2025	1040	US	Client Information	1

WEHNER ACCOUNTING & TAX, INC.
2744 DEL RIO PLACE, SUITE 200
DAVIS, CA 95618
Telephone number: 530-908-1761
Fax number: 530-231-0284
E-mail address: matthew@wehnercpa.com

Tax Return Appointment

Date:
Time:
Location:

This tax organizer will assist you in gathering information necessary for the preparation of your 2025 tax return. Please add, change, or delete information as appropriate.

CLIENT INFORMATION

Filing Status	Filing status (table)	2
	1=married filing separate and lived with spouse	
	Year spouse died, if qualifying surviving spouse (2023 or 2024)	
Taxpayer	First name and initial	
	Last name	
	Title/suffix	
	Social security number	
	Occupation	
	Date of birth (m/d/y)	
	Date of death (m/d/y)	
	1=blind	
Spouse	First name and initial	
	Last name	
	Title/suffix	
	Social security number	
	Occupation	
	Date of birth (m/d/y)	
	Date of death (m/d/y)	
	1=blind	
Address	In care of	
	Street address	
	Apartment number	
	City	
	State	
	ZIP code	
Foreign Address	Region	
	Postal code	
	Country	

Filing Status

1 = Single
2 = Married filing joint
3 = Married filing separate
4 = Head of household
5 = Qualifying surviving spouse (QSS)

2025	1040	US/CA	Client Information (continued)	1 p2

Please add, change or delete information for 2025.

CLIENT INFORMATION

Taxpayer Contact Information	Home phone	
	Work phone	
	Work extension	
	Daytime phone (table)	
	Mobile phone	
	Fax number	
	E-mail address	
Spouse Contact Information	Home phone	
	Work phone	
	Work extension	
	Daytime phone (table)	
	Mobile phone	
	Fax number	
	E-mail address	
Taxpayer Authentication	Driver's license no.	
	Driver's license state	
	Issue date (m/d/y)	
	Expiration date (m/d/y)	
	Theft protection PIN	
Spouse Authentication	Driver's license no.	
	Driver's license state	
	Issue date (m/d/y)	
	Expiration date (m/d/y)	
	Theft protection PIN	
CA State Information	Registered domestic partner filing status (see table)	
	1=PMB no. in address	
	NOTE: If the taxpayer's mailing address includes a private mail box number (PMB), indicate this below and enter the PMB number in the "Apartment Number" field in the Address area of Client Information.	

Daytime Phone

1 = Work
2 = Home
3 = Mobile

RDP Filing Status

1 = Not applicable
2 = Joint
3 = Separate

2025	1040	US	Dependents	2

Please add, change or delete information for 2025.

DEPENDENTS

	Dependent	Dependent
First name		
Last name		
Title/suffix		
Date of birth (m/d/y)		
Date of death		
Date of adoption		
Social security number		
Relationship		
Months lived at home		
Type of dependent (see table)		
Earned income credit (see table)		
Claimed by: 1=taxpayer, 2=spouse		
IRS theft protection PIN		

	Dependent	Dependent
First name		
Last name		
Title/suffix		
Date of birth (m/d/y)		
Date of death		
Date of adoption		
Social security number		
Relationship		
Months lived at home		
Type of dependent (see table)		
Earned income credit (see table)		
Claimed by: 1=taxpayer, 2=spouse		
IRS theft protection PIN		

	Dependent	Dependent
First name		
Last name		
Title/suffix		
Date of birth (m/d/y)		
Date of death		
Date of adoption		
Social security number		
Relationship		
Months lived at home		
Type of dependent (see table)		
Earned income credit (see table)		
Claimed by: 1=taxpayer, 2=spouse		
IRS theft protection PIN		

Type of Dependent

1 = Child living w/taxpayer
2 = Child not living w/taxpayer
3 = Dependent other than child
4 = Head of household or qualifying surviving spouse (QSS) only. not a dependent
5 = Earned income credit only, not a dependent

Earned Income Credit

1 = When applicable (default)
2 = Student age 19 to 23
3 = Disabled
4 = Force
5 = Suppress

NOTE: If you claim the earned income credit, please provide proof that your child is a resident of the U.S. This proof is typically in the form of:

1. School records or statement
2. Landlord or property management statement
3. Health care provider statement
4. Medical records
5. Child care provider records
6. Placement agency statement
7. Social service records or statement
8. Place of worship statement
9. Indian tribe office statement
10. Employer statement

NOTE: If your child is disabled, please provide one of the following forms of proof of disability:

1. Doctor statement
2. Other health care provider statement
3. Social services agency or program statement

2025	1040	US	Miscellaneous Questions

If any of the following items pertain to you or your spouse for 2025, please check the appropriate box and provide additional information & documentation if necessary.

If unsure about any question please note with a "?"

If you answer yes to any question(s) and the question(s) references a section of the organizer not included in your organizer, please see our website for the blank section - https://www.wehnercpa.com/organizer

COPY OF TAX RETURNS

We provide an electronic copy of your returns in our SmartVault client portal (see www.wehnercpa.com/portal for information on our SmartVault portal) when your returns are completed (***we do not require that you use our portal or that you access your returns this way***).

Yes No

☐ ☐ **In addition to an electronic (PDF) copy of your tax returns**, would you like to receive either a paper/hard copy, or a DocuSign copy of your tax returns?

If yes, please check one: ___ DocuSign copy (no fee) ___ Paper/hard copy*

***There is no additional fee if you pick up a hard copy of your return from our office within 30 days. Returns not picked up within 30 days will be mailed with a $25 handling fee. The firm is not responsible for errors or delays once the return is mailed.**

☐ ☐ Would you like to receive tax tips through our weekly and/or monthly newsletters (**if not signed up already**)?

PERSONAL INFORMATION

Yes No

☐ ☐ Did your marital status change during the year?

☐ ☐ Did you either make or receive any alimony payments in 2025? If yes, please provide the amount: $____________ and check one: __ Paid or __ Received
Date your divorce was finalized:____________First and last name of former spouse:___________________Former spouse's Social Security Number:____________

☐ ☐ Did your address or contact information change during the year? If so, please update it in the client information section of the organizer.

☐ ☐ Have you been issued a 6-digit Identity Protection Pin (IP PIN) by the IRS (IRS Notice CP01A)?

If Yes, please furnish the PIN issued to you (it can be retrieved from the IRS's site - https://www.irs.gov/identity-theft-fraud-scams/retrieve-your-ip-pin):

Taxpayer IP PIN (if applicable)_________ Spouse IP PIN (if applicable)_________

2025	1040	US	Miscellaneous Questions

Dependent IP PIN (if applicable)_________

DEPENDENTS (Skip to the INCOME section if N/A)

Yes	No	
☐	☐	Have there been any changes to your dependents? *Please include any non-child dependents for whom you provided more than half of their support.* If you are adding a dependent, please provide their first & last name **as it appears on their Social Security Card,** date of birth & Social Security Number on the line below: ____
☐	☐	Are you no longer claiming a dependent this year? If so, list who you are no longer claiming & list why you are no longer claiming them on the line below: ____
☐	☐	Did you have any children under age 19 or full-time students under age 24 at the end of 2025, with interest and dividend (or other unearned income) income in excess of $1,350, or total investment income in excess of $2,700?
☐	☐	Did any of your dependents earn more than $5,200?
☐	☐	Has a dependent of yours filed a 2025 tax return? If so, please provide the return(s) filed.
☐	☐	Did you adopt a child or begin adoption proceedings?
☐	☐	Did you pay for childcare in 2025 so that you could work or go to school? **If so, please let me know 1. Childcare Provider(s) Name(s) ____________________, 2. Tax ID (SSN or EIN) of Provider(s) ______________________, 3. Total amount paid to each provider in 2025 ___________ .**

INCOME

Yes	No	
☐	☐	Did you receive any overtime pay that was not reflected on your W-2? If yes, please provide your last paystub showing YTD overtime pay for 2025. (If your income >$150K if single / >$300K if married filing jointly, you can ignore this)
☐	☐	Did you receive any tip income that was not reflected on your W-2? If yes, please provide your last paystub showing your tips paid for 2025. See https://home.treasury.gov/system/files/136/Tipped-Occupations-Detailed-8-27-2025.pdf for a list of occupations eligible for the tip deduction. (If your income >$150K if single / >$300K if married filing jointly, you can ignore this)
☐	☐	Did you receive any disability income? If so, who paid you:__________________________

2025	1040	US	Miscellaneous Questions

☐ ☐ Did you receive any military retirement pay or Survivor Benefit Plan (SBP) payments? If so, please include related Form 1099-R & notate that it was for military or survivor retirement benefits.

☐ ☐ Did you have any foreign income or pay any foreign taxes (NOT including from a mutual fund)?

☐ ☐ Did you receive unemployment income in 2025? If so, please attach the Form 1099-G (please note this is taxable for Federal purposes).

☐ ☐ Did you have any gambling winnings that were reported on Form W-2G or Form 1099-MISC? If so, please provide the form(s).

☐ ☐ Did you receive a Form 1099-MISC or 1099-NEC? If yes, please provide the form(s).

☐ ☐ Did you incur any expenses against your 1099 income? If yes, please see https://www.wehnercpa.com/deductions for worksheets to complete with common business deductions

PURCHASES, SALES AND DEBT

Yes No

☐ ☐ Did you start a business or farm, purchase rental or royalty property, or acquire an interest in a partnership, S corporation, trust, or REMIC in 2025 or 2026 ? If so, please provide information on the new venture (e.g. name, entity type & date of formation, etc.).

Please note that most business returns are due by March 16th (sole proprietorships are part of your individual return and are generally due by April 15th). If you need us to prepare an extension for your business return (generally extended until September 15th), please let us know as soon as possible. See www.wehnercpa.com/business-tax-returns for a list of items typically needed for business tax returns

Yes No

☐ ☐ Did you sell an existing business, rental property, farm, or any existing interest in a partnership or S Corporation? If so, please provide details.

☐ ☐ Did you purchase or dispose of any business assets (furniture, equipment, vehicles, real estate, etc.), or convert any personal assets to business use? If so, please provide invoices for items purchased with a cost > $2,500.

☐ ☐ Did you buy or sell any stocks, bonds or other investment property in 2025?

☐ ☐ Did you purchase, sell, or refinance (**circle one**) your principal home or second home in 2025? **If so, please be sure to include a copy of the settlement statement (HUD-1.)** See https://www.wehnercpa.com/settlement for examples.

2025 | 1040 | US | Miscellaneous Questions

☐ ☐ Did you make any residential energy-efficient improvements or purchases involving solar, wind, geothermal or fuel cell energy sources in 2025? (Examples include exterior windows and doors; energy-efficient air conditioners, water heaters, heat pumps, and water boilers) **If so, please go to www.wehnercpa.com/energy and include the completed chart with your organizer, along with the invoice(s) for the purchase(s).**

☐ ☐ Did you have any debts canceled or forgiven? If so, please provide Form(s) 1099-C & provide details.

☐ ☐ Does anyone owe you money which has become uncollectible in 2025? If so, please provide details (name, relationship, type of debt & amount of debt not paid).

