



**friedman kannenberg**  
and company pc

17 Talcott Notch Road  
Farmington, CT 06032  
Tel: 860.677.9191  
Fax: 860.674.9602  
info@fkco.com  
www.fkco.com

January 2, 2026

Dear Client:

Friedman, Kannenberg & Company, P.C. is pleased to provide you with the professional services described below. This letter is to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide. We will perform our services in accordance with the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants.

**Scope of Engagement:** We will prepare your federal and home state income tax returns for the 2025 tax year. We will also prepare any other state income tax returns that you identify and authorize us to prepare. We will prepare your tax returns based on the information and representations you provide. We will not audit or otherwise verify the data you submit to us, although we may ask you to clarify some of the information. We will prepare the tax returns solely for filing with the Internal Revenue Service ("IRS") and state and local tax authorities. They are not intended to benefit or influence any third party, either to obtain credit or for any other purpose.

Because our firm is relying on the accuracy and completeness of the information you provide to prepare the tax returns, you agree to indemnify and hold our firm and any of its partners, principals, shareholders, officers, directors, members, employees, agents or assigns, harmless with respect to any and all claims arising from the use of the tax returns for any purpose other than filing with the IRS and state and local tax authorities regardless of the nature of the claim, including the negligence of any party.

**Client Responsibilities:** We will provide you with an income tax organizer or tax questionnaire to help you gather and document the information we will need to prepare your income tax returns. We ask that you complete the tax organizer/questionnaire and provide us with all original supporting tax information (i.e., Forms W-2, 1099s, etc.), including all worldwide income.

You are responsible for determining your state or local tax filing obligations with any state or local tax authority, including, but not limited to, income, franchise, sales, use, or property taxes. You agree that we have no responsibility to research these obligations or to inform you of them. If, upon reviewing the completed tax organizer, it comes to our attention that you may have an obligation to file additional income tax returns, we will notify you. If you ask us to prepare these returns, we will confirm this in a letter and detail the additional charges for this service.

It is your responsibility to inform us if you directly or indirectly hold any interest or signatory authority in any assets located in a foreign country. Based on the information you provide, this information will be used to calculate any applicable foreign tax credits. We will also use this data to inform you of any additional filing requirements, which may include electronic FinCEN Report 114 (which replaced Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts (FBAR)). Failure to file required forms can result in the imposition of both civil and criminal penalties, which can be significant. These are not tax returns, and their preparation is not within the scope of this engagement. If you ask us to prepare these forms, there may be an additional charge for this preparation.

You are responsible for complying with any other country's reporting requirements. We have no responsibility to discuss these issues with you. If you have specific questions regarding your tax filing obligations, please contact us to schedule an appointment to discuss your concerns.

Business (Schedule C), Rental (Schedule E) and Farming (Schedule F): You confirm to us that all business income is reported, that your personal expenses are segregated from business expenses and all expenses including, but not limited to, meals, travel, vehicle use, gifts, and related expenses for your business are supported by necessary records required by the Internal Revenue Service ("IRS"). At your request, we are available to answer your questions and advise you on the types of records required.

You are responsible for maintaining adequate documentation to substantiate the accuracy and completeness of your tax returns. You should retain all documents that provide evidence and support for your reported income, credits, and deductions on your returns as required under tax law. You are responsible for the adequacy of all such documents. You represent that you have such documentation and can produce it if needed to respond to any audit or inquiry by taxing authorities. You agree to hold us harmless with respect to any additional taxes, penalties, or interest imposed on you by taxing authorities resulting from the disallowance of tax deductions due to inadequate documentation.

The law provides various penalties and interest that may be imposed when taxpayers underestimate their tax liability. You acknowledge that any such understated tax, and any imposed interest and penalties, are your responsibility, and that we have no responsibility in that regard. If you would like information on the amount or circumstances of these penalties, please contact us.

Oral advice received may be based on general business concepts, not your specific situation, and should not be relied upon. We would not recommend relying on any advice unless it is provided in writing.

***Filing Deadlines and Extensions:*** The original due date for filing your income tax returns is **April 15, 2026**. It may become necessary to apply for an extension of time to file your tax returns if there are unresolved tax issues or processing delays, or if we do not receive all the necessary information from you on a timely basis. **If you are unable to complete and return the tax organizer or questionnaire with all required documentation by March 16, 2026, to allow for the timely preparation of your tax returns, you must contact us and request that we apply for an extension of the filing deadline on your behalf.** Applying for an extension of time to file may extend the time available for a government agency to undertake an audit of your return or may extend the statute of limitations. All taxes owed are due by the original filing due date (**April 15, 2026**). Additionally, extensions may affect your liability for penalties and interest, as well as your compliance with government or other deadlines. We are available to discuss this matter with you upon request at our regular hourly rate, should the need arise.

