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## 2025 TAX ORGANIZER

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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

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2025

## Questions (Page 1 of 5)

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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:

Did your marital status change?  Yes  No

Are you married?  Yes  No

If Yes, do you and your spouse want to file separate returns?  Yes  No

If No, are you in a domestic partnership, civil union, or other state-defined relationship?  Yes  No

Can you or your spouse be claimed as a dependent by another taxpayer?  Yes  No

Did you or your spouse serve in the military or were you or your spouse on active duty?  Yes  No

### Dependents:

Were there any changes in dependents from the prior year?  Yes  No

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?  Yes  No

Do you have any children under age 18 with unearned income more than \$1,350?  Yes  No

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?  Yes  No

Did you adopt a child or begin adoption proceedings?  Yes  No

Are any of your dependents non-U.S. citizens or non-U.S. residents?  Yes  No

### Healthcare:

Did you obtain healthcare coverage through the Marketplace?  Yes  No  
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?  Yes  No

Did you, your spouse, or a dependent have healthcare purchased through the Marketplace and for whom you did not receive Form 1095-A?  Yes  No

Did you receive Form 1095-A for someone claimed as a dependent on another taxpayer's return or who is filing their own return and is not claimed as a dependent on another taxpayer's return?  Yes  No

Are any of your dependents required to file a tax return?  Yes  No

Was anyone covered on your health insurance policy also covered on another health insurance policy for any part of the year?  Yes  No

Were you eligible for employer-sponsored healthcare coverage?  Yes  No

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.  Yes  No

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.  Yes  No

Did you or your spouse receive any distributions from long-term care insurance contracts?  
If Yes, include all Forms 1099-LTC.  Yes  No



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## Questions (Page 2 of 5)

2B

**Healthcare (continued):**

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?   Yes   No  
 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?    No  
 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?    Yes   No  
 Did you or your spouse pay any student loan interest?    Yes   No  
 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?    Yes   No  
 Did you or your spouse withdraw any amounts from a Coverdell Education Savings Account or Qualified Education Program (Section 529 plan)?    Yes   No  
 If Yes, include all Forms 1099-Q.  
 If Yes, were the amounts withdrawn used for qualified tuition expenses?    Yes   No

**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?    Yes   No  
 If Yes, provide the appraisal of property contributed. An appraisal is not required for contributions of publicly traded securities. \_\_\_\_\_

Did you or your spouse incur any casualty or theft losses?    Yes   No  
 Did you or your spouse incur any casualty or loss attributable to a federally declared disaster?    Yes   No  
 Did you or your spouse make any large purchases, such as motor vehicles and boats?    Yes   No  
 Did you or your spouse pay interest on a new passenger vehicle purchased in 2025 that was assembled in the U.S.?    Yes   No  
 If so, provide the vehicle identification number (VIN) of the vehicle. \_\_\_\_\_

Did you or your spouse purchase a new alternative technology vehicle, including a qualified plug-in electric drive motor vehicle?    Yes   No  
 Did you or your spouse use gasoline or special fuels for business or farm purposes (other than for a highway vehicle)?    Yes   No  
 If Yes, provide the number of gallons of gasoline or special fuels used for off-highway business purposes: \_\_\_\_\_

\_\_\_\_\_ Gallons \_\_\_\_\_ Type

Did you or your spouse install any alternative energy equipment in your residence such as solar water heaters, solar electricity equipment (photovoltaic) or fuel cells?    Yes   No

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?    Yes   No

Did you or your spouse receive income for overtime?    Yes   No

Did you or your spouse receive income for tips?    Yes   No  
 If Yes, was it reported on a W-2, 1099-K, 1099-NEC, or Form 4317?    Yes   No  
 If unreported, was it \$20 or more in any month?    Yes   No



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## Questions (Page 3 of 5)

2C

**Investments:**

Did you or your spouse have any debts canceled, forgiven or refinanced?  Yes  No

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?  Yes  No

Did you or your spouse sell an existing business, rental property, farm, or any existing interest in a partnership or S corporation?  Yes  No

Did you or your spouse sell, exchange, or purchase any real estate?  Yes  No  
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?  Yes  No

Did you or your spouse engage in any put or call transactions?  Yes  No  
If Yes, provide the transaction details.

Did you or your spouse close any open short sales?  Yes  No

Did you sell or exchange any digital assets?  Yes  No  
If Yes, include all Forms 1099-DA.

Did you or your spouse sell any securities not reported on Form 1099-B?  Yes  No

**Retirement or Severance:**

Did you or your spouse contribute to a Roth IRA or convert an existing IRA into a Roth IRA?  Yes  No

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?  Yes  No

Did you or your spouse turn age 73 and have money in an IRA or other retirement account without taking any distribution?  Yes  No

Did you or your spouse make a qualified charitable distribution directly from an IRA?  Yes  No

Did you or your spouse retire or change jobs?  Yes  No

Did you or your spouse receive deferred, retirement or severance compensation?  Yes  No  
If Yes, enter the date received (Mo/Da/Yr). \_\_\_\_\_

**Personal Residence:**

Did your address change?  Yes  No  
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?  Yes  No

Did you or your spouse claim a homebuyer credit for a home purchased in 2008?  Yes  No

Did you or your spouse withdraw any amounts from your Individual Retirement Account (IRA) or Roth IRA to acquire a principal residence?  Yes  No

Are your total mortgages on your first and/or second residence greater than \$750,000?  Yes  No  
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?  Yes  No

Did you or your spouse have an outstanding home equity loan at the end of the year?  Yes  No  
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?  Yes  No

Did you or your mortgagee receive mortgage assistance payments?  Yes  No  
If Yes, include all Forms 1098-MA.



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## Questions (Page 4 of 5)

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**Sale of Your Home:**

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

**Gifts:**

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

**Foreign Matters:**

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



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## Questions (Page 5 of 5)

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**Miscellaneous:**

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

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

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

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

For any trust that you or your spouse created or are trustee, did any beneficiaries, grantors, or trustees die or move?  Yes  No  
In 2025, did you or your spouse: (a) receive (as a reward, award, or compensation); (b) sell, exchange, gift or otherwise dispose of a digital asset (or a financial interest in a digital asset)?  Yes  No

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

If No, enter the date loan forgiveness was denied or that you or your spouse decided not to seek forgiveness.

Date (Mo/Da/Yr) \_\_\_\_\_

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

Amount \_\_\_\_\_

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

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



2025

## Personal Information

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**Taxpayer:**

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

**Spouse:**

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

**Contact Information:**

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

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?

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



### Dependent Information:

**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.



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## Electronic Filing

4

### **Electronic Filing:**

Electronic filing is the means by which your return is transmitted directly to the IRS and state tax authorities. The IRS has implemented an electronic filing mandate requiring certain preparers, including this firm, to file all returns that they prepare electronically. Some states also require certain preparers to electronically file state returns prepared. The IRS and some states allow taxpayers to elect not to file their returns electronically.

Do not electronically file the federal return

Do not electronically file the state return(s)

**Note: The IRS and some states that require returns to be electronically filed also impose fees and/or penalties for failure to do so. If you checked either of the boxes above, you may be required to sign an "opt-out" form before we can release your returns. As a follow-up we will contact you to discuss these requirements and your ability to "opt-out" of electronic filing.**

The IRS requires, and many states allow, the use of a Personal Identification Number (PIN) in lieu of mailing a signature document when electronically filing.

Would you like to use a randomly generated PIN?

Taxpayer

 Yes No

Spouse

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

Taxpayer PIN

---

Spouse PIN

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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?  Yes  No

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

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

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

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

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

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

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

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

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

Yes	No



Name of bank or financial institution

Routing Transit Number (RTN)

Account number

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

Is this a business account?  Yes  No

Account owner  Taxpayer  Spouse  Joint

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

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 withdrawn, 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.



### Interest Information:

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

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

### **Seller-Financed Mortgage Interest Information:**

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

**Address of Individual from Whom Mortgage Interest Was Received**

**Enter Any Additional Information:**

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



2025

Dividend Income

5B

## Dividend Information:

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

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

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

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

## Enter Any Additional Information:


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



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**Brokerage Statement Details**

5EA

TSJ	Payer Name	Account No.	Information Included (X or ✓)
A			
B			
C			
D			
E			
F			
G			
H			
I			
J			
K			
L			
M			
N			
O			
P			
Q			
R			
S			
T			

Interest Income	U.S. Bonds and Obligations	Code	Tax-Exempt Interest	Box 1a Total Ordinary Dividends	Box 1b Qualified Dividends	Box 2a Total Capital Gain Distribution	U.S. Bond Interest Amount or Percent in Box 1a
A							
B							
C							
D							
E							
F							
G							
H							
I							
J							
K							
L							
M							
N							
O							
P							
Q							
R							
S							
T							



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

Note: For other amounts not listed, attach a copy of your brokerage statement.



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**Business Income and Cost of Goods Sold**

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Name of Business: .....

Principal Business or Profession: .....

TSJ .....  
 Employer ID number .....  
 Street address .....  
 City, state, ZIP or postal code, and country .....  
 Method of inventory .....  
 Method of accounting .....

**Business Questions for 2025:**

Did you dispose of this business? .....  Yes  No  
 If Yes, what was the disposition date? ..... (Mo/Da/Yr) .....  
 Was there a change in determining quantities, costs or valuations between opening and closing inventory? .....  
 Were you involved in the operations of this business on a regular, continuous and substantial basis? .....  
 Have you prepared or will you prepare all required Forms 1099? .....

2025 Amount	2024 Amount

Health insurance premiums paid for yourself and your dependents .....

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

Description	2025 Amount	2024 Amount

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


Other income:


Other gross receipts or sales .....

Less returns and allowances .....

**Cost of Goods Sold:**

Beginning inventory .....

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:

2025 Amount	2024 Amount

Description	2025 Amount	2024 Amount

Ending inventory .....



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## Business Expenses - Vehicle and Other Listed Property

6B

**Name of Business:** ..... (Handwritten Name)

**Principal Business or Profession:** ..... (Handwritten Name)

### **Listed Property Questions for 2025:**

Do you have evidence to support your deduction? ..... (Handwritten Response)

If Yes, is the evidence written? ..... (Handwritten Response)

Do you have evidence to support the business use percentage claimed on listed property? ..... (Handwritten Response)

If Yes, is the evidence written? ..... (Handwritten Response)

Yes	No

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

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

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

Do you treat all use of vehicles by employees as personal use? ..... (Handwritten Response)

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? ..... (Handwritten Response)

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? ..... (Handwritten Response)

Yes	No

Yes	No

### **Vehicle:**

Description of vehicle .....  
 Date placed in service ..... (Mo/Da/Yr)  
 Do you (or your spouse) have another vehicle available for your personal use?  
 Was your vehicle available for use during off-duty hours? .....

Vehicle 1	
<input type="checkbox"/>	<input type="checkbox"/>
Yes	No
<input type="checkbox"/>	<input type="checkbox"/>
Yes	No

Vehicle 2	
<input type="checkbox"/>	<input type="checkbox"/>
Yes	No
<input type="checkbox"/>	<input type="checkbox"/>
Yes	No

**Mileage:**  
 Total miles .....  
 Total business miles .....  
 Total commuting miles for the year .....

2025 Miles	2024 Miles

2025 Miles	2024 Miles

**Actual Expenses:**  
 Gasoline, oil, repairs, insurance, etc .....  
 Interest .....  
 Taxes .....  
 Fair market value of leased vehicle .....  
 Vehicle rentals/leases .....

2025 Amount	2024 Amount

2025 Amount	2024 Amount



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 ..... %

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

2025 Amount	2024 Amount

Description	2025 Amount	2024 Amount

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

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

2025 Amount	2024 Amount

Yes  No

**Vehicle:**

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


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

Yes  No

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

2025	2024

Other Vehicle Expenses:

Description	2025 Amount	2024 Amount



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

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

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

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

2025	2024

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

Yes      No

**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.

Casualty losses	.....
Deductible mortgage interest paid to:	
Financial institutions	.....
Individuals	.....
Real estate taxes	.....
Insurance	.....
Repairs and maintenance	.....
Utilities	.....
Rent	.....

### **Other Expenses:**

**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

7

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

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

Did you have any of the following during the year?

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

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

A	Gross Sales Price (Less Commissions)	Cost or Other Basis	Federal Tax Withheld
B			
C			
D			
E			
F			
G			
H			

Installment Sales: Do not include interest received in principal amount

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



2025

Rental and Royalty Income

10

**Location of Property:** \_\_\_\_\_  
 TSJ \_\_\_\_\_  
 Type of property \_\_\_\_\_

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

 Yes       No

Ownership percentage if not 100% . . . . .

2025	2024
%	

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:**

Rents received . . . . .  
 Royalties received . . . . .

2025 Amount	2024 Amount

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

Description	2025 Amount	2024 Amount

Miscellaneous income:  Include all Forms 1099-MISC

Description	2025 Amount	2024 Amount

Other income:

Description	2025 Amount	2024 Amount



**Location of Property:** \_\_\_\_\_

### **Expenses:**

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



**Location of Property:** \_\_\_\_\_

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

### Acquisitions:

### **Dispositions:**

### Percentage Depletion Information:



2025

**Rental and Royalty Vehicle  
and Other Listed Property**

10C

Location of Property: \_\_\_\_\_

**Listed Property Questions for 2025:**

Do you have evidence to support your deduction? .....  
 If Yes, is the evidence written? .....  
 Do you have evidence to support the business use percentage claimed on listed property? .....  
 If Yes, is the evidence written? .....

Yes	No

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

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

Yes	No

**Vehicle:**

Description of vehicle .....  
 Date placed in service ..... (Mo/Da/Yr)  
 Do you (or your spouse) have another vehicle available for your personal use? .....  
 Was your vehicle available for use during off-duty hours? .....

Vehicle 1	
-----------	--

Vehicle 2	
-----------	--

Yes  No  
 Yes  No

Yes  No  
 Yes  No

**Mileage:**

Total miles .....  
 Total business miles .....  
 Total commuting miles for the year .....

2025 Miles	2024 Miles

2025 Miles	2024 Miles

**Actual Expenses:**

Gasoline, oil, repairs, insurance, etc .....  
 Interest .....  
 Taxes .....  
 Fair market value of leased vehicle .....  
 Vehicle rentals/leases .....

2025 Amount	2024 Amount

2025 Amount	2024 Amount





**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.

Casualty losses . . . . .  
Deductible mortgage interest paid to:  
    Financial institutions . . . . .  
    Individuals . . . . .  
Real estate taxes . . . . .  
Insurance . . . . .  
Repairs and maintenance . . . . .  
Utilities . . . . .  
Rent . . . . .

### **Other Expenses:**

## **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



**Partnership Income:  Include all Schedules K-1**

## **S Corporation Income: Include all Schedules K-1**

**Estate and Trust Income:** **Include all Schedules K-1**

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

TSJ	Entity Name	Employer ID Number



**Activity Name:** \_\_\_\_\_

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

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

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

1. *What is the name of the author?*

Description	2025 Amount	2024 Amount

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

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

2025 Amount	2024 Amount

**Vehicle:**

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

%

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

Yes      No  
Yes      No

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

#### Other Vehicle Expenses:

Description	2025 Amount	2024 Amount



**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.

Casualty losses	.....
Deductible mortgage interest paid to:	
Financial institutions	.....
Individuals	.....
Real estate taxes	.....
Insurance	.....
Repairs and maintenance	.....
Utilities	.....
Rent	.....

### **Other Expenses:**

**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

**Farm Income  
(Page 1 of 2)**

12

Proprietor's Name: .....

Principal Crop or Activity: .....

TSJ .....

Employer identification number .....

Method of accounting .....

**Farm Questions for 2025:**

Did you dispose of this farm? .....

Yes
No

If Yes, what was the disposition date? .....

(Mo/Da/Yr)

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

.....
.....

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

Health insurance premiums paid for yourself and your dependents .....

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

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

**Income (Accrual Method):**

Description	Beginning Inventory	Cost of Items Purchased	Sales	Ending Inventory
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....

**Income:**

Sales of livestock, produce, grains, etc. you raised .....

Total cooperative distributions (Forms 1099-PATR) .....

Taxable cooperative distributions .....

Total agricultural program payments .....

Taxable agriculture program payments .....

Total Commodity Credit Corporation (CCC) loans .....

Total crop insurance proceeds and certain disaster payments received in 2025 .....

Taxable crop insurance proceeds received .....

Crop insurance proceeds deferred from prior year .....

Custom hire (machine work) income .....

Federal gasoline tax or fuel tax credit or refund .....

State gasoline tax or fuel tax credit or refund .....

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



2025

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

12A

Proprietor's Name: .....

Principal Crop or Activity: .....

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

Description	2025 Amount	2024 Amount

Government payments: Include all Forms 1099-G

Description	2025 Amount	2024 Amount

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

Description	2025 Amount	2024 Amount

Other income:

Description	2025 Amount	2024 Amount



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

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

## Expenses:

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

### **Other Expenses:**

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

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

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



2025

**Farm Vehicle and Other Listed Property**

12C

Proprietor's Name: .....

Principal Crop or Activity: .....

**Listed Property Questions for 2025:**

Do you have evidence to support your deduction? .....

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? .....

Yes	No

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

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

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

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

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

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

Yes	No

**Vehicle:**

Description of vehicle .....

Date placed in service .....

(Mo/Da/Yr)

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

 Yes  No

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

 Yes  No**Mileage:**

Total miles .....

Total business miles .....

Total commuting miles for the year .....

2025 Miles	2024 Miles

2025 Miles	2024 Miles

**Actual Expenses:**

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

Interest .....

Taxes .....

Fair market value of leased vehicle .....

Vehicle rentals/leases .....

2025 Amount	2024 Amount

2025 Amount	2024 Amount



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

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

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

Parking fees and tolls	•
Local transportation	•
Travel expenses	•
Meals	•
Entertainment (deductible only on some state returns)	•
Child Day Care	•

2025 Amount	2024 Amount

**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?

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



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

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

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

2025

1. 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

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

Casualty losses	.....
Deductible mortgage interest paid to:	
Financial institutions	.....
Individuals	.....
Real estate taxes	.....
Insurance	.....
Repairs and maintenance	.....
Utilities	.....
Rent	.....

### **Other Expenses:**

### **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



**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:**

Unemployment compensation received	.....
Unemployment compensation repaid in 2025	.....
Social security benefits received	.....
Social security benefits repaid in 2025	.....
Medicare premiums withheld	.....
Tier 1 railroad retirement benefits received	.....
Tier 1 railroad retirement benefits repaid in 2025	.....
Total lump sum social security received	.....
Lump sum taxable social security	.....
Other federal withholding	.....
Other state withholding	.....

### **State and Local Income Tax Refunds:**

### **Other Income:**

**Alimony Paid or Received:**



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		

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?

 Yes No**Other Adjustments to Income: Include all Forms 1098-E for Student Loan Interest Paid**

TSJ	Nature and Source	2025 Amount	2024 Amount



2025

Ministerial Income

13B

TS

Do you have any expenses associated with a business as a minister?

 Yes No

If Yes, enter the name of the business: \_\_\_\_\_

Do you have any expenses associated with your wages received as a minister?

If Yes, enter the occupation: \_\_\_\_\_

**Parsonage:**

Fair rental value of parsonage provided by church

Utility allowance of parsonage

Actual expenses for utilities of parsonage

2025 Amount	2024 Amount

**Rental or Parsonage Allowance:**

Parsonage or rental allowance

Utility allowance

Actual expenses for parsonage

Actual expenses for utilities

Fair rental value of home, plus the cost of utilities

2025 Amount	2024 Amount



### **Medical and Dental Expenses:**

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

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

2025 Amount	2024 Amount

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

### **Other Medical Expenses:**

TSJ	Description	2025 Amount	2024 Amount

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

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

TSJ	2025 Amount	2024 Amount

Itemize real estate taxes by state.

TSJ	Real Estate Taxes	2025 Amount	2024 Amount

**Other Taxes Paid:**

TSJ	Description	2025 Amount	2024 Amount

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



2025

Itemized Deductions - Mortgage Interest and Points

14A

**Mortgage Questions for 2025:**

If you purchased or sold your home, did you include any mortgage interest from your closing statement in the amount below?  Yes  No

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

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

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

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

If Yes, also, did you (or your spouse, if married) have an ownership interest in a principal residence in the US during the 3 year period prior to the purchase of this home?

If Yes, did you (and your spouse, if married at the time of purchase) own and use the same home as a principal residence in the U.S. for any 5 consecutive year period during the 8 year period ending on the purchase date of the new home?

**Home Mortgage Interest Paid To Financial Institutions:**

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

**Other Home Mortgage Interest Paid:**

TSJ	Paid To		ID Number	2025 Amount	2024 Amount
	Name	Address			

**Deductible Points:**

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

**Investment Interest Expense:**

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

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



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

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

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

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

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

TSJ	Description of Donated Property	2025 Amount	2024 Amount

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

TSJ	Property Description	Date Acquired	Date of Donation	Cost or Basis

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

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

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

Donee Organization Name	Donee Organization Address



2025

## Itemized Deductions - Miscellaneous

16

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

### Miscellaneous Itemized Deductions:

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 . . . . .

TSJ	2025 Amount	2024 Amount

### Other Itemized Deductions:

#### Examples:

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

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 . . . . .



## Itemized Deductions - Business Use of Home

16A

2025

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

## Partial Use of Your Home for Business:

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

2025	2024

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

Yes  
No

**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.

Casualty losses	.....
Deductible mortgage interest paid to:	
Financial institutions	.....
Individuals	.....
Real estate taxes	.....
Insurance	.....
Repairs and maintenance	.....
Utilities	.....
Rent	.....

### **Other Expenses:**

**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

# 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 \_\_\_\_\_ %

Parking fees and tolls	.....
Local transportation	.....
Travel expenses	.....
Meals	.....
Entertainment (deductible only on some state returns)	.....

2025 Amount	2024 Amount

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 .....  Yes  NoAmount received for meals .....  Yes  NoAmount received for entertainment .....  Yes  No



2025

## **Employee Business Expenses- Business Use of Home**

17B

## Partial Use of Your Home for Business:

Square footage of home used exclusively for business

Total square footage of home

Total hours home was used for day care during the year

2025	2024

Was your home used for day care purposes for the entire year?

Were improvements made to the home and/or home office since the time you began using the home for business?

Yes

No

**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.

Casualty losses . . . . .  
Deductible mortgage interest paid to:  
    Financial institutions . . . . .  
    Individuals . . . . .  
Real estate taxes . . . . .  
Insurance . . . . .  
Repairs and maintenance . . . . .  
Utilities . . . . .  
Rent . . . . .

### **Other Expenses:**

**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

## Child/Dependent Care Expenses & Education Expenses

18

### Child/Dependent Care Expenses:

#### General Information:

TSJ

Were you or your spouse a full time student or disabled?  Yes  No  
 Did you pay an individual for services performed in your home?  Yes  No  
 Expenses incurred in 2024 but paid in 2025   
 Employer-provided dependent care benefits that were forfeited in 2025   
 2024 carryover used in grace period


#### Child/Dependent Care Providers:

##### Provider 1:

Name .....  
 Street address .....  
 City, state, ZIP or postal code, and country .....  
 Social security number OR .....  
 Employer identification number .....  
 Telephone number (California only) .....  
 Provider was a household employee  Yes  No

2025 Amount	2024 Amount

##### Provider 2:

Name .....  
 Street address .....  
 City, state, ZIP or postal code, and country .....  
 Social security number OR .....  
 Employer identification number .....  
 Telephone number (California only) .....  
 Provider was a household employee  Yes  No

2025 Amount	2024 Amount

#### Qualifying Persons for Child/Dependent Care Expenses:

First Name and Initial	Last Name	Social Security Number	Dis-abled	2025 Expenses Incurred	2024 Expenses Incurred

#### Higher Education Expenses for Education Credits and/or Tuition Fees Deduction:

Qualified expenses are for post-secondary education tuition and related expenses; they do not include room or board. Include a detailed listing of the expenses.

**Include copies of all Forms 1098-T**

First Name and Initial	Last Name	Social Security Number	2025 Qualified Expenses



2025

## Household Employment Taxes

19

### General Information:

TSJ

Employer identification number

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

Did you pay any one household employee cash wages of \$2,400 or more in 2025?

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

Did you withhold any federal income tax from wages paid to any household employee?

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

Did you pay total cash wages of \$1,000 or more in any calendar quarter of 2024 or 2025?

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

### 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:

Did you pay unemployment contributions to more than one state?

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

Were all of the wages subject to FUTA tax subject to the state's unemployment tax?

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

State	Total Cash Wages Subject to FUTA	2024 Amount

Complete the following for all state unemployment contributions made:

X if payment to be made after April 15, 2026

Name of State	Total Taxable Wages	Contribution Paid to Unemployment Fund	X	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:**

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

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

2024 overpayment applied to 2025 estimate

**Tax Planning Information for Tax Year 2026:**

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

Yes  No

A change in your marital status .....  Yes  No  
 A change in the number of your dependents .....  Yes  No  
 A substantial change in your income .....  Yes  No  
 A substantial change in your withholding .....  Yes  No  
 A substantial change in deductions .....  Yes  No

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



2025

**State and City Tax Payments**

20A

**State and City Estimated Tax Payments:**

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 .....

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

**State and City Estimated Tax Payments:**

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 .....

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

**State and City Estimated Tax Payments:**

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 .....

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



2025

## Foreign Employment Information (Page 1 of 3)

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### General Information:

TS ..... \_\_\_\_\_  
Foreign address ..... \_\_\_\_\_  
  
Name of employer ..... \_\_\_\_\_  
Employer's U.S. address ..... \_\_\_\_\_  
  
Employer's foreign address ..... \_\_\_\_\_  
  
Employer type: Foreign entity, U.S. company, \_\_\_\_\_  
Foreign affiliate of a U.S. company, Self ..... \_\_\_\_\_  
Enter the last year that Form 2555 was filed to  
claim either of the exclusions ..... \_\_\_\_\_  
Type of exclusions revoked in prior years ..... \_\_\_\_\_  
Year exclusion revoked ..... \_\_\_\_\_  
If a separate foreign residence was maintained for your  
family due to adverse living conditions, please provide  
the city, country, and number of days maintained ..... \_\_\_\_\_  
List tax home(s) during tax year and dates established ..... \_\_\_\_\_  
Country of citizenry or nationality ..... \_\_\_\_\_  
  
Qualified housing expenses for the tax year ..... \_\_\_\_\_  
Adjustment to employer provided amounts for qualified  
housing expense ..... \_\_\_\_\_

### Tax Home History:

Most recent tax home ..... \_\_\_\_\_  
First previous tax home ..... \_\_\_\_\_  
Second previous tax home ..... \_\_\_\_\_  
Third previous tax home ..... \_\_\_\_\_

Principal City and Country of Employment	Start Date (Mo/Da/Yr)	End Date (Mo/Da/Yr)



2025

## **Foreign Employment Information (Page 3 of 3)**

30B

### **Travel Abroad for 12 Month Period:**



## Foreign Questions for 2025:

If you will be outside the U.S., do you want an automatic extension if you qualify?

Will any tax due be paid with the extension?

If you were working outside the U.S., did you terminate your foreign employment in 2025?

Did you have foreign income derived from sources within designated "Boycott Activities"?

If Yes, provide all information pertaining to the boycott activities.

Yes

No

### **Foreign Source Wages and Salaries:**

**Include all copies of your current year Forms W-2 or other wage statements**

TS \_\_\_\_\_ Employer name \_\_\_\_\_  
Employer address \_\_\_\_\_  
Employer city \_\_\_\_\_  
Employer state \_\_\_\_\_  
Employer ZIP \_\_\_\_\_  
Employer foreign country \_\_\_\_\_

Base wages . . . . .  
Federal tax withheld . . . . .  
FICA withheld . . . . .  
Medicare tax withheld . . . . .  
Days in foreign country before foreign assignment . . . . .  
Days in foreign country after foreign assignment . . . . .  
Days in U.S. while on foreign assignment . . . . .

2025 Amount	2024 Amount

#### **Allowances and Reimbursements:**

Cost of living and overseas differential	100
Moving expense reimbursement	100
Family	100
Education	100
Home leave	100
Quarters	100
Bonus	100
Stock option - current year	100
Foreign tax reimbursement	100
Survivor's insurance	100
Automobile	100
Hardship premium	100
Home gross salary	100
Tax adjustment - current year	100
Gross up	100
Mobility premium	100
Relocation allocation	100
Wire transfer allowance	100
Home housing allowance	100
Home gross entitlement	100
Home net entitlement	100
Variable pay awards	100
Miscellaneous	100
Imputed tax preparation fees	100
Home country pension cost	100
401(k) reductions	100



### **Allowances and Reimbursements (Continued):**

#### Other Allowances and Reimbursements:

Description	2025 Amount	2024 Amount

### **State and Local Information:**

State	Employer's State I.D. No.	State Wages, Tips	State Income Tax	Local Wages, Tips	Local Income Tax	City	Locality Name

### **Other Income and Noncash Income:**

TSJ	Nature and Source	2025 Amount	2024 Amount

### Other Adjustments:

TSJ	Nature and Source	2025 Amount	2024 Amount

### **Miscellaneous Income:**

TSJ	_____
2025 Amount	2024 Amount

TSJ	_____
2025 Amount	2024 Amount

**Enter Any Additional Information:**



**Country of residence:** \_\_\_\_\_

**Foreign Taxes Paid or Accrued:**

**Prior Year Foreign Taxes Paid in the Current Year:**

Year	Date Paid (Mo/Da/Yr)	Amount

**Enter Any Additional Foreign Tax Information:**