small>Do not include pre-tax amounts paid by an employer-sponsored plan or amounts entered elsewhere, such as amounts paid for your self-employed business (Sch C, Sch F, Sch K-1, etc.) or Medicare premiums entered on Form SSA-1099.</small>		
[4] _____	+ _____ [5]	
_____	+ _____	
_____	+ _____	
_____	+ _____	
Long-term care premiums you paid: <small>Do not include pre-tax amounts paid by an employer-sponsored plan or amounts entered elsewhere, such as amounts paid for your self-employed business (Sch C, Sch F, Sch K-1, etc.)</small>		
[7] _____	+ _____ [8]	
_____	+ _____	
Prescription medicines and drugs:		
[10] _____	+ _____ [11]	
_____	+ _____	
_____	+ _____	
[13] Miles driven for medical items (21 cents)	_____ [14]	

**Schedule A - Tax Expenses**

T/S/J	2025 Information	Prior Year Information
State/local income taxes paid:		
[18] _____	+ _____ [19]	
_____	+ _____	
_____	+ _____	
_____	+ _____	
_____	+ _____	
2024 state and local income taxes paid in 2025:		
[21] _____	+ _____ [22]	
_____	+ _____	
_____	+ _____	
Real estate taxes paid:		
[24] _____	+ _____ [25]	
_____	+ _____	
_____	+ _____	
Personal property taxes:		
[27] _____	+ _____ [28]	
_____	+ _____	
Other taxes, such as: foreign taxes and State disability taxes		
[30] _____	+ _____ [31]	
_____	+ _____	
_____	+ _____	
Sales tax paid on major purchases:		
[36] _____	+ _____ [37]	
_____	+ _____	
Sales tax paid on actual expenses:		
[39] _____	+ _____ [40]	
_____	+ _____	
_____	+ _____	

T/S/J	Home mortgage interest: From Form 1098	2025 Interest Paid <sup>2]</sup>	2025 Points Paid	Type*	Prior Year Information
[1]	_____	+ _____	+ _____	---	
---	_____	+ _____	+ _____	---	
---	_____	+ _____	+ _____	---	
---	_____	+ _____	+ _____	---	
---	_____	+ _____	+ _____	---	
---	_____	+ _____	+ _____	---	
---	_____	+ _____	+ _____	---	
---	_____	+ _____	+ _____	---	
---	_____	+ _____	+ _____	---	
---	_____	+ _____	+ _____	---	

**\*Mortgage Types**

Blank = Used to buy, build or improve main/qualified second home    1 = Not used to buy, build, improve home or investment

T/S/J	Payee's Name	SSN or EIN	2025 Information	Prior Year Information
	Other, such as: Home mortgage interest paid to individuals			
[4]	_____	_____	+ _____ [5]	
<b>Address</b>				
<b>City, state and zip code</b>				
	_____	_____	+ _____	
<b>Address</b>				
<b>City, state and zip code</b>				

**T/S/J Name and address of other person who received Form 1098 for jointly liable mortgage interest you paid -**

Payer's/Borrower's name \_\_\_\_\_ [7]  
 Street Address \_\_\_\_\_  
 City/State/Zip code \_\_\_\_\_

**Refinancing Points paid in 2025 -**

Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_ [11]  
 Recipient/Lender name \_\_\_\_\_  
 Total points paid at time of refinance \_\_\_\_\_  
 Points deemed as paid in 2025 (Preparer use only) + \_\_\_\_\_ [12]  
 Date of refinance \_\_\_\_\_  
 Term of new loan (in months) \_\_\_\_\_  
 Reported on Form 1098 in 2025 \_\_\_\_\_

Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_  
 Recipient/Lender name \_\_\_\_\_  
 Total points paid at time of refinance \_\_\_\_\_  
 Points deemed as paid in 2025 (Preparer use only) + \_\_\_\_\_  
 Date of refinance \_\_\_\_\_  
 Term of new loan (in months) \_\_\_\_\_  
 Reported on Form 1098 in 2025 \_\_\_\_\_

T/S/J	Investment interest expense, other than on Schedule(s) K-1:	2025 Information	Prior Year Information
[15]	_____	+ _____ [16]	
---	_____	+ _____	
---	_____	+ _____	
---	_____	+ _____	
---	_____	+ _____	
---	_____	+ _____	
---	_____	+ _____	
---	_____	+ _____	
---	_____	+ _____	
---	_____	+ _____	





**Complete this section if either of the following applies:**

- You have home acquisition/improvement debt over \$750,000 for loans taken out in 2018 or later
- You have home acquisition/improvement debt over \$1,000,000 for loans taken out in 2017 or earlier

**Mortgages taken out before 10/14/87 generally qualify as grandfather debt regardless of how the proceeds are used.**

**Home acquisition debt is a mortgage taken out after 10/13/87, the proceeds of which are used to buy, build or substantially improve your home.**

	2025 Information	Prior Year Information	
Description of loan/property _____	[2]	<div style="display: flex; flex-direction: column; align-items: center; justify-content: center;"> <div style="width: 100%; height: 100%; border: 1px solid black;"></div> </div>	
Taxpayer/Spouse/Joint (T, S, J) _____	[3]		
Loan origination date _____	[4]		
If refinanced debt, date of initial loan _____	[5]		
Fair market value of home + _____	[6]		
Number of months loan was outstanding in 2025, if not 12 _____	[8]		
Number of months home was a qualifying home _____ <small>(If different from number of months loan was outstanding)</small>	[10]		
Principal paid in 2025 + _____	[12]		
Interest paid during 2025 + _____	[14]		
Points reported on Form 1098 for 2025 + _____	[17]		
Home mortgage interest you paid, not reported on Form 1098:			
Recipient name _____	[20]		
Recipient SSN or EIN _____	[21]		
Recipient address _____	[22]		
Recipient city, state, zip code _____ [23] _____ [24] _____	[25]		
Grandfather debt as of 12/31/24 (or first day mortgage was outstanding) + _____	[26]		
Grandfather debt as of 12/31/25 (or last day mortgage was outstanding) + _____	[28]		
Home acquisition/improvement debt as of 12/31/24 (or first day mortgage was outstanding) _____	[30]		
Home acquisition/improvement debt as of 12/31/25 (or last day mortgage was outstanding) _____	[32]		
Home equity debt as of 12/31/24*** (or first day mortgage was outstanding) + _____	[34]		
Home equity debt as of 12/31/25*** (or last day mortgage was outstanding) + _____	[36]		
<small>*** ONLY portion of loan proceeds used to buy, build, or improve qualified residence</small>			
Average balance in 2025 of grandfather debt + _____	[41]		
Average balance in 2025 of home acquisition/improvement debt + _____	[43]		
Average balance for 2025 all types of debt + _____	[45]		

**NOTES/QUESTIONS:**

**Noncash Contributions Exceeding \$500**

**For donated securities, include the company name and number of shares in the donated property description, below**

Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_ [1]  
 Donated property description \_\_\_\_\_ [4]  
 Name of donee organization \_\_\_\_\_ [5]  
 Address of donee organization \_\_\_\_\_ [6]  
 City \_\_\_\_\_ [7]  
 State postal code \_\_\_\_\_ [8]  
 Zip code \_\_\_\_\_ [9]  
 Date contributed \_\_\_\_\_ [10]  
 Date acquired by donor \_\_\_\_\_ [11]  
 How was donated property acquired: (P = Purchase, I = Inheritance, G = Gift, E = Exchange) \_\_\_\_\_ [12]  
 Donor's cost or basis \_\_\_\_\_ + \_\_\_\_\_ [13]  
 Fair market value \_\_\_\_\_ + \_\_\_\_\_ [14]  
 Method used to determine fair market value (A = Appraisal, C = Catalog, T = Thrift shop value, S = Sales/comparative, O = Other) \_\_\_\_\_ [15]  
 If other: \_\_\_\_\_ [16]

**Control Totals+**

**Noncash Contributions Exceeding \$500**

**For donated securities, include the company name and number of shares in the donated property description, below**

Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_ [1]  
 Donated property description \_\_\_\_\_ [4]  
 Name of donee organization \_\_\_\_\_ [5]  
 Address of donee organization \_\_\_\_\_ [6]  
 City \_\_\_\_\_ [7]  
 State postal code \_\_\_\_\_ [8]  
 Zip code \_\_\_\_\_ [9]  
 Date contributed \_\_\_\_\_ [10]  
 Date acquired by donor \_\_\_\_\_ [11]  
 How was donated property acquired: (P = Purchase, I = Inheritance, G = Gift, E = Exchange) \_\_\_\_\_ [12]  
 Donor's cost or basis \_\_\_\_\_ + \_\_\_\_\_ [13]  
 Fair market value \_\_\_\_\_ + \_\_\_\_\_ [14]  
 Method used to determine fair market value (A = Appraisal, C = Catalog, T = Thrift shop value, S = Sales/comparative, O = Other) \_\_\_\_\_ [15]  
 If other: \_\_\_\_\_ [16]

**Control Totals+**

**Noncash Contributions Exceeding \$500**

**For donated securities, include the company name and number of shares in the donated property description, below**

Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_ [1]  
 Donated property description \_\_\_\_\_ [4]  
 Name of donee organization \_\_\_\_\_ [5]  
 Address of donee organization \_\_\_\_\_ [6]  
 City \_\_\_\_\_ [7]  
 State postal code \_\_\_\_\_ [8]  
 Zip code \_\_\_\_\_ [9]  
 Date contributed \_\_\_\_\_ [10]  
 Date acquired by donor \_\_\_\_\_ [11]  
 How was donated property acquired: (P = Purchase, I = Inheritance, G = Gift, E = Exchange) \_\_\_\_\_ [12]  
 Donor's cost or basis \_\_\_\_\_ + \_\_\_\_\_ [13]  
 Fair market value \_\_\_\_\_ + \_\_\_\_\_ [14]  
 Method used to determine fair market value (A = Appraisal, C = Catalog, T = Thrift shop value, S = Sales/comparative, O = Other) \_\_\_\_\_ [15]  
 If other: \_\_\_\_\_ [16]

**Control Totals+**

## Contributions of Motor Vehicles, Boats & Airplanes

**Please provide all Forms 1098-C. If you received a different acknowledgment from the donee organization in lieu of Form 1098-C, enter the equivalent donation information in the fields provided below.**

Taxpayer/Spouse (T, S) \_\_\_\_\_ [1]

Donee's name \_\_\_\_\_ [4]

State postal code \_\_\_\_\_ [3]

Date of contribution **(Box 1)** \_\_\_\_\_ [9]

Odometer mileage **(Box 2a)** \_\_\_\_\_ [10]

Year of vehicle **(Box 2b)** \_\_\_\_\_ [11]

Make of vehicle **(Box 2c)** \_\_\_\_\_ [12]

Model of vehicle **(Box 2d)** \_\_\_\_\_ [13]

Vehicle or other identification number **(Box 3)** \_\_\_\_\_ [14]

Donee certifies that vehicle was sold in arm's length transaction to unrelated party **(Box 4a)** \_\_\_\_\_ [15]

Date of sale **(Box 4b)** \_\_\_\_\_ [16]

Gross proceeds from sale **(Box 4c)** + \_\_\_\_\_ [17]

Donee certifies that vehicle will not be transferred for money, other property, or services before completion of material improvement or significant intervening use **(Box 5a)** \_\_\_\_\_ [18]

Donee certifies that vehicle is to be transferred to a needy individual for significantly below fair market value in furtherance of donee's charitable purpose **(Box 5b)** \_\_\_\_\_ [19]

Detailed description of material improvements or significant intervening use and duration of use **(Box 5c)** \_\_\_\_\_ [20]

\_\_\_\_\_ [20]

\_\_\_\_\_ [20]

\_\_\_\_\_ [20]

Did you provide goods or services in exchange for the vehicle? **(Box 6a)** Yes \_\_\_ [21] No \_\_\_ [22]

Value of goods and services provided in exchange for the vehicle **(Box 6b)** + \_\_\_\_\_ [23]

Donee certifies that the goods and services consisted solely of intangible religious benefits **(Box 6c)** \_\_\_\_\_ [24]

Description of goods and services **(Box 6c)** \_\_\_\_\_ [25]

\_\_\_\_\_ [25]

\_\_\_\_\_ [25]

\_\_\_\_\_ [25]

Under the law, the donor may not claim a deduction of more than \$500 for this vehicle if this box is checked **(Box 7)** \_\_\_\_\_ [26]

### Other Information for Donated Property

Overall physical condition of property \_\_\_\_\_ [31]

Date property was acquired by donor \_\_\_\_\_ [32]

How property was acquired by donor (P = Purchase, I = Inheritance, G = Gift, E = Exchange) \_\_\_\_\_ [33]

Donor's cost or basis + \_\_\_\_\_ [34]

Fair market value on date of contribution + \_\_\_\_\_ [35]

Method used to determine FMV (A = Appraisal, C = Catalog, T = Thrift shop value, S = Sales/comparative, O = Other) \_\_\_\_\_ [36]

If other: \_\_\_\_\_ [37]

Bargain sale amount received + \_\_\_\_\_ [38]

Donee's address, and ZIP code \_\_\_\_\_ [42]

\_\_\_\_\_ [43] \_\_\_\_\_ [44] \_\_\_\_\_ [45]

Donee's telephone number \_\_\_\_\_ [46]

**NOTES/QUESTIONS:**

**Preparer use only**

Occurrence description \_\_\_\_\_ [3]  
 Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_ [4]  
 State postal code \_\_\_\_\_ [5]  
 Date of casualty or theft \_\_\_\_\_ [7]

**Casualty and Theft - Business/Income Producing Properties**

Description of casualty or theft - Property A \_\_\_\_\_ [10]  
 Description of casualty or theft - Property B \_\_\_\_\_ [23]  
 Description of casualty or theft - Property C \_\_\_\_\_ [36]  
 Description of casualty or theft - Property D \_\_\_\_\_ [49]

	A	B	C	D
Property type (1 = Business, 2 = Income producing, 3 = Employee prop)	___ [13]	___ [26]	___ [39]	___ [52]
Date acquired	___ [17]	___ [30]	___ [43]	___ [56]
Cost or other basis of property	+ ___ [18]	+ ___ [31]	+ ___ [44]	+ ___ [57]
Insurance or other reimbursement	+ ___ [19]	+ ___ [32]	+ ___ [45]	+ ___ [58]
Fair market value before casualty	+ ___ [20]	+ ___ [33]	+ ___ [46]	+ ___ [59]
Fair market value after casualty	+ ___ [21]	+ ___ [34]	+ ___ [47]	+ ___ [60]

**Business/Income Use Replacement Information**

Description of replacement property A \_\_\_\_\_ [61]  
 Description of replacement property B \_\_\_\_\_ [65]  
 Description of replacement property C \_\_\_\_\_ [69]  
 Description of replacement property D \_\_\_\_\_ [73]

	A	B	C	D
Mark if property was acquired from a related party	___ [62]	___ [66]	___ [70]	___ [74]
Date acquired	___ [63]	___ [67]	___ [71]	___ [75]
Cost of replacement property	+ ___ [64]	+ ___ [68]	+ ___ [72]	+ ___ [76]

**NOTES/QUESTIONS:**

**Preparer use only**

Occurrence description \_\_\_\_\_ [3]  
 Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_ [4]  
 State postal code \_\_\_\_\_ [5]  
 Date of casualty or theft \_\_\_\_\_ [8]  
 Mark if casualty resulted due to a federally declared disaster. Federally declared disasters are determined by the President of the United States to warrant assistance by the Federal Government \_\_\_\_\_ [9]  
 FEMA disaster declaration number (ex. DR-4593-WA) \_\_\_\_\_ [10] - \_\_\_\_\_ [11]

**Casualty and Theft - Personal Use Properties**

Type of property	City	State	Zip code
Property A _____ [19]	_____ [20]	_____ [21]	_____ [22]
Property B _____ [36]	_____ [37]	_____ [38]	_____ [39]
Property C _____ [53]	_____ [54]	_____ [55]	_____ [56]
Property D _____ [70]	_____ [71]	_____ [72]	_____ [73]

  

	A	B	C	D
Date acquired	_____ [27]	_____ [44]	_____ [61]	_____ [78]
Cost or other basis of property	+ _____ [28]	+ _____ [45]	+ _____ [62]	+ _____ [79]
Insurance or other reimbursement	+ _____ [29]	+ _____ [46]	+ _____ [63]	+ _____ [80]
Fair market value before casualty	+ _____ [31]	+ _____ [48]	+ _____ [64]	+ _____ [81]
Fair market value after casualty	+ _____ [32]	+ _____ [49]	+ _____ [65]	+ _____ [82]

**Personal Use Replacement Information**

Description of replacement property A \_\_\_\_\_ [85]  
 Description of replacement property B \_\_\_\_\_ [89]  
 Description of replacement property C \_\_\_\_\_ [93]  
 Description of replacement property D \_\_\_\_\_ [97]

	A	B	C	D
Mark if property was acquired from a related party	_____ [86]	_____ [90]	_____ [94]	_____ [98]
Date acquired	_____ [87]	_____ [91]	_____ [95]	_____ [99]
Cost of replacement property	+ _____ [88]	+ _____ [92]	+ _____ [96]	+ _____ [100]

**NOTES/QUESTIONS:**

**Preparer use only**

Occurrence description \_\_\_\_\_ [3]  
 Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_ [4]  
 State postal code \_\_\_\_\_ [5]  
 Date of casualty or theft \_\_\_\_\_ [6]

**Prior Year Casualty and Theft - Business/Income Producing Properties (Cont'd)**

Description of casualty or theft - Property A \_\_\_\_\_ [8]  
 Description of casualty or theft - Property B \_\_\_\_\_ [17]  
 Description of casualty or theft - Property C \_\_\_\_\_ [26]  
 Description of casualty or theft - Property D \_\_\_\_\_ [35]

	A	B	C	D
Property type (1 = Business, 2 = Income producing, 3 = Employee prop) _____ [9]	_____ [18]	_____ [27]	_____ [36]	
Date acquired _____ [12]	_____ [21]	_____ [30]	_____ [39]	
Cost or other basis of property + _____ [13]	+ _____ [22]	+ _____ [31]	+ _____ [40]	
Insurance or other reimbursement + _____ [14]	+ _____ [23]	+ _____ [32]	+ _____ [41]	
Fair market value before casualty + _____ [15]	+ _____ [24]	+ _____ [33]	+ _____ [42]	
Fair market value after casualty + _____ [16]	+ _____ [25]	+ _____ [34]	+ _____ [43]	

**Current Year Business/Income Use Replacement Information**

Description of replacement property A \_\_\_\_\_ [44]  
 Description of replacement property B \_\_\_\_\_ [50]  
 Description of replacement property C \_\_\_\_\_ [56]  
 Description of replacement property D \_\_\_\_\_ [62]

	A	B	C	D
Date acquired _____ [45]	_____ [51]	_____ [57]	_____ [63]	
Prior year cost of replacement property + _____ [46]	+ _____ [52]	+ _____ [58]	+ _____ [64]	
Cost of replacement property + _____ [47]	+ _____ [53]	+ _____ [59]	+ _____ [65]	
Postponed gain + _____ [48]	+ _____ [54]	+ _____ [60]	+ _____ [66]	
Adjusted basis of replacement property + _____ [49]	+ _____ [55]	+ _____ [61]	+ _____ [67]	

**NOTES/QUESTIONS:**

Occurrence description \_\_\_\_\_ [1]  
 Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_ [2]  
 State postal code \_\_\_\_\_ [3]  
 Date of casualty or theft \_\_\_\_\_ [4]  
 Damage to personal residence from corrosive drywall \_\_\_\_\_ [5]  
 Amount paid to repair damage to home or household appliances + \_\_\_\_\_ [6]  
 25% loss available from 2024 + \_\_\_\_\_ [7]

**Prior Year Casualty and Theft - Personal Use Properties (Cont'd)**

Type of property A \_\_\_\_\_ [15] City A \_\_\_\_\_ [16]  
 Type of property B \_\_\_\_\_ [26] City B \_\_\_\_\_ [27]  
 Type of property C \_\_\_\_\_ [37] City C \_\_\_\_\_ [38]  
 Type of property D \_\_\_\_\_ [48] City D \_\_\_\_\_ [49]

	A	B	C	D
State postal code	_____ [17]	_____ [28]	_____ [39]	_____ [50]
Zip code	_____ [18]	_____ [29]	_____ [40]	_____ [51]
Date acquired	_____ [20]	_____ [31]	_____ [42]	_____ [53]
Cost or other basis of property	+ _____ [21]	+ _____ [32]	+ _____ [43]	+ _____ [54]
Insurance or other reimbursement	+ _____ [22]	+ _____ [33]	+ _____ [44]	+ _____ [55]
Principal residence exclusion taken	+ _____ [23]	+ _____ [34]	+ _____ [45]	+ _____ [56]
Fair market value before casualty	+ _____ [24]	+ _____ [35]	+ _____ [46]	+ _____ [57]
Fair market value after casualty	+ _____ [25]	+ _____ [36]	+ _____ [47]	+ _____ [58]

**Personal Use Replacement Information**

Description of replacement property A \_\_\_\_\_ [59]  
 Description of replacement property B \_\_\_\_\_ [65]  
 Description of replacement property C \_\_\_\_\_ [71]  
 Description of replacement property D \_\_\_\_\_ [77]

	A	B	C	D
Date acquired	_____ [60]	_____ [66]	_____ [72]	_____ [78]
Prior year cost of replacement property	+ _____ [61]	+ _____ [67]	+ _____ [73]	+ _____ [79]
Cost of replacement property	+ _____ [62]	+ _____ [68]	+ _____ [74]	+ _____ [80]
Postponed gain	+ _____ [63]	+ _____ [69]	+ _____ [75]	+ _____ [81]
Adjusted basis of replacement property	+ _____ [64]	+ _____ [70]	+ _____ [76]	+ _____ [82]

**NOTES/QUESTIONS:**

**Preparer use only**

Principal business or profession \_\_\_\_\_ [3]  
 Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_ [4]  
 State postal code \_\_\_\_\_ [5]

**Business Use of Home**

	2025 Information	Prior Year Information
Total area of home	_____ [14]	_____
Area used exclusively for business	_____ [16]	_____
Information for day-care facilities only:		
Total hours used for day-care during this year	_____ [18]	_____
Total hours used this year, if less than 8760	_____ [20]	_____
Special computation for certain day-care facilities:		
Area used regularly and exclusively for day-care business	_____ [22]	_____
Area used partly for day-care business	_____ [24]	_____

**List as direct expenses any expenses which are attributable only to the business part of your home.**  
**List as indirect expenses any expenses which are attributable to the overall upkeep and running of your home.**

	2025 Information		Prior Year Information
	Direct Expenses	Indirect Expenses	
Mortgage interest:	+ _____ [29]	+ _____ [31]	_____
Real estate taxes:	+ _____ [37]	+ _____ [39]	_____
Excess mortgage interest	+ _____ [42]	+ _____ [43]	_____
Insurance	+ _____ [48]	+ _____ [50]	_____
Rent	+ _____ [54]	+ _____ [55]	_____
Repairs & maintenance	+ _____ [57]	+ _____ [58]	_____
Utilities	+ _____ [60]	+ _____ [61]	_____
Other expenses, such as: Supplies & Security system	+ _____ [63]	+ _____ [64]	_____
_____	+ _____	+ _____	_____
_____	+ _____	+ _____	_____
_____	+ _____	+ _____	_____
_____	+ _____	+ _____	_____
_____	+ _____	+ _____	_____
_____	+ _____	+ _____	_____
_____	+ _____	+ _____	_____
_____	+ _____	+ _____	_____
Excess casualty losses		+ _____ [66]	_____
Carryovers:			
Operating expenses		+ _____ [67]	_____
Casualty losses		+ _____ [68]	_____
Depreciation		+ _____ [70]	_____
Business expenses not from business use of home, such as:			
Travel, Supplies, Business telephone expenses		+ _____ [71]	_____
Depreciation		+ _____ [75]	_____

**NOTES/QUESTIONS:**

**If you used your automobile for business purposes, please complete the following information.**

**Preparer use only**

Description of business or profession \_\_\_\_\_ [3]

**Vehicles**

Vehicle 1 -	Date placed in service	_____	[4]
	Description	_____	[5]
	Comments	_____	
Vehicle 2 -	Date placed in service	_____	[9]
	Description	_____	[10]
	Comments	_____	
Vehicle 3 -	Date placed in service	_____	[14]
	Description	_____	[15]
	Comments	_____	
Vehicle 4 -	Date placed in service	_____	[19]
	Description	_____	[20]
	Comments	_____	

**Vehicle Questions**

	<b>Vehicle 1</b>	<b>Prior Year</b>	<b>Vehicle 2</b>	<b>Prior Year</b>	<b>Vehicle 3</b>	<b>Prior Year</b>	<b>Vehicle 4</b>	<b>Prior Year</b>
--	------------------	-------------------	------------------	-------------------	------------------	-------------------	------------------	-------------------

If you used your automobile for work purposes, answer the following questions:

Was the vehicle available for off-duty personal use? (Y, N)	___ [60]	<input type="checkbox"/>	___ [62]	<input type="checkbox"/>	___ [64]	<input type="checkbox"/>	___ [66]	<input type="checkbox"/>
Was another vehicle available for personal use? (Y, N)	___ [68]	<input type="checkbox"/>	___ [70]	<input type="checkbox"/>	___ [72]	<input type="checkbox"/>	___ [74]	<input type="checkbox"/>
Do you have evidence to support your deduction? (Y, N)	___ [76]	<input type="checkbox"/>	___ [78]	<input type="checkbox"/>	___ [80]	<input type="checkbox"/>	___ [82]	<input type="checkbox"/>
Is this evidence written? (Y, N)	___ [84]	<input type="checkbox"/>	___ [86]	<input type="checkbox"/>	___ [88]	<input type="checkbox"/>	___ [90]	<input type="checkbox"/>

**Vehicle Expenses**

	<b>Vehicle 1</b>	<b>Prior Year Information</b>	<b>Vehicle 2</b>	<b>Prior Year Information</b>	<b>Vehicle 3</b>	<b>Prior Year Information</b>	<b>Vehicle 4</b>	<b>Prior Year Information</b>
Total miles for year	_____ [32]		_____ [34]		_____ [36]		_____ [38]	
Commuting miles	_____ [40]		_____ [42]		_____ [44]		_____ [46]	
Business miles	_____ [48]		_____ [50]		_____ [52]		_____ [54]	
Parking fees	+ _____ [92]		+ _____ [94]		+ _____ [96]		+ _____ [98]	
Tolls	+ _____ [100]		+ _____ [102]		+ _____ [104]		+ _____ [106]	
Gasoline	+ _____ [108]		+ _____ [110]		+ _____ [112]		+ _____ [114]	
Oil	+ _____ [116]		+ _____ [118]		+ _____ [120]		+ _____ [122]	
Repairs	+ _____ [124]		+ _____ [126]		+ _____ [128]		+ _____ [130]	
Maintenance	+ _____ [132]		+ _____ [134]		+ _____ [136]		+ _____ [138]	
Tires	+ _____ [140]		+ _____ [142]		+ _____ [144]		+ _____ [146]	
Car washes	+ _____ [148]		+ _____ [150]		+ _____ [152]		+ _____ [154]	
Insurance	+ _____ [156]		+ _____ [158]		+ _____ [160]		+ _____ [162]	
Interest	+ _____ [164]		+ _____ [166]		+ _____ [168]		+ _____ [170]	
Registration	+ _____ [172]		+ _____ [174]		+ _____ [176]		+ _____ [178]	
Licenses	+ _____ [180]		+ _____ [182]		+ _____ [184]		+ _____ [186]	
Property taxes	+ _____ [188]		+ _____ [190]		+ _____ [192]		+ _____ [194]	
Other vehicle expenses	+ _____ [196]		+ _____ [198]		+ _____ [200]		+ _____ [202]	
Vehicle rentals	+ _____ [204]		+ _____ [206]		+ _____ [208]		+ _____ [210]	
Inclusion amt (Preparer only)	_____ [212]		+ _____ [214]		+ _____ [216]		+ _____ [218]	
Depreciation	+ _____ [220]		+ _____ [222]		+ _____ [224]		+ _____ [226]	

	2025 Information		Prior Year Information
	Taxpayer	Spouse	
Self-employed health insurance premiums: (Not entered elsewhere)			
_____	+ _____ [2]	+ _____ [3]	
_____	+ _____	+ _____	
Self-employed long-term care premiums: (Not entered elsewhere)			
_____	+ _____ [5]	+ _____ [6]	
_____	+ _____	+ _____	

**NOTES/QUESTIONS:**

Please provide all Forms 1095-A

Taxpayer/Spouse (T,S) \_\_\_\_\_ [1]  
 Marketplace identifier (Box 1) \_\_\_\_\_ [6]  
 Marketplace-assigned policy number (Box 2) \_\_\_\_\_ [7]  
 Policy issuer's name (Box 3) \_\_\_\_\_ [2]

Part III Household Information -

	A. 2025 Monthly Premium Amount	Prior Year Information	B. 2025 Monthly Premium Amount of Second Lowest Cost Silver Plan (SLCSP)	C. 2025 Monthly Advance Payment of Premium Tax Credit	Prior Year Information
January	+ _____ [12]	_____	+ _____ [25]	+ _____ [38]	_____
February	+ _____ [13]	_____	+ _____ [26]	+ _____ [39]	_____
March	+ _____ [14]	_____	+ _____ [27]	+ _____ [40]	_____
April	+ _____ [15]	_____	+ _____ [28]	+ _____ [41]	_____
May	+ _____ [16]	_____	+ _____ [29]	+ _____ [42]	_____
June	+ _____ [17]	_____	+ _____ [30]	+ _____ [43]	_____
July	+ _____ [18]	_____	+ _____ [31]	+ _____ [44]	_____
August	+ _____ [19]	_____	+ _____ [32]	+ _____ [45]	_____
September	+ _____ [20]	_____	+ _____ [33]	+ _____ [46]	_____
October	+ _____ [21]	_____	+ _____ [34]	+ _____ [47]	_____
November	+ _____ [22]	_____	+ _____ [35]	+ _____ [48]	_____
December	+ _____ [23]	_____	+ _____ [36]	+ _____ [49]	_____
Annual total	+ _____ [24]	_____	+ _____ [37]	+ _____ [50]	_____

Control Totals+

ACA - Health Insurance Marketplace Statement #2

Please provide all Forms 1095-A

Taxpayer/Spouse (T,S) \_\_\_\_\_ [1]  
 Marketplace identifier (Box 1) \_\_\_\_\_ [6]  
 Marketplace-assigned policy number (Box 2) \_\_\_\_\_ [7]  
 Policy issuer's name (Box 3) \_\_\_\_\_ [2]

Part III Household Information -

	A. 2025 Monthly Premium Amount	Prior Year Information	B. 2025 Monthly Premium Amount of Second Lowest Cost Silver Plan (SLCSP)	C. 2025 Monthly Advance Payment of Premium Tax Credit	Prior Year Information
January	+ _____ [12]	_____	+ _____ [25]	+ _____ [38]	_____
February	+ _____ [13]	_____	+ _____ [26]	+ _____ [39]	_____
March	+ _____ [14]	_____	+ _____ [27]	+ _____ [40]	_____
April	+ _____ [15]	_____	+ _____ [28]	+ _____ [41]	_____
May	+ _____ [16]	_____	+ _____ [29]	+ _____ [42]	_____
June	+ _____ [17]	_____	+ _____ [30]	+ _____ [43]	_____
July	+ _____ [18]	_____	+ _____ [31]	+ _____ [44]	_____
August	+ _____ [19]	_____	+ _____ [32]	+ _____ [45]	_____
September	+ _____ [20]	_____	+ _____ [33]	+ _____ [46]	_____
October	+ _____ [21]	_____	+ _____ [34]	+ _____ [47]	_____
November	+ _____ [22]	_____	+ _____ [35]	+ _____ [48]	_____
December	+ _____ [23]	_____	+ _____ [36]	+ _____ [49]	_____
Annual total	+ _____ [24]	_____	+ _____ [37]	+ _____ [50]	_____

Control Totals+

NOTES/QUESTIONS:

Please provide all Forms 5498-SA.

	<b>2025 Information</b>	<b>Prior Year Information</b>
Taxpayer/Spouse (T, S)	____ [1]	[Shaded area for Prior Year Information]
Name of Trustee _____	____ [4]	
State postal code _____	____ [2]	
Indicate type of health or medical savings account:		
HSA	____ [6]	
Archer MSA	____ [7]	
MA (Medicare Advantage) MSA	____ [9]	
Total HSA/MSA contributions made		
for 2025 (Enter all amounts contributed, including through employer cafeteria plans)	+ _____ [10]	
Indicate type of coverage under qualifying high deductible health plan (1 = Self-Only, 2 = Family)	____ [12]	
Number of months in qualified high deductible health plan in 2025	____ [13]	
Mark if you want to contribute the maximum allowable health or medical savings account contribution amount	____ [14]	
Total HSA/MSA contribution to be made for 2025	+ _____ [15]	
Fair market value of HSA, Archer MSA, or MA MSA (Form 5498-SA, Box 5)	+ _____ [16]	
Excess contributions for 2024 taken as constructive contributions for 2025	+ _____ [19]	
Rollover contribution (Form 5498-SA, Box 4)	+ _____ [21]	

**Complete this section if your account is an Archer MSA or MA MSA**

Amount of annual deductible	+ _____ [24]	[Shaded area for Prior Year Information]
Enter compensation from employer maintaining high deductible health plan	+ _____ [27]	
If self-employed, enter earned income from business under which plan was established	+ _____ [31]	

**Complete this section if your account is an HSA**

Was the high deductible health plan in effect for December 2025? (Y, N) \_\_\_\_\_ [33]

**NOTES/QUESTIONS:**

## Health, Medical Savings Account Distributions

Please provide all Forms 1099-SA.

**2025 Information**

**Prior Year Information**

Taxpayer/Spouse (T, S)	__	[1]	
Name of Trustee _____	_____	[4]	
State postal code	__	[2]	
Gross distributions received <b>(Box 1)</b>	+ _____	[7]	
Earnings on excess contributions <b>(Box 2)</b>	+ _____	[9]	
Distribution code <b>(Box 3)</b>	__	[11]	
Fair Market Value on date of death <b>(Box 4)</b>	+ _____	[12]	
<b>Box 5 -</b>			
HSA	__	[13]	
Archer MSA	__	[14]	
MA MSA	__	[15]	
All distributions were used to pay unreimbursed qualified medical expenses	__	[17]	
If some distributions were used to pay for other than qualified medical expenses, enter the unreimbursed qualified medical expenses for 2025	+ _____	[19]	
Withdrawal of excess contributions by the due date of the return	+ _____	[21]	
Amount of distribution rolled over for 2025	+ _____	[23]	
If the distribution is due to the death of the account holder, enter the qualified decedent medical expenses paid by the taxpayer	+ _____	[26]	
If MA (Medicare Advantage) MSA, enter value of account on 12/31/24	+ _____	[27]	
For HSA accounts:			
Was the high deductible health plan coverage started in 2024 and in effect for the month of December 2024? (Y, N)	__	[29]	
Was the high deductible health plan coverage ended before 12/31/25? (Y, N)	__	[30]	

## Long Term Care (LTC) Service and Contracts

Please provide all Forms 1099-LTC.

**2025 Information**

**Prior Year Information**

Name of the insured chronically ill individual _____	_____	[39]	
Social security number of insured	_____	[40]	
Gross long-term care (LTC) benefits paid <b>(Box 1)</b>	+ _____	[42]	
Accelerated death benefits paid <b>(Box 2)</b>	+ _____	[44]	
<b>Check one (Box 3)</b>			
Per diem	__	[46]	
Reimbursed amount	__	[47]	
Qualified contract <b>(Box 4)</b>	__	[48]	
<b>Check, if applicable (Box 5)</b>			
Chronically ill	__	[49]	
Terminally ill	__	[50]	
Are there other individuals who received LTC payments during 2025? (Y, N)	__	[52]	
If the insured is terminally ill, were payments received on account of terminal illness? (Y, N)	__	[53]	
Number of days during the long-term care period	_____	[54]	
Cost incurred for qualified long-term care services during the long-term care period	+ _____	[55]	

**NOTES/QUESTIONS:**

### ABLE Account Information #1

Please provide all Forms 1099-QA and 5498-QA

**2025 Information**

**Prior Year Information**

Taxpayer/Spouse (T, S)									
Payer name									
State postal code									
Recipient's Social Security Number									
Recipient's Name		[8]							
Gross distribution (Form 1099-QA Box 1)			+						
Earnings (Form 1099-QA Box 2)			+						
Basis (Form 1099-QA Box 3)			+						
Program-to-program transfer (Form 1099-QA Box 4)									
Check if ABLE account terminated in 2025 (Form 1099-QA Box 5)									
Check if the recipient is not the designated beneficiary (Form 1099-QA Box 6)									
Qualified disability expenses			+						
Amount of rollover			+						
Amount contributed in 2025 (Form 5498-QA Box 1)			+						
Value of account on 12/31/25 (Form 5498-QA Box 4)			+						

	<b>Control Totals+</b>	
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### ABLE Account Information #2

Please provide all Forms 1099-QA and 5498-QA

**2025 Information**

**Prior Year Information**

Taxpayer/Spouse (T, S)									
Payer name									
State postal code									
Recipient's Social Security Number									
Recipient's Name		[8]							
Gross distribution (Form 1099-QA Box 1)			+						
Earnings (Form 1099-QA Box 2)			+						
Basis (Form 1099-QA Box 3)			+						
Program-to-program transfer (Form 1099-QA Box 4)									
Check if ABLE account terminated in 2025 (Form 1099-QA Box 5)									
Check if the recipient is not the designated beneficiary (Form 1099-QA Box 6)									
Qualified disability expenses			+						
Amount of rollover			+						
Amount contributed in 2025 (Form 5498-QA Box 1)			+						
Value of account on 12/31/25 (Form 5498-QA Box 4)			+						

	<b>Control Totals+</b>	
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**NOTES/QUESTIONS:**

### Social Security Tax on Unreported Tips

**Complete if you received cash/charge tips of \$20 or less in a month in 2025.**

	2025 Information		Prior Year Information
	Taxpayer	Spouse	
Total cash and charge tips under \$20 per month and not reported to employer	+ _____ [3]	+ _____ [4]	

**Complete if you received cash/charge tips of \$20 or more in a month and did not report all of those tips to your employer.**

	Employer name	Employer identification number	Total tips received in 2025	Total tips reported in 2025
Taxpayer information [1]	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
Spouse information [2]	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____

### Social Security Tax on Unreported Wages

**Complete if you received pay from a firm for services performed not as an independent contractor and social security and Medicare taxes were not withheld from the pay.**

(\*\*Please refer to Reason Codes located at the bottom)

	Firm name	Firm's federal identification number	Reason Code **	Date of IRS determination or 1099-MISC correspondence received	Mark if 1099-MISC or 1099-NEC with no social security received or Medicare tax withheld	Total wages received
Taxpayer information [6]	_____	_____	—	_____	—	_____
	_____	_____	—	_____	—	_____
	_____	_____	—	_____	—	_____
	_____	_____	—	_____	—	_____
Spouse information [7]	_____	_____	—	_____	—	_____
	_____	_____	—	_____	—	_____
	_____	_____	—	_____	—	_____
	_____	_____	—	_____	—	_____

**\*\* Reason Codes**

A = I filed Form SS-8 and received a determination letter stating that I am an employee of this firm.  
 C = I received other correspondence from the IRS that states I am an employee.  
 G = I filed Form SS-8 with the IRS and have not received a reply.  
 H = I received a Form W-2 and a Form 1099-MISC from this firm for 2025. The amount on Form 1099-MISC should have been included as wages on Form W-2.

State postal code **Taxpayer** \_\_\_\_\_[1] **Spouse** \_\_\_\_\_[2]

	<b>Taxpayer</b>	<b>Spouse</b>	<b>Prior Year Information</b>
If you received a parsonage provided by the church, please complete the following information:			
Fair rental value of parsonage provided by church	+ _____[5]	+ _____[6]	
Actual parsonage utilities expense	+ _____[11]	+ _____[12]	
If you received a rental or parsonage allowance provided by the church, please complete the following information:			
Utilities allowance, if separate from parsonage allowance	+ _____[17]	+ _____[18]	
Actual parsonage expense	+ _____[20]	+ _____[21]	
Fair rental value of home	+ _____[23]	+ _____[24]	
Actual utilities expense	+ _____[26]	+ _____[27]	
Mark if you have claimed exemption from self-employment tax by filing Form 4361 with the IRS _____[29] _____[30]			
If you are a self-employed minister, enter any tax-deductible contributions to a 403(b) retirement plan + _____[33] + _____[34]			
Unreimbursed Business Expenses - net reimbursed and after 50% Meals & Entertainment reduction:			
_____	+ _____[36]	+ _____[37]	
_____	+ _____	+ _____	
_____	+ _____	+ _____	
_____	+ _____	+ _____	
_____	+ _____	+ _____	
_____	+ _____	+ _____	
_____	+ _____	+ _____	
_____	+ _____	+ _____	
_____	+ _____	+ _____	
_____	+ _____	+ _____	

**NOTES/QUESTIONS:**

Enter parent's information for children under age 19 on 1/1/26 or a full-time student under age 24 with unearned income of more than \$2700.

Parent's social security number (Enter the name and social security number of the parent listed first on the return) \_\_\_\_\_ [1]

Parent's first name \_\_\_\_\_ [2]

Parent's last name \_\_\_\_\_ [3]

Parent's filing status (1 = Single, 2 = Married/filing jointly, 3 = Married separately, 4 = Head of household, 5 = Qualifying widow(er)) \_\_\_\_\_ [4]

### All Other Children's Information

Enter information for each child with unearned income of more than \$2700.

Preparer - Enter on Screen 8615Sib

Child #1 social security number \_\_\_\_\_ [1]      Child #2 social security number \_\_\_\_\_ [1]

Child #1 first name \_\_\_\_\_ [2]      Child #2 first name \_\_\_\_\_ [2]

Child #1 last name \_\_\_\_\_ [3]      Child #2 last name \_\_\_\_\_ [3]

Child #1 date of birth (mm/dd/yyyy) \_\_\_\_\_ [4]      Child #2 date of birth (mm/dd/yyyy) \_\_\_\_\_ [4]

Child #3 social security number \_\_\_\_\_ [1]      Child #4 social security number \_\_\_\_\_ [1]

Child #3 first name \_\_\_\_\_ [2]      Child #4 first name \_\_\_\_\_ [2]

Child #3 last name \_\_\_\_\_ [3]      Child #4 last name \_\_\_\_\_ [3]

Child #3 date of birth (mm/dd/yyyy) \_\_\_\_\_ [4]      Child #4 date of birth (mm/dd/yyyy) \_\_\_\_\_ [4]

Child #5 social security number \_\_\_\_\_ [1]      Child #6 social security number \_\_\_\_\_ [1]

Child #5 first name \_\_\_\_\_ [2]      Child #6 first name \_\_\_\_\_ [2]

Child #5 last name \_\_\_\_\_ [3]      Child #6 last name \_\_\_\_\_ [3]

Child #5 date of birth (mm/dd/yyyy) \_\_\_\_\_ [4]      Child #6 date of birth (mm/dd/yyyy) \_\_\_\_\_ [4]

Child #7 social security number \_\_\_\_\_ [1]      Child #8 social security number \_\_\_\_\_ [1]

Child #7 first name \_\_\_\_\_ [2]      Child #8 first name \_\_\_\_\_ [2]

Child #7 last name \_\_\_\_\_ [3]      Child #8 last name \_\_\_\_\_ [3]

Child #7 date of birth (mm/dd/yyyy) \_\_\_\_\_ [4]      Child #8 date of birth (mm/dd/yyyy) \_\_\_\_\_ [4]

Child #9 social security number \_\_\_\_\_ [1]      Child #10 social security number \_\_\_\_\_ [1]

Child #9 first name \_\_\_\_\_ [2]      Child #10 first name \_\_\_\_\_ [2]

Child #9 last name \_\_\_\_\_ [3]      Child #10 last name \_\_\_\_\_ [3]

Child #9 date of birth (mm/dd/yyyy) \_\_\_\_\_ [4]      Child #10 date of birth (mm/dd/yyyy) \_\_\_\_\_ [4]

Child #11 social security number \_\_\_\_\_ [1]      Child #12 social security number \_\_\_\_\_ [1]

Child #11 first name \_\_\_\_\_ [2]      Child #12 first name \_\_\_\_\_ [2]

Child #11 last name \_\_\_\_\_ [3]      Child #12 last name \_\_\_\_\_ [3]

Child #11 date of birth (mm/dd/yyyy) \_\_\_\_\_ [4]      Child #12 date of birth (mm/dd/yyyy) \_\_\_\_\_ [4]

### NOTES/QUESTIONS:

### Children's Interest Income

Please provide copies of all Form 1099-INT or other statements reporting child's interest income.  
 \*Whole numbers will be treated as \$ amounts. Enter percentages in the XXX.XX format. For example, enter 100% as 100.00 or 75.5% as 75.50.  
 Complete a separate Organizer Form ID: 8814 for each child.

Child's social security number \_\_\_\_\_ [1]  
 Child's date of birth \_\_\_\_\_ [2]  
 Child's name \_\_\_\_\_ [4]  
 Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_ [5]

Type Code (**See codes below)	Payer	Interest [6] Income	Tax Exempt Income	U.S. Obligations* \$ or %	Tax Exempt* \$ or %	Prior Year Information
—	_____	+	_____	_____	_____	
—	_____	+	_____	_____	_____	
—	_____	+	_____	_____	_____	
—	_____	+	_____	_____	_____	
—	_____	+	_____	_____	_____	
—	_____	+	_____	_____	_____	

**\*\*Interest Codes**  
 Blank = Regular Interest    3 = Nominee Distribution    4 = Accrued Interest    5 = OID Adjustment    6 = ABP Adjustment

### Children's Dividend Income

Please provide copies of all Form 1099-DIV or other statements reporting child's dividend income.

Type Code (** See codes below)	Ordinary <sup>[8]</sup> Dividends	Qualified Dividends	Total Capital Gain Distributions	Section 1250	Section 199A	28% Capital Gain	Tax Exempt Dividends	U.S. Obligations* \$ or %	Tax Exempt* \$ or %	Prior Year Information
<b>1</b>	Payer	_____	_____	_____	_____	_____	_____	_____	_____	
	Amounts +	_____	_____	_____	_____	_____	_____	_____	_____	
<b>2</b>	Payer	_____	_____	_____	_____	_____	_____	_____	_____	
	Amounts +	_____	_____	_____	_____	_____	_____	_____	_____	
<b>3</b>	Payer	_____	_____	_____	_____	_____	_____	_____	_____	
	Amounts +	_____	_____	_____	_____	_____	_____	_____	_____	
<b>4</b>	Payer	_____	_____	_____	_____	_____	_____	_____	_____	
	Amounts +	_____	_____	_____	_____	_____	_____	_____	_____	
<b>5</b>	Payer	_____	_____	_____	_____	_____	_____	_____	_____	
	Amounts +	_____	_____	_____	_____	_____	_____	_____	_____	
<b>6</b>	Payer	_____	_____	_____	_____	_____	_____	_____	_____	
	Amounts +	_____	_____	_____	_____	_____	_____	_____	_____	

**\*\*Dividend Codes**  
 Blank = Other                      3 = Nominee

Alaska Permanent Fund dividends: \_\_\_\_\_ + \_\_\_\_\_  
 \_\_\_\_\_ + \_\_\_\_\_

2025 Information<sup>[10]</sup>      Prior Year Information

Complete if you paid cash wages of \$1,000 or more to any household employee.

Taxpayer/Spouse (T, S)	_____	[1]
Employer identification number	_____	[2]
Total cash wages subject to social security taxes	+ _____	[4]
Total cash wages subject to Medicare taxes	+ _____	[5]
Total cash wages subject to Additional Medicare Tax withholding	+ _____	[6]
Federal income tax withheld	+ _____	[7]
State disability plan social security & Medicare withheld	+ _____	[8]
Did you:		
(A) pay any household employee cash wages of \$2,800 or more in 2025? (Y, N)	_____	[9]
(B) withhold Federal income tax for any household employee? (Y, N)	_____	[10]
(C) pay household employees cash wages equal to or greater than \$1,000 in any quarter of 2024 or 2025? (Y, N)	_____	[11]

### Federal Unemployment (FUTA) Tax

If you answered "Yes" to question (C) above, complete the following information.  
Complete only items marked with an asterisk (\*) if total cash wages subject to FUTA tax amount is also taxable as defined by your State act and unemployment contributions are paid to only one State.

Total cash wages subject to FUTA tax	+ _____	[12]
State #1 information		
State postal code where you have to pay unemployment contributions *	_____	[14]
State reporting number as shown on state unemployment tax return	_____	[15]
Taxable wages (as defined in state act)	+ _____	[16]
State experience rate period:		
From	_____	[17]
To	_____	[18]
State experience rate (xxx.xx)	_____	[19]
Contributions paid to state unemployment fund *	+ _____	[20]
Contributions for 2025 paid after 04/15/26	+ _____	[21]
State #2 information		
State postal code where you have to pay unemployment contributions	_____	[22]
State reporting number as shown on state unemployment tax return	_____	[23]
Taxable wages (as defined in state act)	+ _____	[24]
State experience rate period:		
From	_____	[25]
To	_____	[26]
State experience rate (xxx.xx)	_____	[27]
Contributions paid to state unemployment fund	+ _____	[28]
Contributions for 2025 paid after 04/15/26	+ _____	[29]

### NOTES/QUESTIONS:

### Child and Dependent Care Expenses

Please enter all amounts paid in 2025 for the care of one or more dependents which enables you to work or attend school. Enter the amount of dependent care expenses paid for each qualifying dependent on Organizer Form ID:1040

	Taxpayer	Spouse
2024 employer-provided dependent care benefits used during 2025 grace period	+ _____ [3]	+ _____ [4]
Employer-provided dependent care benefits that were forfeited in 2025	+ _____ [5]	+ _____ [6]
Total qualified expenses incurred in 2025		_____ [9]
Were you or your spouse a full time student or disabled? (Yes or No)	_____ [10]	_____ [11]
Did you provide care expenses for any person(s) who is not listed as a dependent? (Y, N)		_____ [12]

Business name of provider \_\_\_\_\_  
 First and last name of provider \_\_\_\_\_  
 Street address of provider \_\_\_\_\_  
 City, State and Zip code \_\_\_\_\_  
 Social security number OR Employer identification number \_\_\_\_\_  
 Tax Exempt / LAFCP / Due Diligence (1 = Tax Exempt, 2 = Living Abroad Foreign Care Provider, 3 = Provider moved and unable to get TIN, 4 = Provider refuses to give TIN) \_\_\_\_\_  
 Amount paid to care provider in 2025 + \_\_\_\_\_ [7]  
 Foreign province or state of provider \_\_\_\_\_  
 Foreign country and Foreign postal code of provider \_\_\_\_\_

Business name of provider \_\_\_\_\_  
 First and last name of provider \_\_\_\_\_  
 Street address of provider \_\_\_\_\_  
 City, State and Zip code \_\_\_\_\_  
 Social security number OR Employer identification number \_\_\_\_\_  
 Tax Exempt / LAFCP / Due Diligence (1 = Tax Exempt, 2 = Living Abroad Foreign Care Provider, 3 = Provider moved and unable to get TIN, 4 = Provider refuses to give TIN) \_\_\_\_\_  
 Amount paid to care provider in 2025 + \_\_\_\_\_ [7]  
 Foreign province or state of provider \_\_\_\_\_  
 Foreign country and Foreign postal code of provider \_\_\_\_\_

Business name of provider \_\_\_\_\_  
 First and last name of provider \_\_\_\_\_  
 Street address of provider \_\_\_\_\_  
 City, State and Zip code \_\_\_\_\_  
 Social security number OR Employer identification number \_\_\_\_\_  
 Tax Exempt / LAFCP / Due Diligence (1 = Tax Exempt, 2 = Living Abroad Foreign Care Provider, 3 = Provider moved and unable to get TIN, 4 = Provider refuses to give TIN) \_\_\_\_\_  
 Amount paid to care provider in 2025 + \_\_\_\_\_ [7]  
 Foreign province or state of provider \_\_\_\_\_  
 Foreign country and Foreign postal code of provider \_\_\_\_\_

Business name of provider \_\_\_\_\_  
 First and last name of provider \_\_\_\_\_  
 Street address of provider \_\_\_\_\_  
 City, State and Zip code \_\_\_\_\_  
 Social security number OR Employer identification number \_\_\_\_\_  
 Tax Exempt / LAFCP / Due Diligence (1 = Tax Exempt, 2 = Living Abroad Foreign Care Provider, 3 = Provider moved and unable to get TIN, 4 = Provider refuses to give TIN) \_\_\_\_\_  
 Amount paid to care provider in 2025 + \_\_\_\_\_ [7]  
 Foreign province or state of provider \_\_\_\_\_  
 Foreign country and Foreign postal code of provider \_\_\_\_\_

Business name of provider \_\_\_\_\_  
 First and last name of provider \_\_\_\_\_  
 Street address of provider \_\_\_\_\_  
 City, State and Zip code \_\_\_\_\_  
 Social security number OR Employer identification number \_\_\_\_\_  
 Tax Exempt / LAFCP / Due Diligence (1 = Tax Exempt, 2 = Living Abroad Foreign Care Provider, 3 = Provider moved and unable to get TIN, 4 = Provider refuses to give TIN) \_\_\_\_\_  
 Amount paid to care provider in 2025 + \_\_\_\_\_ [7]  
 Foreign province or state of provider \_\_\_\_\_  
 Foreign country and Foreign postal code of provider \_\_\_\_\_

**Control Totals +**

### Credit For The Elderly or Disabled

Please complete if you were age 65 or older at the end of 2025, OR you were under age 65 and retired under total and permanent disability, and you received taxable disability income.

	Taxpayer	Spouse
Nontaxable disability/pension income received in 2025	+ _____ [7]	+ _____ [8]
Taxable disability income received in 2025	+ _____ [9]	+ _____ [10]

---

**NOTES/QUESTIONS:**

**The Inflation Reduction Act of 2022 provides credits for clean energy and energy efficient improvements made to personal residences.**

Taxpayer/Spouse/Joint (T, S, J)		__ [1]
Enter the total amount of costs for qualified solar electric property	+	_____ [3]
Enter the total amount of costs for qualified solar water heating property	+	_____ [4]
Enter the total amount of costs for qualified small wind energy property	+	_____ [5]
Enter the total amount of costs for qualified geothermal heat pump property	+	_____ [6]
Enter the total amount of costs for qualified battery technology costs with capacity of at least 3 kilowatt hours	+	_____ [7]
Were the costs incurred made to your main home located in the United States? (Y, N)		__ [8]
Enter the total amount of costs for qualified fuel cell property	+	_____ [9]
Enter the total amount of kilowatt capacity of the qualified fuel cell property		_____ [10]
Were the costs incurred related to the construction of your main home located in the United States? (Y, N)		__ [16]
Enter the total amount of costs for insulation material or system to reduce heat loss or gain	+	_____ [17]

	<b>QMID</b>	<b>Cost</b>
Enter the cost and QMID for each exterior door bought	_____	+ _____ [20]
	_____	+ _____
	_____	+ _____
	_____	+ _____
Enter the cost and QMID for each window/ skylight	_____	+ _____ [22]
	_____	+ _____
	_____	+ _____
	_____	+ _____
Enter the QMID cost for each central air conditioner	_____	+ _____ [25]
	_____	+ _____
Enter the QMID and cost for each natural gas, propane or oil hot water heater	_____	+ _____ [27]
	_____	+ _____
Enter the QMID and cost for each natural gas, propane, or oil furnace or hot water boilers	_____	+ _____ [29]
	_____	+ _____
Enter the QMID and cost for panelboards, subpanelboards, branch circuits or feeders	_____	+ _____ [31]
	_____	+ _____
Enter the total amount of costs for qualified home energy audit costs		+ _____ [39]
Enter the QMID and cost for each electric or natural gas heat pump	_____	+ _____ [41]
	_____	+ _____
Enter the QMID and cost for each electric or natural gas heat pump water heater	_____	+ _____ [43]
	_____	+ _____
Enter the QMID and costs for each biomass stoves and biomass boiler	_____	+ _____ [45]
	_____	+ _____

**NOTES/QUESTIONS:**

**Foreign Tax Credit**

Complete if you paid or accrued foreign taxes to a foreign country or U.S. possession in 2025.

Preparer use only

Description \_\_\_\_\_ [3]  
 Taxpayer/Spouse (T, S) \_\_\_\_\_ [9]  
 Category of income\* \_\_\_\_\_ [11]  
 Description of income \_\_\_\_\_ [12]

*Category of Income	
A = Section 951A income	E = Section 901(j) income
B = Foreign Branch income	F = Certain income re-sourced by treaty
C = Passive income	G = Lump-sum distributions
D = General income	

**Foreign Income or Loss**

Country code \_\_\_\_\_ [20]  
 Country name \_\_\_\_\_ [21]

	Regular	AMT, if different
Foreign gross income	+ _____ [24]	+ _____ [25]
Definitely related expenses:		
_____	+ _____ [32]	+ _____ [33]
_____	+ _____	+ _____
_____	+ _____	+ _____
_____	+ _____	+ _____
Foreign source losses	+ _____ [46]	+ _____ [47]

**Foreign Taxes Paid or Accrued**

Foreign taxes paid or accrued:  
 Date paid or accrued \_\_\_\_\_ [48]  
 In foreign currency - taxes withheld on:  
 Dividends + \_\_\_\_\_ [49]  
 Rents & royalties + \_\_\_\_\_ [50]  
 Interest + \_\_\_\_\_ [51]  
 Other foreign taxes + \_\_\_\_\_ [52]  
 In US dollars - taxes withheld on:  
 Dividends + \_\_\_\_\_ [54]  
 Rents & Royalties + \_\_\_\_\_ [55]  
 Interest + \_\_\_\_\_ [56]  
 Other foreign taxes + \_\_\_\_\_ [57]

**NOTES/QUESTIONS:**

**Complete this form if you paid qualified adoption expenses in 2025. Indicate if the adoption was final in or before 2025. Qualified adoption expenses include adoption fees, attorney fees, court costs, and travel expenses while away from home. Please provide copies of legal documents approving the adoption.**

	Child 1 [1]	Child 2	Child 3
Taxpayer/Spouse/Joint (T, S, J)	_____	_____	_____
First name	_____	_____	_____
Last name	_____	_____	_____
Child's date of birth	_____	_____	_____
Mark if this child was:			
born before '08 and was disabled	_____	_____	_____
a child with special needs	_____	_____	_____
a foreign child	_____	_____	_____
Child's identifying number	_____	_____	_____
Total adoption credit received in prior years for this child	_____	_____	_____
Total qualified adoption expenses paid in 2024 for this child	_____	_____	_____
Employer-provided benefits received in 2024 for this child	_____	_____	_____
Total qualified adoption expenses paid in 2025 for this child	_____	_____	_____
Employer-provided benefits received in 2025 for this child	_____	_____	_____
Adoption final in (1 = '25, 2 = Pre '25)	_____	_____	_____

	Child 4	Child 5	Child 6
Taxpayer/Spouse/Joint (T, S, J)	_____	_____	_____
First name	_____	_____	_____
Last name	_____	_____	_____
Child's date of birth	_____	_____	_____
Mark if this child was:			
born before '08 and was disabled	_____	_____	_____
a child with special needs	_____	_____	_____
a foreign child	_____	_____	_____
Child's identifying number	_____	_____	_____
Total adoption credit received in prior years for this child	_____	_____	_____
Total qualified adoption expenses paid in 2024 for this child	_____	_____	_____
Employer-provided benefits received in 2024 for this child	_____	_____	_____
Total qualified adoption expenses paid in 2025 for this child	_____	_____	_____
Employer-provided benefits received in 2025 for this child	_____	_____	_____
Adoption final in (1 = '25, 2 = Pre '25)	_____	_____	_____

Adoption credit carryover from 2024	_____ [2]
Adoption credit carryover from 2023	_____ [3]
Adoption credit carryover from 2022	_____ [4]
Adoption credit carryover from 2021	_____ [5]
Adoption credit carryover from 2020	_____ [6]

**NOTES/QUESTIONS:**

**\*Select the Type of Use codes from the chart below**

Business name \_\_\_\_\_ [1]  
 Business EIN \_\_\_\_\_ [3]  
 Equipment Make \_\_\_\_\_ [5]  
 Equipment Model \_\_\_\_\_ [6]  
 Type of equipment in which fuel was used \_\_\_\_\_ [7]

	Type of Use*	Rate	Gallons	Actual fuel cost
<b>Nontaxable use of gasoline -</b>				
Off-highway business use		\$0.183	+ _____ [8]	_____ [9]
Use on a farm		0.183	+ _____ [10]	_____ [11]
Other nontaxable use	_____ [12]	0.183	+ _____ [13]	_____ [14]
Exported		0.184	+ _____ [15]	_____ [16]
<b>Nontaxable use of aviation gasoline -</b>				
Commercial aviation		0.15	+ _____ [17]	_____ [18]
Other nontaxable use	_____ [19]	0.193	+ _____ [20]	_____ [21]
Exported		0.194	+ _____ [22]	_____ [23]
Leaking underground storage tank (LUST) tax		0.001	+ _____ [24]	_____ [25]
<b>Nontaxable use of undyed diesel fuel -</b>				
Explanation of evidence of dyes: _____ [26] _____				
Other nontaxable use	_____ [27]	0.243	+ _____ [28]	_____ [29]
Use on a farm		0.243	+ _____ [30]	_____ [31]
Trains		0.243	+ _____ [32]	_____ [33]
Intercity / local bus		0.17	+ _____ [34]	_____ [35]
Exported		0.244	+ _____ [36]	_____ [37]
<b>Nontaxable use of undyed kerosene (other than aviation) -</b>				
Explanation of evidence of dyes: _____ [38] _____				
Other nontaxable use	_____ [39]	0.243	+ _____ [40]	_____ [41]
Use on a farm		0.243	+ _____ [42]	_____ [43]
Intercity / local buses		0.17	+ _____ [44]	_____ [45]
Exported		0.244	+ _____ [46]	_____ [47]
Other nontaxable use taxed at \$.044	_____ [48]	0.043	+ _____ [49]	_____ [50]
Other nontaxable use taxed at \$.219	_____ [51]	0.218	+ _____ [52]	_____ [53]
<b>Kerosene used in aviation -</b>				
Kerosene taxed at \$.244		0.200	+ _____ [54]	_____ [55]
Kerosene taxed at \$.219		0.175	+ _____ [56]	_____ [57]
Other nontaxable use taxed at \$.244	_____ [58]	0.243	+ _____ [59]	_____ [60]
Other nontaxable use taxed at \$.219/.044	_____ [61]	0.218	+ _____ [62]	_____ [63]
Leaking underground storage tank (LUST) tax		0.001	+ _____ [64]	_____ [65]

*Type of Use	
<b>1 = Farming purposes</b>	<b>8 = Diesel &amp; Kerosene fuel other than train or highway vehicle</b>
<b>2 = Off highway business use</b>	<b>9 = Foreign trade</b>
<b>3 = Export</b>	<b>10 = Certain helicopter and fixed wing air ambulance uses</b>
<b>4 = Commercial fishing</b>	<b>11 = Aviation fuel other than propulsion engines</b>
<b>5 = Intercity/local bus</b>	<b>13 = Exclusive use by a nonprofit educational organization</b>
<b>6 = In a qualified local bus</b>	<b>14 = Exclusive use by a state, political subdivision or DC</b>
<b>7 = School bus</b>	<b>15 = In an aircraft or vehicle owned by an aircraft museum</b>

**NOTES/QUESTIONS:**

**\*Select the Type of Use codes from the chart below**

Business name \_\_\_\_\_ [1]

Type of Use*	Rate	Gallons	Actual Fuel Cost
<b>Sales by registered ultimate vendors of undyed diesel fuel -</b>			
Registration Number			_____ [3]
Explanation of evidence of dyes:			_____ [4]
State / local government	0.243	+ _____ [5]	_____ [6]
Intercity / local buses	0.17	+ _____ [7]	_____ [8]

<b>Sales by registered ultimate vendors of undyed kerosene -</b>			
Registration Number			_____ [9]
Explanation of evidence of dyes:			_____ [10]
Use by state/local government	0.243	+ _____ [11]	_____ [12]
Sales from a blocked pump	0.243	+ _____ [13]	_____ [14]
Intercity / local buses	0.17	+ _____ [15]	_____ [16]

<b>Sales by registered ultimate vendors of kerosene in aviation -</b>			
Registration Number			_____ [17]
Commercial aviation taxed at \$.219 (Other than foreign trade)	0.175	+ _____ [18]	_____ [19]
Commercial aviation taxed at \$.244 (Other than foreign trade)	0.200	+ _____ [20]	_____ [21]
Nonexempt use in noncommercial aviation	0.025	+ _____ [22]	_____ [23]
Other nontaxable uses taxed at \$.244 _____ [24]	0.243	+ _____ [25]	_____ [26]
Other nontaxable uses taxed at \$.219/.044 _____ [27]	0.218	+ _____ [28]	_____ [29]
Leaking underground storage tank (LUST) tax	0.001	+ _____ [30]	_____ [31]

<b>*Type of Use</b>	
<b>1 = Farming purposes</b>	<b>8 = Diesel &amp; Kerosene fuel other than train or highway vehicle</b>
<b>2 = Off highway business use</b>	<b>9 = Foreign trade</b>
<b>3 = Export</b>	<b>10 = Certain helicopter and fixed wing air ambulance uses</b>
<b>4 = Commercial fishing</b>	<b>11 = Aviation fuel other than propulsion engines</b>
<b>5 = Intercity/local bus</b>	<b>13 = Exclusive use by a nonprofit educational organization</b>
<b>6 = In a qualified local bus</b>	<b>14 = Exclusive use by a state, political subdivision or DC</b>
<b>7 = School bus</b>	<b>15 = In an aircraft or vehicle owned by an aircraft museum</b>

**NOTES/QUESTIONS:**

**\*Select the Type of Use codes from the chart below**

Business name \_\_\_\_\_

	Type of Use*	Rate	Gallons	Actual Fuel Cost
<b>Nontaxable use of alternative fuel -</b>				
Liquefied petroleum gas (LPG)	____[3]	0.183	+ _____[4]	_____[5]
"P Series" fuels	____[6]	0.183	+ _____[7]	_____[8]
Compressed natural gas (CNG)	____[9]	0.183	+ _____[10]	_____[11]
Liquefied hydrogen	____[12]	0.183	+ _____[13]	_____[14]
Any liquid fuel derived from coal through the Fischer-Tropsch process	____[15]	0.243	+ _____[16]	_____[17]
Liquid hydrocarbons derived from biomass	____[18]	0.243	+ _____[19]	_____[20]
Liquefied natural gas (LNG)	____[21]	0.243	+ _____[22]	_____[23]
Liquefied gas derived from biomass	____[24]	0.183	+ _____[25]	_____[26]
<b>Registered credit card users -</b>				
Registration Number				_____[27]
Diesel for state / local government		0.243	+ _____[28]	_____[29]
Kerosene for state / local government		0.243	+ _____[30]	_____[31]
Kerosene for aviation use by state / local gov't taxed at \$.219/.044		0.218	+ _____[32]	_____[33]
<b>Nontaxable use of a diesel-water fuel emulsion -</b>				
Other nontaxable use	____[34]	0.197	+ _____[35]	_____[36]
Exported		0.198	+ _____[37]	_____[38]
<b>Diesel-water fuel emulsion blending -</b>				
Registration Number				_____[39]
Blender credit		0.046	+ _____[40]	_____[41]
<b>Exported dyed fuels -</b>				
Exported dyed diesel fuel		0.001	+ _____[42]	_____[43]
Exported dyed kerosene		0.001	+ _____[44]	_____[45]

<b>*Type of Use</b>	
<b>1 = Farming purposes</b>	<b>8 = Diesel &amp; Kerosene fuel other than train or highway vehicle</b>
<b>2 = Off highway business use</b>	<b>9 = Foreign trade</b>
<b>3 = Export</b>	<b>10 = Certain helicopter and fixed wing air ambulance uses</b>
<b>4 = Commercial fishing</b>	<b>11 = Aviation fuel other than propulsion engines</b>
<b>5 = Intercity/local bus</b>	<b>13 = Exclusive use by a nonprofit educational organization</b>
<b>6 = In a qualified local bus</b>	<b>14 = Exclusive use by a state, political subdivision or DC</b>
<b>7 = School bus</b>	<b>15 = In an aircraft or vehicle owned by an aircraft museum</b>

**NOTES/QUESTIONS:**

**Qualified Business Income Deduction Carryovers 2024 to 2025 Amounts**

Qualified business loss (QBID)	+ _____	[1]
Qualified REIT dividends and PTP loss	+ _____	[2]
Excess business loss deduction portion of NOL	+ _____	[3]

**Instructions**

Enter carryovers from prior year(s) as positive numbers.  
 Enter utilizations from prior year(s) as negative numbers.

**Indefinite Carryovers**

Minimum tax credit	+ _____	[4]
Investment interest	+ _____	[5]
Investment interest - AMT	+ _____	[6]
Short-term capital loss	+ _____	[7]
Short-term capital loss - AMT	+ _____	[8]
Long-term capital loss	+ _____	[9]
Long-term capital loss - AMT	+ _____	[10]
Residential energy credit	+ _____	[11]
D.C. first-time homebuyer credit	+ _____	[12]
Tax credit bonds	+ _____	[13]

**2024 to 2025 Amounts**

**Section 1231 Nonrecaptured Losses**

	<b>Section 1231 Nonrecaptured Losses</b>	<b>AMT Section 1231 Nonrecaptured Losses</b>
2020	+ _____ [14]	+ _____ [19]
2021	+ _____ [15]	+ _____ [20]
2022	+ _____ [16]	+ _____ [21]
2023	+ _____ [17]	+ _____ [22]
2024	+ _____ [18]	+ _____ [23]

**Charitable Contribution Carryover Items**

<b>Prior C/O Year</b>	<b>60% Contributions</b>	<b>50% Contributions</b>	<b>30% Contributions</b>	<b>50/30% Cap Gain Prop</b>	<b>20% Contributions</b>
2020	+ _____ [24]	+ _____ [29]	+ _____ [34]	+ _____ [39]	+ _____ [44]
2021	+ _____ [25]	+ _____ [30]	+ _____ [35]	+ _____ [40]	+ _____ [45]
2022	+ _____ [26]	+ _____ [31]	+ _____ [36]	+ _____ [41]	+ _____ [46]
2023	+ _____ [27]	+ _____ [32]	+ _____ [37]	+ _____ [42]	+ _____ [47]
2024	+ _____ [28]	+ _____ [33]	+ _____ [38]	+ _____ [43]	+ _____ [48]

**AMT Charitable Contribution Carryover Items**

<b>Prior C/O Year</b>	<b>60% AMT Contributions</b>	<b>50% AMT Contributions</b>	<b>30% AMT Contributions</b>	<b>50/30% AMT Cap Gain Prop</b>	<b>20% AMT Contributions</b>
2020	+ _____ [49]	+ _____ [54]	+ _____ [59]	+ _____ [64]	+ _____ [69]
2021	+ _____ [50]	+ _____ [55]	+ _____ [60]	+ _____ [65]	+ _____ [70]
2022	+ _____ [51]	+ _____ [56]	+ _____ [61]	+ _____ [66]	+ _____ [71]
2023	+ _____ [52]	+ _____ [57]	+ _____ [62]	+ _____ [67]	+ _____ [72]
2024	+ _____ [53]	+ _____ [58]	+ _____ [63]	+ _____ [68]	+ _____ [73]

**NOTES/QUESTIONS:**

**Qualified Conservation Contribution Carryover Items**

Enter carryovers from prior year(s) as positive numbers. Enter utilizations from prior year(s) as negative numbers.

Prior C/O Year	50% Qualified Conservation Contributions	50% AMT Qual Conservation Contributions	100% Qualified Conservation Contributions	100% AMT Qual Conservation Contributions
2010	+ _____ [1]	+ _____ [16]	+ _____ [31]	+ _____ [46]
2011	+ _____ [2]	+ _____ [17]	+ _____ [32]	+ _____ [47]
2012	+ _____ [3]	+ _____ [18]	+ _____ [33]	+ _____ [48]
2013	+ _____ [4]	+ _____ [19]	+ _____ [34]	+ _____ [49]
2014	+ _____ [5]	+ _____ [20]	+ _____ [35]	+ _____ [50]
2015	+ _____ [6]	+ _____ [21]	+ _____ [36]	+ _____ [51]
2016	+ _____ [7]	+ _____ [22]	+ _____ [37]	+ _____ [52]
2017	+ _____ [8]	+ _____ [23]	+ _____ [38]	+ _____ [53]
2018	+ _____ [9]	+ _____ [24]	+ _____ [39]	+ _____ [54]
2019	+ _____ [10]	+ _____ [25]	+ _____ [40]	+ _____ [55]
2020	+ _____ [11]	+ _____ [26]	+ _____ [41]	+ _____ [56]
2021	+ _____ [12]	+ _____ [27]	+ _____ [42]	+ _____ [57]
2022	+ _____ [13]	+ _____ [28]	+ _____ [43]	+ _____ [58]
2023	+ _____ [14]	+ _____ [29]	+ _____ [44]	+ _____ [59]
2024	+ _____ [15]	+ _____ [30]	+ _____ [45]	+ _____ [60]

**NOTES/QUESTIONS:**

**Description**

<b>A</b>	_____	[2]
<b>B</b>	_____	[2]
<b>C</b>	_____	[2]
<b>D</b>	_____	[2]

Prior C/O Year	A	B	C	D
	_____ [1]	_____ [1]	_____ [1]	_____ [1]
2005	+ _____ [3]	+ _____ [3]	+ _____ [3]	+ _____ [3]
2006	+ _____ [4]	+ _____ [4]	+ _____ [4]	+ _____ [4]
2007	+ _____ [5]	+ _____ [5]	+ _____ [5]	+ _____ [5]
2008	+ _____ [6]	+ _____ [6]	+ _____ [6]	+ _____ [6]
2009	+ _____ [7]	+ _____ [7]	+ _____ [7]	+ _____ [7]
2010	+ _____ [8]	+ _____ [8]	+ _____ [8]	+ _____ [8]
2011	+ _____ [9]	+ _____ [9]	+ _____ [9]	+ _____ [9]
2012	+ _____ [10]	+ _____ [10]	+ _____ [10]	+ _____ [10]
2013	+ _____ [11]	+ _____ [11]	+ _____ [11]	+ _____ [11]
2014	+ _____ [12]	+ _____ [12]	+ _____ [12]	+ _____ [12]
2015	+ _____ [13]	+ _____ [13]	+ _____ [13]	+ _____ [13]
2016	+ _____ [14]	+ _____ [14]	+ _____ [14]	+ _____ [14]
2017	+ _____ [15]	+ _____ [15]	+ _____ [15]	+ _____ [15]
2018	+ _____ [16]	+ _____ [16]	+ _____ [16]	+ _____ [16]
2019	+ _____ [17]	+ _____ [17]	+ _____ [17]	+ _____ [17]
2020	+ _____ [18]	+ _____ [18]	+ _____ [18]	+ _____ [18]
2021	+ _____ [19]	+ _____ [19]	+ _____ [19]	+ _____ [19]
2022	+ _____ [20]	+ _____ [20]	+ _____ [20]	+ _____ [20]
2023	+ _____ [21]	+ _____ [21]	+ _____ [21]	+ _____ [21]
2024	+ _____ [22]	+ _____ [22]	+ _____ [22]	+ _____ [22]

**NOTES/QUESTIONS:**

**20 Year Carryovers - Pre-TCJA**

Prior C/O Year	Net Operating Loss	AMT Net Operating Loss
2005	+ _____ [1]	+ _____ [21]
2006	+ _____ [2]	+ _____ [22]
2007	+ _____ [3]	+ _____ [23]
2008	+ _____ [4]	+ _____ [24]
2009	+ _____ [5]	+ _____ [25]
2010	+ _____ [6]	+ _____ [26]
2011	+ _____ [7]	+ _____ [27]
2012	+ _____ [8]	+ _____ [28]
2013	+ _____ [9]	+ _____ [29]
2014	+ _____ [10]	+ _____ [30]
2015	+ _____ [11]	+ _____ [31]
2016	+ _____ [12]	+ _____ [32]
2017	+ _____ [13]	+ _____ [33]

**Indefinite Carryovers - Starting in 2018**

	Net Operating Loss	AMT Net Operating Loss
Post-TCJA	+ _____ [20]	+ _____ [40]

**NOTES/QUESTIONS:**

This page has been prepared to present the details of prior year income tax returns and is provided for informational purposes only.

	2021 Amounts	2022 Amounts	2023 Amounts	2024 Amounts
Filing Status (1 = Single, 2 = MFJ, 3 = MFS, 4 = HOH, 5 = QW)	_____	_____	_____	_____
Salaries and wages	_____	_____	_____	_____
Interest income	_____	_____	_____	_____
Tax-exempt interest	_____	_____	_____	_____
Dividend income	_____	_____	_____	_____
Qualified dividends	_____	_____	_____	_____
Business income/loss	_____	_____	_____	_____
Capital gains and losses	_____	_____	_____	_____
Other gains and losses	_____	_____	_____	_____
IRA distributions, pensions, annuities	_____	_____	_____	_____
Rent, royalty, farm rental income	_____	_____	_____	_____
Partnership/S corp income	_____	_____	_____	_____
Estate or trust income	_____	_____	_____	_____
Farm income/loss	_____	_____	_____	_____
Other income/loss	_____	_____	_____	_____
<b>Total income -</b>	_____	_____	_____	_____
Total adjustments to income	_____	_____	_____	_____
<b>Adjusted gross income -</b>	_____	_____	_____	_____
Medical expenses	_____	_____	_____	_____
State and local taxes	_____	_____	_____	_____
Interest expenses	_____	_____	_____	_____
Charitable contributions	_____	_____	_____	_____
Other itemized deductions	_____	_____	_____	_____
Allowable itemized deductions	_____	_____	_____	_____
Standard deduction	_____	_____	_____	_____
<b>Standard or itemized deduction taken -</b>	_____	_____	_____	_____
Qualified business income deduction	_____	_____	_____	_____
Additional deductions	_____	_____	_____	_____
<b>Taxable income -</b>	_____	_____	_____	_____
Tax on taxable income	_____	_____	_____	_____
Alternative minimum tax	_____	_____	_____	_____
Total credits	_____	_____	_____	_____
<b>Net tax liability -</b>	_____	_____	_____	_____
Self-employment taxes	_____	_____	_____	_____
Other taxes	_____	_____	_____	_____
<b>Total tax -</b>	_____	_____	_____	_____
Income tax withheld	_____	_____	_____	_____
Estimated tax payments	_____	_____	_____	_____
Other payments	_____	_____	_____	_____
<b>Total payments -</b>	_____	_____	_____	_____
<b>Tax due/-refund -</b>	_____	_____	_____	_____
Penalties and interest	_____	_____	_____	_____
<b>Net tax due/-refund -</b>	_____	_____	_____	_____
Refund applied to estimated tax payments	_____	_____	_____	_____
Refund received	_____	_____	_____	_____
<b>Marginal tax rate -</b>	_____ %	_____ %	_____ %	_____ %
<b>Effective tax rate -</b>	_____ %	_____ %	_____ %	_____ %

**NOTES/QUESTIONS:**

General: 1040 **Personal Information**

Filing (Marital) status code (1 = Single, 2 = Married filing joint, 3 = Married filing separate, 4 = Head of household, 5 = Qualifying surviving spouse) \_\_\_\_\_

Mark if you were married but living apart all year \_\_\_\_\_ Mark if your nonresident alien spouse does not have an ITIN \_\_\_\_\_

**Taxpayer** **Spouse**

Social security number \_\_\_\_\_

First name \_\_\_\_\_

Last name \_\_\_\_\_

Occupation \_\_\_\_\_

Designate \$3.00 to the presidential election campaign fund? (1 = Yes, 2 = No, 3=Blank) \_\_\_\_\_

Mark if legally blind \_\_\_\_\_

Mark if dependent of another taxpayer \_\_\_\_\_

Taxpayer between 19 and 23, full-time student, with income less than 1/2 support? (Y, N) \_\_\_\_\_

Date of birth \_\_\_\_\_

Date of death \_\_\_\_\_

Work/daytime telephone number/ext number \_\_\_\_\_

Do you authorize us to discuss your return with the IRS (Y, N) \_\_\_\_\_

General: 1040, Contact **Present Mailing Address**

Address \_\_\_\_\_

Apartment number \_\_\_\_\_

City/State postal code/Zip code \_\_\_\_\_

Foreign country name \_\_\_\_\_

Foreign phone number \_\_\_\_\_

Home/evening telephone number \_\_\_\_\_

Taxpayer email address \_\_\_\_\_

Spouse email address \_\_\_\_\_

General: 1040 **Dependent Information**

First Name	Last Name	Date of Birth	Social Security No.	Relationship	Months in home	Care expenses paid for dependent
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

Credits: 2441 **Child and Dependent Care Expenses**

Provider information:

Business name \_\_\_\_\_

First and Last name \_\_\_\_\_

Street address \_\_\_\_\_

City, state, and zip code \_\_\_\_\_

Social security number OR Employer identification number \_\_\_\_\_

Tax Exempt or Living Abroad Foreign Care Provider (1 = TE, 2 = LAFCP) \_\_\_\_\_

Amount paid to care provider in 2025 \_\_\_\_\_

**Taxpayer** **Spouse**

Employer-provided dependent care benefits that were forfeited \_\_\_\_\_

**NOTES/QUESTIONS:**

Income: W2 **Salary and Wages**

Please provide all copies of Form W-2 that you receive.  
 Below is a list of the Form(s) W-2 as reported in last year's tax return. If a particular W-2 no longer applies, mark the not applicable box.

T/S	Description	Prior Year Information	Mark if no longer applicable
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___

Retirement: 1099R **Pension, IRA, and Annuity Distributions**

Please provide all copies of Form 1099-R that you receive.  
 Below is a list of the Form(s) 1099-R as reported in last year's tax return. If a particular 1099-R no longer applies, mark the not applicable box.

T/S	Description	Prior Year Information	Mark if no longer applicable
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___

Income: K1, K1T **Schedules K-1**

Please provide all copies of Schedule K-1 that you receive.  
 Below is a list of the Schedule(s) K-1 as reported in last year's tax return. If a particular K-1 no longer applies, mark the not applicable box.

T/S/J	Description	Form	Mark if no longer applicable
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___

Income: W2G **Gambling Income**

Please provide all copies of Form W-2G that you receive.  
 Below is a list of the Form(s) W-2G as reported in last year's tax return. If a particular W-2G no longer applies, mark the not applicable box.

T/S	Description	Prior Year Information	Mark if no longer applicable
___	_____	_____	___
___	_____	_____	___

Educate: 1099Q **Qualified Education Plan Distributions**

Please provide all copies of Form 1099-Q that you receive.  
 Below is a list of the Form(s) 1099-Q as reported in last year's tax return. If a particular 1099-Q no longer applies, mark the not applicable box.

T/S	Description	Prior Year Information	Mark if no longer applicable
___	_____	_____	___
___	_____	_____	___

**NOTES/QUESTIONS:**



Income: B1 **Interest Income**

Please provide all copies of Form 1099-INT or other statements reporting interest income.

T/S/J	Payer Name	Interest Income	Prior Year Information
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Income: B3 **Seller Financed Mortgage Interest**

T, S, J \_\_\_\_\_ Payer's name \_\_\_\_\_ Payer's social security number \_\_\_\_\_  
 Payer's address, city, state, zip code \_\_\_\_\_  
 Amount received in 2025 \_\_\_\_\_ Amount received in 2024 \_\_\_\_\_

Income: B2 **Dividend Income**

Please provide copies of all Form 1099-DIV or other statements reporting dividend income.

T/S/J	Payer Name	Ordinary Dividends	Qualified Dividends	Prior Year Information
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

Income: D **Sales of Stocks, Securities, and Other Investment Property**

Please provide copies of all Forms 1099-B and 1099-S.

T/S/J	Description of Property	Date Acquired	Date Sold	Gross Sales Price (Less expenses of sale)	Cost or Other Basis
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

Income: Income **Other Income**

Please provide copies of all supporting documentation.

	<b>2025 Information</b>	<b>Prior Year Information</b>
State and local income tax refunds	_____	_____

	<b>T/S</b>	<b>Agreement Date</b>	<b>2025 Information</b>	<b>Prior Year Information</b>
Alimony received	_____	_____	_____	_____

	<b>Taxpayer</b>	<b>Spouse</b>	<b>Prior Year Information</b>
Unemployment compensation	_____	_____	_____
Unemployment compensation repaid	_____	_____	_____
Social security benefits	_____	_____	_____
Medicare premiums to be reported on Schedule A	_____	_____	_____
Railroad retirement benefits	_____	_____	_____

	<b>2025 Information</b>	<b>Prior Year Information</b>
<b>T/S/J</b>		
Other Income:		
_____	_____	_____
_____	_____	_____

1040 Adj: IRA

**Adjustments to Income - IRA Contributions**

Please provide year end statements for each account and any Form 8606 not prepared by this office.

Taxpayer

Spouse

**Traditional IRA Contributions for 2025 -**

If you want to contribute the maximum allowable traditional IRA contribution amount, enter the applicable code: (1 = Deductible only, 2 = Both deductible and nondeductible)

Enter the total traditional IRA contributions made for use in 2025

**Roth IRA Contributions for 2025 -**

Mark if you want to contribute the maximum Roth IRA contribution

Enter the total Roth IRA contributions made for use in 2025

Educate: Educate2

**Higher Education Deductions and/or Credits**

Complete this section if you paid interest on a qualified student loan in 2025 for qualified higher education expenses for you, your spouse, or a person who was your dependent when you took out the loan.

T/S	Qualified student loan interest paid	2025 Information	Prior Year Information
___	_____	_____	_____
___	_____	_____	_____

Complete this section if you paid qualified education expenses for higher education costs in 2025. Qualified education expenses include tuition and fees required for enrollment or attendance at an eligible educational institution.

Please provide all copies of Form 1098-T.

T/S	Ed Exp Code*	Student's SSN	Student's First Name	Student's Last Name	Qualified Expenses	Prior Year Information
___	___	_____	_____	_____	_____	_____
___	___	_____	_____	_____	_____	_____
___	___	_____	_____	_____	_____	_____
___	___	_____	_____	_____	_____	_____

\*Education Expense Code: 1 = American opportunity credit; 2 = Lifetime learning credit; 3 = Tuition and fees deduction

The student qualifies for the American opportunity credit when enrolled at least half-time in a program leading to a degree, certificate, or recognized credential; has not completed the first 4 years of post-secondary education; has no felony drug convictions on student's record.

1040 Adj: 3903

**Job Related Moving Expenses**

Complete this section if you moved to a new home due to service in the armed forces.

Description of move	_____
Taxpayer/Spouse/Joint (T, S, J)	_____
Mark if the move was due to service in the armed forces	___
Number of miles from old home to new workplace	_____
Number of miles from old home to old workplace	_____
Mark if move is outside United States or its possessions	___
Transportation and storage expenses	_____
Travel and lodging (not including meals)	_____
Total amount reimbursed for moving expenses	_____

1040 Adj: OtherAdj

**Other Adjustments to Income**

Alimony Paid:

T/S	Date*	Recipient name	Recipient SSN	2025 Information	Prior Year Information
___	___	_____	_____	_____	_____
Street address		_____			
City, State and Zip code		_____			

\*Enter the divorce/separation agreement date

	Taxpayer	Spouse	Prior Year Information
Educator expenses:	_____	_____	_____
_____	_____	_____	_____

Other adjustments:	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Itemized: A1 **Medical and Dental Expenses**

T/S/J		2025 Information	Prior Year Information
—	Medical and dental expenses	_____	_____
—	Medical insurance premiums you paid***	_____	_____
—	Long-term care premiums you paid***	_____	_____
—	Prescription medicines and drugs	_____	_____
—	Miles driven for medical items (21 cents)	_____	_____

\*\*\*Do not include pre-tax amounts paid by an employer-sponsored plan, amounts paid for your self-employed business, or Medicare premiums entered on Form Lite-3

Itemized: A1 **Tax Expenses**

T/S/J		2025 Information	Prior Year Information
—	State/local income taxes paid	_____	_____
—	2024 state and local income taxes paid in 2025	_____	_____
—	Sales tax paid on actual expenses	_____	_____
—	Real estate taxes paid	_____	_____
—	Personal property taxes	_____	_____
—	Other taxes	_____	_____

Itemized: A2 **Interest Expenses**

T/S/J		2025 Information	Prior Year Information
—	Home mortgage interest From Form 1098	_____	_____
T/S/J	Other home mortgage interest paid to individuals:		
	<b>Payee's Name</b>	<b>SSN or EIN</b>	<b>2025 Information</b>
—	_____	_____	_____
	<b>Address</b>	<b>City</b>	<b>State</b> <b>Zip Code</b>
—	_____	_____	_____
T/S/J		<b>2025 Information</b>	<b>Prior Year Information</b>
—	Investment interest expense, other than on Sch K-1s:	_____	_____
	<b>Refinancing Information:</b>	<b>Refinance #1</b>	<b>Refinance #2</b>
T/S/J			
—	Recipient/Lender name	_____	_____
—	Total points paid at time of refinance	_____	_____
—	Date of refinance	_____	_____
—	Term of new loan (in months)	_____	_____
—	Reported on Form 1098 in 2025	_____	_____

Itemized: A3 **Charitable Contributions**

T/S/J		2025 Information	Prior Year Information
—	Contributions made by cash or check	_____	_____
—	Volunteer miles driven	_____	_____
—	Noncash items, such as: Goodwill, Salvation Army	_____	_____

Itemized: A3, A-St **Miscellaneous Deductions**

T/S/J		2025 Information	Prior Year Information
—	Other expenses _____	_____	_____
—	Gambling losses (enter only if you have gambling income)	_____	_____
	<b>***STATE USE ONLY - Complete the following fields only if you file a state return in AL, AR, CA, HI, MN, NY or PA</b>		
T/S/J		<b>2025 Information</b>	<b>Prior Year Information</b>
—	Unreimbursed expenses***	_____	_____
—	Union dues, other than amounts reported on Form W-2***	_____	_____
—	Tax preparation fees***	_____	_____
—	Other expenses, subject to 2% AGI limitation***:	_____	_____
—	_____	_____	_____
—	_____	_____	_____
—	Safe deposit box rental***	_____	_____
—	Investment expenses, other than on Schedule(s) K-1 or Form(s) 1099-DIV/INT***	_____	_____

General: Bank

**Direct Deposit/Electronic Funds Withdrawal Information**

Per IRS Security Summit requirements, verify the name of financial institution, routing transit number, account number, and type of account below. If you would like to have a refund direct deposited into or a balance due debited from your bank account(s), please enter information in the fields below. Note that electronic funds will be withdrawn only from the primary account listed below. In accordance with Executive Order 14247, the IRS has phased out paper checks for refunds and payments as of September 30, 2025. Failure to provide bank information will delay IRS processing of refunds.

Mark to verify all accounts listed below have been reviewed, updated as needed, and are correct. \_\_\_\_\_

Primary account:

Financial institution routing transit number \_\_\_\_\_  
 Name of financial institution \_\_\_\_\_  
 Your account number \_\_\_\_\_  
 Type of account (1 = Savings, 2 = Checking, 3 = IRA\*) \_\_\_\_\_  
 Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) \_\_\_\_\_  
 Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) \_\_\_\_\_  
 Enter the maximum dollar amount, or percentage of total refund Dollar \_\_\_\_\_ or Percent (xxx.xx) \_\_\_\_\_

Secondary account #1:

Financial institution routing transit number \_\_\_\_\_  
 Name of financial institution \_\_\_\_\_  
 Your account number \_\_\_\_\_  
 Type of account (1 = Savings, 2 = Checking, 3 = IRA\*) \_\_\_\_\_  
 Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) \_\_\_\_\_  
 Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) \_\_\_\_\_  
 Enter the maximum dollar amount, or percentage of total refund Dollar \_\_\_\_\_ or Percent (xxx.xx) \_\_\_\_\_

Secondary account #2:

Financial institution routing transit number \_\_\_\_\_  
 Name of financial institution \_\_\_\_\_  
 Your account number \_\_\_\_\_  
 Type of account (1 = Savings, 2 = Checking, 3 = IRA\*) \_\_\_\_\_  
 Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) \_\_\_\_\_  
 Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) \_\_\_\_\_  
 Enter the maximum dollar amount, or percentage of total refund Dollar \_\_\_\_\_ or Percent (xxx.xx) \_\_\_\_\_

\*Refunds may only be direct deposited to established traditional, Roth or SEP-IRA accounts. Make sure direct deposits will be accepted by the bank or financial institution.

Electronic Filing: ID Auth

**Identity Authentication**

**Taxpayer -**

Form of identification ( 1 = Driver's license, 2 = State issued identification card, 3 = No applicable identification, 4 = Identification not provided) \_\_\_\_\_  
 Identification number \_\_\_\_\_  
 Issue date \_\_\_\_\_  
 Expiration date \_\_\_\_\_  
 Location of issuance \_\_\_\_\_  
 Document number (New York only) \_\_\_\_\_

**Spouse -**

Form of identification ( 1 = Driver's license, 2 = State issued identification card, 3 = No applicable identification, 4 = Identification not provided) \_\_\_\_\_  
 Identification number \_\_\_\_\_  
 Issue date \_\_\_\_\_  
 Expiration date \_\_\_\_\_  
 Location of issuance \_\_\_\_\_  
 Document number (New York only) \_\_\_\_\_

**NOTES/QUESTIONS:**



Preparer use only

Activity name \_\_\_\_\_

**Use the comments section to provide additional information about the asset. Enter information such as vehicle mileage (total, commuting and business), the total and business square footage of home, home expenses (total and business portion). See the EXAMPLE asset below.**

		Description of Asset Acquired	Date Acquired	Cost or Basis
<b>EXAMPLE</b>		2025 Model T - (EXAMPLE ASSET)	03/09/25	25,750
		Comments: 22,500 job-related miles, 25,000 total miles		
1		Comments:		
2		Comments:		
3		Comments:		
4		Comments:		
5		Comments:		
6		Comments:		
7		Comments:		
8		Comments:		
9		Comments:		
10		Comments:		
11		Comments:		
12		Comments:		
13		Comments:		
14		Comments:		
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