**You have final responsibility for your income tax returns. For electronic filing, you (and your spouse) must verify, sign, and return to us a completed Form 8879, IRS e-file Signature Authorization, and if applicable, a state equivalent authorization form before we can file your returns electronically. If you are mailing your income tax return, check them carefully for accuracy before signing and mailing.**

***CPA Firm Responsibilities:*** We will prepare your returns based on your filing status (single, married filing jointly, married filing separately, head of household, or qualifying widow[er] with dependent child) as reflected in your income tax returns from last year. If your marital status has changed, you want to change your filing status, or you have questions about your filing status, please contact us immediately.

We may encounter instances where the tax law is unclear or where there are conflicts between the taxing authorities' interpretations of the law and other supportable positions. In those instances, we will outline for you each of the reasonable alternative courses of action, including the risks and consequences of each such alternative. In the end, we will adopt, on your behalf, the alternative you select after considering the information we have provided. Without disclosure in the return itself of the specific position taken on a given issue, we must have a reasonable belief that it is more likely than not that the position will be held to be the correct position upon examination by taxing authorities. If we do not have that reasonable belief, we must be satisfied that there is at least a reasonable basis for the position, and in such a case the position must be formally disclosed on Form 8275 or 8275-R, which form would be filed as part of the return. If we do not believe there is a reasonable basis for the position, either the position cannot be taken, or we cannot sign the return. In order for us to make these determinations, we must rely on the accuracy and completeness of the relevant information you provide to us, and, in the event we and/or you are assessed penalties due to our reliance on inaccurate, incomplete, or

misleading information you supplied to us (with or without your knowledge or intent), you will indemnify us, defend us and hold us harmless as to those penalties.

We may deem it necessary to provide you with accounting and bookkeeping assistance solely for the purpose of preparing the income tax returns. We will request your approval before rendering these additional services. Our engagement does not include any procedures designed to discover fraud, theft, or other irregularities, should any exist.

Tax planning services are available and, if requested, will be billed to you at our standard hourly rates. Please understand, FKCo is not obligated to inform you of every possible tax incentive. However, during the course of preparing the tax returns identified above, we may bring to your attention certain available tax credits and savings strategies for you to consider as possible means of reducing your income taxes. However, we have no responsibility to do so, and will take no action with respect to any such recommendations, as the responsibility for implementation remains with you, the taxpayer.

**Examination of Returns:** This engagement does not include responding to inquiries by any governmental agency or tax authority. If your tax return is selected for examination or audit, you may request that we assist you in responding to such inquiry. In that event, we would be pleased to discuss assisting with a separate engagement letter for that specific purpose. You agree that you will not and are not entitled to rely on any advice unless it is provided in writing.

**Fees and Billings:** Our fees are based on the time required by the individuals assigned to the engagement, plus direct expenses as incurred. Hourly rates range from \$125 to \$450 per hour, depending on the individual(s) assigned to the engagement. The fee is based on the complexity of the work to be performed and the time required to complete it. Additionally, this fee is dependent on the availability, quality, and completeness of your records. Our invoice is due upon receipt of your tax package.

You agree to deliver all records requested by our staff to complete this engagement on a timely basis. In the event your documents are not submitted in a timely manner or are incomplete or unusable, we reserve the right to charge additional fees and expenses for services required to correct any problems or to expedite the preparation of your tax returns. If this occurs, we will contact you to discuss the matter and the anticipated delay in completing our engagement prior to rendering further services.

**Revision of Returns:** Should a tax return require revision after completion through no fault of Friedman, Kannenberg & Company, P.C., revision fees will apply.

**Privacy Policy:** In accordance with the Federal Trade Commission's *Privacy of Consumer Financial Information*, we are required to inform you of our policy regarding the privacy of client information. Please refer to our website [www.fkco.com](http://www.fkco.com) for complete details of our privacy policy. A copy of our privacy policy will be sent to you upon request.

**Authorization for Use of Name and Likeness:** The client hereby grants the firm an irrevocable, perpetual right and license to use the client's name, pictures, images, and any non-confidential testimonial information the client may provide for promotional purposes, including but not limited to publication or display on the firm's website, social media platforms, and in internal or external presentations. This consent applies equally to all clients, whether individuals or business entities, and the client acknowledges that their signature below constitutes explicit consent to these terms. The client may opt out of this consent at any time by sending an email to [info@fkco.com](mailto:info@fkco.com).

