

2025

1040

US

Client Information

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Tax Return Appointment

Date:
Time:
Location:

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

CLIENT INFORMATION

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

Filing Status

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

2025	1040	US	Client Information (continued)	1 p2
Please add, change or delete information for 2025.				
CLIENT INFORMATION				
Taxpayer Contact Information	Home phone.....	Daytime Phone 1 = Work 2 = Home 3 = Mobile		
	Work phone.....			
	Work extension.....			
	Daytime phone (table).....			
	Mobile phone.....			
	Fax number.....			
	E-mail address.....			
Spouse Contact Information	Home phone.....			
	Work phone.....			
	Work extension.....			
	Daytime phone (table).....			
	Mobile phone.....			
	Fax number.....			
	E-mail address.....			
Taxpayer Authentication	Driver's license no.....			
	Driver's license state.....			
	Issue date (m/d/y).....			
	Expiration date (m/d/y).....			
	Theft protection PIN.....			
Spouse Authentication	Driver's license no.....			
	Driver's license state.....			
	Issue date (m/d/y).....			
	Expiration date (m/d/y).....			
	Theft protection PIN.....			

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Dependents

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Please add, change or delete information for 2025.

DEPENDENTS

	Dependent	Dependent	
First name.....			Type of Dependent 1 = Child living w/taxpayer 2 = Child not living w/taxpayer 3 = Dependent other than child 4 = Head of household or qualifying surviving spouse (QSS) only, not a dependent 5 = Earned income credit only, not a dependent
Last name.....			
Title/suffix.....			
Date of birth (m/d/y).....			
Date of death.....			
Date of adoption.....			
Social security number.....			
Relationship.....			
Months lived at home.....			
Type of dependent (see table).....			
Earned income credit (see table).....			
Claimed by: 1=taxpayer, 2=spouse.....			
IRS theft protection PIN.....			
	Dependent	Dependent	
First name.....			Earned Income Credit 1 = When applicable (default) 2 = Student age 19 to 23 3 = Disabled 4 = Force 5 = Suppress
Last name.....			
Title/suffix.....			
Date of birth (m/d/y).....			
Date of death.....			
Date of adoption.....			
Social security number.....			
Relationship.....			
Months lived at home.....			
Type of dependent (see table).....			
Earned income credit (see table).....			
Claimed by: 1=taxpayer, 2=spouse.....			
IRS theft protection PIN.....			
	Dependent	Dependent	
First name.....			NOTE: If you claim the earned income credit, please provide proof that your child is a resident of the U.S. This proof is typically in the form of: 1. School records or statement 2. Landlord or property management statement 3. Health care provider statement 4. Medical records 5. Child care provider records 6. Placement agency statement 7. Social service records or statement 8. Place of worship statement 9. Indian tribe office statement 10. Employer statement
Last name.....			
Title/suffix.....			
Date of birth (m/d/y).....			
Date of death.....			
Date of adoption.....			
Social security number.....			
Relationship.....			
Months lived at home.....			
Type of dependent (see table).....			
Earned income credit (see table).....			
Claimed by: 1=taxpayer, 2=spouse.....			
IRS theft protection PIN.....			
	Dependent	Dependent	
First name.....			NOTE: If your child is disabled, please provide one of the following forms of proof of disability: 1. Doctor statement 2. Other health care provider statement 3. Social services agency or program statement
Last name.....			
Title/suffix.....			
Date of birth (m/d/y).....			
Date of death.....			
Date of adoption.....			
Social security number.....			
Relationship.....			
Months lived at home.....			
Type of dependent (see table).....			
Earned income credit (see table).....			
Claimed by: 1=taxpayer, 2=spouse.....			
IRS theft protection PIN.....			

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Miscellaneous Questions

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

PERSONAL INFORMATION

Yes

No

- Did your marital status change during the year?
- Did your address change during the year?
- Could you be claimed as a dependent on another person's tax return for 2025?

DEPENDENTS

- Were there any changes in dependents?
- Were any of your unmarried children who might be claimed as dependents 19 years of age or older at the end of 2025?
- Did you have any children under age 19 or full-time students under age 24 at the end of 2025, with interest and dividend income in excess of \$1,350, or total investment income in excess of \$2,700?

HEALTH CARE COVERAGE

- Did you receive IRS document Form 1095-A (Health Insurance Marketplace Statement), if so, please attach.

INCOME

- Did you receive unreported tip income of \$20 or more in any month?
- Did you receive any overtime pay in 2025?
- Did you cash any Series EE U.S. savings bonds issued after 1989 and pay qualified higher education expenses for yourself, your spouse, or your dependents?
- Did you receive any disability income?
- Did you have any foreign income or pay any foreign taxes?

PURCHASES, SALES AND DEBT

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Miscellaneous Questions

- Did you start a business or farm, purchase rental or royalty property, or acquire an interest in a partnership, S corporation, trust, or REMIC?
- Did you purchase or dispose of any business assets (furniture, equipment, vehicles, real estate, etc.), or convert any personal assets to business use?
- Did you buy or sell any stocks, bonds or other investment property in 2025?
- Did you purchase, sell, or refinance your principal home or second home, or did you take a home equity loan?
- Did you purchase a home in 2025 and you were overseas on official extended duty?
- Did you make any residential energy-efficient improvements or purchases involving solar, wind, geothermal or fuel cell energy sources?
- Did you have any debts cancelled or forgiven?
- Does anyone owe you money which has become uncollectible?

RETIREMENT PLANS

- Did you receive a distribution from a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)?
- Did you make a contribution to a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)?
- Did you transfer or rollover any amount from one retirement plan to another retirement plan?
- Did you convert part or all of your traditional, SEP, or SIMPLE IRA to a Roth IRA in 2025?

EDUCATION

- Did you receive a distribution from an Education Savings Account or a Qualified Tuition Program?
- Did you, your spouse, or a dependent incur any tuition expenses that are required to attend a college, university, or vocational school?

ITEMIZED DEDUCTIONS

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Miscellaneous Questions

- Did you incur a loss because of damaged or stolen property?
- Did you work out of town for part of the year?
- Did you purchase a new or used vehicle in 2025?

ESTIMATED TAXES

- Did you apply an overpayment of 2024 taxes to your 2025 estimated tax (instead of being refunded)?
- If you have an overpayment of 2025 taxes, do you want the excess applied to your 2026 estimated tax (instead of being refunded)?
- Do you expect your 2026 taxable income and withholdings to be different from 2025?

MISCELLANEOUS

- Do you want to electronically file your tax return?
- Do you want to allocate \$3 to the Presidential Election Campaign Fund?
- Does your spouse want to allocate \$3 to the Presidential Election Campaign Fund?
- May the IRS discuss your tax return with your preparer?
- Did you have an interest in or signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account?
- Did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust or did you have an interest in any foreign assets or accounts?
- Was your home rented out or used for business?
- Did you have a medical savings account (MSA), a Medicare + Choice MSA, or acquire an interest in an MSA or a Medicare + Choice MSA because of the death of the account holder? Or, were you a policyholder who received payments under a long-term care (LTC) insurance contract or received any accelerated death benefits from a life insurance policy?

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Miscellaneous Questions

- Are you a member of the Armed Forces of the United States on active duty who moved pursuant to a military order related to a permanent change of station or an employee/appointee of the intelligence community who were required to relocate due to a change in assignment?
- Did you engage the services of any household employees?
- Were you notified or audited by either the Internal Revenue Service or the State taxing agency?
- Did you or your spouse make any gifts to an individual that total more than \$19,000, or any gifts to a trust?
- Did your bank account information change within the last twelve months?
- At any time during the tax year, did you: receive or sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)?

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Direct Deposit & Estimates (Form 1040 ES) (cont.)

7.1

Please enter all pertinent 2025 information.

APPLICATION OF 2025 OVERPAYMENT (7.1)

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

Other (please explain):

2026 ESTIMATED TAX INFORMATION

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

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

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

If "yes" explain any differences:

2025	1040	US	Wages, Pensions, Gambling Winnings	10, 13.1, 13.2
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Please enter all pertinent 2025 amounts & attach all W-2, W-2G and 1099-R forms.
Last year's amounts are provided for your reference.

WAGES, SALARIES, TIPS (10)

No.	Name of Employer (Box c)	1=retirement plan (Box 13) 1=spouse	Wages, Tips, Other Compensation (Box 1)	Tax Withheld					2024 Wages
				Federal (Box 2)	Social Security (Box 4)	Medicare (Box 6)	State (Box 17)	Local (Box 19)	

PENSIONS, IRA DISTRIBUTIONS (13.1)

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

GAMBLING Winnings (W-2G) (13.2)

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

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

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

10, 13.1, 13.2

2025 1040 US Interest & Dividend Income 11, 12

INTEREST INCOME (11)

DIVIDEND INCOME (12)

2025	1040	US	Miscellaneous Income	14.1
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Please enter all pertinent 2025 amounts and attach all 1099-MISC, 1099-NEC, 1099-K, SSA-1099, and RRB-1099 forms. Last year's amounts are provided for your reference.

MISCELLANEOUS INCOME

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

Other income (1099-MISC, box 3, 8)				

Digital assets not reported elsewhere.....				

Form 1099-K

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

TAX WITHHELD (not entered elsewhere)

Federal income tax withheld		
State income tax withheld		
Local income tax withheld		

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State & Local Tax Refunds / Unemployment Compensation

14.2

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

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

2025 1099-G Amount

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

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

14.2

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Education Distributions (ESA's and QTP's)

14.3

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

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

2025 Amount

2024 Amount

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

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

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

14.3

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Business Income (Schedule C)No. **16**

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

GENERAL INFORMATION

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

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

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

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

INCOME

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

2025 Amount	2024 Amount

COST OF GOODS SOLD

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

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

Inventory at end of the year

Inventory at end of the year	
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2025	1040	US	Business Income (Schedule C) (cont.)	No. <input type="text"/>	16 p2
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Please enter all pertinent 2025 amounts. Last year's amounts are provided for your reference.

EXPENSES

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

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

Other expenses:

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

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

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

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Installment Sales (Form 6252)

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

PRIOR YEAR INSTALLMENT SALE

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

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

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

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

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

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

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

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

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

GENERAL INFORMATION

	2020 Amount	2021 Amount
Description of property		Type of Property
Street address		1 = Single Family Residence
City		2 = Multi-Family Residence
State		3 = Vacation/Short-Term Rental
ZIP code		4 = Commercial
Type of property (see table)		5 = Land
Other type of property		6 = Royalties
Number of days rented	34	7 = Self-Rental

Percentage of ownership if not 100% (.xxxx).....		1=did not actively participate	
Percentage of tenant occupancy if not 100% (.xxxx).....		1=real estate professional	
1=spouse, 2=joint		1=rental other than real estate	
1=qualified joint venture		1=investment	
1=nonpassive activity, 2=passive royalty		1=single member limited liability company	
If required to file Form(s) 1099, did you or will you file all required Form(s) 1099: 1=yes, 2=no			

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

INCOME

Rents or royalties received

DIRECT EXPENSES

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

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

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

Series: 53

2025	1040	US	Farm Income (Schedule F/Form 4835)	No. <input type="text"/>	19
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Please enter all pertinent 2025 amounts. Last year's amounts are provided for your reference.

GENERAL INFORMATION

Principal product

Principal product
Employer ID number

Agricultural activity code

Agricultural activity code

Accounting method: 1=cash, 2=accrual

Accounting method: 1=cash, 2=accrual
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1=spouse, 2=joint

1=spouse, 2=joint

1=farm rental (Form 4835)

1=farm rental (Form 4835)

Type of rental property (farm rental only): 1=land, 2=self-rental, 3=other

Type of rental property (farm rental only): 1=land, 2=self-rental, 3=other
--

1=crop insurance proceeds election

1=crop insurance proceeds election
--

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

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

1=did not "materially participate" (Schedule F only)

1=did not "materially participate" (Schedule F only)
--

1=did not actively participate (Farm rental only)

1=did not actively participate (Farm rental only)

1=real estate professional (farm rental only)

1=real estate professional (farm rental only)

1=single member limited liability company

1=single member limited liability company

% of ownership if not 100% (.xxxx) (Farm rental only)

% of ownership if not 100% (.xxxx) (Farm rental only)

FARM INCOME

Cash method:

	2025 Amount	2024 Amount
Sales of livestock and other resale items		
Cost or basis of livestock or other resale items		
Sales of products raised		

Accrual method:

Sales of livestock, produce, etc.	
Beginning inventory of livestock, etc.	
Cost of livestock, etc. purchased	
Ending inventory of livestock, etc.	

Other farm income:

Total cooperative distributions	
Taxable cooperative distributions	
Total agricultural program payments (other than CRP)	
Taxable agricultural program payments (other than CRP)	
Total conservation reserve program payments	
Taxable conservation reserve program payments	
Commodity credit loans reported under election	
Total commodity credit loans forfeited or repaid	
Taxable commodity credit loans forfeited or repaid	
Total crop insurance proceeds received in 2025	
Taxable crop insurance proceeds received in 2025	
Taxable crop insurance proceeds deferred from 2024	
Custom hire (machine work) income not included above	

2025 1040 US Partnership and S corporation Information 20.1,20.2

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

PARTNERSHIP INFORMATION (20.1)

S CORPORATION INFORMATION (20.2)

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

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

ESTATE OR TRUST INFORMATION (20.3)

REMIC INFORMATION (20.4)

20.3.20.4

2025 1040 US Asset Disposition List 22

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

2025

1040

US

Asset Acquisition List

22 p2

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

22 p2

2025 1040 US Vehicle Expenses

No.

22 p3

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

GENERAL INFORMATION

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

2025 Amount	2024 Amount

AUTOMOBILE MILEAGE

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

ACTUAL EXPENSES

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

2025	1040	US	Adjustments to Income	24
------	------	----	-----------------------	----

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

TRADITIONAL IRA CONTRIBUTIONS

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

2025 Amount
Taxpayer Spouse

2024 Amount
Taxpayer Spouse

ROTH IRA CONTRIBUTIONS

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

SEP, SIMPLE AND QUALIFIED PLANS (KEOGH)

Profit-sharing (25%/1.25) contributions you made or expect to make (1=maximum)
 Money purchase (25%/1.25) contributions you made or expect to make (1=maximum)
 Defined benefit contributions you expect to make
 Self-employed SEP (25%/1.25) contributions you made or expect to make (1=maximum)
 Plan contribution rate if not .25 (.xxxx)
 Individual 401k: SE elective deferrals (except Roth) (1=max.)
 Individual 401k: SE designated Roth contributions (1=max.)

SIMPLE contributions:

Self-employed SIMPLE contributions you made or expect to make (1=maximum)
 Employer matching rate if not .03 (.xxxx)
 1=nonelective contributions (2%)
 Contributions made to date

ADJUSTMENTS TO INCOME

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

Alimony paid:

Taxpayer

Spouse

Date of divorce or sep. agreement
 Recipient's first name
 Recipient's last name
 Recipient's SSN
 Amount paid

	2024 amt:

2024 amt:

2025	1040	US	Itemized Deductions	25
------	------	----	---------------------	----

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

MEDICAL AND DENTAL EXPENSES

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

Prescription medicines and drugs

Doctors, dentists and nurses

Hospitals and nursing homes

Insurance premiums not entered elsewhere (excl. LT care & amts. paid w/pre-tax dollars)

Long-term care premiums - taxpayer

Long-term care premiums - spouse

Insurance reimbursement (enter as a positive number)

Lodging and transportation:

 Out-of-pocket expenses

 Medical miles driven

2025 Amount	TS	2024 Amount

Other medical and dental expenses:

