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2025 TAX ORGANIZER

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This tax organizer has been prepared for your use in gathering the information needed for your 2025 tax return.

To save you time, selected information from your 2024 tax return has been entered in this organizer. Please line through any information that does not apply to your 2025 tax return.

In some cases, 2024 amounts have been included in a separate column. These amounts are for comparison purposes only. You do not need to change these prior year amounts.

If we may be of further assistance, please contact us at your convenience.

REMOVE THIS SHEET PRIOR TO RETURNING THE COMPLETED ORGANIZER

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2025 TAX ORGANIZER

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O**

I (We) have submitted this information for the sole purpose of preparing my (our) tax return(s). Each item can be substantiated by receipts, canceled checks or other documents. This information is true, correct and complete to the best of my (our) knowledge.

Taxpayer Signature	Date
Spouse Signature	Date



2025

Questions (Page 1 of 5)

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

Personal Information:

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

Dependents:

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

Healthcare:

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



Healthcare (continued):

If you or your spouse are self-employed, are you or your spouse eligible to be covered under an employer's health plan at another job?	<div>Yes</div>	<div>No</div>
If Yes, how many months were you covered? _____		
If you or your spouse are self-employed, are you or your spouse eligible to be covered under an employer's long-term care plan at another job?	<div></div>	<div></div>
If Yes, how many months were you covered? _____		

Education:

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

Deductions and Credits:

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



2025

Questions (Page 3 of 5)

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Investments:

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

Retirement or Severance:

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

Personal Residence:

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



Sale of Your Home:

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

Gifts:

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

Foreign Matters:

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



Miscellaneous:

Did you or your spouse pay in excess of \$1,000 in any quarter, or \$2,800 during the year for domestic services performed in or around your home to individuals who could be considered household employees?	<div>Yes</div>	<div>No</div>
Have you or your spouse received a punitive damage award or an award for damages other than for physical injuries or illness?	<div></div>	<div></div>
Did you or your spouse engage in any bartering transactions?	<div></div>	<div></div>
Were you or your spouse notified by the IRS or other taxing authority of any changes in prior year returns?	<div></div>	<div></div>
For any trust that you or your spouse created or are trustee, did any beneficiaries, grantors, or trustees die or move?	<div></div>	<div></div>
In 2025, did you or your spouse: (a) receive (as a reward, award, or compensation); (b) sell, exchange, gift or otherwise dispose of a digital asset (or a financial interest in a digital asset)?	<div></div>	<div></div>
In 2025, did you or your spouse receive Payroll Protection Program loan forgiveness or are you or your spouse seeking forgiveness?	<div></div>	<div></div>
If No, enter the date loan forgiveness was denied or that you or your spouse decided not to seek forgiveness. Date (Mo/Da/Yr) _____		
If No, enter the amount of the loan for which forgiveness was denied or the amount of the loan for which you or your spouse decided not to seek forgiveness. Amount _____		
Do you own an interest in an LLC or similar entity that has a reporting obligation under the Corporate Transparency Act?	<div></div>	<div></div>

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



2025

Personal Information

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Taxpayer:

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

Spouse:

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

Contact Information:

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

May the IRS or other taxing authority discuss the return with the preparer?
Is the taxpayer claimed as a dependent on someone else's tax return?

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

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

Are you considered legally blind per IRS regulations?
Do you want to contribute to the Presidential Election Campaign Fund?
Are you a U.S. citizen or Green Card holder?

Personal Identification Numbers: Code - 1 - Issued by IRS 2 - Issued by State or City

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

TS	State	City	Code	PIN	Prior Year PIN



2025

Personal Information

Taxpayer:

First Name and Initial

Last Name

Social Security Number

Occupation

Date of Birth (Mo/Da/Yr)

Date of Death (Mo/Da/Yr)

Driver's License or State-Issued ID Number

Expiration Date (Mo/Da/Yr)

Issue Date (Mo/Da/Yr)

State

☐ Driver's License

☐ State-Issued ID

☐ No Identification

☐ Choose not to provide

☐ Does not expire

Spouse:

First Name and Initial

Last Name

Social Security Number

Occupation

Date of Birth (Mo/Da/Yr)

Date of Death (Mo/Da/Yr)

Driver's License or State-Issued ID Number

Expiration Date (Mo/Da/Yr)

Issue Date (Mo/Da/Yr)

State

☐ Driver's License

☐ State-Issued ID

☐ No Identification

☐ Choose not to provide

☐ Does not expire

Contact Information:

Street Address

Apartment Number

City

State

ZIP or Postal Code

Foreign Province or County

Foreign Country

Taxpayer Daytime/Work Phone

Taxpayer Evening/Home Phone

Taxpayer Foreign Phone

Taxpayer Cell Phone

Taxpayer Fax Number

Spouse Daytime/Work Phone

Spouse Evening/Home Phone

Spouse Foreign Phone

Spouse Cell Phone

Spouse Fax Number

Taxpayer Email Address

Spouse Email Address

Preferred Method of Contact

May the IRS or other taxing authority discuss the return with the preparer?
Is the taxpayer claimed as a dependent on someone else's tax return?

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

Are you considered legally blind per IRS regulations?
Do you want to contribute to the Presidential Election Campaign Fund?
Are you a U.S. citizen or Green Card holder?

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

Personal Identification Numbers: Code - 1 - Issued by IRS 2 - Issued by State or City

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

TS	State	City	Code	PIN	Prior Year PIN



2025

Dependents and Wages

3A

Dependent Information:

	First Name and Initial	Last Name	Social Security Number	Date of Birth (Mo/Da/Yr)	Date of Death (Mo/Da/Yr)	Relationship to Taxpayer
A						
B						
C						
D						
E						
F						
G						
H						

Did dependent have income over \$5,200?