☐ ☐ Did you have any investments become worthless or were you a victim of investment theft in 2025? Please provide details (e.g. what was the investment? When did you purchase it? How much money did you lose? $________)

RETIREMENT PLANS

Yes No

☐ ☐ Did you receive a distribution from a retirement plan (401(k), IRA, Roth IRA, SEP, SIMPLE, Qualified Plan, etc.)? If so, please provide Form(s) 1099-R and/or SSA-1099.

☐ ☐ Did you, or do you plan to, make a contribution to an IRA for 2025 (must be made by **April 15, 2026** for 2025). Please note that this **does not** include retirement contributions made through payroll (e.g. 401K, 403b, 457, Simple IRA, etc.)?

: Traditional IRA $___________ Roth IRA $__________

(Spouse if applicable) : Traditional IRA $___________ Roth IRA $__________

☐ ☐ Did you transfer or rollover any amount from one retirement plan to another retirement plan? If so, please provide Form(s) 1099-R.

☐ ☐ Did you convert part or all of your traditional, SEP, or SIMPLE IRA to a Roth IRA in 2025? If so, please provide Form(s) 1099-R. **How much did you convert? $_________**

☐ ☐ Did you inherit a retirement plan in 2025?

☐ ☐ If over 70 1/2, did you transfer funds from an IRA directly to a charity in 2025 (Qualified Charitable Distribution/QCD)? If so, how much did you donate directly from your IRA_$__________________?

☐ ☐ Did you retire or change jobs in 2025? _________________________________

EDUCATION

Yes No

☐ ☐ Did you receive a distribution from an Education Savings Account or a Qualified Tuition Program (529 Plan)? If so, please provide Form(s) 1099-Q.

2025	1040	US	Miscellaneous Questions

☐ ☐ Did you, your spouse, or a dependent incur any tuition expenses that are required to attend a college, university, or vocational school? **Please provide Form(s) 1098-T.** Please also let me know how many years the student(s) have been in college as of December 31, 2025 ____________.

☐ ☐ Did you or your spouse pay student loan interest? If so, please provide Form(s) 1098-E or let me know the amount paid $_________ in 2025 (**If > $2,500 that is all I need to know. Also, if your income >~$200K you can ignore this**).

ITEMIZED DEDUCTIONS

Yes No

☐ ☐ Did you incur a loss because of damaged or stolen property for which insurance did not reimburse you (total must be greater than 10% of your adjusted gross income for deduction)? If so, please describe.

☐ ☐ Did you incur expenses that you were not reimbursed by your employer (generally must exceed 2% of Adjusted Gross Income)? While not deductible on your Federal return, they may be deductible on your state return

☐ ☐ Did you pay significant out-of-pocket medical expenses? (Must be more than 7.5% of your Adjusted Gross Income)

☐ ☐ Did you pay sales taxes on a major purchase in 2025, such as a vehicle, boat, or home improvements? *Please note that this rarely has an impact so rough estimates on purchase price(s) is fine here.*

☐ ☐ Did you or your spouse finance a **new** vehicle after December 31, 2024? If so, please provide **the purchase documents that include the VIN**, and **how much interest paid on the loan in 2025 $_________.** (If your income >$150K if single / >$300K if married filing jointly, you can ignore this)

☐ ☐ Do you have receipts or proper documentation for all cash donations provided to me (**I do *not* need copies of these but you should retain them for your records**)? Please let me know the total amount of your 2025 donation(s) **$____________**.

☐ ☐ Did you donate items (e.g. household items & clothing) with a fair market value over $500? **If so, please let me know your estimate of the total fair market value of your 2025 noncash donations $__________ & who you donated the items to ________________.**

Please also see our website www.wehnercpa.com/non-cash-contributions if you need resources for estimating the fair market value of noncash items (e.g. household items & clothing).

ESTIMATED TAXES

Yes No

☐ ☐ Did you apply an overpayment of 2024 taxes to your 2025 estimated tax (**instead of being refunded**)?

Miscellaneous Questions (Continued)

2025	1040	US	Miscellaneous Questions

☐ ☐ If you have an overpayment of 2025 taxes, do you want the excess applied to your 2026 estimated tax (**instead of being refunded**)?

☐ ☐ Did you pay estimated taxes for 2025? ***If so, please list the amounts & dates paid in the organizer Direct Deposit & Estimates section of the organizer.***

☐ ☐ Do you expect your 2026 taxable income and withholdings to be *significantly* different from 2025 (e.g. retirement)? **If so, please provide details on the line below:**

____

FOREIGN ASSETS - FinCEN Form 114 ("FBAR") & Form 8938 (Skip to the MISCELLANEOUS section if N/A)

Yes No

☐ ☐ Did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust?

☐ ☐ Did you have an interest in or signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? Be sure to include the amount(s) of foreign investment income (dividends, interest, capital gains, etc.) & foreign tax paid in 2025.

☐ ☐ Do you have foreign retirement account(s) & if so, was (were) the maximum account balance(s) for the aggregate of ALL foreign retirement accounts greater than $50,000 (single taxpayers) or $100,000 (married taxpayers) USD at ANY POINT in 2025?

Complete the next three questions only if answered "Yes" to the either of the two immediate questions above:

Yes No

☐ ☐ Did you have an interest in ANY foreign financial accounts? (e.g. you have a checking account in Italy) **This does not include domestic brokerage accounts with foreign holdings.**

☐ ☐ Did you have signature authority for ANY foreign financial accounts that are not your own (e.g. authority to sign for your father's checking account in Italy)?

☐ ☐ Was the maximum account balance for the aggregate of ALL foreign non-retirement accounts greater than $10,000 USD at ANY POINT in 2025?

MISCELLANEOUS

Yes No

☐ ☐ Do you want to allocate $3 to the Presidential Election Campaign Fund?

☐ ☐ Does your spouse (if applicable) want to allocate $3 to the Presidential Election Campaign Fund?

2025	1040	US	Miscellaneous Questions

☐ ☐ May the IRS discuss your tax return with your preparer?

☐ ☐ Do you own, directly or indirectly, more than 10% of a foreign corporation?

☐ ☐ Are you an officer or director of a foreign corporation?

☐ ☐ Was your home rented out or used for business?

☐ ☐ Did you engage the services of any household employees (does not include your gardener or cleaner) and pay them more than either $1,000 in one quarter or $2,800 in one year?

☐ ☐ Were you notified or audited by either the Internal Revenue Service or a State taxing agency? If so, please provide notices received.

☐ ☐ Did you or your spouse make any gifts to an individual that total more than $19,000, or any gifts to a trust?

Yes No

☐ ☐ If you are receiving a refund and will be requesting direct deposit, **has your bank account changed** from the account that was used for direct deposit of prior year's refunds? **If so what is the bank routing # ____________ & account # _____________ to use?** Feel free to include a voided check.

☐ ☐ Did you or your spouse purchase an alternative technology vehicle ***on or before September 30, 2025***? This includes a qualified plug-in electric drive motor vehicle. **If so, please provide the purchase documents that include the VIN.** See https://afdc.energy.gov/laws/electric-vehicles-for-tax-credit & https://fueleconomy.gov/feg/taxevb.shtml for information & lists of qualifying vehicles. **(If your income >$300K you can ignore this**)

☐ ☐ Were you a resident of, or did you have income from, more than one state during the year? If yes, provide details (e.g. date of move).

☐ ☐ Did you, or do you plan to contribute before **April 15, 2026**, to a health savings account (HSA) for last calendar year (***Note: This is not for a Flexible Spending Account (FSA) with your employer or HSA contributions made through payroll***)? If yes, provide details (see HSA section of organizer). Amount contributed, or to be contributed *outside of payroll* by **April 15, 2026, to your HSA**: $_____________

☐ ☐ Did you distribute money from an HSA account in 2025 to pay for medical expenses (***Note: This is not for an FSA with your employer***)? If so, please include Form(s) 1099-SA

☐ ☐ If you, or your spouse, have self-employment income or are shareholders in an S Corporation, did you pay any health/dental/vision insurance premiums or long-term care premiums ***outside of payroll deductions***?

☐ ☐ At any time during 2025, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency (e.g. Bitcoin)?

2025	1040	US	Miscellaneous Questions

☐ ☐ Are you a member of the Armed Forces of the United States on active duty who moved pursuant to a military order related to a permanent change of station?

☐ ☐ Did you have health insurance through the exchange (Covered California)? **If so, please provide Form 1095-A** (if applicable, Form 1095-A can be accessed on the Covered CA website).

☐ ☐ Did you have health insurance for all of 2025? If not, please let me know what months there was not health insurance coverage & who was not covered (if not everyone)?

*** If you have a business, please see our webpage www.wehnercpa.com/business-tax-returns for information needed for those returns.

*** If you have a business or rental property, please see our webpage about Form 1099 filing requirements - https://www.wehnercpa.com/forms-1099

*** Please see our webpage www.wehnercpa.com/deductions for common occupational deductions.

PRIVACY POLICY

The nature of our work requires us to collect certain nonpublic information. We collect financial and personal information from applications, worksheets, reporting statements, and other forms, as well as interviews and conversations with our clients and affiliates. We may also review banking and credit card information about our clients in the performance of receipt of payment. Under our policy, all information we obtain about you will be provided by you or obtained with your permission. Our firm has procedures and policies in place to protect your confidential information. We restrict access to your confidential information to those within our firm who need to know in order to provide you with services. We will not disclose your personal information to a third party without your permission, except where required by law. We maintain physical, electronic, and procedural safeguards in compliance with federal regulations that protect your personal information from unauthorized access.

2025	1040	US/CA	Direct Deposit & Estimates (Form 1040 ES)	3, 6

Please enter all pertinent 2025 information.

DIRECT DEPOSIT / ELECTRONIC PAYMENT (3)

1=direct deposit of federal tax refund into bank account	1
1=electronic payment of balance due	
1=electronic payment of estimated tax	
1=direct deposit CA refund to one account, 2=split deposit between two accounts	1
1=electronic payment of CA state tax balance due	
1=electronic payment of CA estimated tax	

BANK INFORMATION

Name of Bank	Percent to Deposit (xx.xx)	Routing Number	Account Number	Type of Account (Table 1)	Type of Invest. (Table 2)
					1

2025 ESTIMATED TAX / 1040-ES (6)

Federal

	Amount Paid	Date Paid	TS	2025 Voucher Amount
Overpayment applied from 2024				
1st quarter payment				
2nd quarter payment				
3rd quarter payment				
4th quarter payment				
Additional Estimated Tax Payments				
Paid with extension				
Former spouse SSN if joint estimates				

State

	Amount Paid	Date Paid	TS	2025 Voucher Amount
Overpayment applied from 2024				
1st quarter payment				
2nd quarter payment				
3rd quarter payment				
4th quarter payment				
Additional Estimated Tax Payments				
Paid with extension				

1 Type of Account

1 = Savings
2 = Checking

2 Type of Investment

1 = Checking or savings (default)
2 = Taxpayer's IRA (next year limits)
3 = Spouse's IRA (next year limits)
4 = Health savings account (HSA)
5 = Archer MSA
6 = Coverdell savings account (ESA)
7 = Other
8 = Taxpayer's IRA (current year limits)
9 = Spouse's IRA (current year limits)

2025	1040	US	Direct Deposit & Estimates (Form 1040 ES) (cont.)	7.1

Please enter all pertinent 2025 information.

APPLICATION OF 2025 OVERPAYMENT (7.1)

If you have an overpayment of 2025 taxes, do you want the excess refunded? ☐ or applied to 2026 estimate? ☐

Other (please explain): ______

2026 ESTIMATED TAX INFORMATION

Do you expect your 2026 taxable income to be different from 2025? . . . . Yes ☐ No ☐

If "yes" explain any differences in income, deductions, dependents, etc.: ______

Do you expect your 2026 withholding to be different from 2025? . . . . Yes ☐ No ☐

If "yes" explain any differences: ______

2025	1040	US/CA	Wages, Pensions, Gambling Winnings	10, 13.1, 13.2

Please enter all pertinent 2025 amounts & attach all W-2, W-2G and 1099-R forms. Last year's amounts are provided for your reference.

WAGES, SALARIES, TIPS (10)

No.	Name of Employer (Box c)	1=retirement plan (Box 13)	1=spouse	Wages, Tips, Other Compensation (Box 1)	Tax Withheld: Federal (Box 2)	Social Security (Box 4)	Medicare (Box 6)	State (Box 17)	SDI (Box 14)	2024 Wages

PENSIONS, IRA DISTRIBUTIONS (13.1)

No.	Name of Payer	1=spouse	1=IRA/SEP/SIMPLE	Distribution code #1	Distribution code #2	Gross Distribution (Box 1)	Taxable Amount (Box 2a)	Tax Withheld: Federal (Box 4)	State (Box 14)	Value of all IRAs at 12/31/25	2024 Distribution

GAMBLING WINNINGS (W-2G) (13.2)

No.	Name of Payer	1=spouse	Gross Winnings (Box 1)	Tax Withheld: Federal (Box 4)	State (Box 15)	Local (Box 17)	2024 Winnings

GAMBLING LOSSES & WINNINGS (NON W-2G) (13.2)

	2025 Amount	TS	2024 Amount
Total gambling losses			
Winnings not reported on Form W-2G			

2025	1040	US	Interest & Dividend Income	11, 12

Please enter all pertinent 2025 amounts & attach all 1099-INT, 1099-OID and 1099-DIV forms.
Last year's amounts are provided for your reference.

INTEREST INCOME (11)

No.	Name of Payer (also enter SSN & address for seller-financed mortgage)	1=taxpayer 2=spouse	Interest Income: Banks, S&Ls, C/Us, etc. (Box 1)	Interest Income: Seller-Financed Mtg. (Box 1)	Interest Income: U.S. Bonds, T-Bills (Box 3)	Tax-Exempt Interest: Total Municipal Bonds	Tax-Exempt Interest: In-state Municipal Bonds	Early Withdrawal Penalty (Box 2)	2024 Interest

DIVIDEND INCOME (12)

No.	Name of Payer	1=taxpayer 2=spouse	Dividend Income: Total Ordinary Dividends (Box 1a)	Dividend Income: Qualified Dividends (Box 1b)	Dividend Income: Total Capital Gain Distrib. (Box 2a)	Dividend Income: SubSection 199A (Box 5)	Dividend Income: U.S. Bonds (% or amt.)	Tax-Exempt Interest: Total Municipal Bonds	Tax-Exempt Interest: In-state Muni-bonds (% or amt.)	Foreign Tax Paid (Box 7)	2024 Dividends

2025	1040	US	Miscellaneous Income	14.1

Please enter all pertinent 2025 amounts and attach all 1099-MISC, 1099-NEC, 1099-K, SSA-1099, and RRB-1099 forms. Last year's amounts are provided for your reference.

MISCELLANEOUS INCOME

	2025 Amount		2024 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
Social security benefits (SSA-1099, box 5)				
Medicare premiums paid (SSA-1099)				
1=treat Medicare premiums paid as SE health ins.				
Tier 1 RR retirement benefits (RRB-1099, box 5)				
1=lump-sum election for SS benefits				
Alimony received				
Taxable scholarships and fellowships				
Jury duty pay				
Household employee income not on W-2				
Excess minister's allowance				
Alaska permanent fund dividends				
Income from rental of personal property				
Activity not engaged in for profit income				
Olympic & Paralympic medals & USOC prize money				
Prizes and awards				
Stock Options				
Strike or lockout benefits (other than bona fide gifts)				
Non-tuition fellowship and stipend payments entered above to include as taxable compensation for IRA purposes				
Wages earned while incarcerated not on W-2				
Income subject to S/E tax: (1099-NEC, box 1)				
Other income (1099-MISC, box 3, 8)				
Digital assets not reported elsewhere				

Form 1099-K

	2025 Taxpayer	2025 Spouse	2024 Taxpayer	2024 Spouse
Amount of sale proceeds from Form 1099-K for personal item(s) sold at a loss				
Amount from Form 1099-K that was incorrectly reported				

TAX WITHHELD (not entered elsewhere)

	2025 Taxpayer	2025 Spouse	2024 Taxpayer	2024 Spouse
Federal income tax withheld				
State income tax withheld				
Local income tax withheld				

2025	1040	US	State & Local Tax Refunds / Unemployment Compensation	14.2

Please add, change or delete 2025 information as appropriate.
Be sure to attach all 1099-G forms.

STATE AND LOCAL TAX REFUNDS / UNEMPLOYMENT COMPENSATION (Form 1099-G)

No.		2025 1099-G Amount
	Name of payer	
	1=spouse	
	Unemployment compensation:	
	Total received (Box 1)	
	2025 Overpayment repaid	
	State and local refunds:	
	State and local income tax refund, credit or offsets (Box 2)	
	1=city or local income tax refund	
	Tax year for box 2 if not 2024 (Box 3)	
	Federal income tax withheld (Box 4)	
	RTAA payments (Box 5)	
	Taxable grants:	
	Federal taxable amount (Box 6)	
	State taxable amount, if different	
	Farm amounts:	
	Agriculture payments (Box 7)	
	1=agriculture payments are from conservation reserve program	
	Market gain (Box 9)	
	Number of farm	
	1=box 2 is trade or business income (Box 8)	
	State income tax withheld (Box 11)	

No.		
	Name of payer	
	1=spouse	
	Unemployment compensation:	
	Total received (Box 1)	
	2025 Overpayment repaid	
	State and local refunds:	
	State and local income tax refund, credit or offsets (Box 2)	
	1=city or local income tax refund	
	Tax year for box 2 if not 2024 (Box 3)	
	Federal income tax withheld (Box 4)	
	RTAA payments (Box 5)	
	Taxable grants:	
	Federal taxable amount (Box 6)	
	State taxable amount, if different	
	Farm amounts:	
	Agriculture payments (Box 7)	
	1=agriculture payments are from conservation reserve program	
	Market gain (Box 9)	
	Number of farm	
	1=box 2 is trade or business income (Box 8)	
	State income tax withheld (Box 11)	

2025	1040	US	Education Distributions (ESA's and QTP's)	14.3

Please enter all pertinent 2025 amounts and attach all 1099-Q forms.
Enter qualified education expenses below that are not entered elsewhere.
Last year's amounts are provided for your reference.

ESA'S AND QTP'S (Form 1099-Q)

		2025 Amount	2024 Amount
No.	Name of payer		
	1=spouse		
	Qualified expenses:		
	Higher education (net of nontaxable benefits)		
	Elementary & secondary education (net of nontaxable benefits)		
	Form 1099-Q:		
	Gross distributions (Box 1)		
	Earnings (Box 2)		
	Basis (Box 3)		
	Rollover: 1=nontaxable, 2=taxable (Box 4)		
	Distribution type: 1=private 529, 2=state 529, 3=Coverdell ESA (Box 5)		
	ESA's only:		
	2025 contributions to this ESA		
	Value of this account at 12/31/25 (plus outstanding rollovers)		
	Basis in this ESA as of 12/31/24		

		2025 Amount	2024 Amount
No.	Name of payer		
	1=spouse		
	Qualified expenses:		
	Higher education (net of nontaxable benefits)		
	Elementary & secondary education (net of nontaxable benefits)		
	Form 1099-Q:		
	Gross distributions (Box 1)		
	Earnings (Box 2)		
	Basis (Box 3)		
	Rollover: 1=nontaxable, 2=taxable (Box 4)		
	Distribution type: 1=private 529, 2=state 529, 3=Coverdell ESA (Box 5)		
	ESA's only:		
	2025 contributions to this ESA		
	Value of this account at 12/31/25 (plus outstanding rollovers)		
	Basis in this ESA as of 12/31/24		

		2025 Amount	2024 Amount
No.	Name of payer		
	1=spouse		
	Qualified expenses:		
	Higher education (net of nontaxable benefits)		
	Elementary & secondary education (net of nontaxable benefits)		
	Form 1099-Q:		
	Gross distributions (Box 1)		
	Earnings (Box 2)		
	Basis (Box 3)		
	Rollover: 1=nontaxable, 2=taxable (Box 4)		
	Distribution type: 1=private 529, 2=state 529, 3=Coverdell ESA (Box 5)		
	ESA's only:		
	2025 contributions to this ESA		
	Value of this account at 12/31/25 (plus outstanding rollovers)		
	Basis in this ESA as of 12/31/24		

2025	1040	US	ABLE Distributions	14.4

Please enter all pertinent 2025 amounts. Last year's amounts are provided for your reference.

ABLE DISTRIBUTIONS / CONTRIBUTIONS

		2025 Amount	2024 Amount
No.	Name of payer or issuer		
	1=spouse		
	Distributions (1099-QA):		
	Gross distributions (1)		
	Earnings (2)		
	Basis (3)		
	1=program to program transfer (4)		
	1=ABLE account terminated (5)		
	1=recipient is not the designated beneficiary (6)		
	Qualified disability expenses paid		
	Amount excluded from 10% tax		
	Excess contributions:		
	Excess contributions withdrawn by due date of return		
	Earnings on excess contributions		

		2025 Amount	2024 Amount
No.	Name of payer or issuer		
	1=spouse		
	Distributions (1099-QA):		
	Gross distributions (1)		
	Earnings (2)		
	Basis (3)		
	1=program to program transfer (4)		
	1=ABLE account terminated (5)		
	1=recipient is not the designated beneficiary (6)		
	Qualified disability expenses paid		
	Amount excluded from 10% tax		
	Excess contributions:		
	Excess contributions withdrawn by due date of return		
	Earnings on excess contributions		

		2025 Amount	2024 Amount
No.	Name of payer or issuer		
	1=spouse		
	Distributions (1099-QA):		
	Gross distributions (1)		
	Earnings (2)		
	Basis (3)		
	1=program to program transfer (4)		
	1=ABLE account terminated (5)		
	1=recipient is not the designated beneficiary (6)		
	Qualified disability expenses paid		
	Amount excluded from 10% tax		
	Excess contributions:		
	Excess contributions withdrawn by due date of return		
	Earnings on excess contributions		

2025	1040	US/CA	Business Income (Schedule C)	No.	16

Please enter all pertinent 2025 amounts. Last year's amounts are provided for your reference.

GENERAL INFORMATION

Principal business/profession	
Principal business code	
Business name, if different from Form 1040	
Business address, if different from Form 1040	
City, if different from Form 1040	
State, if different from Form 1040	
ZIP code, if different from Form 1040	
Foreign region	
Foreign postal code	
Foreign country	
Employer identification number	
Other accounting method	

Accounting method: 1=cash, 2=accrual	
Inventory method: 1=cost, 2=lower cost/market, 3=other	
1=change of inventory method	
1=spouse, 2=joint	
1=first Schedule C filed for this business	
If required to file Form(s) 1099, did you or will you file all required Form(s) 1099: 1=yes, 2=no	
1=not subject to self-employment tax	
1=did not "materially participate"	
1=personal services is not a material income producing factor	
1=investment	
1=minister's Schedule C	
1=single member limited liability company	
1=trader in financial instruments or commodities	

CA FTB Form 3805V:

1=eligible small business	
Qualified new business year: 1=1st, 2=2nd, 3=3rd	
Principle business code (SIC 1987)	

INCOME

	2025 Amount	2024 Amount
Gross receipts or sales (Form 1099-NEC)		
Returns and allowances		
Other income:		

COST OF GOODS SOLD

	2025 Amount	2024 Amount
Inventory at beginning of the year		
Purchases		
Cost of items for personal use		
Cost of labor		
Materials and supplies		
Other costs:		
Inventory at end of the year		

2025	1040	US/CA	Business Income (Schedule C) (cont.)	No.	16 p2

Please enter all pertinent 2025 amounts. Last year's amounts are provided for your reference.

EXPENSES

	2025 Amount	2024 Amount
Accounting		
Advertising		
Answering service		
Bad debts from sales or service		
Bank charges		
Car and truck expenses (not entered elsewhere)		
Commissions		
Contract labor		
Delivery and freight		
Dues and subscriptions		
Employee benefit programs		
Insurance (other than health)		
Mortgage interest (paid to banks, etc.)		
Other interest (not entered elsewhere)		
Janitorial		
Laundry and cleaning		
Legal and professional		
Miscellaneous		
Office expense		
Outside services		
Parking and tolls		
Pension and profit sharing plans - contributions		
Pension and profit sharing plans - admin. and education costs		
Postage		
Printing		
Rent - vehicles, machinery, & equipment (not entered elsewhere)		
Rent - other		
Repairs		
Security		
Supplies		
Taxes - real estate		
Taxes - payroll		
Taxes - sales tax included in gross receipts		
Taxes - other (not entered elsewhere)		
Telephone		
Tools		
Travel		
Meals in full (50%)		
Department of Transportation meals in full (80%)		
Uniforms		
Utilities		
Wages		

Other expenses:

NOTE: If you purchased or disposed of any business assets, please complete Sheet 22.

2025	1040	US	Capital Gains & Losses (Schedule D)	17

If you sold any stocks, bonds, or other investment property in 2025, please list the pertinent information for each sale below or provide a spreadsheet file with this information. Be sure to attach all 1099-B forms and brokerage statements.

No.	Quantity	Description of Property (Box 1a)	Date Acquired (Box 1b)	Date Sold (Box 1c)	Sales Price (gross or net) (Box 1d)	Cost or Basis (Box 1e)	Blank=basis rep. to IRS, 1=nonrec. security (Box 3, 5)	Expenses of Sale (if gross sales price entered)	Federal Income Tax Withheld (Box 4)
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									

17

2025	1040	US	Installment Sales (Form 6252)	17 p2

Please enter all pertinent 2025 amounts. Last year's amounts are provided for your reference.

PRIOR YEAR INSTALLMENT SALE

No.		2025 Amount	2024 Amount
No.	Description of property		
	Date acquired (m/d/y)		
	Date sold (m/d/y)		
	Gross profit ratio (.xxxx)		
	Current year principal payments (-1 if none)		

No.	Description of property		
	Date acquired (m/d/y)		
	Date sold (m/d/y)		
	Gross profit ratio (.xxxx)		
	Current year principal payments (-1 if none)		

No.	Description of property		
	Date acquired (m/d/y)		
	Date sold (m/d/y)		
	Gross profit ratio (.xxxx)		
	Current year principal payments (-1 if none)		

No.	Description of property		
	Date acquired (m/d/y)		
	Date sold (m/d/y)		
	Gross profit ratio (.xxxx)		
	Current year principal payments (-1 if none)		

No.	Description of property		
	Date acquired (m/d/y)		
	Date sold (m/d/y)		
	Gross profit ratio (.xxxx)		
	Current year principal payments (-1 if none)		

No.	Description of property		
	Date acquired (m/d/y)		
	Date sold (m/d/y)		
	Gross profit ratio (.xxxx)		
	Current year principal payments (-1 if none)		

No.	Description of property		
	Date acquired (m/d/y)		
	Date sold (m/d/y)		
	Gross profit ratio (.xxxx)		
	Current year principal payments (-1 if none)		

2025	1040	US	Sale of Home & Moving Expenses	17, 27

If you sold your home or moved in 2025, please complete the information below. For the sale of home, please provide Form 1099-S and closing statements from the purchase and sale of your home.

SALE OF HOME (17)

Description of property (Box 3)	
Date acquired (m/d/y)	
Date sold (m/d/y) (Box 1)	
Sales price (Box 2)	
1=sale of home	
1=owned and used property as main home for at least 2 of 5 years before sale	
1=business use in year of sale	
Number of days after December 31, 2008 that home was not used as principal residence	

Adjusted Basis

Original cost	
Improvements:	
Adjusted basis	

Expenses of Sale (Commissions, advertising fees, legal fees, and loan charges paid by the seller)

Total expenses of sale	

Reduced Exclusion

Please complete the following information if due to a change in health, place of employment, or unforeseen circumstances you either:
a) Did not meet the ownership and use tests *, or **b)** Excluded gain on the sale of another home after May 6, 1997.

If excl. gain from another home after May 6, 1997 & within 2 yrs. of current sale, enter date of sale (m/d/y)	
1=sale due to change in health, employment or unforeseen circumstances	
Days used as main home - taxpayer	
Days used as main home - spouse	
Days property owned - taxpayer	
Days property owned - spouse	

MOVING EXPENSES (27) (If you are a member of the Armed Forces and moved due to a permanent change in station)

1=spouse, 2=joint	
1=armed forces move due to permanent change of station	
Miles from old home to new work place	
Miles from old home to old work place	
Expenses for transportation and storage of household goods and personal effects	
Lodging and travel (excluding meals):	
Lodging and travel (excluding automobile)	
Parking fees and tolls	
Gas and oil	
Miles driven to new home	

(* owned and used property as main home for at least 2 of 5 years before sale)

2025	1040	US/CA	Rental & Royalty Income (Schedule E)	No.	18

Please enter all pertinent 2025 amounts. Last year's amounts are provided for your reference.

GENERAL INFORMATION

	2025 Amount	2024 Amount
Description of property		**Type of Property** 1 = Single Family Residence 2 = Multi-Family Residence 3 = Vacation/Short-Term Rental 4 = Commercial 5 = Land 6 = Royalties 7 = Self-Rental
Street address		
City		
State		
ZIP code		
Type of property (see table)		
Other type of property		
Number of days rented	34	

Percentage of ownership if not 100% (.xxxx)		1=did not actively participate	
Percentage of tenant occupancy if not 100% (.xxxx)		1=real estate professional	
1=spouse, 2=joint		1=rental other than real estate	
1=qualified joint venture		1=investment	
1=nonpassive activity, 2=passive royalty		1=single member limited liability company	

If required to file Form(s) 1099, did you or will you file all required Form(s) 1099: 1=yes, 2=no	

CA FTB Form 3805V:

1=eligible small business	
Qualified new business year: 1, 2 or 3	
Principle business code (SIC 1987)	

INCOME

	2025 Amount	2024 Amount
Rents or royalties received		

DIRECT EXPENSES

NOTE: Direct expenses are related only to the rental activity. These include rental agency fees, advertising, and office supplies.

	2025 Amount	2024 Amount
Advertising		
Association dues		
Auto and travel (not entered elsewhere)		
Cleaning and maintenance		
Commissions		
Gardening		
Insurance		
Legal and professional fees		
Licenses and permits		
Management fees		
Miscellaneous		
Mortgage interest (paid to banks, etc.)		
Excess mortgage interest		
Other interest (not entered elsewhere)		
Painting and decorating		
Pest control		
Plumbing and electrical		
Repairs		
Supplies		
Taxes - real estate		
Taxes - other (not entered elsewhere)		
Telephone		
Utilities		
Wages and salaries		
Other:		

NOTE: If you purchased or disposed of any business assets, please complete Sheet 22.

2025	1040	US	Rental & Royalty Income (Sch. E) (cont.)	No.	18 p2

Please enter all pertinent 2025 amounts. Last year's amounts are provided for your reference. The indirect expense column should only be used for vacation homes or less than 100% tenant occupied rentals.

GENERAL INFORMATION

Foreign region	
Foreign postal code	
Foreign country	

OIL AND GAS

	2025 Amount	2024 Amount
Production type (preparer use only)		
Cost depletion		
Percentage depletion rate or amount		
State cost depletion, if different (-1 if none)		
State % depletion rate or amount, if different (-1 if none)		

PERSONAL USE OF DWELLING UNIT (INCLUDING VACATION HOME)

Number of days personal use		
Number of days owned (if optional method elected)		

INDIRECT EXPENSES

NOTE: Indirect expenses are related to operating or maintaining the dwelling unit. These include repairs, insurance, and utilities.

Advertising		
Association dues		
Auto and travel (not entered elsewhere)		
Cleaning and maintenance		
Commissions		
Gardening		
Insurance		
Legal and professional fees		
Licenses and permits		
Management fees		
Miscellaneous		
Mortgage interest (paid to banks, etc.)		
Excess mortgage interest		
Other interest (not entered elsewhere)		
Painting and decorating		
Pest control		
Plumbing and electrical		
Repairs		
Supplies		
Taxes - real estate		
Taxes - other (not entered elsewhere)		
Telephone		
Utilities		
Wages and salaries		

Other:

2025	1040	US/CA	Farm Income (Schedule F/Form 4835)	No.	19

Please enter all pertinent 2025 amounts. Last year's amounts are provided for your reference.