_____	_____	_____
_____	_____	_____
_____	_____	_____

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

State income taxes - 1/25 payment on 2024 state estimate

State income taxes - paid with 2024 state return extension

State income taxes - paid with 2024 state return

State income taxes - paid for prior years and/or to other state

City/local income taxes - 1/25 payment on 2024 city/local estimate

City/local income taxes - paid with 2024 city/local extension

City/local income taxes - paid with 2024 city/local return

_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

SALES AND USE TAXES PAID

State and local sales taxes (except autos and special items)

Use taxes paid on 2025 purchases

Use taxes paid with 2024 state return

Sales tax on autos not included above

Sales tax on boats, aircraft, other special items

_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

OTHER TAXES PAID

Real estate taxes - principal residence:

_____	_____	_____
_____	_____	_____

Real estate taxes - held for investment :

_____	_____	_____
_____	_____	_____
_____	_____	_____

Personal property taxes (including auto fees in some states. Provide a copy of tax notice)

_____	_____	_____
_____	_____	_____

Foreign income taxes

_____	_____	_____
_____	_____	_____

Other taxes:

_____	_____	_____
_____	_____	_____

2025	1040	US	Itemized Deductions (continued)	25 p2
------	------	----	---------------------------------	-------

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

INTEREST PAID

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

2025 Amount	TS	2024 Amount

Home mortgage interest not reported on Form 1098:

Payee's name.....

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

Points not reported on Form 1098:

Investment interest (interest on margin accounts):

Passive interest.....

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

CASH CONTRIBUTIONS

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

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

Contributions by cash or check:

Volunteer expenses (out-of-pocket).....

Number of charitable miles.....

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

Contributions by cash or check:

Volunteer expenses (out-of-pocket).....

Number of charitable miles.....

2025	1040	US	Itemized Deductions (continued)	25 p3
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Please enter all pertinent 2025 amounts. Last year's amounts are provided for your reference.

NONCASH CONTRIBUTIONS

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

50% limitation (see above):

2025 Amount	TS	2024 Amount

30% limitation (see above):

2025 Amount	TS	2024 Amount

30% capital gain property (gifts of capital gain property to 50% limit orgs.):

2025 Amount	TS	2024 Amount

20% capital gain property (gifts of capital gain property to non-50% limit orgs.):

2025 Amount	TS	2024 Amount

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

Union and professional dues

2025 Amount	TS	2024 Amount

Other unreimbursed employee expenses (uniforms and protective clothing, professional subscriptions, employment agency fees, and certain edu. expenses):

2025 Amount	TS	2024 Amount

Investment expense:

2025 Amount	TS	2024 Amount

Tax return preparation fee

2025 Amount	TS	2024 Amount

Safe deposit box rental

2025 Amount	TS	2024 Amount

Miscellaneous deductions (2% AGI) (certain legal and accounting fees, and custodial fees):

2025 Amount	TS	2024 Amount

2025 1040 US Itemized Deductions (continued) 25 p4

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

OTHER MISCELLANEOUS DEDUCTIONS

Estate tax, section 691(c).....

Other miscellaneous deductions:

2025 Amount	TS	2024 Amount

2025 1040 US Itemized Deductions (continued) 25 p5

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

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

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

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

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

LOAN INFORMATION

Loan #1

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

Loan #2

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

Form

25 n5

2025	1040	US	Itemized Deductions (continued)	25 p5 cont
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Please enter all pertinent 2025 amounts and attach all 1098 forms.
Last year's amounts are provided for your reference.

LOAN INFORMATION (continued)

Loan #3

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

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

Loan #4

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

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

Form

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

2025

1040

US

Noncash Contributions (Form 8283)

26.1,26.2

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

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

DONATED PROPERTY INFORMATION

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

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

1	How Property was Acquired		2	Method Used to Determine FMV	
1 = Purchase		3 = Inheritance	1 = Appraisal		3 = Catalog
2 = Gift		4 = Exchange	2 = Thrift shop value		4 = Comparable sales
For other methods, see IRS Pub. 561.					

26.1,26.2

2025

1040

US

Business Use of Home (Form 8829)

No.

