2025 TAX ORGANIZER

Kositzka, Wicks and Company
A Professional Corporation

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The enclosed tax organizer was prepared specifically for you and is designed to assist you in the accumulation of your tax data. Included is an engagement letter, which sets forth the nature of our mutual responsibilities concerning the preparation of your return. Please sign the letter and return it with your completed Organizer.

Returns are prepared in the order received. In many cases you will not have all of your tax material until late March or early April, especially K-1's from partnerships, trusts, and S corporations. These items can be remitted to us separately in order to not delay the preparation of your returns. We cannot guarantee completion of your return by the filing date unless we have your information, with the aforementioned exception, by **March 9, 2026.**

If an extension of the time is required, any tax due with a return must be paid with that extension. Any amounts not paid by the filing deadline may be subject to penalties and/or interest.

We appreciate the opportunity to provide our services on your behalf and look forward to working with you. If we may be of further assistance, please contact us at your convenience.

REMOVE THIS SHEET PRIOR TO RETURNING THE COMPLETED ORGANIZER

FROM

2025 TAX ORGANIZER

TO

KOSITZKA, WICKS AND COMPANY
A PROFESSIONAL CORPORATION

I (We) have submitted this information for the sole purpose of preparing my (our) tax return(s). Each item can be substantiated by receipts, canceled checks or other documents. This information is true, correct and complete to the best of my (our) knowledge.

Taxpayer Signature	**Date**
Spouse Signature	**Date**

Kositzka, Wicks and Company
A Professional Corporation

Re: Client No.

This letter is to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the tax services we will provide. Please read this letter carefully as it is important to both Kositzka, Wicks and Company ("Firm," "we," "us," or "our") and you ("Client," "you," or "your") that you understand and accept the terms under which we have agreed to perform our services, as well as your responsibilities under this agreement.

Tax Services

We will prepare your 2025 federal and requested state individual income tax returns from information you furnish us. To assist you in gathering and organizing the necessary information required for the preparation of your individual income tax returns, we will furnish you with a tax organizer. Providing us with the completed tax organizer will help to ensure that you are not overlooking important information that may be necessary for complete and accurate returns. At a minimum, we require that you return the completed questionnaire pages.

The filing deadline for these tax returns is April 15, 2026. To meet this filing deadline, the information needed to complete the returns must be received in our office no later than March 9, 2026. If an extension of time to file a return is required, any amount that may be due with the return must be paid with that extension. Any tax not paid by the filing deadline may be subject to interest and late payment and/or late filing penalties. We assume no liability for late filing or late payment penalties.

For returns that are extended beyond April 15, 2026, to meet the extended filing deadline of October 15, 2026, any information needed to complete your returns must be received in our office no later than August 15, 2026. A reasonable amount of time will be given for receipt of Schedule K-1s that are normally completed around September 15, 2026.

You are confirming that you will furnish us with all the information required for preparing the returns. This includes, but is not limited to, providing us with the information necessary to identify (1) all states and foreign countries in which you "reside" (even on a temporary basis), "do business" or derive income (directly or indirectly) and (2) the extent of business operations in each relevant state and/or country. We will not audit or verify the data you submit, although we may ask you to clarify it or furnish us with additional information. You should retain all the documents, books, and records that form the basis of your income and deductions. The documents may be necessary to prove the accuracy and completeness of the returns to a taxing authority. If you have any questions as to the type of records required, please ask us for advice in that regard.

Please note the Internal Revenue Service (“IRS”) considers virtual currency (e.g., Bitcoin) and other digital assets (e.g., NFTs) as property for U.S. federal tax purposes. As such, any transactions involving cryptoassets or transactions that use or exchange virtual currencies are subject to the same general tax principles that apply to other property transactions. If you had any cryptoasset or virtual currency activity during the 2025 tax year, you may be subject to tax consequences associated with such transactions and may have additional foreign reporting obligations.

You agree to provide us with complete and accurate information regarding any transactions in cryptoassets or transactions using any virtual currencies during the applicable tax year. Please ask us for advice if you have any questions. If you require additional consulting services to evaluate the specific treatment of digital assets or virtual currency and we agree to perform such services, such services will be covered under a separate engagement letter.

We will use our professional judgment in preparing your returns. Given the magnitude of recent tax law changes contained in the One Big Beautiful Bill Act (“OBBBA”) signed into law on July 4, 2025*,* additional stated guidance from the taxing authorities and possibly from Congress in the form of technical corrections or revisions to certain income tax provisions may be forthcoming. We will use our professional judgment and expertise to assist you, given the guidance as promulgated at the time our services are rendered. Subsequent changes in law, regulatory rulings, or interpretations by the applicable taxing authorities may affect the information we have previously provided, and these effects may be material. Whenever we are aware that a possibly applicable tax law is unclear or that there are conflicting interpretations of the law by authorities (e.g., tax agencies and courts), we will share our knowledge and understanding of the possible positions that may be taken on your returns. In accordance with our professional standards, we will follow whatever position you request, as long as it is consistent with the codes, regulations, and interpretations that have been promulgated.

If a taxing authority should later contest the position taken, there may be an assessment of additional tax, interest and penalties. We assume no liability for any such assessment of additional tax, penalties or interest. In the event, however, that you ask us to take a tax position that in our professional judgment will not meet the applicable laws and standards as promulgated, we reserve the right to stop work and shall not be liable for any damages that occur as a result of ceasing to render services.

The law provides for a penalty to be imposed where a taxpayer makes a substantial understatement of their tax liability. Taxpayers may seek to avoid all or part of the penalty by showing (1) that they acted in good faith and there was reasonable cause for the understatement, (2) that the understatement was based on substantial authority, or (3) there was a reasonable basis for the position taken on the return and the relevant facts affecting the item’s tax treatment were adequately disclosed on the return. You agree to advise us if you wish disclosure to be made in your returns or if you desire us to identify or perform further research with respect to any material tax issues for the purpose of ascertaining whether, in our opinion, there is “substantial authority” for the position proposed to be taken on such issues in your returns.

Our engagement is limited to the tax work specifically set forth in this letter and does not encompass any other tax services including, without limitation, responding to any federal or state notices regarding this engagement or any other tax year filings, any sales and use tax, property tax, business license or payroll preparation services. If you believe a state/local return is missing from the final return package provided to you, you are responsible for communicating to us any additional state/local filings that may be needed.

In addition, if your individual return includes a business, and that business has employees working remotely in another locality, state and/or foreign country, even on a temporary basis, your company may be viewed as having “nexus” in that location for tax purposes. If a business is deemed to have “nexus” for that location, the business may be obligated to pay additional franchise, income, sales or use tax; payroll or other business tax; and to comply with other tax or reporting requirements. By your signature below, you understand that you are responsible for tracking the locations where company employees live and work and determining the tax compliance requirements in those respective locations. If you require our assistance to assess your potential tax exposure in locations other than your normal place of business where you may have employees residing, please let us know. Any additional services will be covered under a separate engagement letter.

There are numerous different reporting requirements related to foreign matters. Failure to timely and adequately disclose the required information to the U.S. Department of the Treasury may result in substantial civil and/or criminal penalties.

- FINCen Form 114: Report of Foreign Bank and Financial Accounts (FBAR):
  Any person or entity subject to the jurisdiction of the U.S. having a financial interest in or signature or other authority over a bank, securities, or other financial account(s) in a foreign country having an aggregate value exceeding $10,000 on any day of the year shall report such relationship. This informational report is due April 15th. An extension up to six months is available.

- Statement of Specified Foreign Financial Assets (Form 8938):
  Individuals with interests in specified foreign financial assets with an aggregate value greater than the threshold amounts are required to disclose information with respect to each asset. Specified foreign financial assets include, but are not limited to, an interest in a foreign estate or trust, foreign held/issued brokerage accounts, life insurance policies, and foreign retirement accounts. This requirement is a part of your Form 1040. In addition to substantial penalties for failure to disclose, failing to file a required Form 8938 could cause an unfavorable extension of the statute of limitations for the tax year.

  The reporting threshold amount for single and married filing separate filers is $50,000 on the last day of the year or more than $75,000 at any time during the tax year. These amounts are doubled for married taxpayers filing a joint return. Taxpayers living outside of the U.S. have different thresholds.

- Other Reporting Requirements may include, but are not limited to:
  - Form 5471 – For officers, directors or shareholders with respect to certain foreign corporations;
  - Form 926 – For transferors of property to a foreign corporation;
  - Form 3520 or 3520-A – For an interest in a foreign trust and receipt of certain large gifts or bequests from certain foreign persons;
  - Form 8865 – For an interest in a foreign partnership.

Failure to timely file the appropriate forms with the U.S. Department of the Treasury and the IRS may result in substantial civil and/or criminal penalties. By your signature below, you accept responsibility for informing us if you believe that you may have foreign reporting requirements and you agree to timely provide us with the information necessary to prepare the appropriate form(s). We will not accept liability for penalties associated with the failure to file, or untimely filing of, any foreign reporting forms if the information needed to prepare the required forms is not provided to our firm at least 30 days in advance of the respective filing date(s).

Taxing authorities require us to electronically file all federal and state income tax returns (“e-filing”). However, you do have the right to “opt out” of the e-filing program. Please notify our firm immediately should you desire not to have your returns e-filed, so that we may provide you with the forms necessary for opting out of the e-file program. Please note that unless you notify us of your desire to not e-file your returns, we will prepare your returns to be e-filed.

Although e-filing requires both you and our firm to complete additional steps, the same filing deadlines will apply. You must therefore ensure that you complete the additional requirements before the due dates in order for our firm to be able to timely transmit your returns. We will provide you with a copy of the income tax returns for your review prior to electronic transmission. After you have reviewed the returns, you must provide us with a signed authorization indicating that you have reviewed the returns and that, to the best of your knowledge, you feel they are correct. We cannot transmit the returns to the taxing authorities until we have the signed authorization. Therefore, if you have not provided our firm with your signed authorization by 1pm Eastern Time on the due date of the returns, we may place your returns on extension, even though they might already have been completed. In that event, you will be responsible for ensuring that any payment due with the extension is timely sent to the appropriate taxing authorities. You will also be responsible for any additional costs our firm incurs arising from the extension preparation.

Finally, please note that although our firm will use our best efforts to ensure that your returns are successfully transmitted to the appropriate taxing authorities, we will not be financially responsible for electronic transmission or other errors arising after your returns have been successfully submitted from our office.

By your signature below, you understand and agree that you are responsible for the accuracy and completeness of the records, documents, explanations, and other information provided to us for purposes of this engagement. You have the final responsibility for the income tax returns; therefore, you should review them carefully before you sign the e-file authorization forms, or sign and submit your income tax returns directly to the appropriate taxing authorities. You agree that our firm is not responsible for a taxing authority's disallowance of deductions or inadequately supported documentation, nor for resulting taxes, penalties, and interest.

On March 25, 2025, President Trump signed Executive Order 14247, titled *Modernizing Payments to and from America's Bank Account ("Executive Order"),* which applies broadly to payments involving federal agencies. This Executive Order addresses both tax payments and tax refunds and mandates that: (1) paper check refunds issued by the U.S. Department of Treasury be phased out, and (2) all tax payments to the federal government be made electronically. The IRS is expected to issue additional guidance and information prior to the 2026 filing season regarding the application of this Executive Order. Please let us know if you have any questions regarding the implications of this Executive Order to your situation.

Fees

Fees for our services will be at our standard rates plus computer charges and out-of-pocket expenses. Payment of fees for these services are due when invoices are rendered, and interim invoices may be submitted as work progresses and expenses are incurred. Invoices remaining outstanding will be assessed a service fee equal to one-half percent (½%) per month beginning 30 days from the date of the initial invoice. If we have not received payment within 120 days of our invoice, all work will be suspended until your account is brought current. You acknowledge and agree that in the event we stop work or withdraw from this engagement as a result of your failure to pay on a timely basis for services rendered as required by this engagement letter, we shall not be liable for any damages that occur as a result of our ceasing to render services.

We are responsible for preparing only the returns listed above. Our fee does not include responding to inquiries or examination by taxing authorities. However, we are available to represent you. Our fees for such services are at our standard rates and would be covered under a separate engagement letter.

In addition, in the event our firm or any of its employees or agents is called as a witness or requested to provide any information whether oral, written, or electronic in any judicial, quasi-judicial, or administrative hearing or trial regarding information or communications that you have provided to this firm, or any documents or workpapers prepared by Firm in accordance with the terms of this agreement, you agree to pay any and all reasonable expenses, including fees and costs for our time at the rates then in effect, as well as any legal or other fees that we incur as a result of such appearance or production of documents.

Other Matters

Because of the importance of your oral and written representations to the effective performance of our services, Client releases and indemnifies Firm and its personnel from any and all claims, liabilities, costs, and expenses attributable to any misrepresentation by you or your representatives.

In connection with this engagement, we may communicate with you or others via email transmission. We take reasonable measures to secure your confidential information in our email transmissions. However, as emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure or communication of email transmissions, or for the unauthorized use or failed delivery of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as lost profits, or disclosure or communication of confidential or proprietary information.

Depending on the circumstances and nature of the services we are providing, we may share your confidential information with third-party service providers, some of whom may be cloud-based, but we remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality terms with all service providers to maintain the confidentiality of your information and will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure appropriate confidentiality terms with a third-party service provider, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Although we will use our best efforts to make the sharing of your information with such third parties secure from unauthorized access, no completely secure system for electronic data transfer exists. As such, by your signature below, you understand that the firm makes no warranty, expressed or implied, on the security of electronic data transfers.

It is our policy to keep records related to this engagement for eight years. However, Firm does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. It is your responsibility to retain and protect your records (which includes any work product we provide to you as well as any records that we return) for possible future use, including potential examination by any government or regulatory agencies. Firm does not accept responsibility for hosting client information; therefore, you have the sole responsibility for ensuring you retain and maintain in your possession all your financial and non-financial information, data and records.

By your signature below, you acknowledge and agree that upon the expiration of the eight-year period, Firm shall be free to destroy our records related to this engagement.

If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its applicable rules for resolving professional accounting and related services disputes before resorting to litigation. Costs of any mediation proceeding shall be shared equally by all parties.

Client and Firm both agree that any dispute over fees charged by Firm to Client will be submitted for resolution by arbitration in accordance with the applicable rules for resolving professional accounting and related services disputes of the American Arbitration Association, except that under all circumstances the arbitrator must follow the laws of Virginia. Such arbitration shall be binding and final. **In agreeing to arbitration, both parties acknowledge that in the event of a dispute over fees charged by Firm, each party is giving up the right to have the dispute decided in a court of law before a judge or jury and, instead, accept the use of arbitration for resolution.** The prevailing party shall be entitled to an award of reasonable attorneys' fees and costs incurred in connection with the arbitration of the dispute in an amount to be determined by the arbitrator.

If any tax return prepared in connection with this engagement is filed using the married filing joint filing status, both spouses are deemed to be clients of the firm under the terms of this engagement. Both individuals acknowledge that there is no expectation of privacy from the other concerning our services. We are at liberty to share with either of you, without prior consent of the other, documents and other information concerning the preparation of your returns.

If the above fairly sets forth your understanding, please sign the enclosed copy of this letter and return it to us. Please note that you are affirming to Firm your understanding of, and agreement to, the terms and conditions of this engagement letter by any one of the following actions: returning your signed engagement letter to our firm; providing your income tax information to us for use in the preparation of your returns; the submission of the tax returns we have prepared for you to the taxing authorities; or the payment of our return preparation fees.

We are pleased to have you as a client and look forward to a long and mutually satisfying relationship.

Sincerely,

Kositzka, Wicks and Company

Kositzka, Wicks and Company

Client No.:

Please indicate your preferred method of receiving the client copy of your returns:

☐ PDF OR ☐ Paper

Preferred Email address: _____

Accepted By: _____ Date: _____
Taxpayer

Accepted By: _____ Date: _____
Spouse (if applicable)

STEPS FOR COMPLETING THE ORGANIZER
(Check off as read and completed.)

1. **Sign the engagement letter.**

2. **Complete the questionnaire in full using blue or black pen. Pencil does not scan well.**

3. **Please use the following guidelines when providing documents:**
   - **A) If providing paper copies, provide originals. Scans of copies are often difficult to read.**
   - **B) Do not add staples to documents as they must be removed prior to scanning.**
   - **C) If sending materials electronically, scan in black and white only at no less than 300 dpi.**

4. If you, your spouse, and/or your dependents reported an identity theft issue to the IRS and received an Identity Protection Personal Identification Number (IP PIN), please provide your PIN notification letter for the current tax filing year. **If you received an IP PIN for your prior year return, you will receive a new PIN for this year's return**. Also provide any identity PINs issued by state tax authorities.

5. Behind Form 5D are lists for interest income, dividend income and brokerage statements. On each page, please check the box to the right of each line item to indicate that you are providing the 1099 form. Please edit each list for new and/or closed accounts. Be sure to forward **all** pages of the 1099 forms. You do not need to list income amounts if you are providing the 1099s.

6. We need **copies** (not originals) of any settlement documents from the purchase, sale, or refinancing of any real estate. We will make inquiries of you about the use of any "cash out" refinancing transactions to determine the deductibility of the related mortgage interest.

7. Automobile use - For a deduction related to business use of your automobile you are required to report total mileage, total commuting mileage, and total business mileage incurred during the tax year. **Please note that daily commuting to and from work is not considered business mileage**. Parking at your main place of business is not deductible.

8. Medical expenses are only deductible to the extent your unreimbursed out of pocket expenses, including after tax insurance premiums, exceed 7.5% of your adjusted gross income. If you do not think your total unreimbursed medical expenses will exceed this amount, it is not necessary to complete the medical expense section of Form 14. In any event, please **do not forward** your medical receipts unless you need us to add up the expenses for you.

9. Mortgage limitations - Interest on acquisition debt for a first and second residence is subject to limits depending on when the mortgage was first put in place. Please provide all Form 1098s for any mortgage interest paid. Interest deductibility may be subject to further limitations if used for purposes other than home acquisition or improvements.

10. Charitable contributions - (also see explanation on Organizer Form 15)**: You do not need to send receipts to us, but you must keep your receipts in your records to support your deduction.**
    Cash gifts: All gifts of money (by cash or check) may be deducted only if supported by a bank record, credit card statement or a written acknowledgement from the donee organization. Furthermore, all contributions of $250 or more must be substantiated by a written acknowledgment from the donee organization **which you must have prior to filing your returns**. Any qualified charitable distribution (QCD) from an IRA requires similar written acknowledgement from the charity.
    Non-Cash Gifts >$5,000 (except publicly traded securities): A qualified appraisal is required to substantiate the value of the property. IRS Form 8283, page 2, signed by the appraiser and the donee, is required to be attached to the donor's tax return.
    Non-Cash Gifts >$500 in total: You are required to provide a complete address for the donee organization. Please be sure to complete Organizer Form 15 in full for each donee organization.

11. Miscellaneous itemized deductions – These deductions are not deductible on your 2025 Form 1040, therefore, the relevant pages in the organizer are not provided.

12. Estimated tax payments - Complete all detail on Forms 20 & 20A of the Organizer. Please do not write "paid per instructions", etc.

13. Please provide your travel schedule through April 15, so we may anticipate your needs.

Kositzka, Wicks and Company
A Professional Corporation

PRIVACY POLICY

CPAs, like all providers of personal financial services, are now required by law to inform their clients of their policies regarding privacy of client information. CPAs have been and continue to be bound by professional standards of confidentiality that are even more stringent than those required by law. Therefore, we have always protected your right to privacy.

TYPES OF NONPUBLIC PERSONAL INFORMATION WE COLLECT

We collect nonpublic personal information about you that is either provided to us by you or obtained by us with your authorization.

PARTIES TO WHOM WE DISCLOSE INFORMATION

For current and former clients, we do not disclose any nonpublic personal information obtained in the course of our practice except as required or permitted by law. Permitted disclosures include, for instance, providing information to our employees and, in limited situations, to unrelated third parties who need to know that information to assist us in providing services to you. In all such situations, we stress the confidential nature of information being shared.

PROTECTING THE CONFIDENTIALITY AND SECURITY OF CURRENT AND FORMER CLIENTS' INFORMATION

We retain records relating to professional services that we provide so that we are better able to assist you with your professional needs and, in some cases, to comply with professional guidelines. In order to guard your nonpublic personal information, we maintain physical, electronic, and procedural safeguards that comply with our professional standards.

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Please call if you have any questions, because your privacy, our professional ethics, and the ability to provide you with quality financial services are very important to us.

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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?	☐	☐
Are you married?	☐	☐
If Yes, do you and your spouse want to file separate returns?	☐	☐
If No, are you in a domestic partnership, civil union, or other state-defined relationship?	☐	☐
Can you or your spouse be claimed as a dependent by another taxpayer?	☐	☐
Did you or your spouse serve in the military or were you or your spouse on active duty?	☐	☐

Dependents:		
Were there any changes in dependents from the prior year? 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?	☐	☐
Do you have any children under age 18 with unearned income more than $1,350?	☐	☐
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?	☐	☐
Did you adopt a child or begin adoption proceedings?	☐	☐
Are any of your dependents non-U.S. citizens or non-U.S. residents?	☐	☐

Healthcare:		
Did you obtain healthcare coverage through the Marketplace?	☐	☐
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?	☐	☐
Did you, your spouse, or a dependent have healthcare purchased through the Marketplace and for whom you did not receive Form 1095-A?	☐	☐
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 on another taxpayer's return?	☐	☐
Are any of your dependents required to file a tax return?	☐	☐

Questions (Page 2 of 5)

Healthcare (continued): **Yes** **No**

Was anyone covered on your health insurance policy also covered on another health insurance policy for any part of the year? ☐ ☐

Were you eligible for employer-sponsored healthcare coverage? ☐ ☐

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.

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.

Did you or your spouse receive any distributions from long-term care insurance contracts? ☐ ☐
If Yes, include Forms 1099-LTC.

If you or your spouse are self-employed, are you or your spouse eligible to be covered under an employer's health plan at another job? ☐ ☐

If Yes, how many months were you covered? _____

If you or your spouse are self-employed, are you or your spouse eligible to be covered under an employer's long-term care plan at another job? ☐ ☐

If Yes, how many months were you covered? _____

Education:

Did you, your spouse, or your dependents incur any post-secondary education expenses, such as tuition? ☐ ☐

Did you or your spouse pay any student loan interest? ☐ ☐

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? ☐ ☐

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. ☐ ☐
If Yes, were the amounts withdrawn used for qualified tuition expenses?

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.

Did you or your spouse incur any casualty or theft losses? ☐ ☐

Did you or your spouse make any large purchases, such as motor vehicles and boats? ☐ ☐

Did you or your spouse incur any casualty or loss attributable to a federally declared disaster? ☐ ☐

Did you or your spouse purchase a new alternative technology vehicle, including a qualified plug-in electric drive motor vehicle? ☐ ☐

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 or special fuels used for off-highway business purposes.
_____ Gallons _____ Type

Did you or your spouse install any alternative energy equipment in your residence such as solar water heaters, solar electricity equipment (photovoltaic) or fuel cells? ☐ ☐

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? ☐ ☐

Questions (Page 3 of 5)

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

Retirement or Severance:		
Did you or your spouse contribute to a Roth IRA or convert an existing IRA into a Roth IRA?	☐	☐
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?	☐	☐
Did you or your spouse turn age 73 and have money in an IRA or other retirement account without taking any distribution?	☐	☐
Did you or your spouse make a qualified charitable distribution directly from an IRA?	☐	☐
Did you or your spouse retire or change jobs?	☐	☐
Did you or your spouse receive deferred, retirement or severance compensation? If Yes, enter the date received (Mo/Da/Yr). _____	☐	☐

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?	☐	☐
Did you or your spouse claim a homebuyer credit for a home purchased in 2008?	☐	☐
Did you or your spouse withdraw any amounts from your Individual Retirement Account (IRA) or Roth IRA to acquire a principal residence?	☐	☐
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. _____		
Did you or your spouse take out a home equity loan?	☐	☐
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. _____		
Are you claiming a deduction for mortgage interest paid to a financial institution and someone else received the Form 1098?	☐	☐
Did you or your mortgagee receive mortgage assistance payments? If Yes, include all Forms 1098-MA.	☐	☐

Questions (Page 4 of 5)

Sale of Your Home:	**Yes**	**No**
Did you sell your home?	☐	☐
Did you receive Form 1099-S?	☐	☐
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?	☐	☐
Did you or your spouse ever rent out the property?	☐	☐
Did you or your spouse ever use any portion of the home for business purposes?	☐	☐
Have you or your spouse sold a principal residence within the last two years?	☐	☐
At the time of the sale, the residence was owned by the: _____ Taxpayer _____ Spouse _____ 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?	☐	☐
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?	☐	☐
Did you or your spouse make any gifts to a trust for any amount?	☐	☐
Did you or your spouse have a life insurance trust?	☐	☐
Did you or your spouse assist with the purchase of any asset (auto, home) for any individual?	☐	☐
Did you or your spouse forgive any indebtedness to any individual, trust or entity?	☐	☐

Foreign Matters:		
Did you or your spouse perform any work outside of the U.S. or pay any foreign taxes?	☐	☐
Were you or your spouse 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?	☐	☐
Did you or your spouse create or transfer money or property to a foreign trust?	☐	☐
Did you or your spouse own any foreign financial assets?	☐	☐
Were you or your spouse subject to the transition tax on undistributed foreign income and elect to pay the tax in installments?	☐	☐
Did you or your spouse have an interest in an S corporation that had undistributed foreign income subject to the transition tax?	☐	☐
If Yes, did the corporation cease to be an S corporation?	☐	☐
If Yes, was there a sale or liquidation of substantially all of the corporation's assets or did the corporation cease business?	☐	☐
If Yes, did you or your spouse transfer any share of stock in the corporation?	☐	☐

Questions (Page 5 of 5)

Miscellaneous:	**Yes**	**No**
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?	☐	☐
Did you or your spouse receive unreported tip income of $20 or more in any month?	☐	☐
Have you or your spouse received a punitive damage award for damages other than for physical injuries or illness?	☐	☐
Did you or your spouse engage in any bartering transactions?	☐	☐
Were you or your spouse notified by the IRS or other taxing authority of any changes in prior year returns?	☐	☐
For any trust that you or your spouse created or are trustee, did any beneficiaries, grantors, or trustees die or move?	☐	☐
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)?	☐	☐
In 2025, did you or your spouse receive Payroll Protection Program loan forgiveness or are you or your spouse seeking forgiveness?	☐	☐
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?	☐	☐

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

2025

Personal Information

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 | ☐ Does not expire

☐ Driver's License ☐ State-Issued ID ☐ No Identification

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 | ☐ Does not expire

☐ Driver's License ☐ State-Issued ID ☐ No Identification

Contact Information:

Street Address | Apartment Number

City | State | ZIP or Postal Code

Foreign Province or County

Foreign Country

Taxpayer Daytime/Work Phone | Taxpayer Evening/Home Phone | Taxpayer Foreign Phone

Taxpayer Cell Phone | Taxpayer Fax Number

Spouse Daytime/Work Phone | Spouse Evening/Home Phone | Spouse Foreign Phone

Spouse Cell Phone | Spouse Fax Number

Taxpayer Email Address

Spouse Email Address

Preferred Method of Contact

	Yes	No
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?		

	Taxpayer		Spouse	
	Yes	No	Yes	No
Are you considered legally blind per IRS regulations?				
Do you want to contribute to the Presidential Election Campaign Fund?				
Are you a U.S. citizen or Green Card holder?				

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

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

TS	State	City	Code	PIN	Prior Year PIN

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

Electronic Filing:

Electronic filing is the means by which your return is transmitted directly to the IRS and state tax authorities. Electronic filing is the only filing method that provides you with acknowledgment that the IRS has received your return and is processing it. If you are to receive a refund and use direct deposit with electronic filing, you will normally receive your refund in about 3 weeks.

Note that not all returns qualify for electronic filing under IRS rules.	Yes	No
If you qualify for electronic filing, would you like to file the return electronically with the IRS?	☐	☐
If you qualify, would you like to file your state returns electronically?	☐	☐

The IRS requires the use of a 5-digit self-selected Personal Identification Number (PIN) in lieu of mailing a signature document when electronically filing.

Would you like to use a randomly generated PIN?	Yes	No
Taxpayer	☐	☐
Spouse	☐	☐

If No, provide a 5-digit self-selected PIN:

Taxpayer PIN . . . . . _____

Spouse PIN . . . . . _____

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.

Would you like any refunds owed to you directly deposited? . . . . . ☐ ☐

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

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

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

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

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

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

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

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

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

Name of bank or financial institution . . . . . _____

Routing Transit Number (RTN) . . . . . _____

Account number . . . . . _____

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

Is this a business account? ☐ Yes ☐ No

Account owner ☐ Taxpayer ☐ Spouse ☐ Joint

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

	Yes	No
Would you like any refunds owed to you directly deposited?	☐	☐
Would you like to pay any amount due on your federal return using electronic withdrawal?	☐	☐

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

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

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

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

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

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

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

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

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

Foreign Assets

5C

Note: If the aggregate value of the accounts does not exceed $10,000, then you do not need to provide details.

General Information:

TSJ . . . . . ____

Title of filer . . . . . _____

Enter all countries where you have foreign bank accounts . . . . . _____

Foreign Identification:

	Yes	No
Passport		
Foreign TIN		

If not passport or TIN, enter description . . . . . _____

Number . . . . . _____

Country of issue . . . . . _____

Information on Foreign Financial Accounts:

1 - Bank Account 2 - Securities Account 3 - Other

	Account Type	If Other Account Type, Describe	Maximum Account Value	Account Number	Financial Institution Name
A					
B					

	Street Address	City
A		
B		

	State	ZIP/Postal Code	Country	GIIN
A				
B				

If you have no financial interest in the account or account is jointly owned, please complete the account owner information below.

Type of TIN Code: A - Employer Identification No. (EIN) B - SSN or ITIN C - Foreign

	Last Name or Organization Name	First Name	Middle Initial	Suffix	Taxpayer ID Number	
A						
B						

	# of Joint Owners	Street Address	City
A			
B			

1 - No financial interest 1B - No financial interest - US person, officer or employee, residing outside US 2A - Joint - spouse is joint owner 2B - Joint - other joint owner 3 - Consolidated

	State	ZIP/Postal Code	Country	Owner-ship Code	Filer's Title
A					
B					

1 - Deposit 2 - Custodial

	Type	Foreign Currency	Exchange Rate	Source of Exchange	Acct Open	Acct Closed	Joint	No Tax Items Reported
A								
B								

2025

Foreign Assets

5D

Asset Information:

Description	Identifying Number	Date Acquired (Mo/Da/Yr)	Date Sold (Mo/Da/Yr)	Jointly Owned	No Tax Items Reported

Value	Foreign Currency	Exchange Rate	Source of Exchange Rate

If Asset is Stock of a Foreign Entity or an Interest in a Foreign Entity

1 - Partnership 2 - Corporation 3 - Trust 4 - Estate

Name of Foreign Entity	Type of Foreign Entity	Mailing Address of Foreign Entity

City or Town of Foreign Entity	Province, County or State of Foreign Entity	Country of Foreign Entity	Postal Code of Foreign Entity	GIIN

If Asset is NOT Stock of a Foreign Entity or an Interest in a Foreign Entity

1 - U.S. person
2 - Foreign person

1 - Issuer 2 - Counterparty

Name of Issuer	Issuer Code	Type of Issuer	Residence of Issuer

1 - Individual 2 - Partnership 3 - Corporation 4 - Trust 5 - Estate

Mailing Address of Issuer	City or Town of Issuer

Province, County or State of Issuer	Country of Issuer	Postal Code of Issuer

	Yes	No
Foreign assets were acquired or sold during the tax year		

Foreign Bank Accounts and Trusts:

At any time during 2025, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account or other financial account?		
If Yes, enter name of foreign country		
Were you the grantor of, or transferor to, a foreign trust that existed during 2025, whether or not you had any beneficial interest in it?		

2025

Interest Income

TSJ	Payer Name	Account No.	Prior Year Amount	Information Included (X or ✓)

2025

Dividend Income

TSJ	Payer Name	Account No.	Prior Year Amount	Information Included (X or ✓)

2025

Brokerage Statements

TSJ	Payer Name	Account No.	Information Included (X or ✓)

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:

	Yes	No
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:

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

Description	2025 Amount	2024 Amount

Miscellaneous income: Include all Forms 1099-MISC and 1099-NEC

Other Income:

Other gross receipts or sales		
Less returns and allowances		

Cost of Goods Sold:

	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		

Worksheet: Business > General, Income and Cost of Goods Sold; Other Income > Miscellaneous Income, Nonemployee Compensation and Payment Cards and Other Third Party Transactions
Forms C-1, C-2, C-3, IRS 1099-K, IRS 1099-MISC, and IRS 1099-NEC

2025

Business Expenses and Property & Equipment

6A

Name of Business: _____

Principal Business or Profession: _____

Expenses:

	2025 Amount	2024 Amount
Advertising		
Car and truck expenses		
Parking fees and tolls		
Commissions and fees		
Contract labor		
Employee benefit programs and health insurance (other than pension and profit-sharing plans)		
Insurance (other than health)		
Interest - mortgage (paid to banks, etc.)		
Interest - other		
Legal and professional fees		
Office expense		
Pension and profit-sharing plans		
Rent or lease - vehicles, machinery and equipment		
Rent or lease - other business property		
Repairs and maintenance		
Supplies (not included in Cost of Goods Sold)		
Taxes and licenses		
Travel		
Meals		
Entertainment (deductible only on some state returns)		
Utilities		
Wages		
Dependent care benefits		

Other Expenses:

Description	2025 Amount	2024 Amount

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

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

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

2025

Business Expenses - Vehicle and Other Listed Property

6B

Name of Business: _____

Principal Business or Profession: _____

Listed Property Questions for 2025:

	Yes	No
Do you have evidence to support your deduction?		
If Yes, is the evidence written?		
Do you have evidence to support the business use percentage claimed on listed property?		
If Yes, is the evidence written?		

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?		
Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees?		
Do you treat all use of vehicles by employees as personal use?		
Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles and retain the information received?		
Do you meet the requirements for qualified demonstration use by maintaining a written policy statement that prohibits vehicle use by individuals other than full-time vehicle salespersons, use for personal vacation trips, storage of personal possessions in the vehicle and limits the total mileage outside the salesperson's normal working hours?		

Vehicle:

	Vehicle 1	Vehicle 2
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	☐ Yes ☐ No
Was your vehicle available for use during off-duty hours?	☐ Yes ☐ No	☐ Yes ☐ No

Mileage:

	Vehicle 1 2025 Miles	Vehicle 1 2024 Miles	Vehicle 2 2025 Miles	Vehicle 2 2024 Miles
Total miles				
Total business miles				
Total commuting miles for the year				

Actual Expenses:

	Vehicle 1 2025 Amount	Vehicle 1 2024 Amount	Vehicle 2 2025 Amount	Vehicle 2 2024 Amount
Gasoline, oil, repairs, insurance, etc				
Interest				
Taxes				
Fair market value of leased vehicle				
Vehicle rentals/leases				

2025

Business Expenses

6C

Name of Business: _____

Principal Business or Profession: _____

Business Expenses: Enter all expenses at 100 percent

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

	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

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

	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? ☐ Yes ☐ No

Vehicle:

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

Description of vehicle _____

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

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

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

	2025	2024
Total miles		
Total business miles		
Average daily commuting miles		
Total commuting miles for the year		
Gasoline and oil		
Repairs		
Insurance		
Interest		
Taxes		
Value of employer provided vehicle		
Temporary vehicle rentals		
Fair market value of leased vehicle		
Vehicle leases		

Other Vehicle Expenses:

Description	2025 Amount	2024 Amount

2025

Business Use of Home

6D

Name of Business: _____

Principal Business or Profession: _____

Partial Use of Your Home for Business:

	2025	2024
Square footage of home used exclusively for business		
Total square footage of home		
Total hours home was used for day care during the year		

	Yes	No
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?		

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

2025

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?

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

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

	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

Worksheets: Gains and Losses > Capital Gains and Losses and Installment Sales > General and Schedule of Receipts / Collections
Forms D-1, D-5 and D-6

2025

Individual Retirement Account (IRA) Information

Individual Retirement Account (IRA): **Include all copies of Forms 1099-R and 5498.**

TS . . . . . ____

IRA Questions for 2025:

	Yes	No
Are you covered by an employer's retirement plan?		
If no, is your spouse covered by an employer's retirement plan?		
Do you want to limit your IRA contribution to the maximum amount deductible on your tax return?		
If no, do you want to contribute the maximum allowable amount to your IRA even though you may not qualify for an IRA deduction?		
Did you use any IRA as security for a loan this year?		
Did you have any transactions with any IRA during the year?		

If Yes, explain. _____

IRA Values, Rollovers, and Distributions:

Total value of all traditional IRAs on December 31, 2025	
Note: This information or Form 5498 is required if you received a distribution during the year.	
Outstanding rollovers on December 31, 2025	
Total distributions converted to Roth IRAs	
Total retirement plans converted to Roth IRAs	

Contributions:

IRA:	
Contributions in 2025 for the 2025 tax return	
Contributions in 2026 for the 2025 tax return	
Amount for 2025 you choose to be treated as nondeductible	
Roth IRA:	
Contributions made for the 2025 tax year	

Distributions: **Include all Forms 1099-R and any nontaxable distribution details**

Name of Payer	2025 Gross Distributions	Taxable Amount	Federal Tax Withheld	State Tax Withheld	Is this a Rollover?	2024 Gross Distributions

2025

Pension, Annuity and Retirement Plan Information

9A

Pensions and Annuities: **Include all Forms 1099-R and any nontaxable distribution details**

TSJ	Name of Payer	2025 Gross Distributions	Taxable Amount	Federal Tax Withheld	State Tax Withheld	Is this a Rollover?	2024 Gross Distributions

Self-Employed Retirement Plan: **Include copies of all Forms 1099-R**

	Taxpayer		Spouse	
	Yes	No	Yes	No
Have you established a self-employed retirement or SIMPLE plan with deductible contributions?				
Do you want to contribute the maximum amount allowed?				

Contributions to:	2025 Amount	2025 Amount
Simplified employee pension plan		
Defined benefit plan		
Defined contribution plan		
SIMPLE plan		

2025

Rental and Royalty Income

10

Location of Property: _____

TSJ . . . . . ____

Type of property . . . _____

	Yes	No
Have you prepared or will you prepare all required Forms 1099?		

	2025	2024
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)?		

Income:

	2025 Amount	2024 Amount
Rents received		
Royalties received		

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

2025

Rental and Royalty Expenses

10A

Location of Property: _____

Expenses:

	2025 Amount	2024 Amount
Advertising		
Auto and travel		
Cleaning and maintenance		
Commissions		
Insurance		
Legal and other professional fees		
Management fees		
Mortgage interest paid to banks, etc.		
Mortgage interest paid to individuals		
Other interest		
Repairs		
Supplies		
Taxes		
Utilities		
Dependent care benefits		
Employee benefits		

Other Expenses:

Description	2025 Amount	2024 Amount

2025

Rental and Royalty Property and Equipment & Depletion

10B

Location of Property: _____

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

Acquisitions:

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

Dispositions:

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

Percentage Depletion Information:

Production Type	Royalty Income	
	2025 Amount	2024 Amount

2025

Rental and Royalty Vehicle and Other Listed Property

10C

Location of Property: _____

Listed Property Questions for 2025:

	Yes	No
Do you have evidence to support your deduction?		
If Yes, is the evidence written?		
Do you have evidence to support the business use percentage claimed on listed property?		
If Yes, is the evidence written?		

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?		
Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees?		
Do you treat all use of vehicles by employees as personal use?		
Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles and retain the information received?		
Do you meet the requirements for qualified demonstration use by maintaining a written policy statement that prohibits vehicle use by individuals other than full-time vehicle salespersons, use for personal vacation trips, storage of personal possessions in the vehicle and limits the total mileage outside the salesperson's normal working hours?		

Vehicle:

	Vehicle 1	Vehicle 2
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	☐ Yes ☐ No
Was your vehicle available for use during off-duty hours?	☐ Yes ☐ No	☐ Yes ☐ No

Mileage:

	Vehicle 1 2025 Miles	Vehicle 1 2024 Miles	Vehicle 2 2025 Miles	Vehicle 2 2024 Miles
Total miles				
Total business miles				
Total commuting miles for the year				

Actual Expenses:

	Vehicle 1 2025 Amount	Vehicle 1 2024 Amount	Vehicle 2 2025 Amount	Vehicle 2 2024 Amount
Gasoline, oil, repairs, insurance, etc				
Interest				
Taxes				
Fair market value of leased vehicle				
Vehicle rentals/leases				

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 . . . . . %

	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

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

	2025 Amount	2024 Amount
Amount received for other expenses		
Amount received for meals		
Amount received for entertainment		

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? . . . . . ☐ Yes ☐ No

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

	2025	2024
Total miles		
Total business miles		
Average daily commuting miles		
Total commuting miles for the year		
Gasoline and oil		
Repairs		
Insurance		
Interest		
Taxes		
Value of employer provided vehicle		
Temporary vehicle rentals		
Fair market value of leased vehicle		
Vehicle leases		

Other Vehicle Expenses:

Description	2025 Amount	2024 Amount

2025

Rental - Business Use of Home

10E

Location of Property: _____

Partial Use of Your Home for Business:

	2025
Square footage of home used exclusively for business	
Total square footage of home	

Were improvements made to the home and/or home office since the time you began using the home for business? ☐ Yes ☐ No

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

2025

Partnership, S Corporation, Estate, Trust and REMIC Income

Partnership Income: Include all Schedules K-1

TSJ	Entity Name	Employer ID Number	Health Insurance Paid by Entity

S Corporation Income: Include all Schedules K-1

TSJ	Entity Name	Employer ID Number	Health Insurance Paid by Entity

Estate and Trust Income: Include all Schedules K-1

TSJ	Entity Name	Employer ID Number

Real Estate Mortgage Investment Conduit (REMIC) Income: Include all Schedules Q

TSJ	Entity Name	Employer ID Number

2025

Partnership and S Corporation Business Expenses

11A

Activity Name: _____

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

If not 100%, 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

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

	2025 Amount	2024 Amount
Amount received for other expenses		
Amount received for meals		
Amount received for entertainment		

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? . . . . . ☐ Yes ☐ No

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

	2025	2024
Total miles		
Total business miles		
Average daily commuting miles		
Total commuting miles for the year		
Gasoline and oil		
Repairs		
Insurance		
Interest		
Taxes		
Value of employer provided vehicle		
Temporary vehicle rentals		
Fair market value of leased vehicle		
Vehicle leases		

Other Vehicle Expenses:

Description	2025 Amount	2024 Amount

2025

Passthrough Business Use of Home

11B

Activity Name: . . . .

Partial Use of Your Home for Business:

	2025
Square footage of home used exclusively for business	
Total square footage of home	

Were improvements made to the home and/or home office since the time you began using the home for business? . . . ☐ Yes ☐ No

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

Worksheets: Fiduciary Passthrough > Business Use of Home, Partnership Passthrough > Business Use of Home, and S Corporation Passthrough > Business Use of Home

Miscellaneous Income, Adjustments and Alimony

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

2025

Miscellaneous Adjustments

13A

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		

	Yes	No
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?		
Were all distributions from your HSA for unreimbursed medical expenses?		
Did you or your spouse enroll in Medicare?		

If Yes, what month did you enroll? _____

What month did your spouse enroll? _____

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

TSJ	Nature and Source	2025 Amount	2024 Amount

2025

Itemized Deductions - Medical and Taxes

Medical and Dental Expenses:

	TSJ	2025 Amount	2024 Amount
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			

	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

	TSJ	2025 Amount	2024 Amount
Personal property taxes paid (include vehicle taxes)			
General sales taxes paid on specified items			

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:

	Yes	No
If you purchased or sold your home, did you include any mortgage interest from your closing statement in the amount below?		
Did you refinance your home? (If Yes, enclose the closing statement.)		
If Yes, how many years is your new mortgage loan? _____		
Did you purchase a new home or sell your former home during the year?		
If Yes, enclose the closing statements from the purchase and sale of your new and former homes.		
If Yes, also, did you (or your spouse, if married) have an ownership interest in a principal residence in the US during the 3 year period prior to the purchase of this home?		
If Yes, did you (and your spouse, if married at the time of purchase) own and use the same home as a principal residence in the U.S. for any 5 consecutive year period during the 8 year period ending on the purchase date of the new home?		

Home Mortgage Interest Paid To Financial Institutions:

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

Other Home Mortgage Interest Paid:

TSJ	Paid To		ID Number	2025 Amount	2024 Amount
	Name	Address			

Deductible Points:

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

Investment Interest Expense:

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

TSJ	Paid To	2025 Amount	2024 Amount

2025

Itemized Deductions - Contributions

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

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

	Donee Organization Name	Donee Organization Address
A		
B		
C		

2025

Itemized Deductions - Miscellaneous

* These expenses are not deductible on the federal return but may be deductible on some state returns.

Miscellaneous Itemized Deductions:

	TSJ	2025 Amount	2024 Amount
Union and professional dues *			
Tax preparation fee *			
Professional subscriptions *			
Hobby expense (To extent of income) *			
Safe deposit box *			
Uniforms and protective clothing *			
Work tools *			
Gambling losses			
Estate taxes			

Other Itemized Deductions:

Examples:

- Certain legal and accounting fees *
- Investment expenses *
- Custodial fees *
- Employment agency fees *
- Certain educational expenses *
- Amortizable bond premium
- Impairment-related work expense of a disabled person
- Repayment of amounts under a claim of right

TSJ	Description	2025 Amount	2024 Amount

Casualty or Theft Loss:

TSJ ____

Property description _____

Which of the following describes the type of property that sustained the casualty or theft loss?

☐ Personal use ☐ Business use ☐ Income producing ☐ Employee Use ☐ Personal use attributable to insolvent or bankrupt financial institution losses on deposits

Was the loss due to a federally declared disaster? ☐ Yes ☐ No

Date acquired (Mo/Da/Yr) _____

Date damaged or lost (Mo/Da/Yr) _____

Original cost or other basis _____

Fair market value before casualty _____

Fair market value after casualty _____

Cost of replacement _____

Insurance reimbursement _____

2025

Employee Business Expenses (Page 1 of 2)

17

TS: _____ **Occupation:** _____

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

Occupation code _____

1 - Performing artist	3 - Fee-basis state or local government official	5 - Outside salesperson
2 - Handicapped employee	4 - National Guard or Reserve	(Big Rapids, MI only)

If not 100%, enter the percentage to apply to Schedule A _____ %

	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

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

	2025 Amount	2024 Amount
Amount received for other expenses		
Amount received for meals		
Amount received for entertainment		

Does your employer's reimbursement plan for meals and entertainment allow for offset of other reimbursements? ☐ Yes ☐ No

2025

Employee Business Expenses (Page 2 of 2)

17A

Vehicle: **Include all documentation**

If not 100%, please enter the percentage to apply to Schedule A . . . . . _____ %

Description of vehicle . . . . . _____

Date vehicle was placed in service . . . . . (Mo/Da/Yr) _____

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

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

	2025	2024
Total miles		
Total business miles		
Average daily commuting miles		
Total commuting miles for the year		
Gasoline and oil		
Repairs		
Insurance		
Taxes		
Value of employer provided vehicle		
Temporary vehicle rentals		
Fair market value of leased vehicle		
Vehicle leases		

Other Vehicle Expenses:

Description	2025 Amount	2024 Amount

2025

Household Employment Taxes

General Information:

TSJ . . . . . ____

Employer identification number . . . . . _____

	Yes	No
Did you pay any one household employee cash wages of $2,400 or more in 2025?		
Did you withhold any federal income tax from wages paid to any household employee?		
Did you pay total cash wages of $1,000 or more in any calendar quarter of 2024 or 2025?		

Social Security, Medicare and Income Taxes:

	2025 Amount	2024 Amount
Cash wages subject to social security taxes		
Cash wages subject to Medicare taxes (if different than cash wages subject to social security)		
Cash wages subject to additional Medicare tax withholding		
Federal income tax withheld		
State disability plan payments subject to social security taxes		
State disability plan payments subject to Medicare taxes (if different than plan payments subject to social security)		

Federal Unemployment (FUTA) Tax:

	Yes	No
Did you pay unemployment contributions to more than one state?		
Were all of the wages subject to FUTA tax subject to the state's unemployment tax?		

State	Total Cash Wages Subject to FUTA	2024 Amount

Complete the following for all state unemployment contributions made:

Name of State	Total Taxable Wages	Contribution Paid to Unemployment Fund	X if payment to be made after April 18, 2026	2024 Amount

2025

Federal Tax Payments

20

Refund Application:

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

Refunded . . . . . ☐ Yes ☐ No

Applied to your 2026 estimated tax liability ☐ Yes ☐ No

Federal Estimated Tax Payments:

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

2024 overpayment applied to 2025 estimate . . . . . ☐

Tax Planning Information for Tax Year 2026:

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

	Yes	No
A change in your marital status	☐	☐
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.

2025

State and City Tax Payments

20A

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

2025

Foreign Taxes

32

Country of residence: _____

Foreign Taxes Paid or Accrued:

TS	Country Name	Income Type (Dividends, Rents, Etc.)	Is Tax Accrued?	Date Paid or Accrued (Mo/Da/Yr)	Tax Amount (In Foreign Currency)	Tax Amount (In U.S. Dollars)

Prior Year Foreign Taxes Paid in the Current Year:

Year	Date Paid (Mo/Da/Yr)	Amount

Enter Any Additional Foreign Tax Information:

2025

Gifts Made Outright to an Individual

34

NOTE: Only complete Forms 34 and/or 35 if in 2025:

- **You made gifts of cash or marketable securities to an individual that exceeded $18,000; or**
- **You made gifts of hard-to-value assets (such as closely-held stock) to an individual of any amount; or**
- **You made any transfers to a trust (including paying premiums on a life insurance policy that was transferred to a life insurance trust).**

You should include all gifts made to each individual during the year, including gifts for his or her birthday, holiday, anniversary, graduation, etc. In addition, include any gifts you made for educational or medical expenses. You can exclude amounts paid directly to a qualifying educational organization for tuition. You can also exclude amounts paid directly to health care providers if the expenses relate to nonelective medical expenses.

If you made any loans with an interest rate below the market rate of interest, provide details below.

If your most recent gift tax return was not prepared by us, include a copy.

For gifts other than cash, include a copy of any appraisal(s) of assets.
If no appraisal is available, describe how the value was determined.

For each gift made outright to an individual during the year, provide the following information:

Gift 1:

Person giving the gift . . . . . ☐ Taxpayer ☐ Spouse ☐ Joint

Name of person receiving the gift . . . . . _____

Address of person . . . . . _____

Your relationship to the person
(e.g., son, granddaughter or friend) . . . . . _____

Age of the person . . . . . ____

Date(s) of gift(s) . . . . . (Mo/Da/Yr) _____

Description and amount of assets gifted
(e.g., $18,000 in cash or 500 shares of ABC stock) . . . . . _____

Cost basis of assets gifted if other than cash . . . . . _____

Value of assets gifted if other than cash . . . . . _____

Gift 2:

Person giving the gift . . . . . ☐ Taxpayer ☐ Spouse ☐ Joint

Name of person receiving the gift . . . . . _____

Address of person . . . . . _____

Your relationship to the person
(e.g., son, granddaughter or friend) . . . . . _____

Age of the person . . . . . ____

Date(s) of gift(s) . . . . . (Mo/Da/Yr) _____

Description and amount of assets gifted
(e.g., $18,000 in cash or 500 shares of ABC stock) . . . . . _____

Cost basis of assets gifted if other than cash . . . . . _____

Value of assets gifted if other than cash . . . . . _____

2025

Gifts Made in Trust

NOTE: Complete this form only if you have made gifts in or to a trust during the year.

For each gift made in trust during the year, provide the following information:

Name of trust receiving the gift . . . . . _____

Name of the trustee . . . . . _____

Address of the trustee . . . . . _____

Trust identification number . . . . . _____

Name of the beneficiary of the trust . . . . . _____

Your relationship to the beneficiary
(e.g., son, granddaughter or friend) . . . . . _____

Age of the beneficiary . . . . . ____

Date(s) of gift(s) . . . . . (Mo/Da/Yr) _____

Description and amount of assets gifted
(e.g., $18,000 in cash or 500 shares of ABC stock) . . . . . _____

Cost basis of assets gifted if other than cash . . . . . [ ]

Value of assets gifted if other than cash . . . . . [ ]

For gifts other than cash, include a copy of any appraisal(s) of assets. If no appraisal is available, describe how the value was determined.

_____

Include a copy of the following:

A copy of the trust document(s) unless previously furnished to us.

A copy of the letter(s) notifying the beneficiary of his or her right to withdraw, if the trust grants the beneficiary the right to withdraw amounts contributed to the trust.

2025

District of Columbia Information (Page 1 of 5)

Residency Information:

	From (Mo/Da/Yr)	To (Mo/Da/Yr)
If you did not live in the District of Columbia for all of 2025, enter the dates you did live in the District of Columbia		

Enter the state names other than the District of Columbia where you had income _____

Education Savings:

	Yes	No
Did you or your spouse make any contributions to a qualified DC "529" College Savings Plan account?	☐	☐

If Yes, enter the following:

TS	Name of Designated Beneficiary	Social Security Number	Account Number	2025 Amount Contributed

Property Tax Credit Information:

TS ____

Enter the amount of annual rent paid

What type of property is the property tax credit for? ☐ House ☐ Apartment ☐ Rooming house ☐ Condominium ☐ Cooperative

Landlord's information:

Name _____

Address _____

Apartment number _____

City, state and ZIP code _____

Telephone number _____

Business Credits

Organ and Bone Marrow Donor Credit

Job Growth Incentive Act Credit

Amount of homeownership assistance provided to eligible employees

Number of eligible employees

Voluntary Contributions:

Enter the amount you wish to contribute on your 2025 tax return to:

Tax-Payer Support for Afterschool Programs for At-Risk Students

DC Statehood Delegation Fund

Anacostia River Cleanup and Protection Fund

2025

District of Columbia Information (Page 2 of 5)

Disability Income Exclusion Information:

	Yes	No
Were you physically or mentally impaired on January 1, 2025?		
Is your disability expected to last 12 months or more?		
Did you file a physician's certification in previous years?		

	TS _____	TS _____
Date retired (Mo/Da/Year)		
Name of employer		
Name of payer		
Physician's name		
Physician's address		
Physician's apartment number		
Physician's city, state and ZIP code		
Physician's phone number		

Non-Custodial Parent EITC Claim Information:

Dependent name		
Dependent SSN		
Location of court		
Case or Docket number		
Name of government agency		
Street address of government agency		
City, state and ZIP code		
Monthly court ordered payments		
Start date of ordered payments (Mo/Da/Yr)		

Custodian first name and initial	
Custodian last name	
Custodian social security number	
Custodian street address	
City, state and ZIP code	
Custodian date of birth (Mo/Da/Year)	

Health Insurance Information

	Yes	No
Did you and all household members have health insurance coverage for the entire year?		
If No, did you or any household members qualify for an exemption?		

If Yes, enter the applicable exemption. _____

If No, indicate which months you and/or your household members did not have health insurance coverage and did not have an exemption.

Household Member Names	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec

Enter Any Additional District of Columbia Information:

2025

District of Columbia Information (Page 3 of 5)

Domestic and Foreign Filing Entity Information:

File number . . . . . _____

Company name . . . . . _____

Registered agent and email address . . . . . _____

Registered agent office address . . . . . _____

City, state and ZIP code . . . . . _____

Address of principal executive office . . . . . _____

City, state and ZIP code . . . . . _____

State or country of organization . . . . . _____

Company's Manager and Members:

Name	Address

Is this corporation in good standing in state/country where it is organized? ☐ Yes ☐ No

Name of governor or authorized person . . . . . _____

Enter Any Additional District of Columbia Foreign Filing Entity Information:

2025

District of Columbia Information (Page 4 of 5)

Unincorporated Business Franchise Tax Information:

General Information:

TSJ ____

Number of business locations:

Within DC _____

Outside DC _____

DC business tax number _____

Sales and use tax account number _____

Federal employer I.D. number _____

Fiscal year begin date _____

Fiscal year end date _____

Business name _____

Business street address _____

Business city, state, and ZIP code _____

Supplemental Information:

Principal business activity _____

Type of ownership _____

Date business began (Mo/Da/Yr) _____

Was the business terminated during 2025? ☐ Yes ☐ No

If Yes, enter the termination date and reason below.

Termination date (Mo/Da/Yr) _____

Termination reason _____

IRS Service Center where the 2025 federal income tax return was filed _____

Taxpayer name shown on the 2025 federal income tax return filed _____

Have you filed annual Federal Information Return Forms 1096 and 1099? ☐ Yes ☐ No

If No, enter the reason for not filing Forms 1096 and 1099 _____

Which method is used on the federal income tax return? Accrual ☐ Cash ☐ Other (specify) _____

Did you withhold DC income tax from your employees' wages during 2025? ☐ Yes ☐ No

If No, enter the reason for not withholding DC income tax _____

Did you file a DC franchise tax return for the business for 2024? ☐ Yes ☐ No

If No, enter the reason for not filing a DC franchise tax return _____

Did you file an annual ballpark fee return? ☐ Yes ☐ No

Has the IRS made or proposed any adjustments to your 2025 income tax return, or did you file any amended federal income tax returns? ☐ Yes ☐ No

2025

District of Columbia Information (Page 5 of 5)

Small Retailer Property Tax Relief Credit:

Certificate of occupancy permit number . . . . . _____

Enter the amount of rent paid for qualified retail location . . . . . [ ]

Enter the total amount of Class 2 property taxes paid for qualified retail location . . . . . [ ]

District of Columbia Class 2 Property Information:

Address . . . . . _____

City, state, and ZIP code . . . . . _____

Owner's information:

Name . . . . . _____

Address . . . . . _____

City, state, and ZIP code . . . . . _____

Telephone number . . . . . _____

Enter Any Additional District of Columbia UBT Information:

2025

Maryland Information (Page 1 of 2)

General Information:

Political subdivision . . . . . _____

If the political subdivision is not known, enter the county of residence and city, town, or taxing area:

County of residence on December 31, 2025 . . . . . _____

Incorporated city, town or taxing area on December 31, 2025 . . . . . _____

	Taxpayer		Spouse	
	Yes	No	Yes	No
Do you qualify as totally disabled?	☐	☐	☐	☐
Do you or will you have health care coverage at the time the income tax return is filed?	☐	☐	☐	☐

If No, do you want to authorize the Comptroller of Maryland to share information from this tax return with Maryland Health Connection for the purpose of determining pre-eligibility for low- or no-cost health care coverage? . . . . . ☐ Yes ☐ No

Are you or your spouse a member of the military? . . . . . ☐ Yes ☐ No

Do all dependents that will be listed on the return have or will they have health care coverage at the time the income tax return is filed? . . . . . ☐ Yes ☐ No

Residency Information:

	From (Mo/Da/Yr)	To (Mo/Da/Yr)
If you did not live in Maryland for all of 2025:		
Enter the dates you did live in Maryland	_____	_____
Enter the other state of residence	_____	

Enter the state names other than Maryland where you had income . . . . . _____

Pennsylvania residents:

What is the name of your township? . . . . . _____

What is the name of your county? . . . . . _____

If you are a nonresident of Maryland, did you reside the full year in your state of legal residency? . . . . . ☐ Yes ☐ No

Education Savings:

	Yes	No
Did you or your spouse make any contributions to a Maryland Prepaid College Trust or Maryland College Investment Plan Account?	☐	☐

If Yes, enter the following:

TS	Name of Designated Beneficiary	Type of Plan	Social Security Number	Account Number	2025 Amount Contributed

Voluntary Contributions:

Enter the amount you wish to contribute on your 2025 tax return to:

Chesapeake Bay and Endangered Species Fund	
Maryland Cancer Fund	
Developmental Disabilities Services and Support Fund	
Fair Campaign Financing Fund	

Long-Term Care Insurance Information:

Name of Insured	Age	Social Security Number	Relationship to Taxpayer	Amount of Premium Paid

2025

Maryland Information (Page 2 of 2)

Quality Teacher Incentive Credit:

	Taxpayer	Spouse
If you are a Maryland teacher and qualify for this credit:		
Enter the amount of tuition paid		
Enter the amount of tuition reimbursement		

Enter Any Additional Maryland Information:

2024

Virginia Information (Page 1 of 2)

General Information:

City or county of residence on January 1, 2025:

Taxpayer . . . . . _____

Spouse . . . . . _____

Enter the amount of Internet or out of state purchases for which you did not pay sales tax	Taxpayer	Spouse

Residency Information:

	Taxpayer		Spouse	
	From (Mo/Da/Yr)	To (Mo/Da/Yr)	From (Mo/Da/Yr)	To (Mo/Da/Yr)
If you did not live in Virginia for all of 2024, enter the dates you did live in Virginia				
Enter the state names other than Virginia where you had income . . .				

Education Savings:

Did you or your spouse make any contributions to a Virginia College Savings Plan account?	Yes	No

If Yes, enter the following:

TS	Name of Designated Beneficiary	Type of Plan	Social Security Number	Account Number	2024 Amount Contributed

Voluntary Contributions:

Enter the amount you wish to contribute on your 2024 tax return to:	Taxpayer	Spouse
Virginia Nongame Wildlife Program		
Virginia Democratic Party political contribution		
Virginia Republican Party political contribution		
Virginia Housing Program		
Elderly and Disabled Transportation Fund		
Virginia Arts Foundation		
Open Space Recreation and Conservation Fund		
Chesapeake Bay Restoration Fund		
Family and Children's Trust Fund (FACT)		
Virginia State Forests Fund		
Virginia Federation of Humane Societies		
Spay and Neuter Fund		
Cancer Centers of Virginia		
Children of America Finding Hope		
Virginia Military Family Relief Fund		
Federation of Virginia Food Banks		
Public School Foundation Contribution		
Foundation name(s)		
Public Library Foundation Contribution		
Foundation name(s)		

2024

Virginia Information (Page 2 of 2)

Enter Any Additional Virginia Information:

2025

Virginia Information (Page 1 of 2)

General Information:

City or county of residence on January 1, 2026:

Taxpayer . . . . . _____

Spouse . . . . . _____

Enter the amount of Internet or out of state purchases for which you did not pay sales tax	Taxpayer	Spouse

Residency Information:

	Taxpayer		Spouse	
	From (Mo/Da/Yr)	To (Mo/Da/Yr)	From (Mo/Da/Yr)	To (Mo/Da/Yr)
If you did not live in Virginia for all of 2025, enter the dates you did live in Virginia				
Enter the state names other than Virginia where you had income . . .				

Education Savings:

Did you or your spouse make any contributions to a Virginia College Savings Plan account?	Yes	No

If Yes, enter the following:

TS	Name of Designated Beneficiary	Type of Plan	Social Security Number	Account Number	2025 Amount Contributed

Voluntary Contributions:

Enter the amount you wish to contribute on your 2025 tax return to:	Taxpayer	Spouse
Virginia Nongame Wildlife Program		
Virginia Democratic Party political contribution		
Virginia Republican Party political contribution		
Virginia Housing Program		
Elderly and Disabled Transportation Fund		
Virginia Arts Foundation		
Open Space Recreation and Conservation Fund		
Chesapeake Bay Restoration Fund		
Family and Children's Trust Fund (FACT)		
Virginia State Forests Fund		
Virginia Federation of Humane Societies		
Spay and Neuter Fund		
Cancer Centers of Virginia		
Children of America Finding Hope		
Virginia Military Family Relief Fund		
Federation of Virginia Food Banks		
Endowment Fund for the Board of the Blind and Visually Impaired		
Public School Foundation Contribution		
Foundation name(s)		
Public Library Foundation Contribution		
Foundation name(s)		

2025

Virginia Information (Page 2 of 2)

Enter Any Additional Virginia Information: