



McMANUS, DOSEN & CO.

Certified Public Accountants

This is a generic organizer and not all pages within will apply and may not be listed. Please refer to the Client Organizer Topical Index to locate the pages that are relevant to your situation.

You are not required to complete or return the organizer to our office. It is merely a tool to assist you in gathering your data to provide to us so we may prepare your tax return.

Client Organizer Topical Index

This client organizer topical index is designed to help you quickly locate the items listed. To use the index just locate the topic and refer to the page number listed. The page number corresponds to the number printed in the top right corner of your organizer sheets. Please note this organizer is not customized (generic) and may not contain all of the pages listed here.

Topic	Page	Topic	Page
ABLE account distributions	73	Fuel tax credit	84, 85, 86
Adoption expenses	83	Gambling winnings	10, 18, 20
Affordable Care Act Health Coverage	69, 70	Gambling losses	59
Alaska Permanent Fund dividends	18, 77	Health savings account (HSA)	71, 72
Alimony paid	49	Household employee taxes	78
Alimony received	18	Identity authentication	7
Annuity payments received	10, 24	Installment sales	41, 42
Automobile information -		Interest income, including foreign	11, 13, 17b
Business or profession	68	Interest paid	58
Employee business expense	51	Investment expenses	57
Farm, Farm Rental	68	Investment interest expenses	58
Rent and royalty	68	IRA, Roth IRA contributions	26
Bank account information	3	IRA distributions	10, 24
Broker Statement - Consolidated	17b	Like-kind exchange of property	43
Business income and expenses	28, 29, 30	Long-term care services and contracts (LTC)	72
Business use of home	67	Medical and dental expenses	57
Cancellation of debt	19	Medical savings account (MSA)	71, 72
Casualty and theft losses, business	63, 65	Minister earnings and expenses	28, 49, 75
Casualty and theft losses, personal	64, 66	Miscellaneous income	18, 18a, 18b, 18c, 18d
Child and dependent care expenses	79	Miscellaneous adjustments	49
Children's interest and dividend	76, 77	Miscellaneous itemized deductions	59, 59a
Charitable contributions	59, 61, 62	Mortgage interest expense	58, 60
Contracts and straddles	22	Moving expenses - Active Military	48
Dependent care benefits received	12	Nonresident Alien	4, 5
Dependent information	1	Partnership income	10, 38
Depreciable asset acquisitions and dispositions -		Payments from Qualified Education Programs (1099-Q)	55
Business or profession	91, 92	Pension distributions	10, 24
Employee business expense	91, 92	Railroad retirement benefits	25
Farm, Farm Rental	91, 92	Real estate taxes, personal property and other taxes	57d
Rent and royalty	91, 92	REMIC's	16
Direct deposit information	3	Rent and royalty, vacation home, income and expenses	31, 32
Disability income	24, 83	Residential energy credit	81
Dividend income, including foreign	11, 14, 17b	S corporation income	10, 21, 38
Early withdrawal penalty	13	Sale of business property	41, 42
Education Credits and tuition and fees deduction	54	Sale of personal residence	40
Education Savings Account & Qualified Tuition Programs	55	Sale of stock, securities, and other capital assets	17, 17a, 17b
Electronic filing	6	Self-employed health insurance premiums	28, 33, 69
Email address	2	Self-employed Keogh, SEP and SIMPLE plan contributions	10
Employee business expenses	50	Seller-financed mortgage interest received	15
Estate income	10, 39	Social security benefits received	25
Farm income and expenses	33, 34, 35	State and local income tax refunds	18
Farm rental income and expenses	36, 37	State & local estimate payments and withholding	9, 12, 20, 24
Federal estimate payments	8	Statutory employee	12, 28
Federal student aid application information (FAFSA)	56	Student loan interest paid	53
Federal withholding	12, 20, 24, 25	Trust income	39
Foreign bank accounts & financial assets	44, 45	Unemployment compensation	18
Foreign earned income & housing deduction	46, 47	Unreported tip or unreported wage income	74
Foreign employer compensation	23	U.S. savings bonds educational exclusion	52
Foreign taxes paid	82	Wages and salaries	10, 12

Please note the following conventions used throughout your client organizer: T/S/J and T/S headings should be used to indicate if an item belongs to the (T)axpayer, (S)pouse, or (J)oint. Also, if an item did not occur in your resident state, please indicate the state's postal code abbreviation in which the item occurred. Control totals and [] numbers are for preparer use only.

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

Mark if you were married but living apart all year _____ [3]

Mark if your nonresident alien spouse does not have an Individual Taxpayer Identification Number (ITIN) [4]

	Taxpayer		Spouse
Social security number	_____ [5]	_____ [6]	
First name	_____ [7]	_____ [8]	
Last name	_____ [9]	_____ [10]	
Occupation	_____ [11]	_____ [12]	
Designate \$3.00 to the presidential election campaign fund? (1 = Yes, 2 = No, 3 = Blank)	_____ [13]	_____ [15]	
Mark if dependent of another taxpayer	_____ [16]	_____ [17]	
Taxpayer with income less than 1/2 support age 18 or 19 - 23 full-time student? (Y, N)	_____ [18]		
Mark if legally blind	_____ [21]	_____ [22]	
Date of birth	_____ [24]	_____ [26]	
Date of death	_____ [27]	_____ [28]	
Work/daytime telephone number/ext number	_____ [29]	_____ [30]	_____ [31] _____ [32]
Home/evening telephone number	_____ [33]	_____ [34]	
Do you authorize us to discuss your return with the IRS? (Y, N)	_____ [35]		

Present Mailing Address

Address _____ [41]
Apartment number _____ [42]
City, state postal code, zip code _____ [43] _____ [44] _____ [45]
Foreign country name _____ [47]
Foreign phone number _____ [50]
In care of addressee _____ [52]

Dependent Information

(*Please refer to Dependent Codes located at the bottom)

Months**Dep
in Codes
home * **

Name of child who lived with you but is not your dependent [54]

Social security number of qualifying person [55]

Dependent Codes

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:		
Email, Work phone, Home phone, Fax, Mobile phone, Mobile phone #2	_____ [18]	_____ [27]

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:

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]	_____	_____	_____ [43]
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 ^[51]	Date Acquired	Date Sold	Sales Price	Cost/Basis	U.S. Fed W/H
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

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) _____ [19]
 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 ²¹	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]

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)

State postal code

[1]

[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]	
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]	1st quarter payment	[59]
2nd quarter payment	[39]	2nd quarter payment	[61]
3rd quarter payment	[41]	3rd quarter payment	[63]
4th quarter payment	[43]	4th quarter payment	[65]

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]	1st quarter payment	[103]
2nd quarter payment	[83]	2nd quarter payment	[105]
3rd quarter payment	[85]	3rd quarter payment	[107]
4th quarter payment	[87]	4th quarter payment	[109]

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	

Below is a list of the forms as reported in last year's tax return. Please provide copies of all of the forms you received. To indicate which forms are attached, enter a "1" for attached in the field provided next to the Description. To indicate which forms are not applicable, enter a "2" for not applicable (N/A) in the field provided next to the Description. Otherwise, leave this field blank.

