

2025 TAX ORGANIZER

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This tax organizer has been prepared for your use in gathering the information needed for your 2025 tax return.

To save you time, selected information from your 2024 tax return has been entered in this organizer. Please line through any information that does not apply to your 2025 tax return.

In some cases, 2024 amounts have been included in a separate column. These amounts are for comparison purposes only. You do not need to change these prior year amounts.

If we may be of further assistance, please contact us at your convenience.

REMOVE THIS SHEET PRIOR TO RETURNING THE COMPLETED ORGANIZER

1040-INDIVIDUAL TAX RETURN ENGAGEMENT LETTER

SUBJECT: Preparation of Your 2025 Individual Income Tax Returns

Dear Client:

Thank you for selecting Boal & Associates PC to assist you with your tax affairs. This letter confirms the terms of our engagement with you and the nature and extent of services we will provide.

We will prepare your 2025 federal and all state income tax returns that you request using information you provide to us. We may ask for clarification of some items, but we will not audit or otherwise verify the data you submit. We've enclosed an "Organizer" to help you gather the information required for a complete return. If you use the Organizer, it will help you avoid overlooking important information and contribute to efficient preparation of your returns. That helps keep the cost of our services as low as possible.

It is your responsibility to provide information required for preparation of complete and accurate returns. You should keep all documents, canceled checks and other data that support your reported income and deductions. They may be necessary to prove accuracy and completeness of the returns to a taxing authority. You are responsible for the returns, so you should review them carefully before you sign them.

Our work will not include any procedures to discover defalcations or other irregularities. The only accounting or analysis work we will do is that which is necessary for preparing your income tax returns.

We must use our judgment in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. In order to avoid penalties, we will apply the "more likely than not" reliance standard to resolve such issues. You agree to honor our decisions regarding the need to make protective disclosures in your return. Penalties of as much as \$100,000 can be imposed on you for failing to disclose participation in "reportable transactions," that is, certain arrangements the IRS has identified as potentially abusive. We will insist that all such transactions be properly disclosed.

The law also imposes penalties when taxpayers understate their tax liability. If you have concerns about such penalties, please call us.

In regard to the Safe Harbor requirements for the Qualified Business Income (QBI) deduction for rental properties, for tax years beginning after 2018, contemporaneous records **MUST** be maintained. Taxpayers must keep contemporaneous records, including time reports, logs, or similar documents regarding the following: hours of all services

performed, description of all services performed, dates on which such services were performed, and who performed the services.

Your returns may be selected for audit by a taxing authority. Any proposed adjustments are subject to appeal. In the event of a tax examination, we can arrange to be available to represent you. Such representation will be a separate engagement for which an engagement letter will be provided to you. Fees and expenses for defending the returns will be invoiced in accordance with terms we agree on for that engagement.

Our fee for preparation of your tax returns will be based on the amount of time required at standard billing rates plus out-of-pocket expenses. All invoices are due and payable upon presentation. To the extent permitted by state law, an interest charge of 1.5% per month may be added to all accounts not paid within thirty (30) days.

We will retain copies of records you supplied to us along with our work papers for your engagement for a period of seven years. After seven years, our work papers and engagement files will be destroyed. All of your original records will be returned to you at the end of this engagement. You should keep the original records in secure storage.

We understand that it is your company's policy to capitalize assets that cost \$2,500 or more. All capitalized assets will be depreciated in accordance with the company's depreciation policy. Assets that cost less than \$2,500 will be expenses in the period purchased. Amounts paid for assets with an estimated useful life of 12 months or less with a value of less than \$2,500 are expensed in the period purchased as well. Management will periodically review these levels and make modifications as necessary.

To affirm that this letter correctly summarizes your understanding of the arrangements for this work, please sign the enclosed copy of this letter in the space indicated and return it to us in the envelope provided.

We appreciate your confidence in us. Please call if you have questions.

Sincerely,
Boal & Associates PC

(Both spouses must sign for preparation of joint returns)

ACCEPTED BY: (TAXPAYER) _____

(SPOUSE) _____

DATE: _____

Topic Index

1

<u>Form</u>	<u>Form</u>
Alimony Paid or Received	21
Annuity Payments Received	34, 35
Application of Refund	13A
Business Income and Expenses	19
Business Use of Home:	
Business	7
Employee Business Expenses	5A
Farm	14A
Itemized Deductions	14A
Passthrough	9
Rental	9A
Calendar	13B
Casualty or Theft Losses	13
Child and Dependent Care Expenses	16
Consolidated Brokerage Statements:	
Interest Income & Foreign Information	5E
Dividend Income & Foreign Information	5F
Sales of Stocks, Securities, Capital Assets & Misc. Income	5G
Contributions	15
Dependent Information	3A
Depreciable Property and Equipment:	
Business	6A
Employee Business Expenses	17A
Farm	12B
Rental and Royalty	10B
Direct Deposit Information	4A
Dividend Income	5B
Education Expenses	18
Educator (Teacher) Expenses	13A
Electronic Filing	4
Employee Business Expenses	17, 17A
Estate Income	11
Farm Income and Expenses	12, 12A, 12B
Federal, State and City Estimated Taxes	20, 20A
Foreign Assets	5C, 5D
Foreign Employment Information	30, 30A, 30B
Foreign Housing Expenses	30C
Foreign Taxes	32
Foreign Travel and Workdays	30D
Foreign Wages and Other Income	31, 31A, 31B
Gambling Winnings	21
Gifts	34, 35
Health Savings Accounts	13A
Household Employment Taxes	19
Installment Sale Receipts	7
Interest Income	5A
Interest Paid	14A
Investment Interest Expense	14A
IRA Contributions	9
IRA Distributions	9
Keogh Plan Contributions	9A
Medical and Dental Expenses	14
Ministerial Income	13B
Miscellaneous Income and Adjustments	13
Miscellaneous Itemized Deductions	16
Mortgage Interest Paid	14A
Moving Expenses	8
Partnership Income	11
Pension Income	9A
Personal Information	3
Railroad Retirement Benefits	13
Real Estate Mortgage Investment Conduit Income (REMIC)	11
Rental and Royalty Income and Expenses	10, 10A
Roth IRA Contributions/Conversions	9
S Corporation Income	11
Sale of Stock, Securities and Other Capital Assets	7
Sale of Your Home	8
SEP/SIMPLE Plan Contributions	9A
Social Security Benefits	13
State and Local Tax Refunds	13
Student Loan Interest	13A
Taxes Paid	14
Trust Income	11
Unemployment Compensation	13
Vehicle/Other Listed Property Information:	
Business	6B, 6C
Employee Business Expenses	17A
Farm	12C, 12D
Rental and Royalty	10C, 10D
Partnership/S Corporation	11A
Wages and Salaries	3A



