This organizer is designed to assist you in gathering the information required for preparation of your individual income tax returns. Please complete all applicable sections. Also, please provide details and documentation as requested (documents may be provided electronically).

The Internal Revenue Service (IRS) matches information returns/forms with amounts reported on tax returns. A negligence penalty may be assessed when income is underreported or when deductions are overstated. Accordingly, all information returns reflecting amounts reported to the IRS are also mailed or delivered to taxpayers in an envelope clearly marked "Important Tax Documents Enclosed" and should be submitted with this organizer. Include the following, if applicable:

- W-2 (wages)
- 1099-R (retirement)
- 1099-INT (interest)
- 1099-DIV (dividends)
- 1099-B (brokerage sales)
- 1099-MISC/NEC (rents, nonemployee payments, etc.)
- 1099-K (payment card and third-party transactions)
- 1099-DA (digital asset transactions)
- 1099 (any other)
- 1095-A, 1095-B, 1095-C (health insurance)
- 1098-T (education)
- Schedules K-1 (Forms 1065, 1120-S, 1041)
- Annual brokerage statements
- 1098 (mortgage interest)
- 8886 (reportable transactions)
- Closing Disclosure (real estate sales/purchases)
- Copies of any tax elections or revocations in effect
- Other information statements

In addition, please provide a copy of your (and your spouse's, if applicable) driver's license (front and back). This information may be needed to electronically file your tax return.

An engagement letter explains the services that will be provided to you. (*If sending a hard copy*) Please sign a copy of the enclosed engagement letter and return it in the enclosed envelope and maintain the other copy for your records. (*If sending an electronic copy*) You should have received a link to electronically sign and submit the engagement letter. Please electronically sign the agreement as soon as possible.

The filing deadline for your income tax return is _____ . Your completed tax organizer needs to be received no later than _____ . Any information received after that date may require an extension to be filed for this return.

If an extension of time is required, any tax due should be paid with that extension. Any taxes not paid by the filing deadline may be subject to penalties and interest. If you don't pay a reasonable estimate of your tax liability, your extension may be deemed invalid, subjecting you to late-filing penalties.

Your return will be electronically filed unless otherwise requested or ineligible for e-file. The request to opt out of e-filing may require you to sign a form that will be filed with the taxing authority(ies).

We look forward to providing services to you. Should you have questions regarding any items, please do not hesitate to contact _____ .

Email _____ Phone _____

Certification:

The undersigned certifies, to the best of his or her knowledge, that the information documented in and provided with this organizer is complete and accurate.

Certified by (taxpayer) _____ Certified by (spouse) _____ (if applicable)

Date _____ Date _____

If we did not prepare your prior year returns, provide a copy of federal and state returns for the three previous years.

If we did not prepare your prior year returns, do we have permission to contact your predecessor tax return preparer?

☐ Yes ☐ No

If permission is granted, please provide the predecessor's contact information. _____

Taxpayer's name _____ Social Security number _____ Occupation _____

Spouse's name _____ Social Security number _____ Occupation _____

NOTE: Please indicate if you worked/lived somewhere different than previous years. This may affect where you will need to file state income tax returns.

Home address _____

City, town or post office	County	State	Zip code	School district

Contact numbers (taxpayer) Contact numbers (spouse) Email (taxpayer) _____

Home _____ Home _____ Email (spouse) _____

Mobile _____ Mobile _____

Work _____ Work _____

Taxpayer citizenship/visa status _____

Spouse citizenship/visa status _____

Taxpayer date of birth _____ Blind? ☐ Yes ☐ No

Spouse date of birth _____ Blind? ☐ Yes ☐ No

▶ Dependent children who lived with you:

Full name	Social Security number	Relationship	Birth date	# months resided in your home	Full-time student or permanently and totally disabled

▶ Other dependents:

Full name	Social Security number	Relationship	Birth date	# months resided in your home	% support furnished by you

Please answer the following questions and submit details for any question answered "yes."	Yes	No
▶ 1) Will the address on your current returns be different from that shown on your prior year returns? If yes, provide the new address and the date moved. _____	☐	☐
▶ 2) Did any births, adoptions, marriages, separations, divorces or deaths occur related to you, your spouse or any of your dependents for 2025? If yes, provide details. _____	☐	☐
a. For children born in 2025, they may be eligible to receive pilot program $1,000 contribution to a Trump Account. If eligible, as an authorized individual, would you like to elect to open an account and also elect to receive this payment? This election can be made for an eligible child with the 2025 tax return or online at trumpaccounts.gov.	☐	☐
b. Authorized individuals can establish a Trump Account for children under age 18 at the end of the year with the 2025 tax return or online at trumpaccounts.gov. Would you like to elect to open an account for eligible individuals?	☐	☐
▶ 3) Were there any changes in dependents from the prior year? If yes, provide details. _____	☐	☐
▶ 4) Are you entitled to a dependency exemption due to a divorce decree?	☐	☐
▶ 5) Did any of your dependents have unearned income of $1,350 or more ($450 if self-employed)?	☐	☐
If yes, do you want us to prepare your child's tax return? Please let us know if you would like to discuss.	☐	☐
▶ 6) Are any dependent children married and filing a joint return with their spouse?	☐	☐