Below is a list of the forms as reported in last year's tax return. Please provide copies of all 1099-INT and 1099-DIV you received. To indicate which forms are attached, enter a "1" for attached in the field provided. To indicate which forms are not applicable, enter a "2" for not applicable (N/A) in the field provided. Otherwise, leave this field blank.

**Please provide all copies of Form W-2.
2025 Information**

Taxpayer/Spouse (T, S) Employer name	[1] [3]
Were these wages earned for service as: (1 = Minister, 2 = Military, 3 = Farming / Fishing, 4 = National Guard, 5 = Diff of Caregiver)	[5]
Mark if this is your current employer	[6]
Mark if this is the last year for this employer	[9]
Federal wages and salaries (Box 1)	[10]
Federal tax withheld (Box 2)	[12]
Social security wages (Box 3) (If different than federal wages)	[14]
Social security tax withheld (Box 4)	[16]
Medicare wages (Box 5) (If different than federal wages)	[18]
Medicare tax withheld (Box 6)	[21]
SS tips (Box 7)	[23]
Allocated tips (Box 8)	[25]
Dependent care benefits (Box 10)	[27]
Box 13 -	
Statutory employee	[29]
Retirement plan	[30]
Third-party sick pay	[31]
State postal code (Box 15)	[32]
State wages (Box 16) (If different than federal wages)	[34]
State tax withheld (Box 17)	[36]
Local wages (Box 18)	[38]
Local tax withheld (Box 19)	[40]
Name of locality (Box 20)	[43]

Control Totals

Wages and Salaries #2

**Please provide all copies of Form W-2.
2025 Information**

Taxpayer/Spouse (T, S) Employer name	_____ [1] [3]
Were these wages earned for service as: (1 = Minister, 2 = Military, 3 = Farming / Fishing, 4 = National Guard, 5 = Diff of Card)	_____ [5]
Mark if this your current employer	_____ [6]
Mark if this is the last year for this employer	_____ [9]
Federal wages and salaries (Box 1)	_____ [10]
Federal tax withheld (Box 2)	_____ [12]
Social security wages (Box 3) (If different than federal wages)	_____ [14]
Social security tax withheld (Box 4)	_____ [16]
Medicare wages (Box 5) (If different than federal wages)	_____ [18]
Medicare tax withheld (Box 6)	_____ [19]
SS tips (Box 7)	_____ [21]
Allocated tips (Box 8)	_____ [25]
Dependent care benefits (Box 10)	_____ [27]
Box 13 -	
Statutory employee	_____ [29]
Retirement plan	_____ [30]
Third-party sick pay	_____ [31]
State postal code (Box 15)	_____ [32]
State wages (Box 16) (If different than federal wages)	_____ [34]
State tax withheld (Box 17)	_____ [36]
Local wages (Box 18)	_____ [38]
Local tax withheld (Box 19)	_____ [40]
Name of locality (Box 20)	_____ [43]

Control Totals

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 (**See codes below)	Interest Income ^[1]	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						
	6	Payer						
		Amounts						
	7	Payer						
		Amounts						
	8	Payer						
		Amounts						
	9	Payer						
		Amounts						
	10	Payer						
		Amounts						

**Interest Codes

Blank = Regular Interest

3 = Nominee Distribution

4 = Accrued Interest

5 = OID Adjustment

6 = ABP Adjustment

7 = Series EE & I Bond

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.

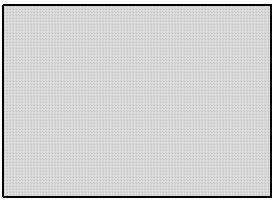
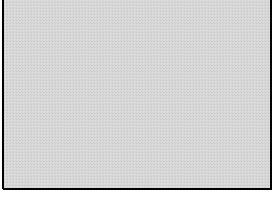
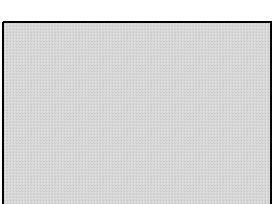
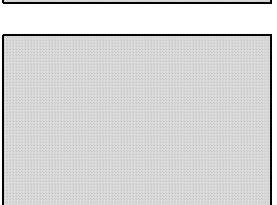
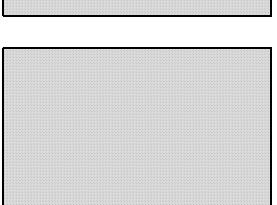
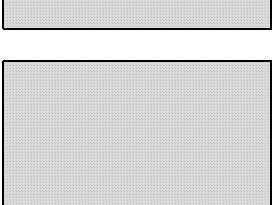
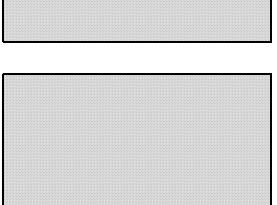
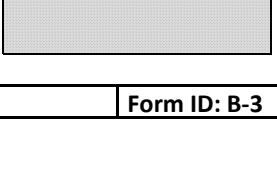
T	S	Type	Ordinary [2]	Qualified	Total	28%	U.S.	Foreign					
J	Code	(**See codes below)	Dividends	Dividends	Cap Gain Distributions	Section 1250	Sec. 199A	Capital Gain	Tax Exempt Dividends	Obligations* \$ or %	Tax Exempt* \$ or %	Taxes Paid	Prior Year Information

		1	Payer										
		1	Amounts										
		2	Payer										
		2	Amounts										
		3	Payer										
		3	Amounts										
		4	Payer										
		4	Amounts										
		5	Payer										
		5	Amounts										
		6	Payer										
		6	Amounts										
		7	Payer										
		7	Amounts										
		8	Payer										
		8	Amounts										
		9	Payer										
		9	Amounts										
		10	Payer										
		10	Amounts										