**Use of Artificial Intelligence (A.I.) Tools:** In connection with our firm's annual tax preparation and related services, we may use artificial intelligence ("A.I.") and other advanced data-processing technologies to assist with document organization, data analysis, tax research, and workpaper preparation. These tools are designed to improve efficiency, accuracy, and the overall quality of our professional services.

All A.I. tools used by our firm are subject to appropriate confidentiality and security controls. Client information is safeguarded in accordance with our firm's privacy policy, professional standards, and applicable data protection laws. We do not disclose, sell, or share your confidential information with third parties except as required or permitted by law or professional standards, or as authorized by you.

While A.I. Tools may assist in the preparation process, all professional judgements, conclusions, and tax return filings are made, reviewed and approved by licensed professionals within our firm. The use of A.I. does not replace human oversight or professional responsibility for the accuracy and completeness of your tax filings. If you have any questions about the technologies we use or how we handle your information, please contact our office.

**Joint Return:** If the income tax returns we prepare in connection with this engagement are joint returns, and because you will each sign those returns, you are each our client. You each acknowledge that there is no expectation of privacy from the other concerning our services in connection with this engagement, and we are at liberty to share with either of you, without the prior consent of the other, any and all documents and other information concerning the preparation of your returns. We will, however, require that any request for documents or other information be communicated to us in writing. You also acknowledge that unless we are notified otherwise in advance and in writing, we may construe an instruction from either of you to be an instruction on your joint behalf. Absent a contrary written instruction in the future, from either or both of you, we will communicate with either or both of you.

**Termination and Other Terms:** We reserve the right to withdraw from this engagement without completing the returns if you fail to comply with the terms of this engagement letter. In such a case, Friedman, Kannenberg & Company, P.C. will not be responsible for any tax, interest, or penalties that the taxing authorities may levy against you for failure to file or for failure to file your returns on a timely basis. If any portion of this agreement is deemed invalid or unenforceable, said finding shall not operate to invalidate the remainder of the terms set forth in this engagement letter.

**Record Retention:** Our record retention policy requires us to return all original records and documents that you have given us at the conclusion of the engagement. Your records are the primary backup and support for your tax returns. Our records and files are our property and are not a substitute for your own records. Our firm destroys its engagement files and workpapers after 7 years. Catastrophic events or physical deterioration may render our firm's records unavailable before the expiration of the above retention period.

#### **Other Terms:**

All services performed in connection with the preparation of your income tax returns will be performed in our office located in Farmington, Connecticut. You agree that the courts of the State of Connecticut have jurisdiction over the parties and all disputes between us, and we agree to submit all disputes to the Hartford Superior Court, which is the proper and most convenient venue for resolution. You also agree that the laws of the State of Connecticut shall govern all such disputes.

The IRS permits you to authorize us to discuss, on a limited basis, aspects of your return for one year after the return's due date. Your consent to such a discussion is evidenced by checking a box on the return. Unless you tell us otherwise, we will check that box authorizing the IRS to discuss your return with us.

We and you may exchange information by email, fax, ShareFile, e-signature tools, and other electronic means ("Electronic Communications"). Electronic Communications can be misdirected, intercepted, altered, or not delivered. Except where we agree otherwise in writing, you authorize and consent to our use of Electronic Communications for this engagement.

We use ShareFile to exchange files containing Sensitive Information (e.g., government identification numbers, financial account or payroll data, health or tax data, or other information treated as sensitive under applicable law). We will use reasonable measures designed to protect such information and will use ShareFile (or a comparable secured or encrypted method) when transmitting Sensitive Information. Please do not send Sensitive Information to us by unsecured or unencrypted email.

We use third-party service providers and cloud applications (e.g., tax preparation software, e-signature platforms, file storage, analytics, and collaboration tools, including ShareFile) to host, process, or transmit information. We select and oversee such providers with reasonable care and require them by contract to maintain appropriate confidentiality and security in accordance with applicable laws and professional standards. Information may be stored or processed in the United States or other countries.

Clients who elect to provide paper-based tax documents rather than electronic files acknowledge that additional administrative time is required for the firm to scan, organize, and rename or retitle such documents to ensure proper compatibility with and utilization within the firm's tax preparation software. Accordingly, a standard administrative fee to perform these additional tasks will be assessed for this service, in addition to the professional services fees. The firm will retain all original paper documents and, as time permits, return them to the client.

We appreciate the opportunity to serve you. Please sign and date this engagement letter and return it to us with your pertinent tax documents and income tax organizer or tax questionnaire to acknowledge your agreement with its terms. It is our policy to initiate services upon receipt of your signed copy of this engagement letter.