	Yes	No
▶ 7) Did any dependent child, 19–23 years of age, attend school full time for less than five months during the year?	☐	☐
▶ 8) Has the IRS, or any state or local taxing agency, notified you of changes to a prior year's tax return in which you have not already notified us (including a partnership or LLC in which you have an investment)? If yes, provide copies of all notices or correspondence received.	☐	☐
▶ 9) Did you receive (as a reward, award or compensation) or sell, exchange, or otherwise dispose of a digital asset or a financial interest in a digital asset? If yes, provide details, including Forms 1099-DA and cost basis information. Digital assets are any digital representations of value that are recorded on a cryptographically secured distributed ledger or any similar technology. For example, digital assets include non-fungible tokens (NFTs) and virtual currencies, such as cryptocurrencies and stablecoins.	☐	☐
▶ 10) Did you receive any income from any legal proceedings during the year? If yes, provide details.	☐	☐
▶ 11) Did you receive any forgiveness of debt during the year, including cancelation of student loans or other indebtedness during the year? If yes, provide details.	☐	☐
▶ 12) Did you make gift(s) to any person that total more than $19,000 this year? The gift(s) could have been made directly, indirectly or to a trust.	☐	☐
▶ 13) Did you make any discounted gifts or gifts of future interest to any person or trust?	☐	☐
▶ 14) Did you have any interest in, or signature or other authority over, a bank, securities or other financial account in a foreign country? If the aggregate value of all the accounts exceeded U.S. $10,000 at any time during the year and you are engaging us to complete your Report of Foreign Bank and Financial Accounts (FBAR) on FinCEN Form 114, please complete the following:	☐	☐

Name and address of financial institution	Account type (bank securities/ other)**	Account number	Maximum value during the year*	Currency	Held separately (S) or jointly (J) or signature authority (SA)	Joint owner's name(s), address, and U.S. taxpayer identification number (if any)

* Please provide the highest value at any time during the year in the foreign currency.

** Treasury guidance presently (*Form 114, Report of Foreign Bank and Financial Accounts*) defines a foreign financial account as any bank, securities, securities derivatives or other financial instruments account. These accounts generally encompass any accounts in which the assets are held in a commingled fund and the account owner holds an equity interest in the fund (mutual fund). The term also means any savings, demand, checking, deposit, time deposit, debit card or credit card maintained with a financial institution or other person engaged in the business of a financial institution. A financial account also includes a commodity futures or options account, an insurance policy with cash surrender value (whole life) and an annuity policy with cash surrender value.

	Yes	No
▶ 15) Did you have an interest in specified foreign financial assets valued at more than $50,000 on the last day of the tax year or more than $75,000 at any time during the tax year? Please include assets not previously listed for FinCEN 114 reporting.	☐	☐

Description of asset	Identifying number	Date asset acquired or disposed of during the year	Maximum value of asset during the tax year	Currency/ exchange rate	If asset is stock of a foreign entity, provide name, type and mailing address	If asset is not a stock of a foreign entity, provide name of issuer, type and mailing address

▶ 16) Did you have foreign income, pay any foreign taxes that are not reflected on an enclosed Form 1099, or file any foreign information reporting or tax forms? Provide details. _____	☐	☐
▶ 17) Were you the grantor, transferor or beneficiary of a foreign trust? Did you receive any gifts or bequests from a nonresident alien or foreign estate of more than $100,000? Did you receive any gifts from foreign businesses of more than $20,116?	☐	☐
▶ 18) Were you a resident of, work for a period of time in more than one state, or receive income from more than one state during the year? If so, provide details. You may be required to file tax returns and may also owe taxes in those states. _____	☐	☐
▶ 19) Do you file use tax returns in any states?	☐	☐
▶ 20) Do you have any unpaid sales/use tax for tax year 2025 (such as from goods you purchased online or from a catalog)?	☐	☐
▶ 21) Do you and/or your spouse want to designate $3 to the Presidential Election Campaign Fund? Taxpayer ☐ Yes ☐ No Spouse ☐ Yes ☐ No	☐	☐
▶ 22) Do you wish to contribute to any state fund(s)? If yes, indicate amount(s) and which fund(s): _____ _____	☐	☐