2025

Questions (Page 1 of 5)

2

The following questions pertain to the 2025 tax year. For any question answered Yes, include supporting detail or documents.

Personal Information:

	Yes	No
Did your marital status change?	<input type="checkbox"/>	<input type="checkbox"/>
Are you married?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, do you and your spouse want to file separate returns?	<input type="checkbox"/>	<input type="checkbox"/>
If No, are you in a domestic partnership, civil union, or other state-defined relationship?	<input type="checkbox"/>	<input type="checkbox"/>
Can you or your spouse be claimed as a dependent by another taxpayer?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse serve in the military or were you or your spouse on active duty?	<input type="checkbox"/>	<input type="checkbox"/>

Dependents:

Were there any changes in dependents from the prior year?	<input type="checkbox"/>	<input type="checkbox"/>
Note: Include non-child dependents for whom you provided more than half the support.		
Did you or your spouse pay for child care while you or your spouse worked or looked for work?	<input type="checkbox"/>	<input type="checkbox"/>
Do you have any children under age 18 with unearned income more than \$1,350?	<input type="checkbox"/>	<input type="checkbox"/>
Do you have any children age 18 or student children, aged 19 to 23, who did not provide more than half of their cost of support with earned income and that have unearned income of more than \$1,350?	<input type="checkbox"/>	<input type="checkbox"/>
Did you adopt a child or begin adoption proceedings?	<input type="checkbox"/>	<input type="checkbox"/>
Are any of your dependents non-U.S. citizens or non-U.S. residents?	<input type="checkbox"/>	<input type="checkbox"/>

Healthcare:

Did you obtain healthcare coverage through the Marketplace?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, include all Forms 1095-A.		
If you received advance premium tax credit, are married, and are filing separately from your spouse, are you a victim of domestic abuse or spousal abandonment?	<input type="checkbox"/>	<input type="checkbox"/>
Did you, your spouse, or a dependent have healthcare purchased through the Marketplace and for whom you did not receive Form 1095-A?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive Form 1095-A for someone claimed as a dependent on another taxpayer's return or who is filing their own return and is not claimed as a dependent on another taxpayer's return?	<input type="checkbox"/>	<input type="checkbox"/>
Are any of your dependents required to file a tax return?	<input type="checkbox"/>	<input type="checkbox"/>



Questions (Page 2 of 5)

2025

2B

Healthcare (continued):

Was anyone covered on your health insurance policy also covered on another health insurance policy for any part of the year?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Were you eligible for employer-sponsored healthcare coverage?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse have any transactions pertaining to a health savings account (HSA)?	<input type="checkbox"/>	<input type="checkbox"/>
If you received a distribution from an HSA, include all Forms 1099-SA.		
Did you or your spouse have any transactions pertaining to a medical savings account (MSA)?	<input type="checkbox"/>	<input type="checkbox"/>
If you received a distribution from an MSA, include all Forms 1099-SA.		
Did you or your spouse receive any distributions from long-term care insurance contracts?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, include all Forms 1099-LTC.		
If you or your spouse are self-employed, are you or your spouse eligible to be covered under an employer's health plan at another job?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, how many months were you covered? _____		
If you or your spouse are self-employed, are you or your spouse eligible to be covered under an employer's long-term care plan at another job?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, how many months were you covered? _____		

Education:

Did you, your spouse, or your dependents incur any post-secondary education expenses, such as tuition?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse pay any student loan interest?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse withdraw any amounts from your IRA to pay for higher education expenses incurred by you, your spouse, your children or grandchildren?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse withdraw any amounts from a Coverdell Education Savings Account or Qualified Education Program (Section 529 plan)?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, include all Forms 1099-Q.		
If Yes, were the amounts withdrawn used for qualified tuition expenses?	<input type="checkbox"/>	<input type="checkbox"/>

Deductions and Credits:

Did you or your spouse contribute property (other than cash) with a fair market value of more than \$5,000 to a charitable organization?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, provide the appraisal of property contributed. An appraisal is not required for contributions of publicly traded securities or contributions of non-publicly traded stock of \$10,000 or less.		
Did you or your spouse incur any casualty or theft losses?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse make any large purchases, such as motor vehicles and boats?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse incur any casualty or loss attributable to a federally declared disaster?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse purchase a new alternative technology vehicle, including a qualified plug-in electric drive motor vehicle?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse use gasoline or special fuels for business or farm purposes (other than for a highway vehicle)?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, provide the number of gallons of gasoline or special fuels used for off-highway business purposes.		
Gallons _____ Type _____		
Did you or your spouse install any alternative energy equipment in your residence such as solar water heaters, solar electricity equipment (photovoltaic) or fuel cells?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse install any energy efficiency improvements or energy property in your residence such as exterior doors or windows, insulation, heat pumps, furnaces, central air conditioners, or water heaters?	<input type="checkbox"/>	<input type="checkbox"/>



Investments:

