

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 & note 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**)?

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 |
| <p><input type="checkbox"/> <input type="checkbox"/> 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?</p> <p><input type="checkbox"/> <input type="checkbox"/> 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).</p> <p><input type="checkbox"/> <input type="checkbox"/> 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)?</p> <p>*** If you have a business, please see our webpage www.wehnercpa.com/business-tax-returns for information needed for those returns.</p> <p>*** If you have a business or rental property, please see our webpage about Form 1099 filing requirements - https://www.wehnercpa.com/forms-1099</p> <p>*** Please see our webpage www.wehnercpa.com/deductions for common occupational deductions.</p> | | | |