

**F
R
O
M**

2025 TAX ORGANIZER

**T
O**

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

Topic Index

1

	<u>Form</u>
Alimony Paid or Received	13
Annuity Payments Received	9A
Application of Refund	20
Business Income and Expenses	6, 6A
Business Use of Home:	
Business	6D
Employee Business Expenses	17B
Farm	12E
Itemized Deductions	16A
Passthrough	11B
Rental	10E
Calendar	33
Casualty or Theft Losses	16
Child and Dependent Care Expenses	18
Consolidated Brokerage Statements:	
Interest Income & Foreign Information	5E
Dividend Income & Foreign Information	5F
Sales of Stocks, Securities, Capital Assets & Misc. Income	5G
Contributions	15
Dependent Information	3A
Depreciable Property and Equipment:	
Business	6A
Employee Business Expenses	17A
Farm	12B
Rental and Royalty	10B
Direct Deposit Information	4A
Dividend Income	5B
Education Expenses	18
Educator (Teacher) Expenses	13A
Electronic Filing	4
Employee Business Expenses	17, 17A
Estate Income	11
Farm Income and Expenses	12, 12A, 12B
Federal, State and City Estimated Taxes	20, 20A
Foreign Assets	5C, 5D
Foreign Employment Information	30, 30A, 30B
Foreign Housing Expenses	30C
Foreign Taxes	32
Foreign Travel and Workdays	30D
Foreign Wages and Other Income	31, 31A, 31B

	<u>Form</u>
Gambling Winnings	21
Gifts	34, 35
Health Savings Accounts	13A
Household Employment Taxes	19
Installment Sale Receipts	7
Interest Income	5A
Interest Paid	14A
Investment Interest Expense	14A
IRA Contributions	9
IRA Distributions	9
Keogh Plan Contributions	9A
Medical and Dental Expenses	14
Ministerial Income	13B
Miscellaneous Income and Adjustments	13
Miscellaneous Itemized Deductions	16
Mortgage Interest Paid	14A
Moving Expenses	8
Partnership Income	11
Pension Income	9A
Personal Information	3
Railroad Retirement Benefits	13
Real Estate Mortgage Investment Conduit Income (REMIC) ..	11
Rental and Royalty Income and Expenses	10, 10A
Roth IRA Contributions/Conversions	9
S Corporation Income	11
Sale of Stock, Securities and Other Capital Assets	7
Sale of Your Home	8
SEP/SIMPLE Plan Contributions	9A
Social Security Benefits	13
State and Local Tax Refunds	13
Student Loan Interest	13A
Taxes Paid	14
Trust Income	11
Unemployment Compensation	13
Vehicle/Other Listed Property Information:	
Business	6B, 6C
Employee Business Expenses	17A
Farm	12C, 12D
Rental and Royalty	10C, 10D
Partnership/S Corporation	11A
Wages and Salaries	3A



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

Personal Information:

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

Dependents:

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

Healthcare:

Did you obtain healthcare coverage through the Marketplace?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, include all Forms 1095-A.		
If you received advance premium tax credit, are married, and are filing separately from your spouse, are you a victim of domestic abuse or spousal abandonment?	<input type="checkbox"/>	<input type="checkbox"/>
Did you, your spouse, or a dependent have healthcare purchased through the Marketplace and for whom you did not receive Form 1095-A?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive Form 1095-A for someone claimed as a dependent on another taxpayer's return or who is filing their own return and is not claimed as a dependent on another taxpayer's return?	<input type="checkbox"/>	<input type="checkbox"/>
Are any of your dependents required to file a tax return?	<input type="checkbox"/>	<input type="checkbox"/>
Was anyone covered on your health insurance policy also covered on another health insurance policy for any part of the year?	<input type="checkbox"/>	<input type="checkbox"/>
Were you eligible for employer-sponsored healthcare coverage?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse have any transactions pertaining to a health savings account (HSA)?	<input type="checkbox"/>	<input type="checkbox"/>
If you received a distribution from an HSA, include all Forms 1099-SA.		
Did you or your spouse have any transactions pertaining to a medical savings account (MSA)?	<input type="checkbox"/>	<input type="checkbox"/>
If you received a distribution from an MSA, include all Forms 1099-SA.		
Did you or your spouse receive any distributions from long-term care insurance contracts?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, include all Forms 1099-LTC.		