	Yes	No
▶ 23) Did you and all members of your household maintain minimum essential health coverage for all months of 2025? Minimum essential coverage includes employer-sponsored health insurance coverage, Medicare, Medicaid or Tricare. Note: Although the federal individual mandate requiring individuals to have health insurance was eliminated, some states assess penalties. Also, the eligibility for coverage can affect eligibility for the premium tax credit.	☐	☐
1. Enclose documentation received from your employer and/or insurance company, such as Form(s) 1095-B, *Health Coverage*, Forms(s) 1095-C, *Employer-Provided Health Insurance Offer and Coverage*, even for partial periods of coverage.	☐	☐
2. If anyone in the household was not covered for the entire year, provide details that include dates of partial periods of coverage and any other types of health insurance coverage and/or benefits received during the year, such as Indian tribe membership and/or health care sharing ministry membership.	☐	☐
▶ 24) If you or your household did not maintain minimum essential health coverage for the entire year:		
1. Were you offered coverage (through your or your spouse's plan) that you declined?	☐	☐
2. If yes, did the coverage offer minimum value and was it affordable?	☐	☐
3. Were you or any member of your household eligible for Medicare or Medicaid but did not enroll?	☐	☐
▶ 25) Did you or any member of your family enroll in health insurance coverage through the Health Insurance Marketplace at healthcare.gov under the Affordable Care Act? If yes, enclose Form 1095-A, *Health Insurance Marketplace Statement*.	☐	☐
▶ 26) Is more than one tax household sharing the premium tax credit? Examples include adult nondependent children, situations of divorce or a new marriage.	☐	☐
▶ 27) Were either you or your spouse eligible to participate in an employer's health insurance or long-term care plan?	☐	☐
▶ 28) Did you receive any distribution from an individual retirement account (IRA) or other qualified plan that was partially or totally rolled over into another IRA or qualified plan within 60 days of the distribution? Include Form 1099-R, *Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.*, and proof of the rollover.	☐	☐
▶ 29) Did you receive a required minimum distribution (RMD) from an IRA or other qualified plan during 2025? Provide details (Form 1099-R).	☐	☐
1. IF an RMD was not made, but should have been, were any corrective distributions made during 2025?	☐	☐
▶ 30) Did you inherit an IRA during 2025? If so, are you an eligible or non-eligible beneficiary? Did you receive a distribution during the year?	☐	☐
▶ 31) If you received an IRA distribution, which you did not roll over, provide details (Form 1099-R).	☐	☐
1. Did you or your spouse withdraw amounts from your IRA or other qualified plan to acquire a personal residence, pay for unreimbursed medical expenses or pay higher education expenses, or was the withdrawal related to certain qualified disasters or other non-retirement needs? If yes, provide details.	☐	☐
▶ 32) Did you convert IRA funds or any other qualified retirement plan funds into a Roth IRA? If yes, provide details (Form 1099-R).	☐	☐

	Yes	No
▶ 33) Did you receive any Social Security income or disability payments this year?	☐	☐
▶ 34) Did you have any taxable distributions from an Achieving a Better Life Experience (ABLE) account?	☐	☐
▶ 35) Did you receive any tip income this year?	☐	☐
1. Please provide documentation for tip income received during the year.	☐	☐
2. Were any tips not reported to your employer?	☐	☐
▶ 36) Did you receive any overtime pay this year?	☐	☐
1. Please provide documentation for overtime received during the year.	☐	☐
▶ 37) Did you purchase an automobile with a loan this year?	☐	☐
▶ 38) Did you sell or purchase a principal residence or other real estate? If yes, provide the settlement sheet (Closing Disclosure) and Form 1099-S, *Proceeds from Real Estate Transactions*. For the sale of a principal residence, provide details of home improvements made while you owned the property.	☐	☐
▶ 39) Did you refinance any existing loans on your home or other real estate you own? If yes, provide the Closing Disclosure.	☐	☐
▶ 40) Did you collect on any installment contract during the year? If yes, provide details.	☐	☐
▶ 41) During this year, do you have any securities that became worthless or loans that became uncollectible?	☐	☐
▶ 42) Did you receive unemployment compensation? If yes, provide Form 1099-G, *Certain Government Payments*.	☐	☐
▶ 43) Did you receive or pay any alimony during the year? If yes, provide details, including the date of the divorce agreement and the Social Security number of the spouse paying the alimony or whom the alimony was paid.	☐	☐
▶ 44) Did you have any business casualty or theft losses during the year? If yes, provide details.	☐	☐
▶ 45) Did you receive any proceeds (including insurance) on property which was taken from you by destruction, theft, seizure or condemnation?	☐	☐
▶ 46) Did you, or do you plan to, contribute money before April 15, 2026, to a traditional or Roth IRA for the last calendar year? If yes, provide details (note that some states may have earlier due dates).	☐	☐
▶ 47) If you or your spouse have self-employment income, do you want to make a retirement plan contribution?	☐	☐
▶ 48) Did you, or do you plan to, contribute money before April 15, 2026, to a health savings account (HSA) for the last calendar year? If yes, provide details.	☐	☐
▶ 49) Did you receive any distributions from an HSA? Were all distributions made for qualified medical expenses? If so, provide details, including Form 1099-SA, *Distributions From an HSA, Archer MSA, or Medicare Advantage MSA*, Form 5498-SA, HSA, *Archer MSA, or Medicare Advantage MSA Information*.	☐	☐