GENERAL INFORMATION

Principal product	
Employer ID number	

Agricultural activity code	
Accounting method: 1=cash, 2=accrual	
1=spouse, 2=joint	
1=farm rental (Form 4835)	
Type of rental property (farm rental only): 1=land, 2=self-rental, 3=other	
1=crop insurance proceeds election	
If required to file Form(s) 1099, did you or will you file all required Form(s) 1099: 1=yes, 2=no	
1=did not "materially participate" (Schedule F only)	
1=did not actively participate (Farm rental only)	
1=real estate professional (farm rental only)	
1=single member limited liability company	
% of ownership if not 100% (.xxxx) (Farm rental only)	
CA FTB Form 3805V:	
1=eligible small business	
Qualified new business year: 1=1st, 2=2nd, 3=3rd	
Principle business code (SIC 1987)	

FARM INCOME

	2025 Amount	2024 Amount
Cash method:		
Sales of livestock and other resale items		
Cost or basis of livestock or other resale items		
Sales of products raised		
Accrual method:		
Sales of livestock, produce, etc.		
Beginning inventory of livestock, etc.		
Cost of livestock, etc. purchased		
Ending inventory of livestock, etc.		
Other farm income:		
Total cooperative distributions		
Taxable cooperative distributions		
Total agricultural program payments (other than CRP)		
Taxable agricultural program payments (other than CRP)		
Total conservation reserve program payments		
Taxable conservation reserve program payments		
Commodity credit loans reported under election		
Total commodity credit loans forfeited or repaid		
Taxable commodity credit loans forfeited or repaid		
Total crop insurance proceeds received in 2025		
Taxable crop insurance proceeds received in 2025		
Taxable crop insurance proceeds deferred from 2024		
Custom hire (machine work) income not included above		

2025	1040	US	Farm Income (Sch. F/Form 4835) (cont.)	No.	19 p2

Please enter all pertinent 2025 amounts. Last year's amounts are provided for your reference.

FARM INCOME (continued)

Other income:	2025 Amount	2024 Amount

FARM EXPENSES

	2025 Amount	2024 Amount
Car and truck expenses (not entered elsewhere)		
Chemicals		
Conservation expenses		
Custom hire (machine work)		
Employee benefit programs		
Feed purchased		
Fertilizers and lime		
Freight and trucking		
Gasoline, fuel, and oil		
Insurance (other than health)		
Mortgage interest (paid to banks, etc.)		
Other interest (not entered elsewhere)		
Labor hired		
Pension and profit sharing - contributions		
Pension and profit sharing plans - admin. and education costs		
Rent - vehicles, machinery, and equipment (not entered elsewhere)		
Rent - other (land, animals, etc.)		
Repairs and maintenance		
Seeds and plants purchased		
Storage and warehousing		
Supplies purchased		
Taxes (not entered elsewhere)		
Utilities		
Veterinary, breeding, and medicine		
Capitalized preproductive period expenses (also enter below)		

Other expenses:	2025 Amount	2024 Amount

NOTE: If you purchased or disposed of any business assets, please complete Sheet 22.

2025	1040	US	Partnership and S corporation Information	20.1,20.2

Please add, change or delete 2025 information as appropriate. Be sure to attach all Schedule K-1s.

PARTNERSHIP INFORMATION (20.1)

No.	Name of Partnership	Employer Identification Number	Tax Shelter Registration Number	Additional Amounts Invested in Partnership

S CORPORATION INFORMATION (20.2)

No.	Name of S corporation	Employer Identification Number	Tax Shelter Registration Number	Additional Amounts Invested in S corporation

2025	1040	US	Estate or Trust and REMIC Information	20.3,20.4

Please add, change or delete 2025 information as appropriate.
Be sure to attach all Schedule K-1s and Schedule Qs.

ESTATE OR TRUST INFORMATION (20.3)

No.	Name of Estate or Trust	Employer Identification Number	Tax Shelter Registration Number

REMIC INFORMATION (20.4)

No.	Name of REMIC	Employer Identification Number

2025	1040	US	Asset Disposition List	22

If you disposed of any business assets in 2025, please enter date sold, sales price, and expenses of sale. For real estate transactions, be sure to attach all 1099-S forms and closing statements.

No.	Description of Property (Box 3)	Date Placed in Service	Date Sold (Box 1)	Sales Price (Box 2)	Cost or Basis	Expenses of Sale

2025	1040	US	Asset Acquisition List	22 p2

If you purchased any business assets (furniture, equipment, vehicles, real estate, etc.) or converted any personal assets to business use in 2025, please enter all pertinent information below.

No.	Description of Property	Related Business or Activity	Preparer Use Only			Date Placed in Service	Cost or Basis	Preparer Use Only	
			Form	No. of Form	Category			Current Section 179	Method
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									

2025	1040	US	Vehicle Expenses	No.	22 p3

Please enter all pertinent 2025 amounts. Last year's amounts are provided for your reference.

GENERAL INFORMATION

	2025 Amount	2024 Amount
Description of vehicle		
1=no evidence to support your deduction		
1=no written evidence to support your deduction		
1=vehicle is available for off-duty personal use		
1=no other vehicle is available for personal use		
1=vehicle used primarily by more than 5% owner		
Number of months of business use if changed from 100% personal use		

AUTOMOBILE MILEAGE

	2025 Amount	2024 Amount
Total mileage (for the tax year)		
Business mileage		
Commuting mileage (for the tax year)		
Average daily round-trip commute		

ACTUAL EXPENSES

	2025 Amount	2024 Amount
Parking fees and tolls (business portion only)		
Gasoline, lube, oil		
Repairs		
Tires		
Insurance		
Miscellaneous		
Auto license (other than personal property taxes)		
Personal property taxes (based on car's value)		
Interest (car loan) (for Schedule C, E & F)		
Vehicle rent or lease payments		
Inclusion amount (enter as positive)		
Value of employer-provided vehicle on Form W-2 (2106)		

2025	1040	US	Adjustments to Income	24

Please enter all pertinent 2025 information. Last year's amounts are provided for your reference.

TRADITIONAL IRA CONTRIBUTIONS

	2025 Amount Taxpayer	2025 Amount Spouse	2024 Amount Taxpayer	2024 Amount Spouse
IRA contributions you made or expect to make (1=maximum) ($7,000/$8,000 if 50 or older)				
Contributions made to date				
1=covered by plan, 2=not covered				
2025 payments from 1/1/26 to 4/15/26				

ROTH IRA CONTRIBUTIONS

	2025 Taxpayer	2025 Spouse	2024 Taxpayer	2024 Spouse
Roth IRA contributions you made or expect to make (1=maximum) ($7,000/$8,000 if 50 or older)				
Contributions made to date				

SEP, SIMPLE AND QUALIFIED PLANS (KEOGH)

	2025 Taxpayer	2025 Spouse	2024 Taxpayer	2024 Spouse
Profit-sharing (25%/1.25) contributions you made or expect to make (1=maximum)				
Money purchase (25%/1.25) contributions you made or expect to make (1=maximum)				
Defined benefit contributions you expect to make				
Self-employed SEP (25%/1.25) contributions you made or expect to make (1=maximum)				
Plan contribution rate if not .25 (.xxxx)				
Individual 401k: SE elective deferrals (except Roth) (1=max.)				
Individual 401k: SE designated Roth contributions (1=max.)				
SIMPLE contributions:				
Self-employed SIMPLE contributions you made or expect to make (1=maximum)				
Employer matching rate if not .03 (.xxxx)				
1=nonelective contributions (2%)				
Contributions made to date				

ADJUSTMENTS TO INCOME

	2025 Taxpayer	2025 Spouse	2024 Taxpayer	2024 Spouse
Self-employed health insurance:				
Total premiums (excluding long-term care)				
Long-term care premiums				
Student loan interest paid (1098-E, box 1)				
Educator expenses (kindergarten thru grade 12)				
Jury duty pay given to employer				
Expenses from rental of personal property				

Alimony paid:	Taxpayer	Spouse
Date of divorce or sep. agreement		
Recipient's first name		
Recipient's last name		
Recipient's SSN		
Amount paid	2024 amt:	2024 amt:

2025	1040	US	Itemized Deductions	25

Please enter all pertinent 2025 amounts and attach all 1098 forms.
Last year's amounts are provided for your reference.

MEDICAL AND DENTAL EXPENSES

NOTE: Enter self-employed health insurance premiums on Sheet 24 and Medicare insurance premiums on Sheet 14.

	2025 Amount	TS	2024 Amount
Prescription medicines and drugs			
Doctors, dentists and nurses			
Hospitals and nursing homes			
Insurance premiums not entered elsewhere (excl. LT care & amts. paid w/pre-tax dollars)			
Long-term care premiums - taxpayer			
Long-term care premiums - spouse			
Insurance reimbursement (enter as a positive number)			
Lodging and transportation:			
Out-of-pocket expenses			
Medical miles driven			
Other medical and dental expenses:			

TAXES PAID (State and local withholding and 2025 estimates are automatic.)

	2025 Amount	TS	2024 Amount
State income taxes - 1/25 payment on 2024 state estimate			
State income taxes - paid with 2024 state return extension			
State income taxes - paid with 2024 state return			
State income taxes - paid for prior years and/or to other state			
City/local income taxes - 1/25 payment on 2024 city/local estimate			
City/local income taxes - paid with 2024 city/local extension			
City/local income taxes - paid with 2024 city/local return			

SALES AND USE TAXES PAID

	2025 Amount	TS	2024 Amount
State and local sales taxes (except autos and special items)			
Use taxes paid on 2025 purchases			
Use taxes paid with 2024 state return			
Sales tax on autos not included above			
Sales tax on boats, aircraft, other special items			

OTHER TAXES PAID

	2025 Amount	TS	2024 Amount
Real estate taxes - principal residence:			
Real estate taxes - held for investment :			
Personal property taxes (including auto fees in some states. Provide a copy of tax notice)			
Foreign income taxes			
Other taxes:			

2025	1040	US	Itemized Deductions (continued)	25 p2

Please enter all pertinent 2025 amounts. Last year's amounts are provided for your reference.

INTEREST PAID

Home mortgage int. (Box 1) and points (Box 5) reported on Form 1098:	2025 Amount	TS	2024 Amount

Home mortgage interest not reported on Form 1098:

Payee's name	
Payee's SSN or FEIN	
Payee's street address	
Payee's city	
Payee's state	
Payee's ZIP code	
Payee's region	
Payee's postal code	
Payee's country	

	2025 Amount	TS	2024 Amount
Amount paid			
Points not reported on Form 1098:			
Investment interest (interest on margin accounts):			
Passive interest			

NOTE: Points paid on loans other than to buy, build, or improve your main home are deductible over the life of the mortgage. For these types of loans also provide the dates and lives of the loans.

CASH CONTRIBUTIONS

NOTE: No deduction is allowed for cash or check contributions unless the donor maintains a bank record, or a written communication from the donee, showing the name of the organization, contribution date(s), and contribution amount(s).

Churches, schools, hospitals, and other charitable organizations (60% limitation):

Contributions by cash or check:	2025 Amount	TS	2024 Amount
Volunteer expenses (out-of-pocket)			
Number of charitable miles			

Veterans' organizations, fraternal societies, nonprofit cemeteries, and certain private nonoperating foundations (30% limitation):

Contributions by cash or check:	2025 Amount	TS	2024 Amount
Volunteer expenses (out-of-pocket)			
Number of charitable miles			

2025	1040	US/CA	Itemized Deductions (continued)	25 p3

Please enter all pertinent 2025 amounts. Last year's amounts are provided for your reference.

NONCASH CONTRIBUTIONS

NOTE: Use Sheet 26 if total noncash contributions are over $500. No deduction is allowed for contributions of clothing and household items that are not in *good* used condition or better. In addition, a deduction for any item with minimal monetary value may be denied.

	2025 Amount	TS	2024 Amount
50% limitation (see above):			
30% limitation (see above):			
30% capital gain property (gifts of capital gain property to 50% limit orgs.):			
20% capital gain property (gifts of capital gain property to non-50% limit orgs.):			

STATE MISC. DEDS. IF NON-CONFORMING TO TAX CUTS & JOBS ACT (subject to 2% AGI limit)

	2025 Amount	TS	2024 Amount
Union and professional dues			
Other unreimbursed employee expenses (uniforms and protective clothing, professional subscriptions, employment agency fees, and certain edu. expenses):			
Investment expense:			
Tax return preparation fee			
Safe deposit box rental			
Miscellaneous deductions (2% AGI) (certain legal and accounting fees, and custodial fees):			
Federal only:			
State only:			

(T=taxpayer, S=spouse, Blank=joint)

2025	1040	US/CA	Itemized Deductions (continued)	25 p4

Please enter all pertinent 2025 amounts. Last year's amounts are provided for your reference.

OTHER MISCELLANEOUS DEDUCTIONS

	2025 Amount	TS	2024 Amount
Estate tax, section 691(c)			
Other miscellaneous deductions:			
Federal only:			
State only:			

2025	1040	US	Itemized Deductions (continued)	25 p5

If either of the following conditions below apply to you, your home mortgage interest deduction may need to be limited and the input section provided below should be completed. If neither condition applies, enter home mortgage interest amounts on organizer sheet 25 p2.

1. Total home equity debt exceeded $100,000 at any time during 2025 ($50,000 if married filing separate). For this purpose, home equity debt is defined as any mortgages taken out in which the proceeds were used to buy, build, or improve your home.
2. Total home acquisition debt exceeded $750,000 at any time during 2025 ($375,000 if married filing separate). For this purpose, home acquisition debt is defined as any mortgages taken out after October 13, 1987 in which the proceeds were used to buy, build, or improve your home.

NOTE: When completing the input section below, grandfather debt represents loans taken out prior to October 14, 1987.

Please enter all pertinent 2025 amounts and attach all 1098 forms.
Last year's amounts are provided for your reference.

	2025 Amount	TS	2024 Amount
Fair market value of the property on the date that the last debt was secured			
Home acquisition and grandfather debt on the date that the last debt was secured			

LOAN INFORMATION

	2025 Amount	TS	2024 Amount
Loan #1			
Lender's name			
Form (see table)			
Number of form			
1=taxpayer, 2=spouse, blank=joint			
Interest paid			
Points paid			
Total principal paid			
Lump sum principal payment (if paid off)			
Months outstanding (if not 12)			
1=home acquisition debt incurred after 12/15/17 (blank=10/13/87 - 12/15/17)			
Home acquisition debt balance - beginning of year			
Home acquisition debt borrowed in 2025			
Home equity debt balance - beginning of year			
Home equity debt borrowed in 2025			
Grandfather debt balance - beginning of year			
Loan #2			
Lender's name			
Form (see table)			
Number of form			
1=taxpayer, 2=spouse, blank=joint			
Interest paid			
Points paid			
Total principal paid			
Lump sum principal payment (if paid off)			
Months outstanding (if not 12)			
1=home acquisition debt incurred after 12/15/17 (blank=10/13/87 - 12/15/17)			
Home acquisition debt balance - beginning of year			
Home acquisition debt borrowed in 2025			
Home equity debt balance - beginning of year			
Home equity debt borrowed in 2025			
Grandfather debt balance - beginning of year			

Form

1 = Schedule A (default)
2 = Business use of home
3 = Schedule E

2025	1040	US	Noncash Contributions (Form 8283)	26.1,26.2

If your total noncash contributions are in excess of $500 in 2025, please complete the information below for each donee using the following guidelines:

* If you contributed a motor vehicle, boat, or airplane with a claimed value of more than $500, attach Form 1098-C or other written acknowledgement received from the donee organization.
* A deduction for contributions of clothing or other household items that are not in *good* used condition or better is not allowed. In addition, a deduction for any item with minimal monetary value may be denied. However, these rules do not apply to any contribution of a single item for which a deduction of more than $500 is claimed, if a qualified appraisal for the donated property is provided.

DONATED PROPERTY INFORMATION

No.	Name of charitable organization (donee)		
	Street address		
	City		
	State		
	ZIP code		
	1=spouse, 2=joint		
	Property description (other than vehicle)		
	Vehicle	Identification number (VIN)	
		Year (yyyy)	
		Make	
		Model	
		Odometer mileage	
	Date of contribution (m/d/y)		
	Date acquired by donor (m/y)		
	How acquired by donor (Table 1 or describe)		
	Donor's cost or basis		
	Fair market value		
	Method used to determine FMV (Table 2 or describe)		

No.	Name of charitable organization (donee)		
	Street address		
	City		
	State		
	ZIP code		
	1=spouse, 2=joint		
	Property description (other than vehicle)		
	Vehicle	Identification number (VIN)	
		Year (yyyy)	
		Make	
		Model	
		Odometer mileage	
	Date of contribution (m/d/y)		
	Date acquired by donor (m/y)		
	How acquired by donor (Table 1 or describe)		
	Donor's cost or basis		
	Fair market value		
	Method used to determine FMV (Table 2 or describe)		

1 How Property was Acquired

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

2 Method Used to Determine FMV

1 = Appraisal
2 = Thrift shop value
3 = Catalog
4 = Comparable sales

For other methods, see IRS Pub. 561.

2025	1040	US	Business Use of Home (Form 8829)	No.	29

Please enter 2025 indirect expenses in full. Nonbusiness portion will carry to Schedule A. Business percentage will be applied to indirect expenses only.

BUSINESS USE OF HOME

	2025 Amount	2024 Amount
Form		
Number of form (e.g., enter 2 for Schedule C number 2)		
Business use area (square footage)		
Total area of home (square footage)		
Total hours facility used (for daycare facilities only)		
Total hours available (if not 8,760, 8,784 if a leap year)		
Area of home included above used exclusively for daycare business, if any (sq ft)		
% (.xx) or amount of gross income from home if not 100% (-1 if none)		
% (.xx) or amount of expenses from home if not 100% (-1 if none)		

INDIRECT EXPENSES

NOTE: Indirect expenses are for keeping up and running your entire home. They benefit both the business and personal parts of your home.

	2025 Amount	2024 Amount
Mortgage interest		
Real estate taxes		
Casualty losses		
Insurance		
Miscellaneous		
Rent		
Repairs and maintenance		
Utilities		
Excess mortgage interest		
Excess real estate taxes		
Other indirect expenses:		

DIRECT EXPENSES

NOTE: Direct expenses benefit only the business part of your home. They include painting or repairs made to specific areas or rooms used for business.

	2025 Amount	2024 Amount
Mortgage interest		
Real estate taxes		
Casualty losses		
Insurance		
Miscellaneous		
Rent		
Repairs and maintenance		
Utilities		
Excess mortgage interest		
Excess real estate taxes		
Excess casualty losses		
Allowable casualty losses		
Other direct expenses:		

2025	1040	US	Employee/Vehicle Bus. Exp. (Form 2106)	No.	30

Please enter all pertinent 2025 amounts. Last year's amounts are provided for your reference.

GENERAL INFORMATION

Occupation, if different from Form 1040		
Form		
Number of form (1=first Schedule C, 2=second, etc.)		
1=spouse		
1=performance artist, 2=handicapped, 3=fee-basis government official		
1=minister's expenses		

EMPLOYEE BUSINESS EXPENSES

	2025 Amount	2024 Amount
Meal expenses in full		
Reimbursements for meals not on W-2, box 1		
1=Department of Transportation (80% meal allowance)		
Local transportation (bus, taxi, train, etc.)		
Travel expenses while away from home overnight		
Reimbursements not included on Form W-2, box 1		
Other business expenses:		

2025	1040	US	Vehicle Expenses (Form 2106) (cont.)	No.	30 p2

Please enter all pertinent 2025 amounts. Last year's amounts are provided for your reference.

VEHICLE INFORMATION

	2025 Amount	2024 Amount
1=vehicle used primarily by more than 5% owner		
1=vehicle is available for off-duty personal use		
1=no other vehicle is available for personal use		
1=no evidence to support your deduction		
1=no written evidence to support your deduction		

VEHICLE 1

	2025 Amount	2024 Amount
Description of vehicle		
Date placed in service (m/d/y)		
Total mileage (for the tax year)		
Business mileage		
Commuting mileage (for the tax year)		
Average daily round-trip commute		
Number of months of business use if changed from 100% personal use		
Parking fees and tolls (business portion only)		

Actual expenses:

	2025 Amount	2024 Amount
Gasoline, lube, oil		
Repairs		
Tires		
Insurance		
Miscellaneous		
Auto license (other than personal property taxes)		
Personal property taxes (based on car's value)		
Interest (car loan) (for Schedule C, E & F)		
Vehicle rent or lease payments		
Inclusion amount (enter as positive)		
Value of employer-provided vehicle on Form W-2 (2106)		

VEHICLE 2

	2025 Amount	2024 Amount
Description of vehicle		
Date placed in service (m/d/y)		
Total mileage (for the tax year)		
Business mileage		
Commuting mileage (for the tax year)		
Average daily round-trip commute		
Number of months of business use if changed from 100% personal use		
Parking fees and tolls (business portion only)		

Actual expenses:

	2025 Amount	2024 Amount
Gasoline, lube, oil		
Repairs		
Tires		
Insurance		
Miscellaneous		
Auto license (other than personal property taxes)		
Personal property taxes (based on car's value)		
Interest (car loan) (for Schedule C, E and F)		
Vehicle rent or lease payments		
Inclusion amount (enter as positive)		
Value of employer-provided vehicle on Form W-2 (2106)		

2025	1040	US	Foreign Income Exclusion (Form 2555)	No.	31.1

Please enter all pertinent 2025 information.

GENERAL INFORMATION

1=spouse . . . .

Foreign address of taxpayer, if different from Form 1040:

- Street address . . . .
- City . . . .
- Region . . . .
- Postal code . . . .
- Country . . . .

Employer:

- Name . . . .
- U.S. street address . . . .
- U.S. city . . . .
- U.S. state . . . .
- U.S. ZIP code . . . .
- Foreign street address . . . .
- Foreign city . . . .
- Foreign region . . . .
- Foreign postal code . . . .
- Foreign country . . . .
- Employer type: 1=foreign entity, 2=U.S. company, 3=self, 4=foreign affiliate of U.S. company, 5=other . . . .
- Employer type, if other . . . .

Type of exclusion revoked if revoked in earlier year (if applicable):	Tax year revocation was effective

Country of citizenship . . . .

City and country of separate foreign residence if maintained due to adverse living conditions (if applicable):	Number of days during tax year at separate foreign address (if applicable)

Tax homes(s) during tax year:	Dates tax home(s) were established (m/d/y)

2025	1040	US	Foreign Income Exclusion (2555)	No.	31.1 p2

Please enter all pertinent 2025 information.

TRAVEL INFORMATION

NOTE: Please enter all travel for 2025 as well as travel for 2026 known to date.

Travel Type (table)	Name of country (if not United States)	Date arrived	Date left	Days in U.S. on business

BONA FIDE RESIDENCE TEST AND PHYSICAL PRESENCE TEST

Beginning date for bona fide residence (m/d/y) . . . .

Ending date for bona fide residence (m/d/y) . . . .

Living quarters in foreign country: 1=purchased home, 2=rented house or apartment, 3=rented room, 4=quarters furnished by employer . . . .

Names of family living abroad with taxpayer (if applicable):	Relationship	Period family lived abroad

1=submitted statement to country of bona fide residence . . . .

1=required to pay income tax to country of bona fide residence . . . .

Contractual terms relating to length of employment abroad . . . .

Type of visa you entered foreign country under . . . .

Explanation why visa limited stay or employment in country (if applicable) . . . .

Address of home in U.S. maintained while living abroad (if applicable):			ZIP Code	1=U.S. home rented (if applicable)

Names of occupants in U.S. home (if applicable)	Relationship of occupants in U.S. home (if applicable)

Principal country of employment . . . .

FOREIGN HOUSING EXPENSES

		2025 Amount	2024 Amount
Qualified housing expenses			

Location of housing expenses:	Qualifying days in location (multiple locations only)

Travel Type

1 = Travel to U.S. (default)
2 = Travel to foreign country
3 = Travel to restricted country

2025	1040	US	Foreign Income Exclusion (Form 2555)	No.	31.2

Please enter all pertinent 2025 amounts and attach all W-2 forms, or other wage statements. Enter amounts in U.S. dollars only. Last year's amounts are provided for your reference.

FOREIGN WAGES, SALARIES, TIPS

	2025 Amount	2024 Amount
Name or number		
1=spouse		
1=retirement plan (Box 13)		
Name of employer (Box c)		
Wages, tips, other compensation (Box 1)		
Federal income tax withheld (Box 2)		
Social security tax withheld (Box 4)		
Medicare tax withheld (Box 6)		
State income tax withheld (Box 17)		
Local income tax withheld (Box 19)		

FOREIGN ALLOWANCES, REIMBURSEMENTS AND OTHER EARNED INCOME

Noncash Income

Home (lodging)		
Meals		
Car		

Other properties or facilities:

Allowances and Reimbursements

Cost of living and overseas differential		
Family		
Education		
Home leave		
Quarters		

Other purposes:

Meals and lodging provided for the convenience of the Employer (excludable under section 119)		

Other Foreign Earned Income

2025 Days Worked Allocation Information

Total number of days worked (if not 240)		
Total days worked before and after foreign assignment		
Foreign days worked before and after foreign assignment		

2025	1040	US	Health Savings Accounts (8889)	32.1

Please enter all pertinent 2025 amounts & attach all 1099-SA forms.
Last year's amounts are provided for your reference.

HSA CONTRIBUTIONS

NOTE: Contributions to an HSA are only eligible to persons covered under a high deductible health plan. For tax year 2025, a high deductible health plan is one with an annual deductible that is not less than $1,650 for self-only coverage or $3,300 for family coverage and the annual out-of-pocket expenses (deductibles, co-payments, and other amounts, but not premiums) do not exceed $8,300 for self-only coverage or $16,600 for family coverage.

	2025 Amount		2024 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
1=self-only coverage, 2=family coverage				
HSA contributions you made or expect to make, except rollovers, employer contributions, and contributions made to an employee account through a cafeteria plan (1=maximum)				
Contributions included above that were made after you became eligible for Medicare				
Contributions made to date				

HSA DISTRIBUTIONS

	2025 Taxpayer	2025 Spouse	2024 Taxpayer	2024 Spouse
Total HSA distribution received (1099-SA, box 1)				
Distributions included above that were rolled over to another HSA				
Total unreimbursed qualified medical expenses				

2025	1040	US/CA	Child and Dependent Care Expenses (Form 2441)	33.1,33.2

Please enter all pertinent 2025 information. Last year's amounts are provided for your reference. You must have paid for the care of one or more dependents enabling you to work or attend school to qualify for this credit.

DEPENDENT CARE EXPENSES (33.1)

	2025 Amount Taxpayer	2025 Amount Spouse	2024 Amount Taxpayer	2024 Amount Spouse
Dependent care expenses incurred but not paid in 2025				
Employer-provided benefits forfeited in 2025				

PERSONS AND EXPENSES QUALIFYING FOR DEPENDENT CARE CREDIT

No.			
	First name		
	Last name		
	Title or suffix		
	Date of birth (m/d/y)		
	Social security number		
	Qualified dependent care expenses incurred and paid in 2025		2024 amt:
	1=over age 12 & disabled at the time care was provided		
	1=spouse, 2=joint		

No.			
	First name		
	Last name		
	Title or suffix		
	Date of birth (m/d/y)		
	Social security number		
	Qualified dependent care expenses incurred and paid in 2025		2024 amt:
	1=over age 12 & disabled at the time care was provided		
	1=spouse, 2=joint		

PERSONS OR ORGANIZATIONS PROVIDING CARE (33.2)

No.			
	Name of provider		
	Street address		
	City		
	State		
	ZIP code		
	Address where care provided (if different):		
	Street address		
	City, state, ZIP code		
	Telephone number		
	Identification number (SSN or EIN)		
	1=organization is tax-exempt		
	1=care provider is a person		
	Foreign region		
	Foreign postal code		
	Foreign country		
	Amount paid to care provider in 2025		2024 amt:
	1=spouse, 2=joint		
	1=care provided ind. above was a household employee		
	1=employer furnished dependent care		

2025	1040	US	Qualified Adoption Expenses (Form 8839)	37

Please enter all pertinent 2025 information. Last year's amounts are provided for your reference.

ELIGIBLE CHILDREN

No.		2025 Amount	2024 Amount
	First name		
	Last name		
	Identification number		
	Date of birth (m/d/y)		
	1=born before 2008 and was disabled		
	1=special needs child		
	1=foreign child		
	1=adoption was not final in 2025		
	Qualified Adoption Expenses Paid in: 2024 for adoption not finalized by end of 2025		
	Prior years for adoption of foreign child finalized in 2025		
	2024 and 2025 for adoption finalized in 2025		
	2025 for adoption finalized before 2025		
	1=spouse, 2=joint		

No.		2025 Amount	2024 Amount
	First name		
	Last name		
	Identification number		
	Date of birth (m/d/y)		
	1=born before 2008 and was disabled		
	1=special needs child		
	1=foreign child		
	1=adoption was not final in 2025		
	Qualified Adoption Expenses Paid in: 2024 for adoption not finalized by end of 2025		
	Prior years for adoption of foreign child finalized in 2025		
	2024 and 2025 for adoption finalized in 2025		
	2025 for adoption finalized before 2025		
	1=spouse, 2=joint		

No.		2025 Amount	2024 Amount
	First name		
	Last name		
	Identification number		
	Date of birth (m/d/y)		
	1=born before 2008 and was disabled		
	1=special needs child		
	1=foreign child		
	1=adoption was not final in 2025		
	Qualified Adoption Expenses Paid in: 2024 for adoption not finalized by end of 2025		
	Prior years for adoption of foreign child finalized in 2025		
	2024 and 2025 for adoption finalized in 2025		
	2025 for adoption finalized before 2025		
	1=spouse, 2=joint		

2025	1040	US	Education Credits	No.	38

Please complete the information below if you paid qualified education expenses in 2025 for you, your spouse, or your dependents enrolled in an accredited postsecondary institution. Last year's amounts are provided for your reference.

STUDENT INFORMATION

1=taxpayer, 2=spouse		
First name		
Last name		
Social security number		
Number of prior years AOC claimed		
1=student was NOT enrolled at least half-time for at least one academic period that began in 2025 (or the first 3 months of 2026 if the qualified expenses were made in 2025) at an eligible institution in a qualified program		
1=student completed first four years of post-secondary education before 2025		
1=student was convicted, before the end of 2025, of a felony for possession or distribution of a controlled substance		

EDUCATIONAL INSTITUTION ATTENDED (#1)

Name		
Street address		
City		
State		
ZIP code		
1=2025 Form 1098-T was NOT received		
1=2025 Form 1098-T received with Box 7 completed		
1=2024 Form 1098-T received with Box 7 completed		
Federal ID number from Form 1098-T		

EDUCATIONAL INSTITUTION ATTENDED (#2)

Name		
Street address		
City		
State		
ZIP code		
1=2025 Form 1098-T was NOT received		
1=2025 Form 1098-T received with Box 7 completed		
1=2024 Form 1098-T received with Box 7 completed		
Federal ID number from Form 1098-T		

QUALIFIED EDUCATION EXPENSES

	2025 Amount	2024 Amount
Qualified tuition & fees paid in 2025 (net of refund or assistance, & not entered elsewhere)		
Books & supplies required to be purchased from institution		
Books & supplies not entered above		
Amount of prior year refund or assistance *		

* Refund of qualified expenses and tax-free educational assistance received after you file your return for the year in which the expenses were paid.

Please enter all pertinent 2025 information. Last year's amounts are provided for your reference.

HOUSEHOLD EMPLOYMENT TAXES

NOTE: If you paid any one household employee cash wages of $2,800 or more in 2025; withheld federal income tax during 2025 for any household employee; or paid total cash wages of $1,000 or more in any calendar quarter of 2024 or 2025 to household employees please complete the following:

Employer identification number	
1=spouse, 2=joint	

Social security, Medicare and income taxes:	2025 Amount	2024 Amount
1=paid any one employee cash wages of $2,800 or more		
1=withheld federal income tax for household employee		
Total cash wages subject to social security taxes		
Total cash wages subject to Medicare taxes		
Federal income tax withheld		
Taxes withheld from state disability payments		

Federal unemployment tax:

1=paid total cash wages of $1,000 or more in any calendar quarter of 2024 or 2025		
Total cash wages subject to FUTA tax		
1=paid unemployment contributions to only one state		
1=paid all state unemployment contributions by 4/15/26		
1=all wages taxable for FUTA were also taxable for state unemployment		
Name of state		
Contributions paid to state unemployment fund		

2025	1040	US	Parent's Election to Report Child's Inc.	No.	44

Please enter all pertinent 2025 amounts & attach all 1099-INT and 1099-DIV forms.
Last year's amounts are provided for your reference.

CHILD'S INFORMATION

First name	
Last name	
Social security number	
Date of birth (m/d/y)	
1=nontaxable to federal	
1=nontaxable to state	

INTEREST INCOME (Form 1099-INT)

	2025 Amount	2024 Amount
Banks, credit unions, etc. (Box 1):		
U.S. bonds, T-bills, etc. (nontaxable to state) (Box 3):		
Tax-exempt interest:		
Total municipal bonds		
In-state municipal bonds		
Adjustments:		
Nominee distribution		
Accrued interest		
Tax-exempt interest (1099-INT in error)		
OID adjustment		
ABP adjustment		
Foreign:		
1=interest in or authority over foreign account		
Name of foreign country		
1=grantor/transferor or received distribution from foreign trust		
Post 8/7/86 private activity bond interest (included above) (6251)		

DIVIDEND INCOME (Form 1099-DIV)

	2025 Amount	2024 Amount
Total ordinary dividends (Box 1a):		
Qualified dividends (Box 1b)		
Total capital gain distributions (Box 2a):		
Unrecaptured section 1250 gain (Box 2b)		
Section 1202 gain (Box 2c)		
Collectibles (28%) gain (Box 2d)		
Nontaxable distributions (Box 3)		
Tax-exempt interest:		
Total municipal bonds		
In-state municipal bonds		
Nominee distributions:		
Ordinary dividends		
Qualified dividends		
Capital gain distributions		
Alaska permanent fund dividends included above		

2025	1040	CA	Other Credits	53.013

Please enter all pertinent 2025 information.

RENTER'S CREDIT

NOTE: To qualify for the credit you must have paid rent, for at least half of the year, on property in California which was your principal residence.

1=qualified renter	1
1=filing separate, claiming spouse's credit	
1=filing jointly and one spouse claimed homeowner's property tax exemption	
Number of months in California, if part-year resident	

2025	1040	CA	California Use Tax	54.012

Please enter all pertinent 2025 information.

No.		
	1=taxpayer, 2=spouse, blank=joint	
	Use county (see table)	
	Total purchases subject to use tax	
	Sales or use tax already paid	

No.		
	1=taxpayer, 2=spouse, blank=joint	
	Use county (see table)	
	Total purchases subject to use tax	
	Sales or use tax already paid	

No.		
	1=taxpayer, 2=spouse, blank=joint	
	Use county (see table)	
	Total purchases subject to use tax	
	Sales or use tax already paid	

No.		
	1=taxpayer, 2=spouse, blank=joint	
	Use county (see table)	
	Total purchases subject to use tax	
	Sales or use tax already paid	

No.		
	1=taxpayer, 2=spouse, blank=joint	
	Use county (see table)	
	Total purchases subject to use tax	
	Sales or use tax already paid	

County

1 = Alameda
2 = Alpine
3 = Amador
4 = Butte
5 = Calaveras
6 = Colusa
7 = Colusa (Williams)
8 = Contra Costa
9 = Contra Costa (El Cerrito)
10 = Contra Costa (Pinole)
11 = Contra Costa (Richmond)
12 = Del Norte
13 = El Dorado
14 = El Dorado (So. Lake Tahoe)
15 = El Dorado (Placerville)
16 = Fresno
17 = Fresno (Clovis)
18 = Fresno (Reedley)
19 = Fresno (Sanger)
20 = Fresno (Selma)
21 = Glenn
22 = Humboldt
23 = Humboldt (Trinidad)
24 = Imperial
25 = Impreial (Calexico)
26 = Inyo
27 = Kern
28 = Kern (Delano)
29 = Kings
30 = Lake
31 = Lake (Lakeport)
32 = Lake (Clearlake)
33 = Lassen
34 = Los Angeles
35 = Los Angeles (Avalon)
36 = Los Angeles (Inglewood)
37 = Los Angeles (South Gate)
38 = Madera
39 = Marin
40 = Marin (San Rafael)
41 = Mariposa
42 = Mendocino
43 = Mendocino (Fort Bragg)
44 = Mendocino (Ukiah)
45 = Mendocino (Point Arena)
46 = Mendocino (Willits)
47 = Merced
48 = Merced (Los Banos)
49 = Merced (Merced)
50 = Modoc
51 = Mono
52 = Mono (Mammoth Lakes)
53 = Monterey
54 = Monterey (Del Ray Oaks)
55 = Monterey (Pacific Grove)
56 = Monterey (Seaside)
57 = Monterey (Salinas)
58 = Monterey (Sand City)
59 = Napa
60 = Nevada
61 = Nevada (Nevada City)
62 = Nevada (Truckee)
63 = Orange
64 = Orange (Laguna Beach)
65 = Placer
66 = Plumas
67 = Riverside
68 = Riverside (Cathedral City)
69 = Sacramento
70 = San Benito
71 = San Benito (Hollister)
72 = San Benito (San Juan Bautista)
73 = San Bernardino
74 = San Bernardino (Montclair)
75 = San Bernardino (San Bernardino)
76 = San Diego
77 = San Diego (El Cajon)
78 = San Diego (National City)
79 = San Diego (Vista)
80 = San Francisco
81 = San Joaquin
82 = San Joaquin (Manteca)
83 = San Joaquin (Stockton)
84 = San Luis Obispo
85 = San Luis Obispo (Arroyo Grande)
86 = San Luis Obispo (Grover Beach)
87 = San Luis Obispo (Morro Bay)
88 = San Luis Obispo (Pismo Beach)
89 = San Luis Obispo (San Luis Obispo)
90 = San Mateo
91 = San Mateo (San Mateo)
92 = Santa Barbara
93 = Santa Clara
94 = Santa Cruz
95 = Santa Cruz (Capitola)
96 = Santa Cruz (Santa Cruz)
97 = Santa Cruz (Scotts Valley)
98 = Santa Cruz (Watsonville)
99 = Shasta
100 = Sierra
101 = Siskiyou
102 = Solano
103 = Sonoma
104 = Sonoma (Cotati)
105 = Sonoma (Rohnert Park)
106 = Sonoma (Santa Rosa)
107 = Sonoma (Sebastopol)
108 = Stanislaus
109 = Stanislaus (Ceres)
110 = Sutter
111 = Tehama
112 = Trinity
113 = Tulare
114 = Tulare (Dinuba)
115 = Tulare (Farmersville)
116 = Tulare (Porterville)
117 = Tulare (Tulare)
118 = Tulare (Visalia)
119 = Tuolumne
120 = Tuolumne (Sonora)
121 = Ventura
122 = Yolo
123 = Yolo (Davis)
124 = Yolo (West Sacramento)
125 = Yolo (Woodland)
126 = Yuba

2025	1040	US	Report of Foreign Bank and Financial Accounts	82.1

Please enter all pertinent 2025 amounts. Last year's amounts are provided for your reference.

GENERAL INFORMATION

	2025 Amount	2024 Amount
Canadian province or Mexican state		
Other type of filer		
Foreign identification:		
Taxpayer:		
1=passport, 2=foreign TIN		
Other type of identification		
Number		
Country of issue		
Spouse:		
1=passport, 2=foreign TIN		
Other type of identification		
Number		
Country of issue		
Taxpayer:		
Title		
Spouse:		
Title		

2025	1040	US	Report of Foreign Bank & Fin. Accts.	No.	82.1 p2

Please enter all pertinent 2025 amounts. Last year's amounts are provided for your reference.

INFORMATION ON FINANCIAL ACCOUNTS

	2025 Amount	2024 Amount
1=spouse		
Type of account: 1=bank account, 2=securities account, or specify		
Maximum value of account (-1 if unknown)		
Financial institution:		
Name of institution (Line 1) (mandatory)		
Name of institution (Line 2)		
Mailing address		
Account number		
City		
State		
ZIP/postal code		
Country (if not US)		
Accounts owned jointly:		
Number of joint owners (Mandatory for Part III accounts) (-1 if joint owner is joint filer)		
Principal joint owner:		
Taxpayer identification number, if not joint filer		
TIN type: 1=EIN, 2=SSN/ITIN, 3=foreign , 4=unknown		
Last name		
First name		
Middle initial		
Address		
City		
State		
ZIP/postal code		
Country (if not US)		
Accounts where filer has no financial interest:		
Last name or org. name (mandatory)		
First name		
Middle initial		
Taxpayer identification number		
TIN type: 1=EIN, 2=SSN/ITIN, 3=foreign , 4=unknown		
Address		
City		
State		
ZIP/postal code		
Country (if not US)		
Filer's title		

2025	1040	US	Foreign Reporting (8938)	No.	82.2 p2

Please enter all pertinent 2025 amounts. Last year's amounts are provided for your reference.

FOREIGN DEPOSIT AND CUSTODIAL ACCOUNTS (Part I)

	2025 Amount	2024 Amount
Description of asset		
Type of account: 1=deposit, 2=custodial		
Use financial institution information from Form 114		
Financial institution information (if not filing Form 114):		
Maximum value of account during year		
Name of institution		
Account number (mandatory for part I)		
Mailing address of institution		
City of institution		
State/province of institution		
Postal code of institution		
Country of institution		
1=account opened during year		
1=account closed during year		
1=account jointly owned with spouse		
1=no tax item in Part III with respect to this account		
1=used foreign currency exchange rate to convert value to US dollars		
Foreign currency in which account is maintained		
Foreign currency exchange rate (xxxx.xxxx)		
Source of exchange rate		

OTHER FOREIGN ASSETS (Part II)

	2025 Amount	2024 Amount
Identifying number or other designation (mandatory for part II)		
Date asset acquired during year (m/d/y)		
Date asset disposed of during year (m/d/y)		
1=jointly owned with spouse		
1=no tax item in Part III with respect to this asset		
Maximum value of asset during year		
1=used foreign currency exchange rate to convert value to US dollars		
Foreign currency in which asset is denominated		
Foreign currency exchange rate (xxxx.xxxx)		
Source of exchange rate		
Foreign entity information (complete if stock or interest):		
Name of entity		
Type of entity		
Mailing address of entity		
City of entity		
State/province of entity		
Postal code of entity		
Country of entity		

1

Type of Entity

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

2025	1040	US	Foreign Reporting (8938) (continued)	No.	82.2 p2

Please enter all pertinent 2025 amounts. Last year's amounts are provided for your reference.

OTHER FOREIGN ASSETS (Part II) (continued)

Issuer or counterparty (#1):

Name	
1=issuer, 2=counterparty	
Type of issuer or counterparty (see table 2)	
Issuer or counterparty: 1=US person, 2=foreign person	
Mailing address	
City	
State/province	
Postal code	
Country	

Issuer or counterparty (#2):

Name	
1=issuer, 2=counterparty	
Type of issuer or counterparty (see table 2)	
Issuer or counterparty: 1=US person, 2=foreign person	
Mailing address	
City	
State/province	
Postal code	
Country	

Issuer or counterparty (#3):

Name	
1=issuer, 2=counterparty	
Type of issuer or counterparty (see table 2)	
Issuer or counterparty: 1=US person, 2=foreign person	
Mailing address	
City	
State/province	
Postal code	
Country	

Issuer or counterparty (#4):

Name	
1=issuer, 2=counterparty	
Type of issuer or counterparty (see table 2)	
Issuer or counterparty: 1=US person, 2=foreign person	
Mailing address	
City	
State/province	
Postal code	
Country	

2

Type of Issuer or Counterparty

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

2025	1040	US	Additional Information

Please furnish any additional information or supporting details not provided elsewhere in this tax organizer.