Very truly yours,



Friedman, Kannenberg & Company, P.C.

ACCEPTED BY:

\_\_\_\_\_  
Taxpayer signature

\_\_\_\_\_  
Spouse signature

\_\_\_\_\_  
Print name

\_\_\_\_\_  
Print name

\_\_\_\_\_  
Date

☐

*By checking the box, I authorize FKCo to charge the credit card for the invoice balance after receipt of the signed e-filing form (Form 8879).*

Credit Card # : \_\_\_\_\_ Exp: \_\_\_\_\_ Code: \_\_\_\_\_

Name on Credit Card # : \_\_\_\_\_ Billing zip code: \_\_\_\_\_

Email address (**required**) \_\_\_\_\_



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January 2, 2026

Dear Client:

Your privacy is important to us, and we are required by law to comply with specific data-sharing regulations. Please read the following privacy policy before moving forward.

We collect nonpublic information (NPI) about you and your household or business from various sources, including:

- Interviews regarding your tax circumstances
- Organizers, or other documents that supply such information as your name, address, telephone number, Social Security Number, number of dependents, income, and other tax-related data
- Tax-related documents you provide that are required for processing tax returns, such as Form W-2, 1099R, 1099-INT, and 1099-DIV, and stock transactions
- Electronic tools and applications are used to collect, store, reconcile, and compile such information
- Any other documents you provide to us to assist in the preparation of your tax return

We do not disclose any nonpublic personal information about our clients, prospective clients or former clients to anyone, except as requested by our clients in writing or as required by law.

We restrict access to your personal information to our employees, except those who need it to provide products or services to you. We maintain physical, electronic, and procedural safeguards that comply with federal regulations to guard your personal information.

If you have any questions about this privacy policy, please ask to speak with our President, Alan M. Friedman, prior to proceeding.

Thank you,

Friedman, Kannenberg & Company, P.C.



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**Business Mileage Worksheet**

**Rules:**

Use the following three scenarios to determine how many miles you can deduct. **Keep in mind the following statement: in general, commuting to work is not deductible and ALL travel must be supported with documents that show an amount, date, place, and reason for travel—such as bills, invoices, or receipts.**

- **If you have an office or regular place of business outside your home**, you may not deduct miles commuting to and from work. You may, however, deduct mileage driven to a *temporary work place* and mileage to and from different work locations; i.e. clients' businesses, onsite work, or other offices; during the day. A temporary work place is a location driven to for less than one year or less than 35 times a year.
- **If you have an office in your home that qualifies for a home office deduction**, all of your business-related mileage is deductible. A qualifying home office must be your primary place of business.
- **If you work out of your home, but do not qualify for the home office deduction**, the distance between your home and your first stop and between your last stop and your home are nondeductible commuting miles.

**Tools:**

The following tools might be of help if you need to reconstruct your mileage: Day planner, calendar, appointment book, Quickbooks printouts, Mapquest or Google Maps.

**Sampling:**

You cannot deduct amounts that you approximate or estimate; however, if you make routine trips, you may record the exact mileage once and use that mileage for multiple trips. Routine trips must be properly documented.

**List:**

Besides when routine trips can be supported, the IRS requires a complete daily travel log to support a business mileage deduction. Use the list below and the tools listed above to try to reconstruct your miles. Documentary support needs to be made available for all miles driven.

Total miles driven for the entire year \_\_\_\_\_. Commuting to a regular place of business \_\_\_\_\_.

Work-Related Trips	Miles	Number of times	Total
Misc. errands			
Temporary work location			
Advertising / promo trips			
Business / professional meetings			
Business meals			
Education			
Pickup / delivery			
Supply purchase trips			
Bank trips			
Client visits			
Post office			
Other local trips			
Out of town trips (list city):			

Signature\_\_\_\_\_

Date\_\_\_\_\_

Total Business Miles \_\_\_\_\_



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

Personal Information:

Did your marital status change? . . . . .

If Yes, please provide your name as it currently stands on file with the Social Security Administration. \_\_\_\_\_

Are you married? . . . . .

If Yes, do you and your spouse want to file separate returns? . . . . .

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

Dependents:

Were there any changes in dependents from the prior year? . . . . .

If you added a dependent in 2025, would you like to elect to set up a Trump Account & receive a government contribution by filing Form 4547 with your tax return?

Did you or your spouse pay for child care while you or your spouse worked or looked for work? If Yes, please provide expense documentation.

Are any of your dependents required to file a tax return? . . . . .

If Yes, would you like FKCO to prepare the tax return? . . . . .

If not, please provide us with a copy of their tax return.