	Yes	No
Did you or your spouse have any debts canceled, forgiven or refinanced?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse start or purchase a business, rental property, or farm, or acquire any new interest in any partnership or S corporation?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse sell an existing business, rental property, farm, or any existing interest in a partnership or S corporation?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse sell, exchange, or purchase any real estate?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, include closing statements.		
Did you or your spouse receive grants of stock options from your employer, exercise any stock options granted to you or your spouse or dispose of any stock acquired under a qualified employee stock purchase plan?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse engage in any put or call transactions?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, provide the transaction details.		
Did you or your spouse close any open short sales?	<input type="checkbox"/>	<input type="checkbox"/>
Did you sell or exchange any digital assets?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, include all Forms 1099-DA.		
Did you or your spouse sell any securities not reported on Form 1099-B?	<input type="checkbox"/>	<input type="checkbox"/>

Retirement or Severance:

Did you or your spouse contribute to a Roth IRA or convert an existing IRA into a Roth IRA?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse roll into a Roth IRA any distributions from a retirement plan, an annuity plan, tax shelter annuity or deferred compensation plan?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse turn age 73 and have money in an IRA or other retirement account without taking any distribution?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse make a qualified charitable distribution directly from an IRA?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse retire or change jobs?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse receive deferred, retirement or severance compensation?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, enter the date received (Mo/Da/Yr). _____		

Personal Residence:

Did your address change?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, provide the new address.		
If Yes, did you move to a different home because of a change in the location of your job?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse claim a homebuyer credit for a home purchased in 2008?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse withdraw any amounts from your Individual Retirement Account (IRA) or Roth IRA to acquire a principal residence?	<input type="checkbox"/>	<input type="checkbox"/>
Are your total mortgages on your first and/or second residence greater than \$750,000?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, provide the principal balance and interest rate at the beginning and end of the year. _____		
Did you or your spouse take out a home equity loan?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse have an outstanding home equity loan at the end of the year?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, provide the principal balance and interest rate at the beginning and end of the year. _____		
Are you claiming a deduction for mortgage interest paid to a financial institution and someone else received the Form 1098?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your mortgagee receive mortgage assistance payments?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, include all Forms 1098-MA.		



Questions (Page 4 of 5)

2025

2D

Sale of Your Home:

	Yes	No
Did you sell your home?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive Form 1099-S?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, include Form 1099-S.		
Did you or your spouse own and occupy the home as your principal residence for at least two years of the five-year period prior to the sale?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse ever rent out the property?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse ever use any portion of the home for business purposes?	<input type="checkbox"/>	<input type="checkbox"/>
Have you or your spouse sold a principal residence within the last two years?	<input type="checkbox"/>	<input type="checkbox"/>
At the time of the sale, the residence was owned by the: <input type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse <input type="checkbox"/> Both		

Gifts:

Did you or your spouse make any gifts, including birthday, holiday, anniversary, graduation, education savings, etc., with a total (aggregate) value in excess of \$19,000 to any individual?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse make any gifts of difficult-to-value assets (such as non-publicly traded stock) to any person regardless of value?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse make any gifts to a trust for any amount?	<input type="checkbox"/>	<input type="checkbox"/>
Do you or your spouse have a life insurance trust?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse assist with the purchase of any asset (auto, home) for any individual?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse forgive any indebtedness to any individual, trust or entity?	<input type="checkbox"/>	<input type="checkbox"/>

Foreign Matters:

Did you or your spouse perform any work outside of the U.S. or pay any foreign taxes?	<input type="checkbox"/>	<input type="checkbox"/>
Were you or your spouse a grantor or transferor for a foreign trust, have any interest in or a signature authority over a bank account, securities account or other financial account in a foreign country?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse create or transfer money or property to a foreign trust?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse own any foreign financial assets?	<input type="checkbox"/>	<input type="checkbox"/>
Were you or your spouse subject to the transition tax on undistributed foreign income and elect to pay the tax in installments?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse have an interest in an S corporation that had undistributed foreign income subject to the transition tax?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, did the corporation cease to be an S corporation?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, was there a sale or liquidation of substantially all of the corporation's assets or did the corporation cease business?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, did you or your spouse transfer any share of stock in the corporation?	<input type="checkbox"/>	<input type="checkbox"/>



2025

Questions (Page 5 of 5)

2E

Miscellaneous:

Did you or your spouse pay in excess of \$1,000 in any quarter, or \$2,800 during the year for domestic services performed in or around your home to individuals who could be considered household employees? Yes No

Did you or your spouse receive unreported tip income of \$20 or more in any month? Yes No

Have you or your spouse received a punitive damage award or an award for damages other than for physical injuries or illness? Yes No

Did you or your spouse engage in any bartering transactions? Yes No

Were you or your spouse notified by the IRS or other taxing authority of any changes in prior year returns? Yes No

For any trust that you or your spouse created or are trustee, did any beneficiaries, grantors, or trustees die or move? Yes No

In 2025, did you or your spouse: (a) receive (as a reward, award, or compensation); (b) sell, exchange, gift or otherwise dispose of a digital asset (or a financial interest in a digital asset)? Yes No

In 2025, did you or your spouse receive Payroll Protection Program loan forgiveness or are you or your spouse seeking forgiveness? Yes No

If No, enter the date loan forgiveness was denied or that you or your spouse decided not to seek forgiveness.
Date (Mo/Da/Yr) _____

If No, enter the amount of the loan for which forgiveness was denied or the amount of the loan for which you or your spouse decided not to seek forgiveness.
Amount _____

Do you own an interest in an LLC or similar entity that has a reporting obligation under the Corporate Transparency Act? Yes No

Additional state pages have been included at the back of the organizer and should be reviewed.