	Yes	No
▶ 50) Did you incur expenses as an elementary or secondary educator? If so, how much? The amount deductible is limited to $300 per taxpayer.	☐	☐
▶ 51) Did you pay real estate taxes on your principal residence, or any other real property owned? If so, provide details by property.	☐	☐
▶ 52) Did you purchase gasoline, oil or special fuels for non-highway use vehicles?	☐	☐
▶ 53) Did you purchase a clean energy (electric) vehicle? If yes, provide the purchase invoice and other documentation provided by the dealer. Note whether new or used and if you applied your credit towards the purchase price. Also note that the credit was available for qualifying vehicles purchased before September 30, 2025.	☐	☐
▶ 54) Did you pay sales tax on any large purchases, including home improvements? If yes, provide details.	☐	☐
▶ 55) Did you make any energy-efficient improvements to your home or vacation home? If yes, provide details, such as invoices and manufacturer certifications.	☐	☐
▶ 56) For any property you own, did you purchase and place in service any solar water heating, solar electric, fuel cells, small wind energy or geothermal heat pump? If yes, provide details, such as invoices and manufacturer certifications.	☐	☐
▶ 57) Did you incur adoption expenses or adopt a U.S. child that the state has determined to have special needs?	☐	☐
▶ 58) Did you acquire or sell any ''qualified small business stock?'' If yes, provide details.	☐	☐
▶ 59) Were you granted, or did you exercise, any stock options? If yes, provide details.	☐	☐
▶ 60) Were you granted any restricted stock? If yes, provide details.	☐	☐
▶ 61) Did you pay any household employee over age 18 wages of $2,800 or more?	☐	☐
1. If yes, provide a copy of Form W-2 issued to each household employee.	☐	☐
2. If yes, did you pay total wages of $1,000 or more in any calendar quarter to all household employees?	☐	☐
▶ 62) Did you surrender any U.S. savings bonds, or did they mature?	☐	☐
▶ 63) Did you use the proceeds from Series EE U.S. savings bonds purchased after 1989 to pay for higher education expenses?	☐	☐
▶ 64) Did you start a business? If yes, provide details.	☐	☐
▶ 65) Did you purchase or convert property you already owned to rental property? If yes, provide the Closing Disclosure.	☐	☐
▶ 66) Did you acquire or dispose of any interests in partnerships, LLCs, S corporations, estates or trusts this year? If yes, provide the Schedule K-1 that the organization has issued to you.	☐	☐

▶ 67) Do you have records to support travel, meals or gift expenses incurred in your business? The law requires that adequate records be maintained for travel, meals and gift expenses. The documentation should include the amount, time and place, date, business purpose, description of expense and business relationship of recipient(s). Note that entertainment expenses are not deductible. ☐ ☐

▶ 68) Did you participate in any bartering transactions (including the use of virtual currency/digital assets)? ☐ ☐

▶ 69) Do you have evidence to substantiate all of your charitable contributions? ☐ ☐

Note: Current tax law requires taxpayers to have the following for all deductible charitable contributions of cash, check or any other monetary gift: (1) a bank record (such as a canceled check) for cash donations of any amount, and (2) for any donation of $250 or more, a contemporaneous written acknowledgement communication from the charity that states that no goods or services were provided in exchange for the contribution (if goods/services were provided, a value should be provided).

▶ 70) Has your will or trust been updated within the last three years? If yes, provide copies. ☐ ☐

▶ 71) Can the IRS and state tax authority discuss questions about this return with the preparer? ☐ ☐

▶ 72) Did you or any of your dependents receive an identity protection personal identification number (IP PIN) from the IRS or have you been a victim of identity theft, either in 2025 or in prior years? If you received an IP PIN, provide a copy of the IRS notice. ☐ ☐

▶ 73) Do you expect a large fluctuation in your income, deductions or withholding in 2026? This will help us calculate possible changes to estimated tax payments.
If yes, provide details. _____ ☐ ☐

▶ 74) Do you want any overpayment of taxes applied to next year's estimated taxes? ☐ ☐

▶ 75) Do you want any federal or state refund deposited directly into your bank account?

If you have access to U.S. banking services or electronic payment systems, the IRS is requesting you to use direct deposit for refunds. Please enclose a voided check or bank routing and account information, if applicable. ☐ ☐

▶ 76) For payments due, the IRS recommends paying electronically whenever possible. See IRS.gov/Payments for information on making a payment. ☐ ☐

1. Do you want any balance due directly withdrawn from this same bank account on the due date? Please enclose a voided check or bank routing and account information, if applicable. ☐ ☐

2. Do you want next year's estimated taxes withdrawn from this same bank account on the due date(s)? ☐ ☐

▶ 77) If you owe federal or state tax upon completion of your return, are you able to pay the balance due? If not, provide additional information. ☐ ☐

Estimated tax payments made

	Federal		State (name)	
Prior year overpayment applied	Date paid	Amount paid	Date paid	Amount paid
1st quarter				
2nd quarter				
3rd quarter				
4th quarter				

Wages, salaries and other employee compensation

▶ Enclose all Forms W-2. ☐ Done ☐ N/A

Pension, IRA and annuity income

		Yes	No
▶ Enclose all Forms 1099-R. ☐ Done ☐ N/A			
▶ 1) Did you receive a lump sum distribution from your employer?		☐	☐
▶ 2) Did you convert a lump sum distribution into another plan or IRA account?		☐	☐
▶ 3) Have you elected a lump sum treatment for any retirement distributions after 1986?	Taxpayer	☐	☐
	Spouse	☐	☐
▶ 4) If over age 70½, did you or your spouse make a contribution from your IRA directly to a charitable organization?		☐	☐

Provide name of organization _____

Miscellaneous income — List and enclose related Forms 1099 or other forms.

▶ 1) Enclose all 1099 SSA forms. ☐ Done ☐ N/A

Interest income — Enclose all Forms 1099-INT and statements of tax-exempt interest earned.

If not available, complete the following:

TSJ*	Name of payer	Banks, savings and loan (S&L), etc.	U.S. bonds, T-bills	Tax-exempt	
				In-state	Out-of-state
	Early withdrawal penalties				

* T = Taxpayer S = Spouse J = Joint

Interest income (seller-financed mortgage)

Name of payer	Social Security number	Address	Interest received

Dividend income — Enclose all Forms 1099-DIV and statements of tax-exempt dividends earned. Note any Section 199A dividends.

If not available, complete the following:

TSJ*	Name of payer	Ordinary dividends	Qualified dividends	Capital gain distributions	Non-taxable	Federal tax withheld	Foreign tax withheld

*T = Taxpayer S = Spouse J = Joint

Description	Amount
State and local income tax refund(s)	
Alimony paid or received	
Date of your divorce or separation agreement _____	
Jury fees	
Finder's fees	
Director's fees	
Prizes	
Any gambling winnings (for any reported on a Form W-G, also include the form) Note the wager amount for each win.	
Trustee fees	
Executor fees	
Qualified tip income (please provide employer-provided statement or other documentation)	
Qualified overtime premium income (please provide employer-provided statement or other documentation)	
Other miscellaneous income	

Digital asset transactions

- Provide all Forms 1099-DA and any other digital asset transaction statements to support digital asset transactions.
  ☐ Done ☐ N/A
- Provide details of all digital asset sales, exchanges or dispositions, including cost basis, acquisition/disposition dates and methods of basis tracking. ☐ Done ☐ N/A
- Documentation of any digital assets received as compensation, reward, or as part of a barter transaction.
  ☐ Done ☐ N/A
- Provide details of any digital asset losses due to theft, scams or loss of access. ☐ Done ☐ N/A

Income from business or profession — Schedule C

▶ Who owns this business? ☐ Taxpayer ☐ Spouse ☐ Joint

Business name _____

Principal business or profession _____

Business taxpayer identification number _____

Business address _____

_____

▶ Method(s) used to value closing inventory:

☐ Cost ☐ Lower of cost or market ☐ Other (describe) _____ ☐ N/A

Accounting method:

☐ Cash ☐ Accrual ☐ Other (describe) _____

	Yes/ Done	No/ N/A
▶ 1) Was there any change in determining quantities, costs or valuations between the opening and closing inventory? If yes, attach an explanation.	☐	☐
▶ 2) Did you deduct expenses for the business use of your home? If yes, complete the office-in-home schedule provided in this organizer.	☐	☐
▶ 3) Did you materially participate in the operation of the business during the year?	☐	☐
▶ 4) Did you pay any health insurance premiums or long-term care premiums?	☐	☐
▶ 5) Was all your investment in this activity at risk?	☐	☐
▶ 6) Were any assets sold, retired or converted to personal use during the year? If yes, list assets sold including date acquired, date sold, sales price and original cost.	☐	☐
▶ 7) Were any assets purchased during the year? If yes, list assets acquired, including date placed in service and purchase price, including trade-in. Include copies of purchase invoices.	☐	☐
▶ 8) Was this business still in operation at the end of the year?	☐	☐
▶ 9) List the states in which the business was conducted and provide income and expense by state.	☐	☐
▶ 10) Did you make any payments during the year that would require you to file Forms 1099?	☐	☐
If yes, did you file Forms 1099?	☐	☐

Note: In general, Form 1099 will be required to be issued to each person to whom was paid at least $600 for 2025 (increasing to $2,000 for 2026). There are other situations for which Form 1099 will be required.

	Yes/ Done	No/ N/A
▶ 11) Did the business receive any cash payments (excluding checks) of more than $10,000 in the current year in one transaction or two or more related transactions? If yes, was Form 8300, *Report of Cash Payments over $10,000 Received in Trade or Business*, filed?	☐	☐
▶ 12) Did the business have any research and experimental expenditures in the current year and/or for tax years 2022–2024?	☐	☐
▶ 13) Did you have employees?	☐	☐
If yes:		
1. Provide copies of all federal and state payroll reports including Forms W-2/W-3, 940 and 941.	☐	☐
2. Do you have a health reimbursement arrangement or otherwise reimburse your employees for medical expenses or health insurance premiums?	☐	☐
a) Do you have less than 25 full-time and full-time equivalent employees?	☐	☐
b) Do you pay an average wage of less than $50,000?	☐	☐
c) And, do you pay at least half of the employees' health insurance premiums? If so, your business may be eligible for a small business health care credit.	☐	☐
3. Provide a copy of Form 1094-C, *Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns*, if applicable.	☐	☐
4. Provide copies of certification for employees of target groups and associated wages qualifying for the work opportunity tax credit.	☐	☐

Income and expenses (Schedule C) — Attach a schedule of income and expenses of the business or complete the following worksheet. Complete a separate schedule for each business.

Description	Amount
Part I — Income	
Gross receipts or sales	
Returns and allowances	
Other income (list type and amount)	
Qualified tip income	
Part II — Cost of goods sold	
Inventory at beginning of year	
Purchases less cost of items withdrawn for personal use	
Cost of labor (do not include salary paid to yourself)	
Materials and supplies	
Other costs (list type and amount)	
Inventory at end of year	
Part III — Expenses	
Advertising	
Bad debts from sales or services	
Car and truck expenses (complete the auto expense schedule)	
Commissions and fees	
Depletion	
Depreciation and Sec. 179 expense deduction (provide depreciation schedules)	
Employee health insurance and other benefit programs (excluding retirement plans)	
Employee retirement contribution (other than owner)	
Self-employed owner:	
a. Health insurance premiums	
b. Retirement contributions	
c. State income tax	

Description	Amount
Insurance (other than health)	
Interest:	
a. Mortgage (paid to banks, etc.)	
b. Other	
Legal and professional services	
Office expense	
Rent or lease:	
a. Vehicles, machinery and equipment	
b. Real estate or other business property	
Repairs and maintenance	
Supplies	
Taxes and licenses (enclose copies of payroll tax returns; do not include state income tax)	
Travel, meals and entertainment:	
a. Travel	
b. Meals	
c. Entertainment	
Utilities	
Wages (enclose copies of Forms W-3/W-2)	
Lobbying expenses	
Club dues:	
a. Civic club dues	
b. Social or entertainment club dues	
Other expenses (list type and amount)	

▶ Automobile expenses — Complete a separate schedule for each vehicle.

Vehicle description		Total business miles	
Date placed in service		Total commuting miles	
Cost/fair market value		Total other personal miles	
Lease term, if applicable		Total miles this year	
		Average daily round trip commuting distance	

▶ Actual expenses (omit if using mileage method)

Gas, oil		Taxes and tags	
Repairs		Interest	
Tires, supplies		Parking	
Insurance		Tolls	
Lease payments		Other	

	Yes	No
▶ Did you acquire, lease or dispose of a vehicle used for business during this year? If yes, enclose the purchase and sales contract or lease agreement. If the vehicle is energy efficient, we may need additional information for potential tax credits.	☐	☐
▶ Did you use the above vehicle in this business less than 12 months? If yes, enter the number of months. _____	☐	☐
▶ Do you have another vehicle available for personal purposes?	☐	☐
▶ Did you convert a personal use vehicle to business use or vice versa?	☐	☐
▶ Do you have evidence to support your deduction?	☐	☐
▶ Is the evidence written?	☐	☐

Office in home

▶ To qualify for an office-in-home deduction, the area must be used exclusively for business purposes on a regular basis as your principal place of business or to conduct administrative or management business for a business that you own. (Note that deductions related to unreimbursed employee expenses are repealed) If your business use of your home relates to daycare, provide the total hours of business operation for the year.

Business or activity for which you have an office	Total area of the house (square feet)	Area of business portion (square feet)	Business percentage

▶ I. Depreciation

	Date placed in service	Cost/basis	Method	Life	Prior depreciation
House					
Land					
Total purchase price					
Improvements (provide details)					

▶ II. Mortgage interest

Real estate taxes _____

Utilities _____

Property insurance _____

Other expenses — itemize _____ _____

_____ _____

_____ _____

▶ III. Expenses that apply directly to home office:

Telephone _____

Maintenance _____

Other expenses — itemize _____ _____

_____ _____

_____ _____

Did you make an election to apply a simplified method with respect to your home office expenses? ☐ Yes ☐ No

Capital gains and losses – Enclose all Forms 1099-B (with supplemental year-end brokerage statements) and 1099-S (with Closing Disclosure statements). If not available, complete the following schedule or provide brokerage account statements and transaction slips for sales and purchases and provide any missing tax basis.

Description	Date acquired	Date sold	Sales proceeds	Cost or basis	Gain (loss)*	Wash sale adjustment

▶ Enter any sales NOT reported on Forms 1099-B and 1099-S or Closing Disclosure statements.

Description	Date acquired	Date sold	Sales proceeds	Cost or basis	Gain (loss)*	Wash sale adjustment

* If you have questions regarding the taxable status of any gain or loss, please contact our office.

Sale/purchase of personal residence

▶ Provide closing statements (Closing Disclosure) on purchase and sale of old residence and purchase of new residence.

Description	Amount

	Yes	No
▶ For sale of personal residence, did you own and live in it for two of the five years prior to the sale?	☐	☐
Was there any rental or business use during the period of ownership?	☐	☐
When did you acquire this home? _____		
Did you have any unrecognized gain from a previous personal residence?	☐	☐

Residence change

▶ If you changed residences during the year, provide the period of residence in each location.

Residence #1 _____ From ___/___/___ To___/___/___

Own ☐ Rent ☐

Residence #2 _____ From ___/___/___ To___/___/___

Own ☐ Rent ☐

Rental and royalty income — Complete a separate schedule for each property.

▶ 1) Description and location of property: _____

_____

	Yes	No
▶ 2) Type of property:		
Personal use	☐	☐
Residential rental	☐	☐
Commercial rental	☐	☐
Royalty	☐	☐
Self-rental	☐	☐
Other — describe _____	☐	☐
If personal-use property, provide the following:		
1. Number of days the property was occupied by you, a member of your family or any individual not paying rent at the fair market value.	_____	
2. Number of days the property was not occupied.	_____	
If not occupied, was it available for rent during this time?	☐	☐
3. How many days was the property rented during the year?	_____	
▶ 3) Did you participate in the operation of the rental property during the year? Note that both requirements must be met by you (and not combined with your spouse's activity) to qualify as a real estate professional.	☐	☐
1. Were more than half of the personal services that you performed during the year performed in a real property trade or business?	☐	☐
2. Did you perform more than 750 hours of services during the year in a real property trade or business?	☐	☐
3. Did you perform more than 250 hours of service during the year with respect to each property?	☐	☐
4. Did you maintain separate books and records with respect to each property?	☐	☐

	Yes	No
▶ 4) Did you make any payments during the year that would require you to file Forms 1099?	☐	☐
If yes, did you file Forms 1099?	☐	☐

Note: In general, Form 1099 must be issued to any individual who has received payments of $600 or more for 2025 (increasing to $2,000 for 2026). There are other situations for which Form 1099 will be required.

Income	Amount		Amount
Rents received		Royalties received	
Expenses			
Mortgage interest		Legal and other professional fees	
Other interest		Cleaning and maintenance	
Insurance		Commissions	
Repairs		Utilities	
Auto and travel		Management fees	
Advertising		Supplies	
Taxes		Other (itemize)	

	Yes	No
▶ If this is the first year we are preparing your return, provide depreciation records.	☐	☐
▶ If this is a new property, provide the Closing Disclosure.	☐	☐
▶ If the property was sold during the year, provide the Closing Disclosure.	☐	☐

▶ List below any improvements or assets purchased during the year. Provide details on any energy efficient improvements made.

Description	Date placed in service	Cost

Income from partnerships, estates, LLCs, trusts and S corporations

▶ Provide a list of all entities for which you have an ownership interest. Enclose all Schedules K-1 (both federal and state) and include basis schedules. If you haven't received a Schedule K-1, please indicate when you expect to receive it. In addition, for each entity, indicate the number of hours you or your spouse (if applicable) participated in the activity during the year

Name	Source code*	Federal ID no.	Hours participated

* Source code: P = Partnership/LLC E = Estate/trust S = S corporation

Contributions to retirement plans

	Taxpayer	Spouse
Are you covered by a qualified retirement plan?	☐ Yes ☐ No	☐ Yes ☐ No
Do you want to make the maximum deductible IRA contribution?	☐ Yes ☐ No	☐ Yes ☐ No
IRA contributions made for this return		
IRA contributions made for this return for nonworking spouse		
Do you want to make an IRA contribution even if part or all of it may not be deducted? If yes, provide a copy of the latest Form 8606, *Nondeductible IRAs*, filed.	☐ Yes ☐ No	☐ Yes ☐ No
Have you made, or do you want to make, a Roth IRA contribution? If yes, provide Roth IRA contributions made for this return.	☐ Yes ☐ No	☐ Yes ☐ No
Do you want to make the maximum allowable Keogh/SEP/SIMPLE IRA contribution?	☐ Yes ☐ No	☐ Yes ☐ No
Keogh SEP/SIMPLE IRA contributions made for this return		
Date Keogh/SIMPLE IRA plan established		

Medical and dental expense

Please note that medical expenses must exceed 7.5% of adjusted gross income to be deductible as an itemized deduction. Itemized deductions are generally only beneficial if they exceed your standard deduction. Health insurance premiums and medical expenses paid with pre-tax dollars (cafeteria plans, HSAs, etc.) are not deductible.

Description	Amount
Premiums for health and accident insurance including Medicare	
Long-term care premiums: Taxpayer $ _____ Spouse $ _____	
Medicine and drugs (prescription only)	
Doctors, dentists, nurses	
Hospitals, clinics, laboratories	
Eyeglasses/corrective surgery	
Ambulance	
Medical supplies/equipment	
Hearing aids	
Lodging and meals	
Travel	
Mileage (number of miles)	
Long-term care expenses	
Payments for in-home care (complete later section on home care expenses)	
Other	
Insurance reimbursements received	

	Yes	No
▶ Were any of the above expenses related to cosmetic surgery?	☐	☐

Deductible taxes (subject to limitation)

Description	Amount
State and local income tax payments made this year for prior year(s)	
Real estate taxes: Primary residence	
Secondary residence	
Other (such as land held for investment)	
Personal property or ad valorem taxes	
Sales tax on major items (auto, boat, home improvements, etc.)	
Other sales taxes paid (if applicable)	
Intangible tax	
Other taxes (itemize)	
Foreign tax withheld (may be used as a credit)	

Interest expense

▶ Mortgage interest (please also include information about home equity loans) (enclose Forms 1098)

Payee*	Property**	Amount***

Mortgage balance beginning of the year _____

Mortgage balance end of the year _____

* Include address and Social Security number if payee is an individual.

** Describe the property securing the related obligation, e.g., principal residence, motor home, boat, etc. If any mortgage or equity loan was not used to buy, build or improve your principal or second residence, describe the amount of proceeds and how the proceeds were used.

*** Include mortgage insurance premiums.

▶ Unamortized points on residence refinancing

Date of refinance	Loan terms	Total points

▶ Student loan interest

Payee	Amount

▶ Auto loan interest

Provide information for the following:

1. Date loan was incurred (must be in 2025) _____
2. Confirmation that the vehicle is new (original use must commence with you) ☐ Yes ☐ No
3. Vehicle make, model and year _____
4. Confirmation that final assembly occurred in the U.S. (dealer documentation or manufacturer's certificate) ☐ Yes ☐ No
5. Automobile vehicle identification number (VIN) _____
6. Gross vehicle weight of less than 14,000 pounds ☐ Yes ☐ No
7. Year-end statement from the lender or amortization schedule showing total interest paid in 2025. Done ☐
8. Confirmation that the vehicle is for personal use ☐ Yes ☐ No

▶ Investment interest expense not reported on Schedules A, C or E

Payee	Investment purpose (stocks, land, etc.)	Amount

Contributions

▶ Cash contributions for which you have receipts, canceled checks, etc.

Note: If the donation is $250 or more, you must have the appropriate written communication from the charity. In order to take a deduction for donations of used clothing and household goods, they must be in "good condition" or better. An exception allows deductions for single items that are appraised at more than $500, even if they are not in "good condition."

Donee	Amount	Donee	Amount

▶ Expenses incurred in performing volunteer work for charitable organizations:

Parking fees and tolls $ _____

Supplies $ _____

Meals and entertainment $ _____

Other (itemize) $ _____

Automobile mileage _____

▶ Other than cash contributions (enclose receipts):

Organization name and address		
Description of property		
Date acquired		
How acquired		
Cost or basis		
Date contributed		
Fair market value (FMV)		
How FMV determined		

▶ Include Form 1098-C, *Contributions of Motor Vehicles, Boats, and Airplanes*, for donations of motor vehicles, boats or airplanes.

▶ Include a signed and dated Form 8283, *Noncash Charitable Contributions*, by the donee organization and/or qualified appraiser, if applicable.

▶ For contributions over $5,000, include a copy of the qualified appraisal and confirmation from the charity.

Casualty or theft losses

▶ Loss/damage of property. Note that personal casualty losses are only allowed if incurred in a federally declared disaster area.

	Property	Property	Property
Indicate type of property	☐ Business ☐ Personal	☐ Business ☐ Personal	☐ Business ☐ Personal
Description of property			
Date acquired			
Cost			
Date of loss			
Description of loss			
Was insurance claim made?	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
Fair market value before loss			
Fair market value after loss			

Miscellaneous deductions (may be deductible for state income tax purposes)

Description	Amount
Income tax preparation fees	
Investment advisory fees	
Documented gambling losses	

Childcare expenses/home care expenses

	Yes	No
▶ Did you pay an individual or an organization to perform services for the care of a dependent under 13 years old or your spouse or dependent age 13 or over, if physically or mentally incapable of caring for themselves in order to enable you to work or attend school on a full-time basis?	☐	☐
▶ Did you use funds from a cafeteria plan at work to pay for any daycare expenses?	☐	☐
▶ Did you pay an individual to perform in-home health care services for yourself, your spouse or dependents?	☐	☐

▶ If the response to either of the questions above is yes, complete the following:
Name(s) of dependent(s) for whom services were rendered.

▶ List individuals or organizations to whom expenses were paid during the year (services of a relative may be deductible only if that relative is not a dependent and if the relative's services are considered employment for Social Security purposes).

Name and address	ID number	Amount	If under 18
			☐ Yes ☐ No
			☐ Yes ☐ No

▶ If payments of $2,800 or more during the tax year were made to an individual, were the services performed in your home?	☐	☐

Educational expenses

	Yes	No
▶ Did you or any other member of your family pay any post-secondary educational expenses this year?	☐	☐

▶ If yes, complete the following and provide Form 1098-T, *Tuition Statement*, from the school:

Student name	Institution	Grade/level	Amount paid	Date paid

	Yes	No
▶ Was any of the preceding tuition paid with funds withdrawn from an educational IRA or 529 plan? If yes, how much? $ _____ . Submit Form 1099-Q, *Payments from Qualified Education Programs (Under Sections 529 and 530)*.	☐	☐
▶ Were any other expenses paid with funds withdrawn from an educational IRA or 529 plan, such as elementary and secondary education expenses, registered apprenticeship program expenses, student loan repayments, or qualified postsecondary credentialing expenses? If yes, how much $_____. Submit For 1099-Q.	☐	☐

Comments/explanations

In applying the tax guidance included in this resource, the practitioner should, using professional judgment, assess the relevance and appropriateness of such guidance to specific circumstances. The tax guidance in this document has been reviewed by the AICPA Tax Division staff and the Tax Practice Management committee and the Annual Tax Compliance Kit task force associated with this subject.

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