Do you have any children under age 18 with unearned income more than \$1,350? . . . . .

Do you have any children age 18 or student children, aged 19 to 23, who did not provide more than half of their cost of support with earned income and that have unearned income of more than \$1,350? . . . . .

Did you adopt a child or begin adoption proceedings in 2025? . . . . .

Healthcare:

Did you obtain healthcare coverage through the Marketplace? . . . . .

If Yes, include all Forms 1095-A so any advance premium tax credit can be properly reconciled.

If you received advance premium tax credit, are married, and are filing separately from your spouse, are you a victim of domestic abuse or spousal abandonment? . . . . .

Did you or your spouse have any transactions pertaining to a health savings account (HSA)? . . . . .

If you received a distribution from an HSA, include Form 1099-SA and Form 5498.

How much did you directly contribute to your HSA/MSA (NOT through your paycheck)? \_\_\_\_\_

Did you fund your HSA/MSA through your employer? . . . . .

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

If Yes, how many months were you covered? \_\_\_\_\_

Type Notes Below:





Education:

	Yes	No
Did you, your spouse, or your dependents incur any post-secondary education expenses, such as tuition? If Yes, please provide Form 1098-T. . . . .	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse pay any student loan interest? If Yes, please provide Form 1098-E. . . . .	<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"/>
Did you, your spouse, or your dependents receive student loan forgiveness? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>

Deductions and Credits:

Did you or your spouse make any cash charitable contribution to a qualified charitable organization? If Yes, please provide acknowledgment letter from the organization. . . . .	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse contribute property (other than cash) with a fair market value of more than \$5,000 to a charitable organization? If Yes, provide the appraisal of property contributed. An appraisal is not required for contributions of publicly traded securities or contributions of non-publicly traded stock of \$10,000 or less. . . . .	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse incur any casualty or theft losses? If Yes, please provide documentation. . . . .	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse incur any casualty or loss attributable to a federally declared disaster? If Yes, please provide documentation. . . . .	<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? If Yes, please provide a copy of the bill of sale. . . . .	<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? If Yes, please provide the invoice showing the cost of the equipment. . . . .	<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? If Yes, please provide the invoice showing the cost of the equipment . . . . .	<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:_____		
Did you or your spouse receive income for overtime?		
Did you or your spouse receive income for tips? If yes, was it reported on a W-2, 1099-K, 1099-NEC, or Form 4317? If unreported, was it \$20 or more in any month?		



Investments:

	Yes	No
Did you or your spouse have any debts canceled, forgiven or refinanced? If Yes, please provide Form 1099-C. . . . .	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse start, purchase, or sell a business, rental property, or farm, or acquire any new interest in any partnership or S corporation? If Yes, please comment below. . . . .	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse receive (as a reward, award, or compensation), sell or exchange any digital assets? If sold or exchanged, provide all Forms 1099-DA . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse sell, exchange, or purchase any real estate (aside from your primary residence)? 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 sell any securities not reported on Form 1099-B? If Yes, please provide documentation. . . . .	<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 any distributions from a retirement plan, an annuity plan, tax shelter annuity or deferred compensation plan into a Roth IRA? . . . . .	<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 (QCD) directly from an IRA? If Yes, please provide documentation and exclude QCD from the charitable contributions list. . . . .	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse receive deferred, retirement or severance compensation? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, enter the date received (Mo/Da/Yr). _____		

Personal Residence:

Did your address change? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, provide the new address and date residency began below.		
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"/>

Type Notes Below:



Yes No

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.

Beg: Interest Rate:\_\_\_\_\_ Balance:\_\_\_\_\_ End: Interest Rate:\_\_\_\_\_ Balance:\_\_\_\_\_

Did you or your spouse take out a home equity loan? . . . . . ☐ ☐

Did you or your spouse have an outstanding home equity loan at the end of the year? . . . . . ☐ ☐  
If Yes, provide the principal balance and interest rate at the beginning and end of the year.