	Months Lived in Your Home	X if Disabled	Yes or No	Identity Protection PIN	Prior Year IP PIN
A					
B					
C					
D					
E					
F					
G					
H					

Provide the name of any dependent who is not a U.S. citizen or Green Card holder.

Provide the name of any person living with you who is claimed as a dependent on someone else's tax return.

List the years that a release of claim to exemption is given for a dependent child not living with you.

Wages and Salaries: **Include all copies of your current year Forms W-2**

Note: Use this section to report any wages and/or salaries for which no Form W-2 was received.

TS	Employer's Name	Taxable Wages	Tax Withheld				
			Federal	FICA/TIER 1	Medicare	State	Local



2025

Dependents

3A

Dependent Information:

	First Name and Initial	Last Name	Social Security Number	Date of Birth (Mo/Da/Yr)	Date of Death (Mo/Da/Yr)	Relationship to Taxpayer
A						
B						
C						
D						
E						
F						
G						
H						

Did dependent have income over \$5,200?



	Months Lived in Your Home	X if Disabled	Yes or No	Identity Protection PIN	Prior Year IP PIN
A					
B					
C					
D					
E					
F					
G					
H					

Provide the name of any dependent who is not a U.S. citizen or Green Card holder.

Provide the name of any person living with you who is claimed as a dependent on someone else's tax return.

List the years that a release of claim to exemption is given for a dependent child not living with you.



2025

Electronic Filing

Electronic Filing:

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

Do not electronically file the federal return ☐

Do not electronically file the state return(s) ☐

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

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

Would you like to use a randomly generated PIN?

YesNo

Taxpayer.....☐☐

Spouse.....☐☐

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

Taxpayer PIN

Spouse PIN



2025

Electronic Filing

Electronic Filing:

Electronic filing is the means by which your return is transmitted directly to the IRS and state tax authorities. Electronic filing is the only filing method that provides you with acknowledgment that the IRS has received your return and is processing it. If you are to receive a refund and use direct deposit with electronic filing, you will normally receive your refund in about 3 weeks.

Note that not all returns qualify for electronic filing under IRS rules.

	Yes	No
If you qualify for electronic filing, would you like to file the return electronically with the IRS?	<input type="checkbox"/>	<input type="checkbox"/>
If you qualify, would you like to file your state returns electronically?	<input type="checkbox"/>	<input type="checkbox"/>

The IRS requires the use of a 5-digit self-selected Personal Identification Number (PIN) in lieu of mailing a signature document when electronically filing.

	Yes	No
Would you like to use a randomly generated PIN?		
Taxpayer	<input type="checkbox"/>	<input type="checkbox"/>
Spouse	<input type="checkbox"/>	<input type="checkbox"/>

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

Taxpayer PIN	_____
Spouse PIN	_____



2025

Electronic Filing

Electronic Filing:

Electronic filing is the means by which your return is transmitted directly to the IRS and state tax authorities. The IRS has implemented an electronic filing mandate requiring certain preparers, including this firm, to file all returns that they prepare electronically. Some states also require certain preparers to electronically file state returns prepared. The IRS and some states allow taxpayers to elect not to file their returns electronically. If you prefer not to electronically file your return, please refer to and sign the opt-out statement below. Because some states have official opt-out forms, additional signatures may be necessary before your return can be filed.

Opt-Out Statement:

_____ has informed me (us) that my (our) 2025 Individual Income Tax return may be required to be electronically filed if the firm files the return on my (our) behalf. I (We) understand that electronic filing may provide a number of benefits to taxpayers, including an acknowledgment that the IRS received the return, a reduced chance of errors in processing, and faster refunds. I (we) do not want to file my (our) return electronically and will personally file the paper return. My (our) preparer will not file or otherwise mail or submit my (our) paper return to the IRS.

Taxpayer signature: _____ Date: _____

Spouse signature: _____ Date: _____

The IRS requires the use of a 5-digit self-selected Personal Identification Number (PIN) in lieu of mailing a signature document when electronically filing.

Would you like to use a randomly generated PIN?		Yes	No
Taxpayer	<input type="checkbox"/>	<input type="checkbox"/>
Spouse	<input type="checkbox"/>	<input type="checkbox"/>

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

Taxpayer PIN	_____
Spouse PIN	_____



2025

Direct Deposit and Withdrawal

4A

Direct Deposit and Electronic Funds Withdrawal Account Information:

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

Would you like any refunds owed to you directly deposited? Yes No

Would you like to pay any amount due on your federal return using electronic withdrawal? Yes No

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

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

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

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

Would you like to pay any estimated payments due for your federal return using electronic withdrawal? Yes No

Would you like to pay any estimated payments due for your state return(s) using electronically withdrawal, if available? Yes No

Name of bank or financial institution

Routing Transit Number (RTN)

Account number

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

Is this a business account? ☐ Yes ☐ No

Account owner ☐ Taxpayer ☐ Spouse ☐ Joint

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

Would you like any refunds owed to you directly deposited? Yes No

Would you like to pay any amount due on your federal return using electronic withdrawal? Yes No

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

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

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

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

Would you like to pay any estimated payments due for your federal return using electronic withdrawal? Yes No

Would you like to pay any estimated payments due for your state return(s) using electronically withdrawal, if available? Yes No

Name of bank or financial institution

Routing Transit Number (RTN)

Account number

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

Is this a business account? ☐ Yes ☐ No

Account owner ☐ Taxpayer ☐ Spouse ☐ Joint

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



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

TSJ	Name of Payer	Interest Income	U.S. Bonds and Obligations	Code	Tax-Exempt Interest	2024 Interest Amount
		</				

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



2025

Dividend Income

5B

Dividend Information:

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

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

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

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

Enter Any Additional Information:

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



2025

Interest Income and Foreign Information

5A

Interest Income:

Include all Forms 1099-INT or other documents for interest received (List all items sold during the year on Form 7.)