**Dividend Codes

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)	<hr/>	
Payer's name	<hr/>	
Payer's street address	<hr/>	
Payer's city, state, zip code	<hr/>	
Payer's social security number	<hr/>	
Interest income amount received in 2025	<hr/> [1]	
Taxpayer/Spouse/Joint (T, S, J)	<hr/>	
Payer's name	<hr/>	
Payer's street address	<hr/>	
Payer's city, state, zip code	<hr/>	
Payer's social security number	<hr/>	
Interest income amount received in 2025	<hr/> [1]	
Taxpayer/Spouse/Joint (T, S, J)	<hr/>	
Payer's name	<hr/>	
Payer's street address	<hr/>	
Payer's city, state, zip code	<hr/>	
Payer's social security number	<hr/>	
Interest income amount received in 2025	<hr/> [1]	
Taxpayer/Spouse/Joint (T, S, J)	<hr/>	
Payer's name	<hr/>	
Payer's street address	<hr/>	
Payer's city, state, zip code	<hr/>	
Payer's social security number	<hr/>	
Interest income amount received in 2025	<hr/> [1]	
Taxpayer/Spouse/Joint (T, S, J)	<hr/>	
Payer's name	<hr/>	
Payer's street address	<hr/>	
Payer's city, state, zip code	<hr/>	
Payer's social security number	<hr/>	
Interest income amount received in 2025	<hr/> [1]	
Taxpayer/Spouse/Joint (T, S, J)	<hr/>	
Payer's name	<hr/>	
Payer's street address	<hr/>	
Payer's city, state, zip code	<hr/>	
Payer's social security number	<hr/>	
Interest income amount received in 2025	<hr/> [1]	
Taxpayer/Spouse/Joint (T, S, J)	<hr/>	
Payer's name	<hr/>	
Payer's street address	<hr/>	
Payer's city, state, zip code	<hr/>	
Payer's social security number	<hr/>	
Interest income amount received in 2025	<hr/> [1]	
Taxpayer/Spouse/Joint (T, S, J)	<hr/>	
Payer's name	<hr/>	
Payer's street address	<hr/>	
Payer's city, state, zip code	<hr/>	
Payer's social security number	<hr/>	
Interest income amount received in 2025	<hr/> [1]	
Taxpayer/Spouse/Joint (T, S, J)	<hr/>	
Payer's name	<hr/>	
Payer's street address	<hr/>	
Payer's city, state, zip code	<hr/>	
Payer's social security number	<hr/>	
Interest income amount received in 2025	<hr/> [1]	
Taxpayer/Spouse/Joint (T, S, J)	<hr/>	
Payer's name	<hr/>	
Payer's street address	<hr/>	
Payer's city, state, zip code	<hr/>	
Payer's social security number	<hr/>	
Interest income amount received in 2025	<hr/> [1]	
Taxpayer/Spouse/Joint (T, S, J)	<hr/>	
Payer's name	<hr/>	
Payer's street address	<hr/>	
Payer's city, state, zip code	<hr/>	
Payer's social security number	<hr/>	
Interest income amount received in 2025	<hr/> [1]	
Taxpayer/Spouse/Joint (T, S, J)	<hr/>	
Payer's name	<hr/>	
Payer's street address	<hr/>	
Payer's city, state, zip code	<hr/>	
Payer's social security number	<hr/>	
Interest income amount received in 2025	<hr/> [1]	
Taxpayer/Spouse/Joint (T, S, J)	<hr/>	
Payer's name	<hr/>	
Payer's street address	<hr/>	
Payer's city, state, zip code	<hr/>	
Payer's social security number	<hr/>	
Interest income amount received in 2025	<hr/> [1]	
Taxpayer/Spouse/Joint (T, S, J)	<hr/>	
Payer's name	<hr/>	
Payer's street address	<hr/>	
Payer's city, state, zip code	<hr/>	
Payer's social security number	<hr/>	
Interest income amount received in 2025	<hr/> [1]	
Taxpayer/Spouse/Joint (T, S, J)	<hr/>	
Payer's name	<hr/>	
Payer's street address	<hr/>	
Payer's city, state, zip code	<hr/>	
Payer's social security number	<hr/>	
Interest income amount received in 2025	<hr/> [1]	

Please provide all Schedules Q.

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

Name of activity

Employer identification number

State postal code

[1]

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

Name of activity

Employer identification number

State postal code

[1]

NOTES/QUESTIONS:

--	--

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

Did you have any securities become worthless during 2025? (Y, N)

[9]

Did you have any debts become uncollectible during 2025? (Y, N)

[10]

Did you have any commodity sales, short sales, or straddles? (Y, N)

[11]

Did you exchange any securities or investments for something other than cash? (Y, N)

[13]

Did you receive, sell, exchange, or otherwise dispose of any financial interest in any digital assets? (Y, N)

[4]

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

NOTES/QUESTIONS:

Consolidated Broker Statement

Preparer use only

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

T/S/J

Broker Name

Account number

Employer identification number

Margin interest

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

Miscellaneous Income #1

Preparer use only

Please provide all Forms 1099-MISC

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

Control Totals

Miscellaneous Income #2

Preparer use only

Please provide all Forms 1099-MISC

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

Control Totals

NOTES/QUESTIONS:

Nonemployee Compensation #1

Preparer use only

Please provide all Forms 1099-NEC

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]

2025 Information

Prior Year Information

Control Totals

Nonemployee Compensation #2

Please provide all Forms 1099-NEC

Preparer use only

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]

2025 Information

Prior Year Information

Control Totals

NOTES/QUESTIONS:

Payment Card and Third Party Network Transactions #1

Preparer use only

Please provide all Forms 1099-K

Name of payer	2025 Information	Prior Year Information
Taxpayer/Spouse/Joint (T, S, J)	[3]	[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

Name of payer	2025 Information	Prior Year Information
Taxpayer/Spouse/Joint (T, S, J)	[3]	[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

18d

 Preparer use only**Please provide all Forms 1099-PATR**

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 DebtDate 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 = Statute 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 PropertyDate 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 DebtDate 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 = Statute 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 PropertyDate 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:**

**Please provide all copies of Form W-2G.
2025 Information**

Taxpayer/Spouse (T, S)	[1]
Payer name	[3]
State postal code	[4]
Mark if professional gambler	[9]
Reportable winnings (Box 1)	[11]
Date won (Box 2)	[13]
Type of wager (Box 3)	[15]
Federal withholding (Box 4)	[17]
Transaction (Box 5)	[19]
Race (Box 6)	[21]
Identical wager winnings (Box 7)	[23]
Cashier (Box 8)	[25]
Taxpayer identification number (Box 9)	[27]
Window (Box 10)	[28]
First ID (Box 11)	[30]
Second ID (Box 12)	[31]
Payer's state ID no. (Box 13)	[32]
State winnings (Box 14)	[33]
State withholding (Box 15)	[35]
Local winnings (Box 16)	[37]
Local withholding (Box 17)	[39]
Name of locality (Box 18)	[42]