Beg: Interest Rate:\_\_\_\_\_ Balance:\_\_\_\_\_ End: Interest Rate:\_\_\_\_\_ Balance:\_\_\_\_\_

Are you claiming a deduction for mortgage interest paid to a financial institution and someone else received the Form 1098? . . . . . ☐ ☐

Did you or your spouse refinance your home mortgage? If Yes, please provide the closing statement. . . . . ☐ ☐

Sale of Your Home:

Did you sell your home? If Yes, include Form 1099-S, the closing statement for both the sale and original purchase, and documentation of any improvements made during ownership. . . . . ☐ ☐

Did you or your spouse own and occupy the home as your principal residence for at least two years of the five-year period prior to the sale? . . . . . ☐ ☐

Did you or your spouse ever rent out the property sold? . . . . . ☐ ☐

Did you or your spouse ever use any portion of the home for business purposes prior to the sale? . . . . . ☐ ☐

Have you or your spouse sold another principal residence within the last two years? . . . . . ☐ ☐

At the time of the sale, the residence was owned by the: ☐ Taxpayer ☐ Spouse ☐ Both

Gifts:

Did you or your spouse make any gifts, including birthday, holiday, anniversary, graduation, education savings, etc., with a total (aggregate) value in excess of \$19,000 to any individual? If Yes, please provide details. . . . . ☐ ☐

Did you or your spouse make any gifts of difficult-to-value assets (such as non-publicly traded stock) to any person regardless of value? . . . . . ☐ ☐

Did you or your spouse make any gifts to a trust for any amount? . . . . . ☐ ☐

Do you or your spouse have a life insurance trust? . . . . . ☐ ☐

Did you or your spouse assist with the purchase of any asset (auto, home) for any individual? . . . . . ☐ ☐

Did you or your spouse forgive any indebtedness to any individual, trust or entity? . . . . . ☐ ☐

Type Notes Below:



Foreign Matters:

	Yes	No
Did you or your spouse perform any work outside of the U.S. or pay any foreign taxes? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse 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"/>
If Yes, please provide the bank name, account number, and maximum balance in USD during the year. _____		
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 other foreign financial assets (i.e. real estate, business interests, etc.) . . . . .	<input type="checkbox"/>	<input type="checkbox"/>

Miscellaneous:

Did you or your spouse pay any household employees in excess of \$1,000 in any quarter, or \$2,800 during the year for domestic services performed in or around your home? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
Have you or your spouse received a punitive damage award or an award for damages other than for physical injuries or illness? . . . . .		
If you or your spouse were a K-12 education provider during the year, how much did you spend on unreimbursed classroom expenses? _____		
Were you or your spouse notified by the IRS or other taxing authority of any changes in prior year returns? If Yes, please send a copy of the notice if you haven't previously provided to us. . . . .		

Business Owners:

Did you take advantage of any tax credit programs? i.e. R&D, electric vehicle, etc. . . . .	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, please provide more details and documentation.		
Did you receive Form 1099-K? If Yes, can you provide that document and tell us what it was for?		
Did you own an interest in an LLC or similar entity that has a reporting obligation under the Corporate Transparency Act (BOI Annual Report)? If not sure, check here...		

State Tax Credits:

Did you contribute to a state sponsored 529 Plan (i.e. CHET) in the current year? If Yes, please provide amounts contributed per dependent. _____
Did you take advantage of any state or local tax credit programs? (i.e Property Tax Credit, Renter's Credit, Donation Credit Program) If Yes, please provide any documentation including receipts so we can report this for you.

Type Notes Below:

## **Additional Information/Questions For Your Tax Preparer**



2025

Personal Information

Taxpayer:

First Name and Initial

Last Name

Social Security Number

Occupation

Date of Birth (Mo/Da/Yr)

Date of Death (Mo/Da/Yr)

Driver's License or State-Issued ID Number

Expiration Date (Mo/Da/Yr)

Issue Date (Mo/Da/Yr)

State

Does not expire

Driver's License

State-Issued ID

No Identification

Spouse:

First Name and Initial

Last Name

Social Security Number

Occupation

Date of Birth (Mo/Da/Yr)

Date of Death (Mo/Da/Yr)

Driver's License or State-Issued ID Number

Expiration Date (Mo/Da/Yr)

Issue Date (Mo/Da/Yr)

State

Does not expire

Driver's License

State-Issued ID

No Identification

Contact Information:

Street Address

Apartment Number

City

State

ZIP or Postal Code

Foreign Province or County

Foreign Country

Taxpayer Daytime/Work Phone

Taxpayer Evening/Home Phone

Taxpayer Foreign Phone

Taxpayer Cell Phone

Taxpayer Fax Number

Spouse Daytime/Work Phone

Spouse Evening/Home Phone

Spouse Foreign Phone

Spouse Cell Phone

Spouse Fax Number

Taxpayer Email Address

Spouse Email Address

Preferred Method of Contact

May the IRS or other taxing authority discuss the return with the preparer?

Is the taxpayer claimed as a dependent on someone else's tax return?

Yes

No

Taxpayer

Spouse

Yes

No

Yes

No

Are you considered legally blind per IRS regulations?

Do you want to contribute to the Presidential Election Campaign Fund?

Are you a U.S. citizen or Green Card holder?

Personal Identification Numbers:

Code - 1 - Issued by IRS 2 - Issued by State or City

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

TS	State	City	Code	PIN	Prior Year PIN



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



2025

## 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? 

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

Taxpayer .....

Spouse .....

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

Taxpayer PIN ..... \_\_\_\_\_

Spouse PIN ..... \_\_\_\_\_





2025

Direct Deposit and Withdrawal

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? Yes No

If Yes, what amount would you like withdrawn, if not the entire balance due? (Mo/Da/Yr)

Would you like to pay any amount due on your state return(s) using electronic withdrawal? Yes No

If Yes, what amount would you like withdrawn, if not the entire balance due? (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? Yes No

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

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? Yes No

If Yes, what amount would you like withdrawn, if not the entire balance due? (Mo/Da/Yr)

Would you like to pay any amount due on your state return(s) using electronic withdrawal? Yes No

If Yes, what amount would you like withdrawn, if not the entire balance due? (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? Yes No

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



**5A**

**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

**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**


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



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

## Foreign Assets

5C

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

### General Information:

TSJ .....  
Title of filer .....  
Enter all countries where you have foreign bank accounts .....

### Foreign Identification:

Passport .....  
Foreign TIN .....  
If not passport or TIN, enter description .....  
Number .....  
Country of issue .....

Yes	No

### Information on Foreign Financial Accounts:

	1 - Bank Account	2 - Securities Account	3 - Other					
A								
B								
A	Street Address		City					
B								
A	State	ZIP/Postal Code	Country					
B								
If you have no financial interest in the account or account is jointly owned, please complete the account owner information below.								
Type of TIN Code: A - Employer Identification No. (EIN) B - SSN or ITIN C - Foreign								
A	Last Name or Organization Name		First Name	Middle Initial	Suffix	Taxpayer ID Number		
B								
A	# of Joint Owners	Street Address		City				
B								
1 - No financial interest 1B - No financial interest - US person, officer or employee, residing outside US 2A - Joint - spouse is joint owner 2B - Joint - other joint owner 3 - Consolidated								
A	State		ZIP/Postal Code	Country	Owner-ship Code	Filer's Title		
B								
1 - Deposit 2 - Custodial								
A	Type	Foreign Currency	Exchange Rate	Source of Exchange	Acct Open	Acct Closed	Joint	No Tax Items Reported
B								



2025

## Foreign Assets

5D

### Asset Information:

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

Value	Foreign Currency	Exchange Rate	Source of Exchange Rate

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

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

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

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

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

1 - Issuer 2 - Counterparty

1 - U.S. person  
2 - Foreign person

Name of Issuer	Issuer Code	Type of Issuer	Residence of Issuer

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

Mailing Address of Issuer	City or Town of Issuer

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

Foreign assets were acquired or sold during the tax year .....

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

### Foreign Bank Accounts and Trusts:

At any time during 2025, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account or other financial account? .....

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

If Yes, enter name of foreign country .....

Were you the grantor of, or transferor to, a foreign trust that existed during 2025, whether or not you had any beneficial interest in it? .....

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



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

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

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

Business Questions for 2025:

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

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

Income:

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

Description	2025 Amount	2024 Amount

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


Other Income:

Other gross receipts or sales _____		
Less returns and allowances _____		

Cost of Goods Sold:

	2025 Amount	2024 Amount
Beginning inventory _____		
Purchases less cost of items withdrawn for personal use _____		
Cost of labor (do not include amounts paid to yourself) _____		
Materials and supplies _____		
Other costs of goods sold:		
Ending inventory _____		



Business Expenses and Property & Equipment

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

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

Expenses:

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

Other Expenses:

Description	2025 Amount	2024 Amount

Property and Equipment: 

Include a list if more space is needed

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

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



2025

Business Expenses - Vehicle and  
Other Listed Property

6B

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

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

Listed Property Questions for 2025:

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

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

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

Vehicle:

Description of vehicle .....

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

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

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

☐ Yes ☐ No

Mileage:

Total miles .....

Total business miles .....

Total commuting miles for the year ..

Actual Expenses:

Gasoline, oil, repairs, insurance, etc ..

Interest .....

Taxes .....

Fair market value of leased vehicle ..

Vehicle rentals/leases .....

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

Table with 2 columns: Expense Category, 2025 Amount, 2024 Amount. Rows include Parking fees and tolls, Local transportation, Travel expenses, Meals, Entertainment (deductible only on some state returns).

Table with 3 columns: Description, 2025 Amount, 2024 Amount. Header row and three data rows for Other Business Expenses.

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?