Special Interest Code:	2 - Seller Financed Mortgage Interest	3 - Early Withdrawal Penalty	5 - Accrued Interest	7 - Amortizable Bond Premium Adjustment
1 - Qualified Educational Series EE Bonds	4 - Nominee Interest	6 - Original Issue Discount Adjustment		

TSJ	Source	Interest Income	U.S. Bonds and Obligations	Code	Special Interest
A					
B					
C					
D					
E					

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

Social Security No. of Home Buyer	Address of Individual from Whom Mortgage Interest Was Received	Code	Tax-Exempt Interest
A			
B			
C			
D			
E			

Federal Withholding	State Withholding	Investment Expenses	Tax Exempt Paid CUSIP No.	2024 Interest Amount
A				
B				
C				
D				
E				

Foreign Taxes Paid or Accrued:

Source	Name of Foreign Country Imposing Tax	X if Tax Accrued	Date Paid or Accrued (Mo/Da/Yr)	Tax Amount (in Foreign Currency)	Tax Amount (in U.S. Dollars)
A					
B					
C					
D					
E					

Additional State Information:

Payer ID	New Hampshire or Illinois Reason Interest is Nontaxable
A	
B	
C	
D	
E	

Foreign Bank Accounts and Trusts:

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

Yes

No

If Yes, enter name of foreign country _____

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



2025

Dividend Income and Foreign Information

5B

Dividend Income: Include all Forms 1099-DIV or other documents for dividends received (List all items sold during the year on Form 7.)

TSJ	Source	Form 1099-DIV				
		Box 1a Total Ordinary Dividends	Box 1b Qualified Dividends	U.S. Bond Interest Amount or Percent in Box 1a	Code	Tax-Exempt Interest
A						
B						
C						
D						
E						

Form 1099-DIV						Tax-Exempt Interest Code: 1 - 1099-DIV 2 - Private Activity Bonds 3 - Both
Box 2a Total Capital Gain Distribution	Box 2b Unrecaptured Section 1250 Gain	Box 2c Section 1202 Gain	Box 2d Collectibles (28%) Gain	Box 3 Nondividend Distributions	2024 Gross Dividends Amount	
A						
B						
C						
D						
E						

Form 1099-DIV			
Box 4 Federal Withholding	Box 5 Section 199A Dividends	Box 6 Investment Expenses	State Withholding
A			
B			
C			
D			
E			

Foreign Taxes Paid or Accrued:

Source	Name of Foreign Country Imposing Tax	X if Tax Accrued	Date Paid or Accrued (Mo/Da/Yr)	Tax Amount (in Foreign Currency)	Tax Amount (in U.S. Dollars)
A					
B					
C					
D					
E					

Additional State Information:

Payer ID	New Hampshire Reason Dividend is Nontaxable
A	
B	
C	
D	
E	

Foreign Bank Accounts and Trusts:

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

Yes

No

If Yes, enter name of foreign country _____

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



Foreign Assets

5C

2025

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

General Information:

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

Foreign Identification:

	Yes	No
Passport		
Foreign TIN		
If not passport or TIN, enter description		
Number		
Country of issue		

Information on Foreign Financial Accounts:

1 - Bank Account 2 - Securities Account 3 - Other

Account Type	If Other Account Type, Describe	Maximum Account Value	Account Number	Financial Institution Name
A				
B				

Street Address	City
A	
B	

State	ZIP/Postal Code	Country	GIIN
A			
B			

If you have no financial interest in the account or account is jointly owned, please complete the account owner information below.

Type of TIN Code: A - Employer Identification No. (EIN) B - SSN or ITIN C - Foreign

Last Name or Organization Name	First Name	Middle Initial	Suffix	Taxpayer ID Number
A				
B				

# of Joint Owners	Street Address	City
A		
B		

1 - No financial interest 1B - No financial interest - US person, officer or employee, residing outside US 2A - Joint - spouse is joint owner 2B - Joint - other joint owner 3 - Consolidated

State	ZIP/Postal Code	Country	Owner-ship Code	Filer's Title
A				
B				

1 - Deposit 2 - Custodial

Type	Foreign Currency	Exchange Rate	Source of Exchange	Acct Open	Acct Closed	Joint	No Tax Items Reported
A							
B							



2025

Foreign Assets

5D

Asset Information:

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

Value	Foreign Currency	Exchange Rate	Source of Exchange Rate

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

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

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

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

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

1 - U.S. person
2 - Foreign person

1 - Issuer 2 - Counterparty

Name of Issuer	Issuer Code	Type of Issuer	Residence of Issuer

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

Mailing Address of Issuer	City or Town of Issuer

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

Foreign assets were acquired or sold during the tax year

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

Foreign Bank Accounts and Trusts:

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

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

If Yes, enter name of foreign country

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

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



2025

Brokerage Statement Details

5EA

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

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

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

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



2025

Consolidated Brokerage Statement

5E

Brokerage Name	TSJ	Account Number
Brokerage Address		

Interest Income and Foreign Information

Interest Income: (List all items sold during the year on Form 5G.)

Special Interest Code:	2 - Early Withdrawal Penalty	4 - Accrued Interest	6 - Amortizable Bond
1 - Qualified Educational Series EE Bonds	3 - Nominee Interest	5 - Original Issue Discount Adjustment	Premium Adjustment

	Source	Interest Income	U.S. Bonds and Obligations	Code	Special Interest
A					
B					
C					
D					
E					

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

	Code	Tax-Exempt Interest	Investment Expenses	Federal Withholding	State Withholding	Tax Exempt Bond CUSIP No.	2024 Interest Amount
A							
B							
C							
D							
E							

Foreign Taxes Paid or Accrued:

	Source	Name of Foreign Country Imposing Tax	X if Tax Accrued	Date Paid or Accrued (Mo/Da/Yr)	Tax Amount (in Foreign Currency)	Tax Amount (in U.S. Dollars)
A						
B						
C						
D						
E						

Additional State Information:

	Payer ID	New Hampshire or Illinois Reason Interest is Nontaxable
A		
B		
C		
D		
E		



2025

Consolidated Brokerage Statement
Dividend Income and Foreign Information

5F

List all items sold during the year on Form 5G.

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

Dividend Income:

	Source	Form 1099-DIV				
		Box 1a Total Ordinary Dividends	Box 1b Qualified Dividends	U.S. Bond Interest Amount or Percent in Box 1a	Code	Tax-Exempt Interest
A						
B						
C						
D						
E						

Form 1099-DIV						
	Box 2a Total Capital Gain Distribution	Box 2b Unrecaptured Section 1250 Gain	Box 2c Section 1202 Gain	Box 2d Collectibles (28%) Gain	Box 3 Nondividend Distributions	2024 Gross Dividends Amount
A						
B						
C						
D						
E						

	Form 1099-DIV			
	Box 4 Federal Withholding	Box 5 Section 199A Dividends	Box 6 Investment Expenses	State Withholding
A				
B				
C				
D				
E				

Foreign Taxes Paid or Accrued:

	Source	Name of Foreign Country Imposing Tax	X if Tax Accrued	Date Paid or Accrued (Mo/Da/Yr)	Tax Amount (in Foreign Currency)	Tax Amount (in U.S. Dollars)
A						
B						
C						
D						
E						

Additional State Information:

	Payer ID	New Hampshire Reason Dividend is Nontaxable
A		
B		
C		
D		
E		



2025

Consolidated Brokerage Statement Sales of Stocks, Securities, Capital Assets and Miscellaneous Income

5G

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

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

Did you have any of the following during the year?

	Yes	No
Mutual fund transactions		
Exchange of any securities or investments for something other than cash		
Sales of inherited property		
Sales of any stock or stock options at a loss and purchases of the same or substantially similar stock or options 30 days before or 30 days after the sale		
Commodity sales, short sales or straddles		
Reinvestment of the proceeds of the sale of a publicly traded security into an SSBIC interest		
Reinvestment of the proceeds of the sale of qualified small business stock in other qualified small business stock		
Securities which became worthless		

	Kind of Property and Description	Quantity	Date Acquired (Mo/Da/Yr)	Date Sold (Mo/Da/Yr)
A				
B				
C				
D				

	Gross Sales Price (Less Commissions)	Cost or Other Basis	Federal Tax Withheld	State Tax Withheld
A				
B				
C				
D				

Other Income:

Nature and Source	2025 Amount	2024 Amount

Other Adjustments to Income:

Nature and Source	2025 Amount	2024 Amount

Investment Interest Expense:

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

Paid To	2025 Amount	2024 Amount

Foreign Bank Accounts and Trusts:

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

Yes

No

If Yes, enter name of foreign country

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



2025

Business Income and Cost of Goods Sold

Name of Business:

Principal Business or Profession:

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

Business Questions for 2025:

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

2025 Amount	2024 Amount

Health insurance premiums paid for yourself and your dependents

Income:

Include all Forms 1099-K

Payment card and third party transactions:

Description	2025 Amount	2024 Amount

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

Other Income:

Other gross receipts or sales
Less returns and allowances

Cost of Goods Sold:

2025 Amount	2024 Amount

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

Description	2025 Amount	2024 Amount
Ending inventory		



2025

Business Expenses and Property & Equipment

6A

Name of Business: _____

Principal Business or Profession: _____

Expenses:

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

Other Expenses:

Description	2025 Amount	2024 Amount

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

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

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



2025

Business Expenses - Vehicle and
Other Listed Property

6B

Name of Business: _____

Principal Business or Profession: _____

Listed Property Questions for 2025:

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

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

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

Vehicle:

Description of vehicle

Date placed in service (Mo/Da/Yr)

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

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

Mileage:

Total miles

Total business miles

Total commuting miles for the year ..

Actual Expenses:

Gasoline, oil, repairs, insurance, etc ..

Interest

Taxes

Fair market value of leased vehicle ..

Vehicle rentals/leases

Vehicle 1		Vehicle 2	
<div></div>		<div></div>	
<div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>		<div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>	
<div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>		<div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>	
2025 Miles	2024 Miles	2025 Miles	2024 Miles
<div></div>	<div></div>	<div></div>	<div></div>
<div></div>	<div></div>	<div></div>	<div></div>
<div></div>	<div></div>	<div></div>	<div></div>
2025 Amount	2024 Amount	2025 Amount	2024 Amount
<div></div>	<div></div>	<div></div>	<div></div>
<div></div>	<div></div>	<div></div>	<div></div>
<div></div>	<div></div>	<div></div>	<div></div>
<div></div>	<div></div>	<div></div>	<div></div>
<div></div>	<div></div>	<div></div>	<div></div>



2025

Business Expenses

6C

Name of Business:
Principal Business or Profession:

Business Expenses: Enter all expenses at 100 percent

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

Table with 3 columns: Description, 2025 Amount, 2024 Amount. Rows include Parking fees and tolls, Local transportation, Travel expenses, Meals, Entertainment (deductible only on some state returns), and Other Business Expenses.

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

Table with 3 columns: Description, 2025 Amount, 2024 Amount. Rows include Amount received for other expenses, Amount received for meals, Amount received for entertainment, and a question about employer's reimbursement plan.

Vehicle:

If not 100%, please enter the percentage to apply to this business %
Description of vehicle
Date vehicle was placed in service (Mo/Da/Yr)
Do you (or your spouse) have another vehicle available for personal purposes?
Was your vehicle available for personal use during off-duty hours?

Table with 3 columns: Description, 2025, 2024. Rows include Total miles, Total business miles, Average daily commuting miles, Total commuting miles for the year, Gasoline and oil, Repairs, Insurance, Interest, Taxes, Value of employer provided vehicle, Temporary vehicle rentals, Fair market value of leased vehicle, and Vehicle leases.

Other Vehicle Expenses:

Table with 3 columns: Description, 2025 Amount, 2024 Amount. Rows for other vehicle expenses.



2025

Business Use of Home

6D

Name of Business: _____

Principal Business or Profession: _____

Partial Use of Your Home for Business:

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

2025	2024

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

Yes	No

Expenses: Enter all expenses at 100 percent

Direct expenses benefit the business part of your home.
Example: Cost of painting or repairs made to the specific area or room used for business.
Indirect expenses are required for keeping up and running your entire home.
Example: Real estate taxes.

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

Other Expenses:

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

Seller-Financed Mortgage Interest Information:

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



Sales of Stocks, Securities,
Capital Assets & Installment Sales

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

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

Did you have any of the following during the year?

- Mutual fund transactions
- Exchange of any securities or investments for something other than cash
- Sales of inherited property
- Sales of any stock or stock options at a loss and purchases of the same or substantially similar stock or options 30 days before or 30 days after the sale
- Commodity sales, short sales or straddles
- Reinvestment of the proceeds of gains in a qualified opportunity fund
- Sale of any investments in qualified opportunity funds
- Debts that became uncollectible
- Securities that became worthless
- Sale of any property where you will receive payments in future years

Yes	No

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

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

Installment Sales: Do not include interest received in principal amount

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



Sale or Exchange of Your Home:

Include the closing statements from the purchase and sale of your former and new homes

Former Home Information:

TSJ

Date acquired (Mo/Da/Yr)

Date sold (Mo/Da/Yr)

Selling price

Original Cost and Cost of Improvements:

Description	Amount

Sale Expenses:

Commissions, legal fees, advertising and other expenses.

Description	Amount

Did you personally own and occupy the home for at least 2 of the 5 years preceding the sale?

Yes

No

If your spouse is deceased, did the sale occur within two years of the date of death and did your spouse live in the home for at least 2 of the 5 years preceding the sale?

Yes

No

If you had a foreign mortgage on the above property, please provide the amount of the mortgage retired on the sale and the date the mortgage was acquired or the date the mortgage was most recently renegotiated

Moving Expenses:

TSJ

Were the moving expenses reimbursed by your employer?

Yes

No

Enter reimbursements not included in wages on your Form W-2

Was the move due to a permanent change of station pursuant to a military order?

Yes

No

Mileage:

Number of miles from old home to new workplace (applicable only on some state returns)

Number of miles from old home to old workplace (applicable only on some state returns)

Number of automobile miles

Miles

Transportation Expenses:

Costs of transportation of household goods and personal effects

Costs of travel and lodging (do not include meals or automobile expenses)

Automobile expenses (gasoline, oil, etc.)

Meals (Pennsylvania only)

Amount



9

TS

[illegible][illegible]



2025

Pension, Annuity and Retirement Plan Information

9A

Pensions and Annuities: Include all Forms 1099-R and any nontaxable distribution details

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

Self-Employed Retirement Plan: Include copies of all Forms 1099-R

Have you established a self-employed retirement or SIMPLE plan with deductible contributions?

Do you want to contribute the maximum amount allowed?

Taxpayer

Yes	No

Spouse

Yes	No

Contributions to:

Simplified employee pension plan

Defined benefit plan

Defined contribution plan

SIMPLE plan

2025 Amount

2025 Amount



2025

Rental and Royalty Income

Location of Property:

TSJ

Type of property

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

Yes

No

2025	2024
%	

Ownership percentage if not 100%

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

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

Income:

2025 Amount	2024 Amount
Rents received	
Royalties received	

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

Description	2025 Amount	2024 Amount

Miscellaneous income: Include all Forms 1099-MISC

Description	2025 Amount	2024 Amount

Other income:

Description	2025 Amount	2024 Amount



10A

Expenses:[illegible]



2025

Rental and Royalty
Property and Equipment & Depletion

10B

Location of Property: _____

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

Acquisitions:

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

Dispositions:

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

Percentage Depletion Information:

Production Type	Royalty Income	
	2025 Amount	2024 Amount



2025

Rental and Royalty Vehicle
and Other Listed Property

10C

Location of Property: _____

Listed Property Questions for 2025:

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

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

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

Vehicle:

Description of vehicle

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

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

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

Mileage:

Total miles

Total business miles

Total commuting miles for the year ..

Actual Expenses:

Gasoline, oil, repairs, insurance, etc ..

Interest

Taxes

Fair market value of leased vehicle ..

Vehicle rentals/leases

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



2025

Rental and Royalty Business Expenses

10D

Location of Property:

Business Expenses: Enter all expenses at 100 percent

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

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

Table with 2 columns: 2025 Amount, 2024 Amount

Table with 3 columns: Description, 2025 Amount, 2024 Amount

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

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

Table with 2 columns: 2025 Amount, 2024 Amount

Vehicle:

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

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

Form with Yes/No checkboxes for vehicle availability questions

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

Table with 2 columns: 2025, 2024

Other Vehicle Expenses:

Table with 3 columns: Description, 2025 Amount, 2024 Amount



2025

Rental - Business Use of Home

10E

Location of Property:

Partial Use of Your Home for Business:

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

2025

Were improvements made to the home and/or home office since the time you began using the home for business? Yes No

Expenses: Enter all expenses at 100 percent

Direct expenses benefit the business part of your home.
Example: Cost of painting or repairs made to the specific area or room used for business.
Indirect expenses are required for keeping up and running your entire home.
Example: Real estate taxes.

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

Other Expenses:

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

Seller-Financed Mortgage Interest Information:

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



2025

**Partnership, S Corporation, Estate, Trust
and REMIC Income**

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

TSJ	Entity Name	Employer ID Number	Health Insurance Paid by Entity

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

TSJ	Entity Name	Employer ID Number	Health Insurance Paid by Entity

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

TSJ	Entity Name	Employer ID Number

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

TSJ	Entity Name	Employer ID Number



2025

Partnership and S Corporation Business Expenses

11A

Activity Name:

Business Expenses: Enter all expenses at 100 percent

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

	2025 Amount	2024 Amount
Parking fees and tolls		
Local transportation		
Travel expenses		
Meals		
Entertainment (deductible only on some state returns)		
Other Business Expenses:		

Description	2025 Amount	2024 Amount

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

	2025 Amount	2024 Amount
Amount received for other expenses		
Amount received for meals		
Amount received for entertainment		

Vehicle:

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

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

Do you (or your spouse) have another vehicle available for personal purposes? ☐ Yes ☐ No
Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

	2025	2024
Total miles		
Total business miles		
Average daily commuting miles		
Total commuting miles for the year		
Gasoline and oil		
Repairs		
Insurance		
Interest		
Taxes		
Value of employer provided vehicle		
Temporary vehicle rentals		
Fair market value of leased vehicle		
Vehicle leases		

Other Vehicle Expenses:

Description	2025 Amount	2024 Amount



2025

Passthrough Business Use of Home

11B

Activity Name: _____

Partial Use of Your Home for Business:

2025

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

Were improvements made to the home and/or home office since the time you began using the home for business? ☐ Yes ☐ No

Expenses: Enter all expenses at 100 percent

Direct expenses benefit the business part of your home.
Example: Cost of painting or repairs made to the specific area or room used for business.

Indirect expenses are required for keeping up and running your entire home.
Example: Real estate taxes.

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

Other Expenses:

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

Seller-Financed Mortgage Interest Information:

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



2025

Farm Income
(Page 1 of 2)

12

Proprietor's Name: _____

Principal Crop or Activity: _____

TSJ _____

Employer identification number _____

Method of accounting _____

Farm Questions for 2025:

Did you dispose of this farm? _____

If Yes, what was the disposition date? _____ (Mo/Da/Yr)

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

YesNo

Health insurance premiums paid for yourself and your dependents _____

2025 Amount	2024 Amount

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

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

Income (Accrual Method):

Description	Beginning Inventory	Cost of Items Purchased	Sales	Ending Inventory

Income:

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

Total cooperative distributions (Forms 1099-PATR) _____

Taxable cooperative distributions _____

Total agricultural program payments _____

Taxable agriculture program payments _____

Total Commodity Credit Corporation (CCC) loans _____

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

Taxable crop insurance proceeds received _____

Crop insurance proceeds deferred from prior year _____

Custom hire (machine work) income _____

Federal gasoline tax or fuel tax credit or refund _____

State gasoline tax or fuel tax credit or refund _____

2025 Amount	2024 Amount



2025

Farm Income
(Page 2 of 2)

12A

Proprietor's Name:

Principal Crop or Activity: ..

Income:

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

Description	2025 Amount	2024 Amount

Government payments: Include all Forms 1099-G

Description	2025 Amount	2024 Amount

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

Description	2025 Amount	2024 Amount

Other income:

Description	2025 Amount	2024 Amount



12B

Principal Crop or Activity: . . . _____

[illegible][illegible]

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

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



2025

Farm Vehicle and Other Listed Property

12C

Proprietor's Name:

Principal Crop or Activity:

Listed Property Questions for 2025:

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

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

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

Vehicle:

Description of vehicle

Date placed in service (Mo/Da/Yr)

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

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

Mileage:

Total miles

Total business miles

Total commuting miles for the year

Actual Expenses:

Gasoline, oil, repairs, insurance, etc

Interest

Taxes

Fair market value of leased vehicle

Vehicle rentals/leases

Vehicle 1		Vehicle 2	
<div></div>		<div></div>	
<div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>		<div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>	
<div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>		<div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>	
2025 Miles	2024 Miles	2025 Miles	2024 Miles
<div></div>	<div></div>	<div></div>	<div></div>
<div></div>	<div></div>	<div></div>	<div></div>
<div></div>	<div></div>	<div></div>	<div></div>
2025 Amount	2024 Amount	2025 Amount	2024 Amount
<div></div>	<div></div>	<div></div>	<div></div>
<div></div>	<div></div>	<div></div>	<div></div>
<div></div>	<div></div>	<div></div>	<div></div>
<div></div>	<div></div>	<div></div>	<div></div>
<div></div>	<div></div>	<div></div>	<div></div>



2025

Farm Business Expenses

12D

Proprietor's Name:

Principal Crop or Activity:

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

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

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

2025 Amount	2024 Amount

Other Business Expenses:

Description	2025 Amount	2024 Amount

Reimbursements:

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

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

2025 Amount	2024 Amount

Vehicle:

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

Description of vehicle

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

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

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

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

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

2025	2024

Other Vehicle Expenses:

Description	2025 Amount	2024 Amount



2025

Farm Business Use of Home

12E

Proprietor's Name: _____

Principal Crop or Activity: _____

Partial Use of Your Home for Business:

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

2025

Were improvements made to the home and/or home office since the time you began using the home for business? ☐ Yes ☐ No

Expenses: Enter all expenses at 100 percent

Direct expenses benefit the business part of your home.
Example: Cost of painting or repairs made to the specific area or room used for business.
Indirect expenses are required for keeping up and running your entire home.
Example: Real estate taxes.

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

Other Expenses:

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

Seller-Financed Mortgage Interest Information:

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



Include Forms: W-2G, 1099-MISC, 1099-NEC, 1099-RRB, 1099-SSA, 1099-SA, 1099-LTC, 1099-QA, and 1099-G

Miscellaneous Income and Adjustments:

	TSJ _____			TSJ _____	
	2025 Amount	2024 Amount		2025 Amount	2024 Amount
Unemployment compensation received					
Unemployment compensation repaid in 2025					
Social security benefits received					
Social security benefits repaid in 2025					
Medicare premiums withheld					
Tier 1 railroad retirement benefits received					
Tier 1 railroad retirement benefits repaid in 2025					
Total lump sum social security received					
Lump sum taxable social security					
Other federal withholding					
Other state withholding					

State and Local Income Tax Refunds:

TSJ	State	City	Tax Year	Income Tax Refund	
				State	Local

Other Income:

TSJ	Nature and Source	2025 Amount	2024 Amount

Alimony Paid or Received:

TSJ	Recipient's Name	Recipient's Social Security Number	Date of Original Divorce or Separation (Mo/Da/Yr)	Date Divorce or Separation Agreement Modified (Mo/Da/Yr)	Alimony Received?	2025 Amount	2024 Amount



Miscellaneous Adjustments

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

TS	2025 Amount	2024 Amount

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

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

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

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

Were all distributions from your HSA for unreimbursed medical expenses?

Did you or your spouse enroll in Medicare?

If Yes, what month did you enroll?

What month did your spouse enroll?

Yes

No

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

TSJ	Nature and Source	2025 Amount	2024 Amount



2025

Ministerial Income

13B

TS

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

Yes

No

If Yes, enter the name of the business:

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

If Yes, enter the occupation:

Parsonage:

Fair rental value of parsonage provided by church
Utility allowance of parsonage
Actual expenses for utilities of parsonage

2025 Amount	2024 Amount

Rental or Parsonage Allowance:

Parsonage or rental allowance
Utility allowance
Actual expenses for parsonage
Actual expenses for utilities
Fair rental value of home, plus the cost of utilities

2025 Amount	2024 Amount



Medical and Dental Expenses:

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

TSJ	2025 Amount	2024 Amount

2025 Amount	2024 Amount

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

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

Other Medical Expenses:

TSJ	Description	2025 Amount	2024 Amount

Taxes Paid: Include copies of your tax bills

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

TSJ	2025 Amount	2024 Amount

Itemize real estate taxes by state.

TSJ	Real Estate Taxes	2025 Amount	2024 Amount

Other Taxes Paid:

TSJ	Description	2025 Amount	2024 Amount

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



2025

Itemized Deductions - Mortgage Interest and Points

14A

Mortgage Questions for 2025:

		Yes	No
If you purchased or sold your home, did you include any mortgage interest from your closing statement in the amount below? . . .		<input type="checkbox"/>	<input type="checkbox"/>
Did you refinance your home? (If Yes, enclose the closing statement.)		<input type="checkbox"/>	<input type="checkbox"/>
If Yes, how many years is your new mortgage loan?			
Did you purchase a new home or sell your former home during the year?		<input type="checkbox"/>	<input type="checkbox"/>
If Yes, enclose the closing statements from the purchase and sale of your new and former homes.			
If Yes, also, did you (or your spouse, if married) have an ownership interest in a principal residence in the US			
during the 3 year period prior to the purchase of this home?		<input type="checkbox"/>	<input type="checkbox"/>
If Yes, did you (and your spouse, if married at the time of purchase) own and use the same home as a principal residence			
in the U.S. for any 5 consecutive year period during the 8 year period ending on the purchase date of the new home?		<input type="checkbox"/>	<input type="checkbox"/>

Home Mortgage Interest Paid To Financial Institutions:

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

Other Home Mortgage Interest Paid:

TSJ	Paid To		ID Number	2025 Amount	2024 Amount
	Name	Address			

Deductible Points:

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

Investment Interest Expense:

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

TSJ	Paid To	2025 Amount	2024 Amount



Itemized Deductions - Contributions

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

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

TSJ	Organization or Description of Contribution	2025 Amount	2024 Amount

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

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

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

TSJ	Description of Donated Property	2025 Amount	2024 Amount

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

TSJ	Property Description	Date Acquired	Date of Donation	Cost or Basis
A				
B				
C				

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

1 - Appraisal
2 - Catalog

3 - Comparable Sale
4 - Other (Describe)

5 - Thrift Shop Value

1 - Gift
2 - Inheritance

3 - Exchange
4 - Purchase

Donee Organization Name	Donee Organization Address
A	
B	
C	



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

Miscellaneous Itemized Deductions:

Union and professional dues *
Tax preparation fee *
Professional subscriptions *
Hobby expense (To extent of income) *
Safe deposit box *
Uniforms and protective clothing *
Work tools *
Gambling losses
Estate taxes

TSJ	2025 Amount	2024 Amount

Other Itemized Deductions:

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

TSJ	Description	2025 Amount	2024 Amount

Casualty or Theft Loss:

TSJ _____

Property description _____

Which of the following describes the type of property that sustained the casualty or theft loss?

☐ Personal use ☐ Business use ☐ Income producing ☐ Employee Use ☐ Personal use attributable to insolvent or bankrupt financial institution losses on deposits

Was the loss due to a federally declared disaster? ☐ Yes ☐ No

Date acquired (Mo/Da/Yr) _____

Date damaged or lost (Mo/Da/Yr) _____

Original cost or other basis _____

Fair market value before casualty _____

Fair market value after casualty _____

Cost of replacement _____

Insurance reimbursement _____



2025

Itemized Deductions - Business Use of Home

16A

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

Partial Use of Your Home for Business:

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

2025	2024

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

Yes	No

Expenses: Enter all expenses at 100 percent

Direct expenses benefit the business part of your home.
Example: Cost of painting or repairs made to the specific area or room used for business.
Indirect expenses are required for keeping up and running your entire home.
Example: Real estate taxes.

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

Other Expenses:

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

Seller-Financed Mortgage Interest Information:

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



2025

Employee Business Expenses
(Page 1 of 2)

TS: _____ Occupation: _____

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

Occupation code _____

- 1 - Performing artist
- 2 - Handicapped employee
- 3 - Fee-basis state or local government official
- 4 - National Guard or Reserve
- 5 - Outside salesperson
(Big Rapids, MI only)

If not 100%, enter the percentage to apply to Schedule A _____ %

	2025 Amount	2024 Amount
Parking fees and tolls		
Local transportation		
Travel expenses		
Meals		
Entertainment (deductible only on some state returns)		

Other Business Expenses:

Description	2025 Amount	2024 Amount

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

	2025 Amount	2024 Amount
Amount received for other expenses		
Amount received for meals		
Amount received for entertainment		

Does your employer's reimbursement plan for meals and entertainment allow for offset of other reimbursements? ☐ Yes ☐ No



2025

Employee Business Expenses
(Page 2 of 2)

17A

Vehicle: Include all documentation

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

Do you (or your spouse) have another vehicle available for personal purposes? ☐ Yes ☐ No
Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

	2025	2024
Total miles		
Total business miles		
Average daily commuting miles		
Total commuting miles for the year		
Gasoline and oil		
Repairs		
Insurance		
Taxes		
Value of employer provided vehicle		
Temporary vehicle rentals		
Fair market value of leased vehicle		
Vehicle leases		

Other Vehicle Expenses:

Description	2025 Amount	2024 Amount



2025

Employee Business Expenses-
Business Use of Home

17B

Partial Use of Your Home for Business:

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

2025	2024

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

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

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

Direct expenses benefit the business part of your home.
Example: Cost of painting or repairs made to the specific area or room used for business.

Indirect expenses are required for keeping up and running your entire home.
Example: Real estate taxes.

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

Other Expenses:

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

Seller-Financed Mortgage Interest Information:

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



Child/Dependent Care Expenses & Education Expenses

Child/Dependent Care Expenses:

General Information:

TSJ

Were you or your spouse a full time student or disabled? Yes No
Did you pay an individual for services performed in your home? Yes No

Expenses incurred in 2024 but paid in 2025
Employer-provided dependent care benefits that were forfeited in 2025
2024 carryover used in grace period

Child/Dependent Care Providers:

Provider 1:
Name
Street address
City, state, ZIP or postal code, and country
Social security number OR
Employer identification number
Telephone number (California only)
Provider was a household employee
Expenses incurred and paid in 2025
Expenses incurred and not paid in 2025

Provider 2:
Name
Street address
City, state, ZIP or postal code, and country
Social security number OR
Employer identification number
Telephone number (California only)
Provider was a household employee
Expenses incurred and paid in 2025
Expenses incurred and not paid in 2025

Qualifying Persons for Child/Dependent Care Expenses:

Table with 6 columns: First Name and Initial, Last Name, Social Security Number, Dis-abled, 2025 Expenses Incurred, 2024 Expenses Incurred

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

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

Include copies of all Forms 1098-T

Table with 4 columns: First Name and Initial, Last Name, Social Security Number, 2025 Qualified Expenses



General Information:

TSJ

Employer identification number

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

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

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

Yes

No

Social Security, Medicare and Income Taxes:

Cash wages subject to social security taxes

Cash wages subject to Medicare taxes (if different than cash wages subject to social security)

Cash wages subject to additional Medicare tax withholding

Federal income tax withheld

State disability plan payments subject to social security taxes

State disability plan payments subject to Medicare taxes (if different than plan payments subject to social security)

2025 Amount	2024 Amount

Federal Unemployment (FUTA) Tax:

Did you pay unemployment contributions to more than one state?

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

Yes

No

State	Total Cash Wages Subject to FUTA	2024 Amount

Complete the following for all state unemployment contributions made:

X if payment to be made after April 18, 2026

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



Refund Application:

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

Refunded ☐ Yes ☐ No

Applied to your 2026 estimated tax liability ☐ Yes ☐ No

Federal Estimated Tax Payments:

2025 1st Quarter Estimate (Due 04-15-2025)

2025 2nd Quarter Estimate (Due 06-17-2025)

2025 3rd Quarter Estimate (Due 09-16-2025)

2025 4th Quarter Estimate (Due 01-15-2026)

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

2024 overpayment applied to 2025 estimate

Tax Planning Information for Tax Year 2026:

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

A change in your marital status ☐ Yes ☐ No

A change in the number of your dependents ☐ ☐

A substantial change in your income ☐ ☐

A substantial change in your withholding ☐ ☐

A substantial change in deductions ☐ ☐

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



2025

State and City Tax Payments

20A

State and City Estimated Tax Payments:

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

2025 1st Quarter Estimate
2025 2nd Quarter Estimate
2025 3rd Quarter Estimate
2025 4th Quarter Estimate

If you have an overpayment of 2025 taxes, do you
want the excess applied to your 2026 estimated tax liability? ☐ Yes ☐ No

2024 overpayment applied to 2025 estimate
Balance of prior year(s)' tax paid in 2025 plus
amount paid with 2024 extensions
Estimated tax payments for 2024 paid in 2025

State and City Estimated Tax Payments:

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

2025 1st Quarter Estimate
2025 2nd Quarter Estimate
2025 3rd Quarter Estimate
2025 4th Quarter Estimate

If you have an overpayment of 2025 taxes, do you
want the excess applied to your 2026 estimated tax liability? ☐ Yes ☐ No

2024 overpayment applied to 2025 estimate
Balance of prior year(s)' tax paid in 2025 plus
amount paid with 2024 extensions
Estimated tax payments for 2024 paid in 2025

State and City Estimated Tax Payments:

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

2025 1st Quarter Estimate
2025 2nd Quarter Estimate
2025 3rd Quarter Estimate
2025 4th Quarter Estimate

If you have an overpayment of 2025 taxes, do you
want the excess applied to your 2026 estimated tax liability? ☐ Yes ☐ No

2024 overpayment applied to 2025 estimate
Balance of prior year(s)' tax paid in 2025 plus
amount paid with 2024 extensions
Estimated tax payments for 2024 paid in 2025



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[illegible]



Gifts Made Outright to an Individual

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

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

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

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

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

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

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

Gift 1:

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

Gift 2:

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

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