2025

Personal Information

3

Taxpayer:

First Name and Initial	Last Name	Social Security Number
Occupation	Date of Birth (Mo/Da/Yr)	Date of Death (Mo/Da/Yr)
Driver's License or State-Issued ID Number	Expiration Date (Mo/Da/Yr)	Issue Date (Mo/Da/Yr)
<input type="checkbox"/> Driver's License	<input type="checkbox"/> State-Issued ID	<input type="checkbox"/> No Identification
<input type="checkbox"/> Does not expire		

Spouse:

First Name and Initial	Last Name	Social Security Number
Occupation	Date of Birth (Mo/Da/Yr)	Date of Death (Mo/Da/Yr)
Driver's License or State-Issued ID Number	Expiration Date (Mo/Da/Yr)	Issue Date (Mo/Da/Yr)
<input type="checkbox"/> Driver's License	<input type="checkbox"/> State-Issued ID	<input type="checkbox"/> No Identification
<input type="checkbox"/> Does not expire		

Contact Information:

Street Address	Apartment Number	
City	State	ZIP or Postal Code
Foreign Province or County		
Foreign Country		
Taxpayer Daytime/Work Phone	Taxpayer Evening/Home Phone	Taxpayer Foreign Phone
Taxpayer Cell Phone	Taxpayer Fax Number	
Spouse Daytime/Work Phone	Spouse Evening/Home Phone	Spouse Foreign Phone
Spouse Cell Phone	Spouse Fax Number	
Taxpayer Email Address		
Spouse Email Address		

Preferred Method of Contact

<input type="checkbox"/> Yes	<input type="checkbox"/> No
<input type="checkbox"/>	<input type="checkbox"/>
Taxpayer	
<input type="checkbox"/> Yes	<input type="checkbox"/> No
<input type="checkbox"/>	<input type="checkbox"/>
Spouse	
<input type="checkbox"/> Yes	<input type="checkbox"/> No
<input type="checkbox"/>	<input type="checkbox"/>

May the IRS or other taxing authority discuss the return with the preparer?

Is the taxpayer claimed as a dependent on someone else's tax return?

Are you considered legally blind per IRS regulations?

Do you want to contribute to the Presidential Election Campaign Fund?

Are you a U.S. citizen or Green Card holder?

Personal Identification Numbers: Code - 1 - Issued by IRS 2 - Issued by State or City

The IRS has recommended that taxpayers have an Identity Protection (IP) PIN to increase filing security. If you would like an IP PIN for yourself, your spouse, or your dependents or have one but do not know the IP PIN assigned, visit IRS.gov to retrieve it or apply.

TS	State	City	Code	PIN	Prior Year PIN



Dependent Information:

First Name and Initial	Last Name	Social Security Number	Date of Birth (Mo/Da/Yr)	Date of Death (Mo/Da/Yr)	Relationship to Taxpayer
A					
B					
C					
D					
E					
F					
G					
H					

Did dependent have income over \$5,200?

Months Lived in Your Home	X if Disabled	Yes or No	Identity Protection PIN	Prior Year IP PIN
A				
B				
C				
D				
E				
F				
G				
H				

Provide the name of any dependent who is not a U.S. citizen or Green Card holder.

Provide the name of any person living with you who is claimed as a dependent on someone else's tax return.

I list the years that a release of claim to exemption is given for a dependent child not living with you.

Wages and Salaries: **Include all copies of your current year Forms W-2**

Note: Use this section to report any wages and/or salaries for which no Form W-2 was received.



Direct Deposit and Withdrawal

2025

4A

Direct Deposit and Electronic Funds Withdrawal Account Information:

The IRS and certain states allow refunds to be deposited to and balances due to be paid directly from your financial institution. If you would like to receive your refund or pay a balance due electronically, complete the following information. Additional space has been provided for the use of multiple accounts. If you selected direct deposit or electronic withdrawal in 2024, your account information is already included below.

Would you like any refunds owed to you directly deposited? Yes No

Would you like to pay any amount due on your federal return using electronic withdrawal?

If Yes, what amount would you like withdrawn, if not the entire balance due?

If Yes, when should the withdrawal occur, if other than the due date of the return? (Mo/Da/Yr)

Would you like to pay any amount due on your state return(s) using electronic withdrawal?

If Yes, what amount would you like withdrawn, if not the entire balance due?

If Yes, when should the withdrawal occur, if other than the due date of the return? (Mo/Da/Yr)

The IRS and some states allow estimated payments to be electronically withdrawn on the due dates of the estimated payments.

Would you like to pay any estimated payments due for your federal return using electronic withdrawal?

Would you like to pay any estimated payments due for your state return(s) using electronically withdrawal, if available?

Name of bank or financial institution

Routing Transit Number (RTN)

Account number

Type of account: Checking Traditional Savings IRA Savings
 Archer MSA Savings Coverdell Ed. Savings HSA Savings

Is this a business account? Yes No

Account owner Taxpayer Spouse Joint

I confirm that the bank account information and the direct deposit/electronic withdrawal options selected above are correct.

Yes No

Would you like any refunds owed to you directly deposited?

Would you like to pay any amount due on your federal return using electronic withdrawal?

If Yes, what amount would you like withdrawn, if not the entire balance due?

If Yes, when should the withdrawal occur, if other than the due date of the return? (Mo/Da/Yr)

Would you like to pay any amount due on your state return(s) using electronic withdrawal?

If Yes, what amount would you like withdrawn, if not the entire balance due?

If Yes, when should the withdrawal occur, if other than the due date of the return? (Mo/Da/Yr)

The IRS and some states allow estimated payments to be electronically withdrawn on the due dates of the estimated payments.

Would you like to pay any estimated payments due for your federal return using electronic withdrawal?

Would you like to pay any estimated payments due for your state return(s) using electronically withdrawal, if available?

Yes No

Name of bank or financial institution

Routing Transit Number (RTN)

Account number

Type of account: Checking Traditional Savings IRA Savings
 Archer MSA Savings Coverdell Ed. Savings HSA Savings

Is this a business account? Yes No

Account owner Taxpayer Spouse Joint

I confirm that the bank account information and the direct deposit/electronic withdrawal options selected above are correct.



Interest Information:

Include copies of all Forms 1099-INT or other documents for interest received

Tax-Exempt Interest Code: 1 - 1099-INT 2 - Private Activity Bond 3 - Both

Seller-Financed Mortgage Interest Information:

Name of Individual from Whom Mortgage Interest Was Received	Identification Number of Individual	2025 Interest Amount	2024 Interest Amount

Address of Individual from Whom Mortgage Interest Was Received

Enter Any Additional Information:

Note: List all items sold during the year on Form 7.



2025

Dividend Income

5B

Dividend Information:

Include copies of all Forms 1099-DIV or other documents for dividends received

TSJ	Name of Payer	Box 1a Total Ordinary Dividends	Box 1b Qualified Dividends	Box 2a Total Capital Gain Distribution	U.S. Bond Interest Amount or Percent in Box 1a
A					
B					
C					
D					
E					
F					
G					
H					
I					
J					
K					
L					
M					
N					
Total					

Tax-Exempt Interest Code: 1 - 1099-DIV 2 - Private Activity Bonds 3 - Both

Code	Tax-Exempt Interest	2024 Gross Dividends Amount
A		
B		
C		
D		
E		
F		
G		
H		
I		
J		
K		
L		
M		
N		
Total		

Enter Any Additional Information:

Note: List all items sold during the year on Form 7.



2025

Business Income and Cost of Goods Sold

6

Name of Business:

Principal Business or Profession:

TSJ

Employer ID number

Street address

City, state, ZIP or postal code, and country

Method of inventory

Method of accounting

Business Questions for 2025:

Did you dispose of this business?

 Yes No

If Yes, what was the disposition date?

(Mo/Da/Yr)

Was there a change in determining quantities, costs or valuations between opening and closing inventory?

Were you involved in the operations of this business on a regular, continuous and substantial basis?

Have you prepared or will you prepare all required Forms 1099?

2025 Amount

2024 Amount

.....

.....

Health insurance premiums paid for yourself and your dependents

Income:

Payment card and third party transactions:

Include all Forms 1099-K

Description	2025 Amount	2024 Amount
.....
.....
.....

Miscellaneous income:

Include all Forms 1099-MISC and 1099-NEC

.....
.....
.....

Other Income:

.....
.....
.....

Other gross receipts or sales

Less returns and allowances

Cost of Goods Sold:

Beginning inventory

2025 Amount

2024 Amount

Purchases less cost of items withdrawn for personal use

.....

.....

Cost of labor (do not include amounts paid to yourself)

.....

.....

Materials and supplies

.....

.....

Other costs of goods sold:

.....

.....

Description

2025 Amount

2024 Amount

.....
.....
.....
.....

Ending inventory

.....

.....



Name of Business:

Principal Business or Profession: _____

Expenses:

Advertising	.....
Car and truck expenses	.....
Parking fees and tolls	.....
Commissions and fees	.....
Contract labor	.....
Employee benefit programs and health insurance (other than pension and profit-sharing plans)	.....
Insurance (other than health)	.....
Interest - mortgage (paid to banks, etc.)	.....
Interest - other	.....
Legal and professional fees	.....
Office expense	.....
Pension and profit-sharing plans	.....
Rent or lease - vehicles, machinery and equipment	.....
Rent or lease - other business property	.....
Repairs and maintenance	.....
Supplies (not included in Cost of Goods Sold)	.....
Taxes and licenses	.....
Travel	.....
Meals	.....
Entertainment (deductible only on some state returns)	.....
Utilities	.....
Wages	.....
Dependent care benefits	.....

Other Expenses:

Property and Equipment: **Include a list if more space is needed**

X if not new	Acquisitions - Description	Date Acquired (Mo/Da/Yr)	Cost

Dispositions - Description	Date Acquired (Mo/Da/Yr)	Cost	Date Sold (Mo/Da/Yr)	Selling Price



2025

**Business Expenses - Vehicle and
Other Listed Property**

6B

Name of Business:

Principal Business or Profession:

Listed Property Questions for 2025:

Do you have evidence to support your deduction?

If Yes, is the evidence written?

Do you have evidence to support the business use percentage claimed on listed property?

If Yes, is the evidence written?

<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
<input type="checkbox"/>	Yes	<input type="checkbox"/>	No

If you are an employer who provides vehicles for use by employees:

Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?

Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees?

Do you treat all use of vehicles by employees as personal use?

Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles and retain the information received?

Do you meet the requirements for qualified demonstration use by maintaining a written policy statement that prohibits vehicle use by individuals other than full-time vehicle salespersons, use for personal vacation trips, storage of personal possessions in the vehicle and limits the total mileage outside the salesperson's normal working hours?

<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
<input type="checkbox"/>	Yes	<input type="checkbox"/>	No

Vehicle:

Description of vehicle

Date placed in service

(Mo/Da/Yr)

Do you (or your spouse) have another vehicle available for your personal use?

Was your vehicle available for use during off-duty hours?

Vehicle 1		Vehicle 2	
<input type="checkbox"/>	Yes	<input type="checkbox"/>	Yes
<input type="checkbox"/>	Yes	<input type="checkbox"/>	Yes
2025 Miles	2024 Miles	2025 Miles	2024 Miles
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2025 Amount	2024 Amount	2025 Amount	2024 Amount
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Mileage:

Total miles

Total business miles

Total commuting miles for the year

Actual Expenses:

Gasoline, oil, repairs, insurance, etc

Interest

Taxes

Fair market value of leased vehicle

Vehicle rentals/leases



2025

Name of Business: Principal Business or Profession:

Business Expenses: Enter all expenses at 100 percent

If not 100%, please enter the percentage to apply to this business %

Parking fees and tolls
Local transportation
Travel expenses
Meals
Entertainment (deductible only on some state returns)
Other Business Expenses:

Other Business Expenses:

Description	2025 Amount	2024 Amount

Reimbursements: List only reimbursements NOT reported in Box 1 of your Form W-2

Amount received for other expenses
Amount received for meals
Amount received for entertainment
If you are a statutory employee, does your employer's reimbursement plan for meals
and entertainment allow for offset of other reimbursements?

2025 Amount	2024 Amount

Yes No

Vehicle:

If not 100%, please enter the percentage to apply to this business

Description of vehicle Date vehicle was placed in service (Mo/Da/Yr)

Do you (or your spouse) have another vehicle available for personal purposes?
Was your vehicle available for personal use during off-duty hours?

%

Total miles	.....
Total business miles	.....
Average daily commuting miles	.....
Total commuting miles for the year	.....
Gasoline and oil	.....
Repairs	.....
Insurance	.....
Interest	.....
Taxes	.....
Value of employer provided vehicle	.....
Temporary vehicle rentals	.....
Fair market value of leased vehicle	.....
Vehicle leases	.....

Other Vehicle Expenses:

Description	2025 Amount	2024 Amount



2025

Sales of Stocks, Securities, Capital Assets & Installment Sales

7

Gains or Losses from Sales of Stocks, Securities and Other Capital Assets:

Include all Forms 1099-A, 1099-B, 1099-S and copies of mutual fund statements for the year

Did you have any of the following during the year?

	Yes	No
Mutual fund transactions		
Exchange of any securities or investments for something other than cash		
Sales of inherited property		
Sales of any stock or stock options at a loss and purchases of the same or substantially similar stock or options 30 days before or 30 days after the sale		
Commodity sales, short sales or straddles		
Reinvestment of the proceeds of gains in a qualified opportunity fund		
Sale of any investments in qualified opportunity funds		
Debts that became uncollectible		
Securities that became worthless		
Sale of any property where you will receive payments in future years		

TSJ	Kind of Property and Description	Quantity	Date Acquired (Mo/Da/Yr)	Date Sold (Mo/Da/Yr)
A				
B				
C				
D				
E				
F				
G				
H				

A	Gross Sales Price (Less Commissions)	B	C
B			
C			
D			
E			
F			
G			
H			

Installment Sales: Do not include interest received in principal amount

TSJ	Property Description	Date Sold (Mo/Da/Yr)	2025 Principal Received	2024 Principal Received



Rental and Royalty Income

2025

10

Location of Property: _____
TSJ _____
Type of property _____

Have you prepared or will you prepare all required Forms 1099? _____

Yes No

Ownership percentage if not 100% _____

How many days was this property rented at fair market value? _____

How many days was this property used personally (including use by family members)? _____

2025	2024
%	

Income:

Rents received _____
Royalties received _____

2025 Amount	2024 Amount

Payment card and third party transactions: Include all Forms 1099-K

Description	2025 Amount	2024 Amount

Miscellaneous income: Include all Forms 1099-MISC

Description	2025 Amount	2024 Amount

Other income:

Description	2025 Amount	2024 Amount



Location of Property: _____

Expenses:

Advertising	.....
Auto and travel	.....
Cleaning and maintenance	.....
Commissions	.....
Insurance	.....
Legal and other professional fees	.....
Management fees	.....
Mortgage interest paid to banks, etc.	.....
Mortgage interest paid to individuals	.....
Other interest	.....
Repairs	.....
Supplies	.....
Taxes	.....
Utilities	.....
Dependent care benefits	.....
Employee benefits	.....
Other Expenses:	.....

Other Expenses:



2025

Rental and Royalty Business Expenses

10D

Location of Property: _____

Business Expenses: **Enter all expenses at 100 percent**

If not 100%, enter the percentage to apply to this business %

Parking fees and tolls
 Local transportation
 Travel expenses
 Meals
 Entertainment (deductible only on some state returns)
 Other Business Expenses:

2025 Amount	2024 Amount

Description	2025 Amount	2024 Amount

Reimbursements: **List only reimbursements NOT reported in Box 1 of your Form W-2**

Amount received for other expenses
 Amount received for meals
 Amount received for entertainment

2025 Amount	2024 Amount

Vehicle:

If not 100%, enter the percentage to apply to this business %
 Description of vehicle
 Date vehicle was placed in service (Mo/Da/Yr)

Do you (or your spouse) have another vehicle available for personal purposes?
 Was your vehicle available for personal use during off-duty hours?

<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
<input type="checkbox"/>	Yes	<input type="checkbox"/>	No

Total miles
 Total business miles
 Average daily commuting miles
 Total commuting miles for the year
 Gasoline and oil
 Repairs
 Insurance
 Interest
 Taxes
 Value of employer provided vehicle
 Temporary vehicle rentals
 Fair market value of leased vehicle
 Vehicle leases

2025	2024

Other Vehicle Expenses:

Description	2025 Amount	2024 Amount



2025

**Farm Income
(Page 2 of 2)**

12A

Proprietor's Name:

Principal Crop or Activity:

Income:

Payment card and third party transactions:

Include all Forms 1099-K

Description	2025 Amount	2024 Amount

Government payments:

Include all Forms 1099-G

Description	2025 Amount	2024 Amount

Miscellaneous income:

Include all Forms 1099-MISC and 1099-NEC

Description	2025 Amount	2024 Amount

Other income:

Description	2025 Amount	2024 Amount



Proprietor's Name: _____

Principal Crop or Activity: _____

Expenses:

Business meals	.....
Entertainment (deductible only on some state returns)	.....
Car and truck expenses	.....
Chemicals	.....
Conservation expenses	.....
Custom hire (machine work)	.....
Employee benefit programs and health insurance (other than pension and profit sharing plans)	.....
Feed purchased	.....
Fertilizers and lime	.....
Freight and trucking	.....
Gasoline, fuel and oil	.....
Insurance (other than health)	.....
Interest - mortgage (paid to banks, etc.)	.....
Interest - other	.....
Labor hired	.....
Pension and profit-sharing plans	.....
Rent or lease - vehicles, machinery and equipment	.....
Rent or lease - other (land, animals, etc.)	.....
Repairs and maintenance	.....
Seeds and plants purchased	.....
Storage and warehousing	.....
Supplies purchased	.....
Taxes	.....
Utilities	.....
Veterinary, breeding and medicine	.....
Capitalized preproductive period expenses	.....
Dependent care benefits	.....

Other Expenses:

Property and Equipment: Include a list if more space is needed

X if not new	Acquisitions - Description	Date Acquired (Mo/Da/Yr)	Cost

Dispositions - Description	Date Acquired (Mo/Da/Yr)	Cost	Date Sold (Mo/Da/Yr)	Selling Price



2025

Farm Vehicle and Other Listed Property**12C**

Proprietor's Name:

Principal Crop or Activity:

Listed Property Questions for 2025:

Do you have evidence to support your deduction?

<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
<input type="checkbox"/>		<input type="checkbox"/>	
<input type="checkbox"/>		<input type="checkbox"/>	
<input type="checkbox"/>		<input type="checkbox"/>	

If Yes, is the evidence written?

Do you have evidence to support the business use percentage claimed on listed property?

<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
<input type="checkbox"/>		<input type="checkbox"/>	
<input type="checkbox"/>		<input type="checkbox"/>	
<input type="checkbox"/>		<input type="checkbox"/>	

If Yes, is the evidence written?

If you are an employer who provides vehicles for use by employees:

<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
<input type="checkbox"/>		<input type="checkbox"/>	
<input type="checkbox"/>		<input type="checkbox"/>	
<input type="checkbox"/>		<input type="checkbox"/>	

Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?

<input type="checkbox"/>		<input type="checkbox"/>	
<input type="checkbox"/>		<input type="checkbox"/>	
<input type="checkbox"/>		<input type="checkbox"/>	
<input type="checkbox"/>		<input type="checkbox"/>	

Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees?

<input type="checkbox"/>		<input type="checkbox"/>	
<input type="checkbox"/>		<input type="checkbox"/>	
<input type="checkbox"/>		<input type="checkbox"/>	
<input type="checkbox"/>		<input type="checkbox"/>	

Do you treat all use of vehicles by employees as personal use?

<input type="checkbox"/>		<input type="checkbox"/>	
<input type="checkbox"/>		<input type="checkbox"/>	
<input type="checkbox"/>		<input type="checkbox"/>	
<input type="checkbox"/>		<input type="checkbox"/>	

Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles and retain the information received?

<input type="checkbox"/>		<input type="checkbox"/>	
<input type="checkbox"/>		<input type="checkbox"/>	
<input type="checkbox"/>		<input type="checkbox"/>	
<input type="checkbox"/>		<input type="checkbox"/>	

Do you meet the requirements for qualified demonstration use by maintaining a written policy statement that prohibits vehicle use by individuals other than full-time vehicle salespersons, use for personal vacation trips, storage of personal possessions in the vehicle and limits the total mileage outside the salesperson's normal working hours?

<input type="checkbox"/>		<input type="checkbox"/>	
<input type="checkbox"/>		<input type="checkbox"/>	
<input type="checkbox"/>		<input type="checkbox"/>	
<input type="checkbox"/>		<input type="checkbox"/>	

Vehicle:

Description of vehicle

Vehicle 1	

Date placed in service . . . (Mo/Da/Yr)

<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
--------------------------	-----	--------------------------	----

Do you (or your spouse) have another vehicle available for your personal use?

<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
--------------------------	-----	--------------------------	----

Was your vehicle available for use during off-duty hours?

Vehicle 2	

<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
--------------------------	-----	--------------------------	----

<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
--------------------------	-----	--------------------------	----

Mileage:

Total miles

2025 Miles	2024 Miles

Total business miles

Total commuting miles for the year

Actual Expenses:

Gasoline, oil, repairs, insurance, etc . . .

2025 Amount	2024 Amount

Interest

Taxes

Fair market value of leased vehicle .. .

Vehicle rentals/leases .. .

2025 Miles	2024 Miles

2025 Amount	2024 Amount



Include Forms: W-2G, 1099-MISC, 1099-NEC, 1099-RRB, 1099-SSA, 1099-SA, 1099-LTC, 1099-QA, and 1099-G

Miscellaneous Income and Adjustments:

Miscellaneous Income and Adjustments:	TSJ _____		TSJ _____	
	2025 Amount	2024 Amount	2025 Amount	2024 Amount
Unemployment compensation received				
Unemployment compensation repaid in 2025				
Social security benefits received				
Social security benefits repaid in 2025				
Medicare premiums withheld				
Tier 1 railroad retirement benefits received				
Tier 1 railroad retirement benefits repaid in 2025				
Total lump sum social security received				
Lump sum taxable social security				
Other federal withholding				
Other state withholding				

State and Local Income Tax Refunds:

Other Income:

Alimony Paid or Received:



Miscellaneous Adjustments

13A

2025

Educator Expenses: Deduction for amounts paid by educators of kindergarten through Grade 12

TS	2025 Amount	2024 Amount

Health Savings Accounts (HSAs) Include all Forms 1099-SA

TS	Description	2025 Amount	2024 Amount
	Contributions made for 2025		
	Distributions received from all HSAs in 2025		

What type of coverage applies to your high deductible health plan? Self only Family

Yes	No

Were any HSA contributions listed above also shown on your Form W-2?

Were all distributions from your HSA for unreimbursed medical expenses?

Did you or your spouse enroll in Medicare?

If Yes, what month did you enroll?

What month did your spouse enroll?

Other Adjustments to Income: Include all Forms 1098-E for Student Loan Interest Paid

TSJ	Nature and Source	2025 Amount	2024 Amount



2025

Medical and Dental Expenses:

Prescription medicines and drugs
Total medical insurance premiums paid *
Long-term care expenses
Total insurance reimbursement
Number of miles traveled for medical care
Personal protective equipment
Lodging
Doctors, dentists, etc.
Hospitals
Lab fees
Eyeglasses and contacts

Taxpayer long-term care insurance premiums paid
Spouse long-term care insurance premiums paid

2025 Amount	2024 Amount

* Do not include Medicare premiums or premiums deducted in computing taxable wages reported on a W-2.

Other Medical Expenses:

TSJ	Description	2025 Amount	2024 Amount

Taxes Paid: **Include copies of your tax bills**

Personal property taxes paid (include vehicle taxes)
General sales taxes paid on specified items

TSJ	2025 Amount	2024 Amount

Itemize real estate taxes by state.

TSJ	Real Estate Taxes	2025 Amount	2024 Amount

Other Taxes Paid:

TSJ	Description	2025 Amount	2024 Amount

If you purchased or sold your home in 2025, did you include any taxes from your closing statement in the amounts above? Yes No



Itemized Deductions - Mortgage Interest and Points

14A

2025

Mortgage Questions for 2025:

If you purchased or sold your home, did you include any mortgage interest from your closing statement in the amount below? . . .

Did you refinance your home? (If Yes, enclose the closing statement.) . . .

If Yes, how many years is your new mortgage loan? . . .

Did you purchase a new home or sell your former home during the year? . . .

If Yes, enclose the closing statements from the purchase and sale of your new and former homes.

If Yes, also, did you (or your spouse, if married) have an ownership interest in a principal residence in the US

 during the 3 year period prior to the purchase of this home? . . .

If Yes, did you (and your spouse, if married at the time of purchase) own and use the same home as a principal residence

 in the U.S. for any 5 consecutive year period during the 8 year period ending on the purchase date of the new home? . . .

Home Mortgage Interest Paid To Financial Institutions:

TSJ	Paid To	Did You Receive Form 1098?		2025 Amount	2024 Amount
		Yes	No		

Other Home Mortgage Interest Paid:

TSJ	Paid To		ID Number	2025 Amount	2024 Amount
	Name	Address			

Deductible Points:

TSJ	Paid To	Did You Receive Form 1098?		2025 Amount	2024 Amount
		Yes	No		

Investment Interest Expense:

Interest paid on money you borrowed that is allocable to property held for investment.

TSJ	Paid To	2025 Amount	2024 Amount



Cash Contributions: Include all Forms 1098-C or other documentation.

You cannot deduct a cash contribution, regardless of the amount, unless you keep as a record of the contribution a bank record (such as a canceled check, a bank copy of a canceled check, or a bank statement containing the name of the charity, the date, and the amount) or a written communication from the charity. The written communication must include the name of the charity, date of the contribution, and amount of the contribution. Clothes and household items donated must be in good, used condition or better in order to be deductible unless the item donated is worth more than \$500 and you have the item's value appraised. Attach a copy of the appraisal. Include any vehicles donated to charity.

TSJ	Conservation Real Property	2025 Amount	2024 Amount
	100% limit		
	50% limit		

TSJ	Description	2025 Miles	2024 Miles
	Number of miles traveled performing volunteer work for qualified charitable organizations		

Noncash Contributions Totaling \$500 or Less: Include all documentation.

TSJ	Description of Donated Property	2025 Amount	2024 Amount

Noncash Contributions Totaling More Than \$500: Include all Forms 1098-C or other documentation.

TSJ	Property Description	Date Acquired	Date of Donation	Cost or Basis
A				
B				
C				

Fair Market Value (FMV)	Method Used to Determine FMV	Other Method Description	Method of Acquisition

1 - Appraisal 3 - Comparable Sale 5 - Thrift Shop Value
2 - Catalog 4 - Other (Describe)

1 - Gift 3 - Exchange
2 - Inheritance 4 - Purchase

Donee Organization Name	Donee Organization Address



Federal Tax Payments

20

2025

Refund Application:

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

Refunded Yes No
 Applied to your 2026 estimated tax liability Yes No

Federal Estimated Tax Payments:

2025 1st Quarter Estimate (Due 04-15-2025)
 2025 2nd Quarter Estimate (Due 06-17-2025)
 2025 3rd Quarter Estimate (Due 09-16-2025)
 2025 4th Quarter Estimate (Due 01-15-2026)

Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid

2024 overpayment applied to 2025 estimate **Tax Planning Information for Tax Year 2026:**

Do you expect any of the following to occur in 2026?

Yes No

A change in your marital status

Yes No

A change in the number of your dependents

Yes No

A substantial change in your income

Yes No

A substantial change in your withholding

Yes No

A substantial change in deductions

Yes No

If you answered Yes to any of the above questions, provide details.



State and City Tax Payments

20A

2025

State and City Estimated Tax Payments:

TSJ _____	State/City _____	
Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid

2025 1st Quarter Estimate
 2025 2nd Quarter Estimate
 2025 3rd Quarter Estimate
 2025 4th Quarter Estimate

If you have an overpayment of 2025 taxes, do you
want the excess applied to your 2026 estimated tax liability? Yes No

2024 overpayment applied to 2025 estimate

Balance of prior year(s)' tax paid in 2025 plus
amount paid with 2024 extensions

Estimated tax payments for 2024 paid in 2025

No

State and City Estimated Tax Payments:

TSJ _____	State/City _____	
Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid

2025 1st Quarter Estimate
 2025 2nd Quarter Estimate
 2025 3rd Quarter Estimate
 2025 4th Quarter Estimate

If you have an overpayment of 2025 taxes, do you
want the excess applied to your 2026 estimated tax liability? Yes No

2024 overpayment applied to 2025 estimate

Balance of prior year(s)' tax paid in 2025 plus
amount paid with 2024 extensions

Estimated tax payments for 2024 paid in 2025

No

State and City Estimated Tax Payments:

TSJ _____	State/City _____	
Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid

2025 1st Quarter Estimate
 2025 2nd Quarter Estimate
 2025 3rd Quarter Estimate
 2025 4th Quarter Estimate

If you have an overpayment of 2025 taxes, do you
want the excess applied to your 2026 estimated tax liability? Yes No

2024 overpayment applied to 2025 estimate

Balance of prior year(s)' tax paid in 2025 plus
amount paid with 2024 extensions

Estimated tax payments for 2024 paid in 2025

No