Prior Year Information

Control Totals

Gambling Winnings #2

**Please provide all copies of Form W-2G.
2025 Information**

Taxpayer/Spouse (T, S)	[1]
Payer name	[3]
State postal code	[4]
Mark if professional gambler	[9]
Reportable winnings (Box 1)	[11]
Date won (Box 2)	[13]
Type of wager (Box 3)	[15]
Federal withholding (Box 4)	[17]
Transaction (Box 5)	[19]
Race (Box 6)	[21]
Identical wager winnings (Box 7)	[23]
Cashier (Box 8)	[25]
Taxpayer identification number (Box 9)	[27]
Window (Box 10)	[28]
First ID (Box 11)	[30]
Second ID (Box 12)	[31]
Payer's state ID no. (Box 13)	[32]
State winnings (Box 14)	[33]
State withholding (Box 15)	[35]
Local winnings (Box 16)	[37]
Local withholding (Box 17)	[39]
Name of locality (Box 18)	[42]

Prior Year Information

Control Totals

NOTES/QUESTIONS:

Please provide all copies of Form 2439

2025 Information		Prior Year Information
Taxpayer/Spouse (T, S)	_____	[1]
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]

Control Totals

Shareholders Undistributed Capital Gain #2

Please provide all copies of Form 2439

2025 Information		Prior Year Information
Taxpayer/Spouse (T, S)	_____	[1]
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]

Control Totals

Shareholders Undistributed Capital Gain #3

Please provide all copies of Form 2439

2025 Information		Prior Year Information
Taxpayer/Spouse (T, S)	_____	[1]
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]

Control Totals

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 _____

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 _____

Account A**Account B****Account C****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 _____

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 _____

Property A**Property B****Property C****Property D**

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 _____ [3]

 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

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

Prior Year Information

Control Totals

Pension, Annuity, and IRA Distributions #2

Please provide all Forms 1099-R.

2025 Information

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

Prior Year Information

Control Totals

Pension, Annuity, and IRA Distributions #3

Please provide all Forms 1099-R.

2025 Information

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

Prior Year Information

Control Totals

NOTES/QUESTIONS:

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

Taxpayer/Spouse (T, S)
State postal code

____ [1]
____ [3]

Social Security Benefits

2025 Information

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:

Medicare premiums	_____ [7]
Prescription drug (Part D) premiums	_____ [9]
Net Benefits for 2025 (Box 3 minus Box 4) (Box 5)	_____ [12]
Voluntary Federal Income Tax Withheld (Box 6)	_____ [14]

Prior Year Information

Tier 1 Railroad Benefits

2025 Information

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

Net Social Security Equivalent Benefit:

Portion of Tier 1 Paid in 2025 (Box 5)	_____ [22]
Federal Income Tax Withheld (Box 10)	_____ [25]
Medicare Premium Total (Box 11)	_____ [27]

Prior Year Information

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.

NOTES/QUESTIONS:

Taxpayer

Spouse

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]

Taxpayer

Spouse

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

Taxpayer

Spouse

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

Taxpayer/Spouse/Joint (T, S, J)	[2]	Prior Year Information
Employer identification number	[3]	
Business name	[5]	
Principal business/profession	[6]	
Business code	[12]	
Business address, if different from home address on Organizer Form ID: 1040		
Address	[15]	
City/State/Zip	[16] [17] [18]	
Accounting method (1 = Cash, 2 = Accrual, 3 = Other)	[19]	
If other:	[21]	
Inventory method (1 = Cost, 2 = LCM, 3 = Other)	[22]	
If other enter explanation:	[24]	
Enter an explanation if there was a change in determining your inventory:	[25]	
Did you "materially participate" in this business? (Y, N)	[26]	
If not, number of hours you did significantly participate	[28]	
Mark if you began or acquired this business in 2025	[30]	
Did you make any payments in 2025 that require you to file Form(s) 1099? (Y, N)	[31]	
If "Yes", did you or will you file all required Forms 1099? (Y, N)	[33]	
Mark if this business is considered related to qualified services as a minister or religious worker	[35]	
Did you receive wages as a statutory employee or as a minister? (1 = Statutory employee, 2 = Minister)	[37]	
Medical insurance premiums paid by this activity	[41]	
Long-term care premiums paid by this activity	[45]	
Amount of wages received as a statutory employee	[48]	

Business Income

Gross receipts and sales	2025 Information	Prior Year Information

>Returns and allowances	_____	
Other income:	_____	
_____	_____	
_____	_____	

Cost of Goods Sold

Beginning inventory	2025 Information	Prior Year Information

Purchases	_____	
Labor:	_____	
_____	_____	
Materials	_____	
Other costs:	_____	
_____	_____	
Ending inventory	_____	

Schedule C - Expenses**Preparer use only**

Principal business or profession

	2025 Information	Prior Year Information
Advertising	[6]	
Car and truck expenses	[8]	
Commissions and fees	[10]	
Contract labor	[12]	
Depletion	[14]	
Depreciation	[16]	
Employee benefit programs (Include Small Employer Health Ins Premiums credit):	[18]	
Insurance (Other than health):	[20]	
Interest:		
Mortgage (Paid to banks, etc.)	[22]	
Other:	[24]	
Legal and professional services	[26]	
Office expense	[29]	
Pension and profit sharing:	[31]	
Rent or lease:		
Vehicles, machinery, and equipment	[33]	
Other business property	[35]	
Repairs and maintenance	[37]	
Supplies	[39]	
Taxes and licenses:	[41]	
Travel and meals:		
Travel	[43]	
Meals (Enter 100% subject to 50% limitation)	[45]	
Meals (Enter 100% subject to DOT 80% limit)	[47]	
Meals (Fully deductible)	[49]	
Utilities	[51]	
Wages (Less employment credit):	[53]	
Other expenses:	[55]	

Preparer use only
Principal business or profession _____

Preparer use only Carryovers	Non-QBI & Tax	For QBI & Tax	AMT
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
Description	[2]	
Taxpayer/Spouse/Joint (T, S, J) [3]	State postal code [5]	
Physical address: Street	[6]	
City, state, zip code	[7] [8] [9]	
Foreign country		[11]
Foreign province/county		[12]
Foreign postal code		[13]
Type (1=Single-family, 2=Multi-family, 3=Vacation/short-term, 4=Commercial, 5=Land, 6=Royalty, 7=Self-rental, 8=Other, 9=Personal ppty) [14]		
Description of other type (Type code #8)	[15]	
Did you make any payments in 2025 that require you to file Form(s) 1099? (Y, N)	[16]	
If "Yes", did you or will you file all required Forms 1099? (Y, N)	[18]	
Fair rental days (If not full year) (For types 1, 2, 4, 5, 7 and 8 only) (Use Rent-2 for type 3)	[20]	
Percentage of ownership if not 100%	[22]	
Business use percentage, if not 100% (Not vacation home percentage)	[24]	

Rent and Royalty Income

Rents and royalties	2025 Information	Prior Year Information
	[33]	

Rent and Royalty Expenses

	2025 Information	Percent if not 100%	Prior Year Information
Advertising	[35]	[36]	
Auto	[38]	[39]	
Travel	[41]	[42]	
Cleaning and maintenance	[44]	[45]	
Commissions:	[47]	[49]	
Insurance:	[50]	[52]	
Legal and professional fees	[54]	[55]	
Management fees:	[57]	[59]	
Mortgage interest paid to banks, etc (Form 1098)	[60]	[62]	
Other mortgage interest	[63]	[65]	
Qualified mortgage insurance premiums	[66]	[67]	
Other interest:	[69]	[71]	
Repairs	[72]	[73]	
Supplies	[75]	[76]	
Taxes:	[78]	[80]	
Utilities	[81]	[82]	
Depreciation	[84]	[85]	
Depletion	[87]	[88]	
Other expenses:	[90]		

Preparer use only

Description _____

Refinancing Points

Preparer - Enter on Screen Rent

Refinancing points paid -

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 (**Preparer use only**) _____

2025 Information

Prior Year Information

Refinancing points paid -

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 (**Preparer use only**) _____

Refinancing points paid -

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 (**Preparer use only**) _____

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

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**	2025 Information	Prior Year Information
Income description		
—	[35]	
—		
—		
—		
—		
** Sales Codes		
1 = Cash sales of items bought for resale	4 = Custom hire (machine work)	
2 = Cash sales of items raised	5 = Other income	
3 = Accrual sales		

	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]		
—			
—			
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]		

Preparer use only

Description

Preparer use only

Description _____

Preparer use only Carryovers	Non-QBI & Tax	For QBI & Tax	AMT
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]

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]

Mark if electing to defer crop insurance proceeds to 2026

[33]

Crop insurance proceeds deferred from 2024

[35]

Other income:

[38]

2025 Information

Prior Year Information

Preparer use only

Description

	2025 Information	Prior Year Information
Car and truck expenses	[6]	
Chemicals	[8]	
Conservation expenses	[10]	
Carryover from prior years	[12]	
Custom hire (machine work)	[14]	
Depreciation	[16]	
Employee benefit programs	[18]	
Feed purchased	[20]	
Fertilizers and lime	[22]	
Freight and trucking	[24]	
Gasoline, fuel, and oil	[26]	
Insurance (Other than health):	[28]	
Mortgage interest (Paid to banks, etc.):	[30]	
Other interest	[33]	
Labor hired (Less employment credit)	[35]	
Pension and profit sharing	[37]	
Rent - vehicles, machinery, and equipment	[39]	
Rent - other	[41]	
Repairs and maintenance	[43]	
Seed and plants purchased	[45]	
Storage and warehousing	[47]	
Supplies purchased	[49]	
Taxes:	[51]	
Utilities	[53]	
Veterinary, breeding, and medicine	[55]	
Other expenses:	[57]	
Preproductive period expenses	[59]	

Preparer use only
Carryovers

Carryovers	Non-QBI & Tax	For QBI & Tax	AMT
Operating	[68]	[69]	[70]
Short-term capital		[72]	[73]
Long-term capital		[74]	[75]
28% rate capital		[76]	[77]
Section 1231 loss	[78]	[79]	[80]
Ordinary business gain/loss	[82]	[83]	[84]
Section 179	[87]	[88]	[89]

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]	[27]
	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]	[27]
	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]	[27]
	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:

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]	

Control Totals

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]	

Control Totals

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	[49] [50]

NOTES/QUESTIONS:

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)	_____
If an individual, select either U.S. or foreign (1 = U.S. Person, 2 = Foreign Person)	
Individual or organization name	_____
Address of issuer or counterparty	_____
City, state, zip code	_____
Foreign country code/name	_____
Foreign province/county	_____
Foreign postal code	_____

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

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

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/county		____ [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:

Foreign Earned Income Exclusion

Taxpayer/Spouse (T, S) [1] State postal code [3]
 Foreign street address [4] City _____
 State/Province _____ Country code _____
 Country _____ Postal code _____
 Employer's name _____ [2]
 U.S. address _____ [5] City _____
 State postal code _____ Zip code _____
 Foreign street address [6] City _____
 State/Province _____ Country code _____
 Country _____ Postal code _____
 Employer type (A = Foreign entity, B = U.S. company, C = Self, D = Foreign affiliate of a U.S. company, E = Other) If other, specify type [8]
 Country of citizenship [11]

If maintained a separate foreign residence for your family due to adverse living conditions, provide city, country, and days:

City/Country _____ [12] Days _____
 City/Country _____ Days _____

List tax home(s) during the tax year and dates established:

Tax home _____ [13] Date _____
 Tax home _____ Date _____

Foreign Earned Income Allocation Information

*U.S. Business Days and Travel Type Code: 1=Travel to United States; 2=Travel to restricted country; 3=Travel to foreign country

U.S. business days and travel information [16]

Type Code*	Name of Country including United States	Date Arrived	Date Left	No. of U.S. business days

Foreign days worked before and after foreign assignment [17] Total days worked before and after foreign assignment [18]

Total number of days worked during year (defaults to 240) [19]

Bona Fide Residence Test

Date foreign residence began [21] Date foreign residence ended [22]

Kind of foreign living quarters (A = Purchased house, B = Rented house or apartment, C = Rented room, D = Quarters furnished by employer) [23]

If any family members lived abroad with you during any part of tax year, list who and for what period:

Relationship	Period abroad	[24]
Relationship	Period abroad	
Relationship	Period abroad	
Relationship	Period abroad	

Mark if you submitted a statement to foreign country authorities that you are not a resident of that country [25]

Mark if required to pay income tax to that country [26]

List any contractual terms or other conditions relating to length of employment abroad [27]

Type of visa used to enter foreign country [28]

Explanation if visa limited length of stay or employment [29]

If maintained a home in U.S., enter address, whether it was rented, names of occupants and their relationship to you:

Address _____ [30] City _____
 State postal code _____ Zip code _____

Rented _____ Occupant _____ Relationship _____

Address _____ [30] City _____
 State postal code _____ Zip code _____

Rented _____ Occupant _____ Relationship _____

Physical Presence Test

Principal country of employment [31]