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?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, how many months were you covered? _____		
If you or your spouse are self-employed, are you or your spouse eligible to be covered under an employer's long-term care plan at another job?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, how many months were you covered? _____		

Education:

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

Deductions and Credits:

Did you or your spouse contribute property (other than cash) with a fair market value of more than \$5,000 to a charitable organization?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, provide the appraisal of property contributed. An appraisal is not required for contributions of publicly traded securities. _____		
Did you or your spouse incur any casualty or theft losses?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse incur any casualty or loss attributable to a federally declared disaster?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse make any large purchases, such as motor vehicles and boats?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse pay interest on a new passenger vehicle purchased in 2025 that was assembled in the U.S.? if so, provide the vehicle identification number (VIN) of the vehicle. _____	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse purchase a new alternative technology vehicle, including a qualified plug-in electric drive motor vehicle?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse use gasoline or special fuels for business or farm purposes (other than for a highway vehicle)? If Yes, provide the number of gallons of gasoline or special fuels used for off-highway business purposes: _____ Gallons _____ Type	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse install any alternative energy equipment in your residence such as solar water heaters, solar electricity equipment (photovoltaic) or fuel cells?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse install any energy efficiency improvements or energy property in your residence such as exterior doors or windows, insulation, heat pumps, furnaces, central air conditioners, or water heaters?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse receive income for overtime?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse receive income for tips?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, was it reported on a W-2, 1099-K, 1099-NEC, or Form 4317?	<input type="checkbox"/>	<input type="checkbox"/>
If unreported, was it \$20 or more in any month?	<input type="checkbox"/>	<input type="checkbox"/>



Investments:

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

Retirement or Severance:

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

Personal Residence:

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



Sale of Your Home:

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

Gifts:

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

Foreign Matters:

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



Miscellaneous:

Did you or your spouse pay in excess of \$1,000 in any quarter, or \$2,800 during the year for domestic services performed in or around your home to individuals who could be considered household employees?	<div>Yes</div>	<div>No</div>
Have you or your spouse received a punitive damage award or an award for damages other than for physical injuries or illness?	<div></div>	<div></div>
Did you or your spouse engage in any bartering transactions?	<div></div>	<div></div>
Were you or your spouse notified by the IRS or other taxing authority of any changes in prior year returns?	<div></div>	<div></div>
For any trust that you or your spouse created or are trustee, did any beneficiaries, grantors, or trustees die or move?	<div></div>	<div></div>
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)?	<div></div>	<div></div>
In 2025, did you or your spouse receive Payroll Protection Program loan forgiveness or are you or your spouse seeking forgiveness?	<div></div>	<div></div>
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?	<div></div>	<div></div>

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



Personal Information

Taxpayer:

First Name and InitialLast NameSocial Security Number

OccupationDate of Birth (Mo/Da/Yr)Date of Death (Mo/Da/Yr)

Driver's License or State-Issued ID NumberExpiration 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 InitialLast NameSocial Security Number

OccupationDate of Birth (Mo/Da/Yr)Date of Death (Mo/Da/Yr)

Driver's License or State-Issued ID NumberExpiration Date (Mo/Da/Yr)Issue Date (Mo/Da/Yr)State☐ Does not expire

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

Contact Information:

Street AddressApartment Number

CityStateZIP or Postal Code

Foreign Province or County

Foreign Country

Taxpayer Daytime/Work PhoneTaxpayer Evening/Home PhoneTaxpayer Foreign Phone

Taxpayer Cell PhoneTaxpayer Fax Number

Spouse Daytime/Work PhoneSpouse Evening/Home PhoneSpouse Foreign Phone

Spouse Cell PhoneSpouse 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?

YesNo

TaxpayerSpouse

YesNo

YesNo

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



Dependents and Wages

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. 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?

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

Taxpayer

Spouse

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

Taxpayer PIN

Spouse PIN



Direct Deposit and Electronic Funds Withdrawal Account Information:

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

Would you like any refunds owed to you directly deposited?

Yes

No

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

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

If Yes, when should the withdrawal occur, if other than the due date of the return?

(Mo/Da/Yr)

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

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

If Yes, when should the withdrawal occur, if other than the due date of the return?

(Mo/Da/Yr)

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

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

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

Name of bank or financial institution

Routing Transit Number (RTN)

Account number

Type of account:

☐

Checking

☐

Traditional Savings

☐

IRA Savings

☐

Archer MSA Savings

☐

Coverdell Ed. Savings

☐

HSA Savings

Is this a business account?

☐

Yes

☐

No

Account owner

☐

Taxpayer

☐

Spouse☐

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

Would you like any refunds owed to you directly deposited?

Yes

No

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

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

If Yes, when should the withdrawal occur, if other than the due date of the return?

(Mo/Da/Yr)

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

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

If Yes, when should the withdrawal occur, if other than the due date of the return?

(Mo/Da/Yr)

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

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

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

Name of bank or financial institution

Routing Transit Number (RTN)

Account number

Type of account:

☐

Checking

☐

Traditional Savings

☐

IRA Savings

☐

Archer MSA Savings

☐

Coverdell Ed. Savings

☐

HSA Savings

Is this a business account?

☐

Yes

☐

No

Account owner

☐

Taxpayer

☐

Spouse☐

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



5A

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

▼

Total

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

**Worksheet: Interest
Form IRS-1099INT**



2025

Dividend Income

5B

Dividend Information:

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

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

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

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

Enter Any Additional Information:

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



2025

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.



Business Income and Cost of Goods Sold

Name of Business:

Principal Business or Profession:

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

Business Questions for 2025:

Did you dispose of this business?
If Yes, what was the disposition date? (Mo/Da/Yr)
Was there a change in determining quantities, costs or valuations between opening and closing inventory?
Were you involved in the operations of this business on a regular, continuous and substantial basis?
Have you prepared or will you prepare all required Forms 1099?

	2025 Amount	2024 Amount
Health insurance premiums paid for yourself and your dependents		

Income:

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		



6B

Name of Business: _____

Principal Business or Profession: _____

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?

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 1		Vehicle 2	
<div style="border-bottom: 1px solid black; height: 20px; margin-bottom: 10px;"></div> <div style="border-bottom: 1px solid black; height: 20px; margin-bottom: 10px;"></div> <div style="display: flex; justify-content: space-between; align-items: center;"> <input type="checkbox"/> Yes <input type="checkbox"/> No </div> <div style="display: flex; justify-content: space-between; align-items: center;"> <input type="checkbox"/> Yes <input type="checkbox"/> No </div>		<div style="border-bottom: 1px solid black; height: 20px; margin-bottom: 10px;"></div> <div style="border-bottom: 1px solid black; height: 20px; margin-bottom: 10px;"></div> <div style="display: flex; justify-content: space-between; align-items: center;"> <input type="checkbox"/> Yes <input type="checkbox"/> No </div> <div style="display: flex; justify-content: space-between; align-items: center;"> <input type="checkbox"/> Yes <input type="checkbox"/> No </div>	
2025 Miles	2024 Miles	2025 Miles	2024 Miles
2025 Amount	2024 Amount	2025 Amount	2024 Amount

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?

Mileage:

Total miles 208.8

Total business miles 1,000,000

Total commuting miles for the year

Actual Expenses:

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

Interest

Taxes

Fair market value of leased vehicle

Vehicle rentals/leases 80 79 76 75 74 73 72 71 70 69 68 67 66 65 64 63 62 61 60 59 58 57 56 55 54 53 52 51 50 49 48 47 46 45 44 43 42 41 40 39 38 37 36 35 34 33 32 31 30 29 28 27 26 25 24 23 22 21 20 19 18 17 16 15 14 13 12 11 10 9 8 7 6 5 4 3 2 1 0



Business Expenses

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
☐ 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



Business Use of Home

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.

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

Other Expenses:

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

Seller-Financed Mortgage Interest Information:

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



Sales of Stocks, Securities,
Capital Assets & Installment Sales

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

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

Did you have any of the following during the year?

	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



Location of Property: _____

TSJ _____

Type of property _____

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

Yes

No

Ownership percentage if not 100% _____

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

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

2025	2024

Income:

Rents received _____

Royalties received _____

2025 Amount	2024 Amount

Payment card and third party transactions:

Include all Forms 1099-K

Description	2025 Amount	2024 Amount

Miscellaneous income:

Include all Forms 1099-MISC

Description	2025 Amount	2024 Amount

Other income:

Description	2025 Amount	2024 Amount



10A

Expenses:[illegible][illegible]



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



Rental and Royalty Vehicle
and Other Listed Property

Location of Property: _____

Listed Property Questions for 2025:

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

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

	Yes	No
Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	<input type="checkbox"/>	<input type="checkbox"/>
Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? ..	<input type="checkbox"/>	<input type="checkbox"/>
Do you treat all use of vehicles by employees as personal use?	<input type="checkbox"/>	<input type="checkbox"/>
Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles and retain the information received?	<input type="checkbox"/>	<input type="checkbox"/>
Do you meet the requirements for qualified demonstration use by maintaining a written policy statement that prohibits vehicle use by individuals other than full-time vehicle salespersons, use for personal vacation trips, storage of personal possessions in the vehicle and limits the total mileage outside the salesperson's normal working hours?	<input type="checkbox"/>	<input type="checkbox"/>

Vehicle:

Description of vehicle

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

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

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

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

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

Mileage:

Total miles

Total business miles

Total commuting miles for the year

Actual Expenses:

Gasoline, oil, repairs, insurance, etc

Interest

Taxes

Fair market value of leased vehicle

Vehicle rentals/leases



2025

Rental and Royalty Business Expenses

Location of Property:

Business Expenses: Enter all expenses at 100 percent

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

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

2025 Amount	2024 Amount

Description	2025 Amount	2024 Amount

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

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

2025 Amount	2024 Amount

Vehicle:

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

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

☐ 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

2025	2024

Other Vehicle Expenses:

Description	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.

	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



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



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



Activity Name: _____

Partial Use of Your Home for Business:

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

2025

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



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:

	2025 Amount	2024 Amount
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

Farm Income
(Page 2 of 2)

12A

Proprietor's Name: _____

Principal Crop or Activity: _____

Income:

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

Description	2025 Amount	2024 Amount

Government payments: Include all Forms 1099-G

Description	2025 Amount	2024 Amount

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

Description	2025 Amount	2024 Amount

Other income:

Description	2025 Amount	2024 Amount



12B

Principal Crop or Activity: _____

Business meals	1
Entertainment (deductible only on some state returns)	2
Car and truck expenses	3
Chemicals	4
Conservation expenses	5
Custom hire (machine work)	6
Employee benefit programs and health insurance (other than pension and profit sharing plans)	7
Feed purchased	8
Fertilizers and lime	9
Freight and trucking	10
Gasoline, fuel and oil	11
Insurance (other than health)	12
Interest - mortgage (paid to banks, etc.)	13
Interest - other	14
Labor hired	15
Pension and profit-sharing plans	16
Rent or lease - vehicles, machinery and equipment	17
Rent or lease - other (land, animals, etc.)	18
Repairs and maintenance	19
Seeds and plants purchased	20
Storage and warehousing	21
Supplies purchased	22
Taxes	23
Utilities	24
Veterinary, breeding and medicine	25
Capitalized preproductive period expenses	26
Dependent care benefits	27

[illegible][illegible]

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

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



2025

Farm Vehicle and Other Listed Property

12C

Proprietor's Name: _____

Principal Crop or Activity: _____

Listed Property Questions for 2025:

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

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

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

Vehicle:

Description of vehicle

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

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

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

Mileage:

Total miles

Total business miles

Total commuting miles for the year

Actual Expenses:

Gasoline, oil, repairs, insurance, etc

Interest

Taxes

Fair market value of leased vehicle

Vehicle rentals/leases

Vehicle 1		Vehicle 2																									
Description of vehicle		Description of vehicle																									
Date placed in service		Date placed in service																									
Do you (or your spouse) have another vehicle available for your personal use?		Do you (or your spouse) have another vehicle available for your personal use?																									
Was your vehicle available for use during off-duty hours?		Was your vehicle available for use during off-duty hours?																									
<table><tr><th>2025 Miles</th><th>2024 Miles</th></tr><tr><td></td><td></td></tr><tr><td></td><td></td></tr><tr><td></td><td></td></tr></table>		2025 Miles	2024 Miles							<table><tr><th>2025 Miles</th><th>2024 Miles</th></tr><tr><td></td><td></td></tr><tr><td></td><td></td></tr><tr><td></td><td></td></tr></table>		2025 Miles	2024 Miles														
2025 Miles	2024 Miles																										
2025 Miles	2024 Miles																										
<table><tr><th>2025 Amount</th><th>2024 Amount</th></tr><tr><td></td><td></td></tr><tr><td></td><td></td></tr><tr><td></td><td></td></tr><tr><td></td><td></td></tr><tr><td></td><td></td></tr></table>		2025 Amount	2024 Amount											<table><tr><th>2025 Amount</th><th>2024 Amount</th></tr><tr><td></td><td></td></tr><tr><td></td><td></td></tr><tr><td></td><td></td></tr><tr><td></td><td></td></tr><tr><td></td><td></td></tr></table>		2025 Amount	2024 Amount										
2025 Amount	2024 Amount																										
2025 Amount	2024 Amount																										



2025

Farm Business Expenses

12D

Proprietor's Name: _____

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) _____
Other Business Expenses: _____

2025 Amount	2024 Amount

Description	2025 Amount	2024 Amount

Reimbursements:

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

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

2025 Amount	2024 Amount

Vehicle:

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

Description of vehicle _____

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

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

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



2025

Farm Business Use of Home

12E

Proprietor's Name: _____

Principal Crop or Activity: _____

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



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



Miscellaneous Adjustments

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

TS	2025 Amount	2024 Amount

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

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

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

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

YesNo

Were all distributions from your HSA for unreimbursed medical expenses?

YesNo

Did you or your spouse enroll in Medicare?

YesNo

If Yes, what month did you enroll? _____

What month did your spouse enroll? _____

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

TSJ	Nature and Source	2025 Amount	2024 Amount



Ministerial Income

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



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



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? . . .	<input type="checkbox"/>	<input type="checkbox"/>
Did you refinance your home? (If Yes, enclose the closing statement.)	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, how many years is your new mortgage loan?		
Did you purchase a new home or sell your former home during the year?	<input type="checkbox"/>	<input type="checkbox"/>
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?	<input type="checkbox"/>	<input type="checkbox"/>
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?	<input type="checkbox"/>	<input type="checkbox"/>

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



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
2 - Catalog

3 - Comparable Sale
4 - Other (Describe)

5 - Thrift Shop Value

1 - Gift
2 - Inheritance

3 - Exchange
4 - Purchase

Donee Organization Name	Donee Organization Address
A	
B	
C	



* 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 *
 - 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 _____



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.

	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

Employee Business Expenses
(Page 1 of 2)

TS: _____ Occupation: _____

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

Occupation code _____

- 1 - Performing artist
- 2 - Handicapped employee
- 3 - Fee-basis state or local government official
- 4 - National Guard or Reserve
- 5 - Outside salesperson
(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



Employee Business Expenses-
Business Use of Home

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.

	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



Child/Dependent Care Expenses &
Education Expenses

Child/Dependent Care Expenses:

General Information:

TSJ

Were you or your spouse a full time student or disabled?

YesNo

Did you pay an individual for services performed in your home?

YesNo

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

YesNo

2025 Amount

2024 Amount

Expenses incurred and paid in 2025

Expenses incurred and not paid in 2025

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

YesNo

2025 Amount

2024 Amount

Expenses incurred and paid in 2025

Expenses incurred and not paid in 2025

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



General Information:

TSJ

Employer identification number

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:

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)

2025 Amount	2024 Amount

Federal Unemployment (FUTA) Tax:

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:

X if payment to be made after April 15, 2026

Name of State	Total Taxable Wages	Contribution Paid to Unemployment Fund	X	2024 Amount



Refund Application:

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

Refunded
Applied to your 2026 estimated tax liability

☐

 Yes

☐

 No

☐

 Yes

☐

 No

Federal Estimated Tax Payments:

2025 1st Quarter Estimate (Due 04-15-2025)
2025 2nd Quarter Estimate (Due 06-15-2025)
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?

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

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:

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 _____



Foreign Employment Information
(Page 1 of 3)

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:

	Principal City and Country of Employment	Start Date (Mo/Da/Yr)	End Date (Mo/Da/Yr)
Most recent tax home			
First previous tax home			
Second previous tax home			
Third previous tax home			



(Page 3 of 3)

30B

Travel Abroad for 12 Month Period:[illegible]



Foreign Wages and Other Income
(Page 1 of 2)

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

	2025 Amount	2024 Amount
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		

Allowances and Reimbursements:

	2025 Amount	2024 Amount
Cost of living and overseas differential		
Moving expense reimbursement		
Family		
Education		
Home leave		
Quarters		
Bonus		
Stock option - current year		
Foreign tax reimbursement		
Survivor's insurance		
Automobile		
Hardship premium		
Home gross salary		
Tax adjustment - current year		
Gross up		
Mobility premium		
Relocation allocation		
Wire transfer allowance		
Home housing allowance		
Home gross entitlement		
Home net entitlement		
Variable pay awards		
Miscellaneous		
Imputed tax preparation fees		
Home country pension cost		
401(k) reductions		



31A

Description	2025 Amount	2024 Amount

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

TSJ	Nature and Source	2025 Amount	2024 Amount

TSJ	Nature and Source	2025 Amount	2024 Amount

TSJ _____	
2025 Amount	2024 Amount

TSJ _____	
2025 Amount	2024 Amount

[illegible]



32

Country of residence: _____

[illegible][illegible]