29

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

BUSINESS USE OF HOME

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

INDIRECT EXPENSES

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

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

DIRECT EXPENSES

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

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

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

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

GENERAL INFORMATION

Occupation, if different from Form 1040.....

For more information, contact the Office of the Vice President for Research and Economic Development at 515-294-6450 or research@iastate.edu.

Form.....

11. **What is the primary purpose of the *Journal of Clinical Endocrinology and Metabolism*?**

Number of form (1=first Schedule C, 2=second, etc.)

Page 1 of 1

1=spouse.....

1. **What is the primary purpose of the study?** (check all that apply)

1=minister's expenses

EMPLOYEE BUSINESS EXPENSES

Meal expenses in full.....

Reimbursements for meals not on W-2, box 1

Page 1 of 1

1=Department of Transportation (80% meal allowance)

Local transportation (bus, taxi, train, etc.)

Table 1. Summary of the main characteristics of the four groups of patients.

Travel expenses while away

2025	1040	US	Vehicle Expenses (Form 2106) (cont.)	No. <input type="text"/>	30 p2
------	------	----	--------------------------------------	--------------------------	-------

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

VEHICLE INFORMATION

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

2025 Amount	2024 Amount

VEHICLE 1

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

Actual expenses:

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

VEHICLE 2

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

Actual expenses:

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

2025

1040

US

Foreign Income Exclusion (Form 2555)

No.

31.1

Please enter all pertinent 2025 information.

GENERAL INFORMATION

1=spouse.....

--	--

Foreign address of taxpayer, if different from Form 1040:

Street address.....

--

City.....

--

Region.....

--

Postal code.....

--

Country.....

--

Employer:

Name.....

--

U.S. street address.....

--

U.S. city.....

--

U.S. state.....

--

U.S. ZIP code.....

--

Foreign street address.....

--

Foreign city.....

--

Foreign region.....

--

Foreign postal code.....

--

Foreign country.....

--

Employer type: 1=foreign entity, 2=U.S. company,
3=self, 4=foreign affiliate of U.S. company, 5=other

--	--

Employer type, if other.....

--

Type of exclusion revoked if revoked in earlier year (if applicable):

Tax year revocation was effective

--	--	--

Country of citizenship.....

--

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

--	--	--

Tax homes(s) during tax year:

Dates tax home(s) were
established (m/d/y)

--	--	--

2025

1040

US

Foreign Income Exclusion (2555)

No.

31.1 p2

Please enter all pertinent 2025 information.

TRAVEL INFORMATION

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

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

BONA FIDE RESIDENCE TEST AND PHYSICAL PRESENCE TEST

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

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

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

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

1=submitted statement to country of bona fide residence

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

Contractual terms relating to length of employment abroad

Type of visa you entered foreign country under

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

Address of home in U.S. maintained while living abroad (if applicable):

ZIP Code 1=U.S. home rented (if applicable)

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

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

Principal country of employment

--

FOREIGN HOUSING EXPENSES

2025 Amount

2024 Amount

Qualified housing expenses

--	--

Location of housing expenses:

Qualifying days in location (multiple locations only)

Travel Type

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

31.1 p2

2025	1040	US	Foreign Income Exclusion (Form 2555)	No. <input type="text"/>	31.2
------	------	----	--------------------------------------	--------------------------	------

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

FOREIGN WAGES, SALARIES, TIPS

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

2025 Amount	2024 Amount

FOREIGN ALLOWANCES, REIMBURSEMENTS AND OTHER EARNED INCOME

Noncash Income

Home (lodging).....
Meals.....
Car.....
Other properties or facilities:

Allowances and Reimbursements

Cost of living and overseas differential.....
Family.....
Education.....
Home leave.....
Quarters.....
Other purposes:

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

--	--

Other Foreign Earned Income

2025 Days Worked Allocation Information

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

2025	1040	US	Health Savings Accounts (8889)	32.1
------	------	----	--------------------------------	------

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

HSA CONTRIBUTIONS

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

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

HSA DISTRIBUTIONS

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

2025	1040	US	Child and Dependent Care Expenses (Form 2441)	33.1,33.2
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Please enter all pertinent 2025 information. Last year's amounts are provided for your reference. You must have paid for the care of one or more dependents enabling you to work or attend school to qualify for this credit.

DEPENDENT CARE EXPENSES (33.1)

Dependent care expenses incurred but not paid in 2025
Employer-provided benefits forfeited in 2025

2025 Amount		2024 Amount	
Taxpayer	Spouse	Taxpayer	Spouse

PERSONS AND EXPENSES QUALIFYING FOR DEPENDENT CARE CREDIT

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

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

PERSONS OR ORGANIZATIONS PROVIDING CARE (33.2)

No. <input type="text"/>	Name of provider	
	Street address	
	City	
	State	
	ZIP code	
	Foreign region	
	Foreign postal code	
	Foreign country	
	Identification number (SSN or EIN)	
	Amount paid to care provider in 2025	2024 amt:
	1=spouse, 2=joint	
	1=care provided ind. above was a household employee	
1=employer furnished dependent care		

33.1,33.2

2025

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US

Qualified Adoption Expenses (Form 8839)

37

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

ELIGIBLE CHILDREN

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

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

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

2025	1040	US	Education Credits	No. <input type="text"/>	38
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Please complete the information below if you paid qualified education expenses in 2025 for you, your spouse, or your dependents enrolled in an accredited postsecondary institution. Last year's amounts are provided for your reference.

STUDENT INFORMATION

1=taxpayer, 2=spouse.....

First name.....

Last name.....

Social security number.....

Number of prior years AOC claimed.....

1=student was NOT enrolled at least half-time for at least one academic period that began in 2025 (or the first 3 months of 2026 if the qualified expenses were made in 2025) at an eligible institution in a qualified program.....

1=student completed first four years of post-secondary education before 2025.....

1=student was convicted, before the end of 2025, of a felony for possession or distribution of a controlled substance.....

EDUCATIONAL INSTITUTION ATTENDED (#1)

Name.....

Street address.....

City.....

State.....

ZIP code.....

1=2025 Form 1098-T was NOT received.....

1=2025 Form 1098-T received with Box 7 completed.....

1=2024 Form 1098-T received with Box 7 completed.....

Federal ID number from Form 1098-T.....

EDUCATIONAL INSTITUTION ATTENDED (#2)

Name.....

Street address.....

City.....

State.....

ZIP code.....

1=2025 Form 1098-T was NOT received.....

1=2025 Form 1098-T received with Box 7 completed.....

1=2024 Form 1098-T received with Box 7 completed.....

Federal ID number from Form 1098-T.....

QUALIFIED EDUCATION EXPENSES

Qualified tuition & fees paid in 2025 (net of refund or assistance, & not entered elsewhere).....

2025 Amount

2024 Amount

Books & supplies required to be purchased from institution.....

Books & supplies not entered above.....

Amount of prior year refund or assistance *.....

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

2025	1040	US	Household Employment Taxes (Schedule H)	42
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Please enter all pertinent 2025 information. Last year's amounts are provided for your reference.

HOUSEHOLD EMPLOYMENT TAXES

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

Employer identification number
1=spouse, 2=joint

Employer identification number
1=spouse, 2=joint

Social security, Medicare and income taxes:

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

Federal unemployment tax:

1=paid total cash wages of \$1,000 or more in any calendar quarter of 2024 or 2025

Total cash wages subject to FUTA tax

1=paid unemployment contributions to only one state

1=paid all state unemployment contributions by 4/15/26

1=all wages taxable for FUTA were also taxable for state unemployment

Name of state

Contributions paid to state unemployment fund

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

2025	1040	US	Parent's Election to Report Child's Inc.	No. <input type="text"/>	44
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Please enter all pertinent 2025 amounts & attach all 1099-INT and 1099-DIV forms.
Last year's amounts are provided for your reference.

CHILD'S INFORMATION

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

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

INTEREST INCOME (Form 1099-INT)

Banks, credit unions, etc. (Box 1):

	2025 Amount	2024 Amount

U.S. bonds, T-bills, etc. (nontaxable to state) (Box 3):

Tax-exempt interest:

Total municipal bonds.....

Total municipal bonds.....	
In-state municipal bonds.....	

Adjustments:

Nominee distribution.....

Nominee distribution.....	
Accrued interest.....	

Accrued interest.....

Accrued interest.....	
Tax-exempt interest (1099-INT in error).....	

Tax-exempt interest (1099-INT in error).....

Tax-exempt interest (1099-INT in error).....	
OID adjustment.....	

OID adjustment.....

OID adjustment.....	
ABP adjustment.....	

ABP adjustment.....

Foreign:

1=interest in or authority over foreign account.....

1=interest in or authority over foreign account.....	
Name of foreign country.....	

Name of foreign country.....

1=grantor/transferor or received distribution from foreign trust.....	
Post 8/7/86 private activity bond interest (included above) (6251).....	

Post 8/7/86 private activity bond interest (included above) (6251).....

DIVIDEND INCOME (Form 1099-DIV)

Total ordinary dividends (Box 1a):

Qualified dividends (Box 1b).....

Total capital gain distributions (Box 2a):

Unrecaptured section 1250 gain (Box 2b).....

Section 1202 gain (Box 2c).....

Collectibles (28%) gain (Box 2d).....

Nontaxable distributions (Box 3).....

Tax-exempt interest:

Total municipal bonds.....

In-state municipal bonds.....

Nominee distributions:

Ordinary dividends.....

Qualified dividends.....

Capital gain distributions.....

Alaska permanent fund dividends included above.....

2025	1040	US	Report of Foreign Bank and Financial Accounts	82.1
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Please enter all pertinent 2025 amounts. Last year's amounts are provided for your reference.

GENERAL INFORMATION

Canadian province or Mexican state

2025 Amount	2024 Amount

Other type of filer

Foreign identification:

Taxpayer:

1=passport, 2=foreign TIN

Other type of identification

Number

Country of issue

Spouse:

1=passport, 2=foreign TIN

Other type of identification

Number

Country of issue

Taxpayer:

Title

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Spouse:

Title

--

2025	1040	US	Report of Foreign Bank & Fin. Accts.	No. <input type="text"/>	82.1 p2
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Please enter all pertinent 2025 amounts. Last year's amounts are provided for your reference.

INFORMATION ON FINANCIAL ACCOUNTS

1=spouse.....

2025 Amount	2024 Amount
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

Type of account: 1=bank account, 2=securities account, or specify.....

Maximum value of account (-1 if unknown).....

Financial institution:

Name of institution (Line 1) (mandatory).....

<input type="text"/>

Name of institution (Line 2).....

Mailing address.....

Account number.....

City.....

State.....

ZIP/postal code.....

Country (if not US).....

Accounts owned jointly:

Number of joint owners (Mandatory for Part III accounts) (-1 if joint owner is joint filer)

<input type="text"/>
<input type="text"/>

Principal joint owner:

Taxpayer identification number, if not joint filer.....

TIN type: 1=EIN, 2=SSN/ITIN, 3=foreign, 4=unknown.....

Last name.....

First name.....

Middle initial.....

Address.....

City.....

State.....

ZIP/postal code.....

Country (if not US).....

<input type="text"/>

Accounts where filer has no financial interest:

Last name or org. name (mandatory).....

<input type="text"/>

First name.....

Middle initial.....

Taxpayer identification number.....

TIN type: 1=EIN, 2=SSN/ITIN, 3=foreign, 4=unknown.....

Address.....

City.....

State.....

ZIP/postal code.....

Country (if not US).....

Filer's title.....

2025	1040	US	Foreign Reporting (8938) (continued)	No. <input type="text"/>	82.2 p2
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Please enter all pertinent 2025 amounts. Last year's amounts are provided for your reference.

OTHER FOREIGN ASSETS (Part II) (continued)

Issuer or counterparty (#1):

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

Issuer or counterparty (#2):

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

Issuer or counterparty (#3):

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

Issuer or counterparty (#4):

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

2

Type of Issuer or Counterparty

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

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Additional Information

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