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
Noncash income:		
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]
Allowances, reimbursements or expenses paid on behalf:		
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]

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:

Alimony Paid:

T/S	Date*	2025 Information	Prior Year Information
		[4]	
Recipient name and SSN			
Address			
City, state and zip code			
Recipient name and SSN			
Address			
City, state and zip code			
Recipient name and SSN			
Address			
City, state and zip code			

* Date of divorce/separation agreement

Educator expenses:

2025 Information	Prior Year Information
Taxpayer	Spouse
[6]	[7]

Other adjustments:

[9]	[10]
-----	------

NOTES/QUESTIONS:

Preparer use only

2025 Information

Prior Year Information

Taxpayer/Spouse (T, S)	[2]
Occupation in which expenses were incurred	[3]
State postal code	[5]
If the employee expenses were from an occupation listed below, enter the applicable code	[6]
1 = Qualified performing artist, 2 = Impairment-related work expenses, 3 = Fee-basis official, 5 = Reservist	
Parking fees and tolls	[18]
Local transportation	[20]
Travel expenses	[23]
Other business expenses:	[26]

Nonvehicle depreciation

Meals _____ [32]
Meals for individuals subject to DOT hours of service limitation (certain state returns) _____ [35]

Employer Reimbursements

Enter Reimbursements not entered on Screen W2, Box 12, Code L

Prior Year Information

Reimbursements for other expenses not included on Form W-2 _____ [62]
Reimbursements for meals not included on Form W-2 _____ [64]
Reimbursements for meals for DOT service limitation not included on Form W-2 _____ [66]

Preparer use only

Taxpayer/Spouse (T, S)

Occupation in which expenses were incurred

[2]

[3]

State postal code

[4]

Vehicle Questions**2025 Information****Prior Year Information**

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								
Depreciation	[55]	_____	_____	[103]	_____	[151]	_____	[199]
	[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

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

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

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

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] _____
—	_____	_____	_____
—	_____	_____	_____
—	_____	_____	_____

NOTES/QUESTIONS:

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.

Tuition paid (Enter only the amount actually paid) (Box 1)

2025 Information

Prior Year Information

[8]

Educational institution changed its reporting method for 2025 (Box 3)

—

Adjustments made for a prior year (Box 4)

Scholarships or grants (Box 5)

Adjustments to scholarships or grants for a prior year (Box 6)

Box 1 or 2 includes amounts for an academic period beginning January - March 2026 (Box 7)

—

At least half-time student (Box 8)

—

Graduate student (Box 9) (1=Yes, 2=No)

—

Insurance contract reimbursement/refund (Box 10)

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

2025 Information	Prior Year Information
_____	_____

NOTES/QUESTIONS:

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]

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]

2025 Information

Prior Year Information

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

2025 Information

Prior Year Information

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]

	Control Totals	
--	-----------------------	--

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]

NOTES/QUESTIONS:

Schedule A - Medical and Dental Expenses**T/S/J**

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

<u>[1]</u>	2025 Information	Prior Year Information
—	—	—
—	—	—
—	—	—
—	—	—
—	—	—
Medical insurance premiums you paid:		
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.		
<u>[4]</u>	<u>[5]</u>	<u>[6]</u>
—	—	—
—	—	—
—	—	—
Long-term care premiums you paid:		
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.)		
<u>[7]</u>	<u>[8]</u>	<u>[9]</u>
—	—	—
Prescription medicines and drugs:		
<u>[10]</u>	<u>[11]</u>	<u>[12]</u>
—	—	—
—	—	—
<u>[13]</u> Miles driven for medical items (21 cents)		
<u>[14]</u>		

Schedule A - Tax Expenses**T/S/J**

State/local income taxes paid:

<u>[18]</u>	2025 Information	Prior Year Information
—	—	—
—	—	—
—	—	—
—	—	—
2024 state and local income taxes paid in 2025:		
<u>[21]</u>	<u>[22]</u>	<u>[23]</u>
—	—	—
—	—	—
Real estate taxes paid:		
<u>[24]</u>	<u>[25]</u>	<u>[26]</u>
—	—	—
—	—	—
Personal property taxes:		
<u>[27]</u>	<u>[28]</u>	<u>[29]</u>
—	—	—
—	—	—
Other taxes, such as: foreign taxes and State disability taxes		
<u>[30]</u>	<u>[31]</u>	<u>[32]</u>
—	—	—
—	—	—
Sales tax paid on major purchases:		
<u>[36]</u>	<u>[37]</u>	<u>[38]</u>
—	—	—
—	—	—
Sales tax paid on actual expenses:		
<u>[39]</u>	<u>[40]</u>	<u>[41]</u>
—	—	—
—	—	—

T/S/J

Contributions made by cash or check (including out-of-pocket expenses)

Any contribution of cash, a check or other monetary gift requires a written record of the contribution in order to claim the contribution on your return.

Individual contributions of \$250 or more must be accompanied by a written acknowledgment from the charity to claim the contribution on your return.

Miscellaneous Deductions

T/S/J

Other expenses

2025 Information

Prior Year Information

<p>Other expenses</p> <p>[12] _____</p> <p>—</p> <p>Gambling losses: (Enter only if you have gambling income)</p> <p>[15] _____</p> <p>—</p> <p>—</p> <p>—</p> <p>—</p>	<p>[13] _____</p> <p>—</p> <p>[16] _____</p> <p>—</p> <p>—</p> <p>—</p> <p>—</p>
---	--

NOTES/QUESTIONS:

Complete the information below only if you file a state return in AL, AR, CA, HI, MN, NY or PA. Amounts entered here will be used to calculate your state return, but will be ignored for federal return purposes, as the deductions are not allowed.

T/S/J

Unreimbursed expenses, such as: Uniforms, Professional dues, Business publications, Job seeking expenses, Educational expenses

2025 Information

Prior Year Information

Union dues, other than amounts reported on Form W-2:

— [4] —

[5]	

[7] Tax preparation fees

Other expenses, subject to 2% AGI limit, such as: Legal/accounting/custodial fees

— [10] —
—

[11]

1] _____

[13] Safe deposit box rental

Investment expenses, other than on Schedule(s) K-1 or Form(s) 1099-DIV/INT:

[16] _____

NOTES/QUESTIONS:

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]	_____
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 (If different from number of months loan was outstanding)	_____ [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]	_____
**** ONLY portion of loan proceeds used to buy, build, or improve qualified residence		
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

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]

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]

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]
 Donee's telephone number _____ [43] _____ [44] _____ [45] _____ [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

Vehicle 1	Prior Year	Vehicle 2	Prior Year	Vehicle 3	Prior Year	Vehicle 4	Prior Year
-----------	------------	-----------	------------	-----------	------------	-----------	------------

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

Was the vehicle available for off-duty personal use? (Y, N)

_____ [60]

_____ [62]

Was another vehicle available for personal use? (Y, N)

_____ [68]

_____ [70]

Do you have evidence to support your deduction? (Y, N)

_____ [76]

_____ [78]

Is this evidence written? (Y, N)

_____ [84]

_____ [86]

_____ [64]

_____ [72]

_____ [80]

_____ [88]

_____ [90]

Vehicle Expenses

	Vehicle 1 Prior Year Information	Vehicle 2 Prior Year Information	Vehicle 3 Prior Year Information	Vehicle 4 Prior Year Information
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.

	2025 Information	Prior Year Information
Taxpayer/Spouse (T, S)	_____[1]	
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]	
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 (Box 1)	[7]	
Earnings on excess contributions (Box 2)	[9]	
Distribution code (Box 3)	[11]	
Fair Market Value on date of death (Box 4)	[12]	
Box 5 -		
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 (Box 1)	[42]	
Accelerated death benefits paid (Box 2)	[44]	
Check one (Box 3)		
Per diem	[46]	
Reimbursed amount	[47]	
Qualified contract (Box 4)	[48]	
Check, if applicable (Box 5)		
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:

Please provide all Forms 1099-QA and 5498-QA

	2025 Information	Prior Year Information
Taxpayer/Spouse (T, S)	_____	[1]
Payer name	_____	[3]
State postal code	_____	[4]
Recipient's Social Security Number	_____	[7]
Recipient's Name	[8] _____	[9]
Gross distribution (Form 1099-QA Box 1)	_____	[10]
Earnings (Form 1099-QA Box 2)	_____	[12]
Basis (Form 1099-QA Box 3)	_____	[14]
Program-to-program transfer (Form 1099-QA Box 4)	_____	[16]
Check if ABLE account terminated in 2025 (Form 1099-QA Box 5)	_____	[17]
Check if the recipient is not the designated beneficiary (Form 1099-QA Box 6)	_____	[18]
Qualified disability expenses	_____	[19]
Amount of rollover	_____	[21]
Amount contributed in 2025 (Form 5498-QA Box 1)	_____	[23]
Value of account on 12/31/25 (Form 5498-QA Box 4)	_____	[25]

Control Totals

ABLE Account Information #2

	2025 Information	Prior Year Information
Taxpayer/Spouse (T, S)	_____	[1]
Payer name	_____	[3]
State postal code	_____	[4]
Recipient's Social Security Number	_____	[7]
Recipient's Name	[8] _____	[9]
Gross distribution (Form 1099-QA Box 1)	_____	[10]
Earnings (Form 1099-QA Box 2)	_____	[12]
Basis (Form 1099-QA Box 3)	_____	[14]
Program-to-program transfer (Form 1099-QA Box 4)	_____	[16]
Check if ABLE account terminated in 2025 (Form 1099-QA Box 5)	_____	[17]
Check if the recipient is not the designated beneficiary (Form 1099-QA Box 6)	_____	[18]
Qualified disability expenses	_____	[19]
Amount of rollover	_____	[21]
Amount contributed in 2025 (Form 5498-QA Box 1)	_____	[23]
Value of account on 12/31/25 (Form 5498-QA Box 4)	_____	[25]

Control Totals

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 received in 2025	Total tips reported 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-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]

Taxpayer

Spouse

Prior Year Information

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 [8] 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
1	Payer Amounts									
2	Payer Amounts									
3	Payer Amounts									
4	Payer Amounts									
5	Payer Amounts									
6	Payer Amounts									

**Dividend Codes

Blank = Other 3 = Nominee

Alaska Permanent Fund dividends:

2025
Information^[10]

Prior Year
Information

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

Taxpayer/Spouse (T, S)

Employer identification number

Total cash wages subject to social security taxes

Total cash wages subject to Medicare taxes

Total cash wages subject to Additional Medicare Tax withholding

Federal income tax withheld

State disability plan social security & Medicare withheld

Did you:

(A) pay any household employee cash wages of \$2,800 or more in 2025? (Y, N)

(B) withhold Federal income tax for any household employee? (Y, N)

(C) pay household employees cash wages equal to or greater than \$1,000 in any quarter of 2024 or 2025? (Y, N)

[1]

[2]

[4]

[5]

[6]

[7]

[8]

[9]

[10]

[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

State #1 information

State postal code where you have to pay unemployment contributions *

State reporting number as shown on state unemployment tax return

Taxable wages (as defined in state act)

State experience rate period:

From _____ [17]

To _____ [18]

State experience rate (xxx.xx)

Contributions paid to state unemployment fund *

Contributions for 2025 paid after 04/15/26

[14]

[15]

[16]

[17]

[18]

[19]

[20]

[21]

State #2 information

State postal code where you have to pay unemployment contributions

State reporting number as shown on state unemployment tax return

Taxable wages (as defined in state act)

State experience rate period:

From _____ [25]

To _____ [26]

[22]

[23]

[24]

[25]

[26]

[27]

[28]

[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	_____
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	_____
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	_____
Foreign province or state of provider	_____
Foreign country and Foreign postal code of provider	_____

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]

	QMID	Cost
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:

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]
Definitely related expenses:	_____	[32]
	_____	[33]

Foreign source losses	_____	[46]
	_____	[47]

Foreign Taxes Paid or Accrued

Foreign taxes paid or accrued:	_____	[48]
Date paid or accrued	_____	
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
Nontaxable use of gasoline -			
Off-highway business use	\$0.183	_____ [8]	_____ [9]
Use on a farm	0.183	_____ [10]	_____ [11]
Other nontaxable use	0.183	_____ [13]	_____ [14]
Exported	0.184	_____ [15]	_____ [16]
Nontaxable use of aviation gasoline -			
Commercial aviation	0.15	_____ [17]	_____ [18]
Other nontaxable use	0.193	_____ [20]	_____ [21]
Exported	0.194	_____ [22]	_____ [23]
Leaking underground storage tank (LUST) tax	0.001	_____ [24]	_____ [25]
Nontaxable use of undyed diesel fuel -			

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]

Nontaxable use of undyed kerosene (other than aviation) -

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]

Kerosene used in aviation -

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**

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

NOTES/QUESTIONS:

*Select the Type of Use codes from the chart below

Business name _____ [1]

Type of Use*	Rate	Gallons	Actual Fuel Cost
--------------	------	---------	------------------

Sales by registered ultimate vendors of undyed diesel fuel -

Registration Number _____ [3]

Explanation of evidence of dyes:

_____ [4]

State / local government	0.243	_____ [5]	_____ [6]
Intercity / local buses	0.17	_____ [7]	_____ [8]

Sales by registered ultimate vendors of undyed kerosene -

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]

Sales by registered ultimate vendors of kerosene in aviation -

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]

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

NOTES/QUESTIONS:

*Select the Type of Use codes from the chart below

Business name _____

	Type of Use*	Rate	Gallons	Actual Fuel Cost
Nontaxable use of alternative fuel -				
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]
Registered credit card users -				
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]
Nontaxable use of a diesel-water fuel emulsion -				
Other nontaxable use	_____[34]	0.197	_____[35]	_____[36]
Exported		0.198	_____[37]	_____[38]
Diesel-water fuel emulsion blending -				
Registration Number				_____[39]
Blender credit		0.046	_____[40]	_____[41]
Exported dyed fuels -				
Exported dyed diesel fuel		0.001	_____[42]	_____[43]
Exported dyed kerosene		0.001	_____[44]	_____[45]

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

NOTES/QUESTIONS:

Qualified Business Income Deduction Carryover 2024 to 2025 Amounts		Indefinite Carryovers	2024 to 2025 Amounts
Qualified business loss (QBID)	[1]	Minimum tax credit	[4]
Qualified REIT dividends and PTP loss	[2]	Investment interest	[5]
Excess business loss deduction portion of NOL	[3]	Investment interest - AMT	[6]
		Short-term capital loss	[7]
		Short-term capital loss - AMT	[8]
Instructions		Long-term capital loss	[9]
Enter carryovers from prior year(s) as positive numbers.		Long-term capital loss - AMT	[10]
Enter utilizations from prior year(s) as negative numbers.		Residential energy credit	[11]
		D.C. first-time homebuyer credit	[12]
		Tax credit bonds	[13]

Section 1231 Nonrecaptured Losses

Section 1231 Nonrecaptured Losses	AMT Section 1231 Nonrecaptured Losses
2020	[14]
2021	[15]
2022	[16]
2023	[17]
2024	[18]
	[19]
	[20]
	[21]
	[22]
	[23]

Charitable Contribution Carryover Items

Prior C/O Year	60% Contributions	50% Contributions	30% Contributions	50/30% Cap Gain Prop	20% Contributions
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

Prior C/O Year	60% AMT Contributions	50% AMT Contributions	30% AMT Contributions	50/30% AMT Cap Gain Prop	20% AMT Contributions
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

A	_____	[2]
B	_____	[2]
C	_____	[2]
D	_____	[2]

Prior C/O Year	A _____ [1]	B _____ [1]	C _____ [1]	D _____ [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	—	—	—	—
Total income -	—	—	—	—
Total adjustments to income	—	—	—	—
Adjusted gross income -	—	—	—	—
Medical expenses	—	—	—	—
State and local taxes	—	—	—	—
Interest expenses	—	—	—	—
Charitable contributions	—	—	—	—
Other itemized deductions	—	—	—	—
Allowable itemized deductions	—	—	—	—
Standard deduction	—	—	—	—
Standard or itemized deduction taken -	—	—	—	—
Qualified business income deduction	—	—	—	—
Additional deductions	—	—	—	—
Taxable income -	—	—	—	—
Tax on taxable income	—	—	—	—
Alternative minimum tax	—	—	—	—
Total credits	—	—	—	—
Net tax liability -	—	—	—	—
Self-employment taxes	—	—	—	—
Other taxes	—	—	—	—
Total tax -	—	—	—	—
Income tax withheld	—	—	—	—
Estimated tax payments	—	—	—	—
Other payments	—	—	—	—
Total payments -	—	—	—	—
Tax due/-refund -	—	—	—	—
Penalties and interest	—	—	—	—
Net tax due/-refund -	—	—	—	—
Refund applied to estimated tax payments	—	—	—	—
Refund received	—	—	—	—
Marginal tax rate -	%	%	%	%
Effective tax rate -	%	%	%	%

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	expenses paid for dependent	Care

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 Summary

Below is a list of the forms as reported in last year's tax return. Please provide copies of all of the forms you received. To indicate which forms are attached, enter a "1" for attached in the field provided next to the Description. To indicate which forms are not applicable, enter a "2" for not applicable (N/A) in the field provided next to the Description. Otherwise, leave this field blank.

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: Payee's Name	SSN or EIN	2025 Information Prior Year Information
—	Address	City	State Zip Code
T/S/J		2025 Information	Prior Year Information
—	Investment interest expense, other than on Sch K-1s: Refinancing Information: Refinance #1	_____	Refinance #2
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)	_____	_____
—	***STATE USE ONLY - Complete the following fields only if you file a state return in AL, AR, CA, HI, MN, NY or PA	_____	_____
T/S/J		2025 Information	Prior Year Information
—	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

HOW TO REPORT DISPOSALS: Use the blank line directly below the asset information to indicate any asset disposals. Enter the date of the disposal and/or sale proceeds, if applicable. Enter additional information regarding the asset disposal in the comments section, such as if the asset was sold on installment, traded for other asset(s), disposed of due to casualty, or sold to a related party. See the EXAMPLE asset below.

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
EXAMPLE		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:		
15		Comments:		
16		Comments:		
17		Comments:		
18		Comments:		
19		Comments:		
20		Comments:		
21		Comments:		
22		Comments:		
23		Comments:		
24		Comments:		
25		Comments:		

Ohio General Information

Enter your current Ohio county of residence _____ [1]
 School district number _____ [2]

Use Tax

Purchases subject to use tax _____ [3]

Contributions

Amount of charitable contributions you wish to make to:

Military injury relief fund _____ [4]
 Nature preserves and scenic rivers _____ [5]
 Wildlife species and endangered wildlife _____ [6]
 Ohio History Fund _____ [7]
 Breast and cervical cancer project _____ [8]
 Wishes for sick children _____ [9]

Credits

	Taxpayer	Spouse
Displaced worker training expenses for 12-month period since loss of job	_____ [10]	_____ [11]

Part-year Resident and Nonresident Information

If you were a part-year resident during the tax year, enter the dates you lived in Ohio

Part-year residency dates:

	Taxpayer	Spouse
From	_____ [12]	_____ [14]
To	_____ [13]	_____ [15]

Residency status (if taxpayer and spouse are different) (R = Resident, P = Part-year resident, N = Nonresident)

State of residency while not a resident of Ohio

If foreign, enter country of residency

Taxpayer	Spouse
_____ [16]	_____ [17]
_____ [18]	_____ [19]
_____ [20]	_____ [21]

NOTES/QUESTIONS: