

**F  
R  
O  
M**

## **2025 TAX ORGANIZER**

**T  
O**

**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: \_\_\_\_\_



## Form

Alimony Paid or Received .....	13
Annuity Payments Received .....	9A
Application of Refund .....	20
Business Income and Expenses .....	6, 6A
Business Use of Home:	
Business .....	6D
Employee Business Expenses .....	17B
Farm .....	12E
Itemized Deductions .....	16A
Passthrough .....	11B
Rental .....	10E
Calendar .....	33
Casualty or Theft Losses .....	16
Child and Dependent Care Expenses .....	18
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

## Form

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)

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"/>



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"/>	<input type="checkbox"/>
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)? If you received a distribution from an HSA, include all Forms 1099-SA.	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse have any transactions pertaining to a medical savings account (MSA)? If you received a distribution from an MSA, include all Forms 1099-SA.	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse receive any distributions from long-term care insurance contracts? If Yes, include all Forms 1099-LTC.	<input type="checkbox"/>	<input type="checkbox"/>
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? If Yes, how many months were you covered? _____	<input type="checkbox"/>	<input type="checkbox"/>
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? If Yes, how many months were you covered? _____	<input type="checkbox"/>	<input type="checkbox"/>

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)? If Yes, include all Forms 1099-Q.	<input type="checkbox"/>	<input type="checkbox"/>
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? 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.	<input type="checkbox"/>	<input type="checkbox"/>
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)? If Yes, provide the number of gallons of gasoline or special fuels used for off-highway business purposes. _____ Gallons _____ Type	<input type="checkbox"/>	<input type="checkbox"/>
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? If Yes, include closing statements.	<input type="checkbox"/>	<input type="checkbox"/>
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? If Yes, provide the transaction details.	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse close any open short sales?	<input type="checkbox"/>	<input type="checkbox"/>
Did you sell or exchange any digital assets? If Yes, include all Forms 1099-DA.	<input type="checkbox"/>	<input type="checkbox"/>
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? If Yes, enter the date received (Mo/Da/Yr). _____	<input type="checkbox"/>	<input type="checkbox"/>

Personal Residence:

Did your address change? 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? If Yes, provide the principal balance and interest rate at the beginning and end of the year. _____	<input type="checkbox"/>	<input type="checkbox"/>
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? If Yes, provide the principal balance and interest rate at the beginning and end of the year. _____	<input type="checkbox"/>	<input type="checkbox"/>
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? If Yes, include all Forms 1098-MA.	<input type="checkbox"/>	<input type="checkbox"/>





**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"/>



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?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse receive unreported tip income of \$20 or more in any month?	<input type="checkbox"/>	<input type="checkbox"/>
Have you or your spouse received a punitive damage award or an award for damages other than for physical injuries or illness?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse engage in any bartering transactions?	<input type="checkbox"/>	<input type="checkbox"/>
Were you or your spouse notified by the IRS or other taxing authority of any changes in prior year returns?	<input type="checkbox"/>	<input type="checkbox"/>
For any trust that you or your spouse created or are trustee, did any beneficiaries, grantors, or trustees die or move?	<input type="checkbox"/>	<input type="checkbox"/>
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)?	<input type="checkbox"/>	<input type="checkbox"/>
In 2025, did you or your spouse receive Payroll Protection Program loan forgiveness or are you or your spouse seeking forgiveness?	<input type="checkbox"/>	<input type="checkbox"/>
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?	<input type="checkbox"/>	<input type="checkbox"/>

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) State
<input type="checkbox"/> Driver's License	<input type="checkbox"/> State-Issued ID	<input type="checkbox"/> No Identification

☐ 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) State
<input type="checkbox"/> Driver's License	<input type="checkbox"/> State-Issued ID	<input type="checkbox"/> No Identification

☐ Does not expire

### Contact Information:

Street Address	Apartment Number	
City	State	
Foreign Province or County	ZIP or Postal Code	
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		

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? .....

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

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? .....

Taxpayer		Spouse	
Yes	No	Yes	No
<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"/>

### 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





2025

Dependents and Wages

3A

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.

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.

TS	Employer's Name	Taxable Wages	Tax Withheld				
			Federal	FICA/TIER 1	Medicare	State	Local



2025

## Direct Deposit and Withdrawal

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.

	Yes	No
Would you like any refunds owed to you directly deposited? .....	<input type="checkbox"/>	<input type="checkbox"/>
Would you like to pay any amount due on your <u>federal</u> return using electronic withdrawal? .....	<input type="checkbox"/>	<input type="checkbox"/>
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 <u>state</u> return(s) using electronic withdrawal? .....	<input type="checkbox"/>	<input type="checkbox"/>
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 <u>federal</u> return using electronic withdrawal? .....	<input type="checkbox"/>	<input type="checkbox"/>
Would you like to pay any estimated payments due for your <u>state</u> return(s) using electronically withdrawal, if available? .....	<input type="checkbox"/>	<input type="checkbox"/>

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? .....	<input type="checkbox"/>	<input type="checkbox"/>
Would you like to pay any amount due on your <u>federal</u> return using electronic withdrawal? .....	<input type="checkbox"/>	<input type="checkbox"/>
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 <u>state</u> return(s) using electronic withdrawal? .....	<input type="checkbox"/>	<input type="checkbox"/>
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 <u>federal</u> return using electronic withdrawal? .....	<input type="checkbox"/>	<input type="checkbox"/>
Would you like to pay any estimated payments due for your <u>state</u> return(s) using electronically withdrawal, if available? .....	<input type="checkbox"/>	<input type="checkbox"/>

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. ☐









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

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?  
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:

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:

	2025 Amount	2024 Amount
Beginning inventory		
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



## 6A

Principal Business or Profession: \_\_\_\_\_

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	

[illegible][illegible]

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:

	Yes	No
Do you have evidence to support your deduction? .....	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, is the evidence written? .....	<input type="checkbox"/>	<input type="checkbox"/>
Do you have evidence to support the business use percentage claimed on listed property? .....	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, is the evidence written? .....	<input type="checkbox"/>	<input type="checkbox"/>

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

	Yes	No
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"/>
Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? .....	<input type="checkbox"/>	<input type="checkbox"/>
Do you treat all use of vehicles by employees as personal use? .....	<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"/>
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"/>

### Vehicle:

Description of vehicle .....

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

Do you (or your spouse) have another vehicle available for your personal use? ☐ Yes ☐ No

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

### 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 .....

Vehicle 1		Vehicle 2	
<div>.....</div>		<div>.....</div>	
<div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>		<div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>	
<div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>		<div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>	
2025 Miles	2024 Miles	2025 Miles	2024 Miles
<div>.....</div>	<div>.....</div>	<div>.....</div>	<div>.....</div>
2025 Amount	2024 Amount	2025 Amount	2024 Amount
<div>.....</div>	<div>.....</div>	<div>.....</div>	<div>.....</div>
<div>.....</div>	<div>.....</div>	<div>.....</div>	<div>.....</div>
<div>.....</div>	<div>.....</div>	<div>.....</div>	<div>.....</div>
<div>.....</div>	<div>.....</div>	<div>.....</div>	<div>.....</div>



## 6C

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

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

	2025 Amount	2024 Amount
Parking fees and tolls		
Local transportation		
Travel expenses		
Meals		
Entertainment (deductible only on some state returns)		
Other Business Expenses:		
Description	2025 Amount	2024 Amount

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

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

Description of vehicle \_\_\_\_\_

Date vehicle was placed in service \_\_\_\_\_ (Mo/Da/Yr)

	Yes		No
	Yes		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	

[illegible]

Other Vehicle Expenses:		2025 Amount	2024 Amount
Description			





2025

**Business Use of Home**

6D

Name of Business: \_\_\_\_\_

Principal Business or Profession: \_\_\_\_\_

**Partial Use of Your Home for Business:**

Square footage of home used exclusively for business \_\_\_\_\_  
Total square footage of home \_\_\_\_\_  
Total hours home was used for day care during the year \_\_\_\_\_

2025	2024

Was your home used for day care purposes for the entire year? \_\_\_\_\_  
Were improvements made to the home and/or home office since the time you began using the home for business? \_\_\_\_\_

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

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

Direct expenses benefit the business part of your home.  
Example: Cost of painting or repairs made to the specific area or room used for business.  
Indirect expenses are required for keeping up and running your entire home.  
Example: Real estate taxes.

	Direct Expenses		Indirect Expenses	
	2025 Amount	2024 Amount	2025 Amount	2024 Amount
Casualty losses				
Deductible mortgage interest paid to:				
Financial institutions				
Individuals				
Real estate taxes				
Insurance				
Repairs and maintenance				
Utilities				
Rent				

**Other Expenses:**

Description	Direct Expenses		Indirect Expenses	
	2025 Amount	2024 Amount	2025 Amount	2024 Amount

**Seller-Financed Mortgage Interest Information:**

Name of Individual to Whom Mortgage Interest Was Paid	Identification Number of Individual	Address of Individual to Whom Mortgage Interest Was Paid





Sales of Stocks, Securities,  
Capital Assets & Installment Sales

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?

- 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

Yes	No

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				

	Gross Sales Price (Less Commissions)	Cost or Other Basis	Federal Tax Withheld	State Tax Withheld
A				
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



2025

Rental and Royalty Income

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



## 10A

**Expenses:**[illegible]

Other Expenses:

[illegible]





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:

Table with 2 columns: 2025 Amount, 2024 Amount

Table with 3 columns: 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

Table with 2 columns: 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?

Yes/No checkboxes for vehicle questions

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

Table with 2 columns: 2025, 2024

Other Vehicle Expenses:

Table with 3 columns: Description, 2025 Amount, 2024 Amount



2025

Farm Income  
(Page 1 of 2)

12

Proprietor's Name: \_\_\_\_\_

Principal Crop or Activity: \_\_\_\_\_

TSJ \_\_\_\_\_

Employer identification number \_\_\_\_\_

Method of accounting \_\_\_\_\_

Farm Questions for 2025:

Did you dispose of this farm? \_\_\_\_\_ 

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

If Yes, what was the disposition date? \_\_\_\_\_ (Mo/Da/Yr) \_\_\_\_\_ 

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

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

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

Health insurance premiums paid for yourself and your dependents \_\_\_\_\_

2025 Amount	2024 Amount

Sales of Livestock and Other Items Bought for Resale (Cash Method Only):

Description	2025		2024	
	Amount Received	Cost or Other Basis	Amount Received	Cost or Other Basis

Income (Accrual Method):

Description	Beginning Inventory	Cost of Items Purchased	Sales	Ending Inventory

Income:

Sales of livestock, produce, grains, etc. you raised \_\_\_\_\_  
Total cooperative distributions (Forms 1099-PATR) \_\_\_\_\_  
Taxable cooperative distributions \_\_\_\_\_  
Total agricultural program payments \_\_\_\_\_  
Taxable agriculture program payments \_\_\_\_\_  
Total Commodity Credit Corporation (CCC) loans \_\_\_\_\_  
Total crop insurance proceeds and certain disaster payments received in 2025 \_\_\_\_\_  
Taxable crop insurance proceeds received \_\_\_\_\_  
Crop insurance proceeds deferred from prior year \_\_\_\_\_  
Custom hire (machine work) income \_\_\_\_\_  
Federal gasoline tax or fuel tax credit or refund \_\_\_\_\_  
State gasoline tax or fuel tax credit or refund \_\_\_\_\_

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





## 12B

Principal Crop or Activity: \_\_\_\_\_

[illegible][illegible]

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"/>	<input type="checkbox"/>
If Yes, is the evidence written?	<input type="checkbox"/>	<input type="checkbox"/>
Do you have evidence to support the business use percentage claimed on listed property?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, is the evidence written?	<input type="checkbox"/>	<input type="checkbox"/>

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?	<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"/>
Do you treat all use of vehicles by employees as personal use?	<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"/>
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"/>

Vehicle:

Description of vehicle \_\_\_\_\_

Date placed in service \_\_\_\_\_ (Mo/Da/Yr)

Do you (or your spouse) have another vehicle available for your personal use? ☐ Yes ☐ No

Was your vehicle available for use during off-duty hours? ☐ Yes ☐ No

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 \_\_\_\_\_

Vehicle 1		Vehicle 2	
Description of vehicle _____		Description of vehicle _____	
Date placed in service _____ (Mo/Da/Yr)		Date placed in service _____ (Mo/Da/Yr)	
Do you (or your spouse) have another vehicle available for your personal use? <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? <input type="checkbox"/> Yes <input type="checkbox"/> No		Was your vehicle available for use during off-duty hours? <input type="checkbox"/> Yes <input type="checkbox"/> No	
2025 Miles	2024 Miles	2025 Miles	2024 Miles
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
2025 Amount	2024 Amount	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:

	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:

TSJ	State	City	Tax Year	Income Tax Refund	
				State	Local

Other Income:

TSJ	Nature and Source	2025 Amount	2024 Amount

Alimony Paid or Received:

TSJ	Recipient's Name	Recipient's Social Security Number	Date of Original Divorce or Separation (Mo/Da/Yr)	Date Divorce or Separation Agreement Modified (Mo/Da/Yr)	Alimony Received?	2025 Amount	2024 Amount





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

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

YesNo

Were all distributions from your HSA for unreimbursed medical expenses? 

YesNo

Did you or your spouse enroll in Medicare? 

YesNo

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



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

TSJ	2025 Amount	2024 Amount

2025 Amount	2024 Amount

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

\* 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



2025

Itemized Deductions - Mortgage Interest and Points

14A

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? . . .

Yes

No

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	Organization or Description of Contribution	2025 Amount	2024 Amount

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
A				
B				
C				

1 - Appraisal  
2 - Catalog

3 - Comparable Sale  
4 - Other (Describe)

5 - Thrift Shop Value

1 - Gift  
2 - Inheritance

3 - Exchange  
4 - Purchase

	Donee Organization Name	Donee Organization Address
A		
B		
C		



Federal Tax Payments

Refund Application:

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

Refunded  
Applied to your 2026 estimated tax liability

☐

Yes

☐

No

☐

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?

A change in your marital status

Yes

No

A change in the number of your dependents

A substantial change in your income

A substantial change in your withholding

A substantial change in deductions

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 .....

## 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 .....

## 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 .....