Table with 2 columns: 2025 Amount, 2024 Amount. Rows for reimbursement amounts.

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

Table with 2 columns: 2025, 2024. Rows include Total miles, Total business miles, Average daily commuting miles, Total commuting miles for the year, Gasoline and oil, Repairs, Insurance, Interest, Taxes, Value of employer provided vehicle, Temporary vehicle rentals, Fair market value of leased vehicle, Vehicle leases.

Table with 3 columns: Description, 2025 Amount, 2024 Amount. Header row and three data rows for Other Vehicle Expenses.



Business Use of Home

6D

Name of Business:

Principal Business or Profession:

Partial Use of Your Home for Business:

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

Table with 2 columns: 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 checkboxes

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.

Table with 4 columns: Direct Expenses (2025 Amount, 2024 Amount), Indirect Expenses (2025 Amount, 2024 Amount). Rows include Casualty losses, Deductible mortgage interest, Real estate taxes, Insurance, Repairs and maintenance, Utilities, Rent.

Other Expenses:

Table with 4 columns: Description, Direct Expenses (2025 Amount, 2024 Amount), Indirect Expenses (2025 Amount, 2024 Amount).

Seller-Financed Mortgage Interest Information:

Table with 3 columns: 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



## 9

TS .....

Yes	No

If Yes, explain.

Total retirement plans converted to Roth IRAs	
---	--

Contributions made for the 2025 tax year	
--	--

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

[illegible]



Pensions and Annuities: 

Include all Forms 1099-R and any nontaxable distribution details

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

Self-Employed Retirement Plan: 

Include copies of all Forms 1099-R

Have you established a self-employed retirement or SIMPLE plan with deductible contributions? .....  
Do you want to contribute the maximum amount allowed? .....

Contributions to:

Simplified employee pension plan .....  
Defined benefit plan .....  
Defined contribution plan .....  
SIMPLE plan .....

Taxpayer		Spouse	
Yes	No	Yes	No
2025 Amount		2025 Amount	



Rental and Royalty Income

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

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

Ownership percentage if not 100% \_\_\_\_\_  
How many days was this property rented at fair market value? \_\_\_\_\_  
How many days was this property used personally (including use by family members)? \_\_\_\_\_

2025	2024
%	
2025 Amount	2024 Amount

Income:

Rents received \_\_\_\_\_  
Royalties received \_\_\_\_\_

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

Description	2025 Amount	2024 Amount

Miscellaneous income: Include all Forms 1099-MISC

Description	2025 Amount	2024 Amount

Other income:

Description	2025 Amount	2024 Amount



Rental and Royalty Expenses

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

Expenses:

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

Description	2025 Amount	2024 Amount



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





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? .....

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

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



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		



Child/Dependent Care Expenses & Education Expenses

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

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 Yes No

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



Federal Tax Payments

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 06-17-2025)  
2025 3rd Quarter Estimate (Due 09-16-2025)  
2025 4th Quarter Estimate (Due 01-15-2026)

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

2024 overpayment applied to 2025 estimate

Tax Planning Information for Tax Year 2026:

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

	Yes	No
A change in your marital status	<input type="checkbox"/>	<input type="checkbox"/>
A change in the number of your dependents	<input type="checkbox"/>	<input type="checkbox"/>
A substantial change in your income	<input type="checkbox"/>	<input type="checkbox"/>
A substantial change in your withholding	<input type="checkbox"/>	<input type="checkbox"/>
A substantial change in deductions	<input type="checkbox"/>	<input type="checkbox"/>

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 .....





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

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

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

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

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

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

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

Gift 1:

Person giving the gift	<input type="checkbox"/> Taxpayer	<input type="checkbox"/> Spouse	<input type="checkbox"/> Joint
Name of person receiving the gift			
Address of person			
Your relationship to the person (e.g., son, granddaughter or friend)			
Age of the person			
Date(s) of gift(s) (Mo/Da/Yr)			
Description and amount of assets gifted (e.g., \$18,000 in cash or 500 shares of ABC stock)			
Cost basis of assets gifted if other than cash			
Value of assets gifted if other than cash			

Gift 2:

Person giving the gift	<input type="checkbox"/> Taxpayer	<input type="checkbox"/> Spouse	<input type="checkbox"/> Joint
Name of person receiving the gift			
Address of person			
Your relationship to the person (e.g., son, granddaughter or friend)			
Age of the person			
Date(s) of gift(s) (Mo/Da/Yr)			
Description and amount of assets gifted (e.g., \$18,000 in cash or 500 shares of ABC stock)			
Cost basis of assets gifted if other than cash			
Value of assets gifted if other than cash			