

2025	1040	US	Client Information	1
			V. Russell Grunwald, CPA PO Box 1522 Brentwood TN 37024 Telephone number: 615-969-3280 Fax number: 615-692-0380 E-mail address: rustyg@vrgrunwaldcpa.com	Tax Return Appointment Date: Time: Location:
<p>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.</p>				
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.....				

2025	1040	US	Dependents	2																																																																																																																										
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2025	1040	US	Miscellaneous Questions
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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.

YES

NO

PERSONAL INFORMATION☐☐

Did your marital status change during the year?

☐☐

Did your address change during the year?

☐☐

In 2025, could you be claimed as a dependent on another person's tax return?

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 (or 24 years or older if student) 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☐☐

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?

☐☐

In 2025, did you buy or sell any stocks, bonds or other investment property?

☐☐

Did you purchase, sell, or refinance your principal home or second home, or did you take a home equity loan?

☐☐

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?

2025	1040	US	Miscellaneous Questions (continued)
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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.

YES

NO

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?

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

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 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?

Miscellaneous Questions (continued)

2025

1040

US

Miscellaneous Questions (continued)

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.

YES

NO

MISCELLANEOUS (continued)☐☐

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

☐☐

Was your home rented out or used for business?

☐☐

Did you have a medical savings account (MSA), a Medicare Advantage MSA, or acquire an interest in an MSA or a Medicare Advantage 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?

☐☐

Did you receive a distribution from an Achieving a Better Life Experience (ABLE) savings account?

☐☐

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 2025, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency?

☐☐

In 2025, did you finance the purchase of a new personal use vehicle which was assembled in the U.S.?

Please enter all pertinent 2025 information.

DIRECT DEPOSIT / ELECTRONIC PAYMENT (3)

1=direct deposit of federal tax refund into bank account

1=electronic payment of balance due

1=electronic payment of estimated tax

BANK INFORMATION

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

2025 ESTIMATED TAX / 1040-ES (6)

Federal

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

State

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

1

Type of Account

1 = Savings

2 = Checking

2

Type of Investment

1 = Checking or savings (default)

2 = Taxpayer's IRA (next year limits)

3 = Spouse's IRA (next year limits)

4 = Health savings account (HSA)

5 = Archer MSA

6 = Coverdell savings account (ESA)

7 = Other

8 = Taxpayer's IRA (current year limits)

9 = Spouse's IRA (current year limits)

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

				7.1
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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)		Wages, Tips, Other Compensation (Box 1)	Tax Withheld					2024 Wages
		1=spouse			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				Gross Distribution (Box 1)	Taxable Amount (Box 2a)	Tax Withheld		Value of all IRAs at 12/31/25	2024 Distribution
		Distribution code #1						Federal (Box 4)	State (Box 14)		
		1=IRA/SEP/SIMPLE									
		1=spouse									

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
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2025	1040	US	Interest & Dividend Income	11, 12
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Please enter all pertinent 2025 amounts & attach all 1099-INT, 1099-OID and 1099-DIV forms.
Last year's amounts are provided for your reference.

INTEREST INCOME (11)

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

DIVIDEND INCOME (12)

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

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				

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

GENERAL INFORMATION

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

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

INCOME

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

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 end of the year		

2025	1040	US	Business Income (Schedule C) (cont.)	No. <div></div>	16 p2
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Please enter all pertinent 2025 amounts. Last year's amounts are provided for your reference.

EXPENSES

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

Other expenses:

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

Series: 52 Capital Gains & Losses (Schedule D)

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

	2025 Amount	2024 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			

INCOME

	2025 Amount	2024 Amount
Rents or royalties received		

DIRECT EXPENSES

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

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.

18

GENERAL INFORMATION

Foreign region.....
Foreign postal code.....
Foreign country.....

OIL AND GAS

Production type (preparer use only)

Cost depletion

Percentage depletion rate or amount

State cost depletion, if different (-1 if none)

State % depletion rate or amount, if different (-1 if none)

2025 Amount

2024 Amount

PERSONAL USE OF DWELLING UNIT (INCLUDING VACATION HOME)

Number of days personal use

Number of days owned (if optional method elected)

INDIRECT EXPENSES

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

Advertising

Association dues

Auto and travel (not entered elsewhere)

Cleaning and maintenance

Commissions

Gardening

Insurance

Legal and professional fees

Licenses and permits

Management fees

Miscellaneous

Mortgage interest (paid to banks, etc.)

Excess mortgage interest

Other interest (not entered elsewhere)

Painting and decorating

Pest control

Plumbing and electrical

Repairs

Supplies

Taxes - real estate

Taxes - other (not entered elsewhere)

Telephone

Utilities

Wages and salaries

Other:

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

GENERAL INFORMATION

Principal product	
Employer ID number	

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

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		

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

FARM INCOME (continued)

Other income:	2025 Amount	2024 Amount

FARM EXPENSES

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

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

2025	1040	US	Partnership and S corporation Information	20.1,20.2
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Please add, change or delete 2025 information as appropriate. Be sure to attach all Schedule K-1s.

PARTNERSHIP INFORMATION (20.1)

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

S CORPORATION INFORMATION (20.2)

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

	20.1,20.2
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2025	1040	US	Estate or Trust and REMIC Information	20.3,20.4
<div>Please add, change or delete 2025 information as appropriate. Be sure to attach all Schedule K-1s and Schedule Qs.</div>				
ESTATE OR TRUST INFORMATION (20.3)				
No.	Name of Estate or Trust		Employer Identification Number	Tax Shelter Registration Number
REMIC INFORMATION (20.4)				
No.	Name of REMIC		Employer Identification Number	
20.3,20.4				

2025	1040	US	Vehicle Expenses	No. <div></div>	22 p3
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Please enter all pertinent 2025 amounts. Last year's amounts are provided for your reference.

GENERAL INFORMATION

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

AUTOMOBILE MILEAGE

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)		

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

MEDICAL AND DENTAL EXPENSES

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

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

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

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:			

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

INTEREST PAID

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

	2025 Amount	TS	2024 Amount

Home mortgage interest not reported on Form 1098:

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

Points not reported on Form 1098:

Investment interest (interest on margin accounts):

Passive interest.....

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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):

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

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

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

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

Investment expense:

Tax return preparation fee

Safe deposit box rental

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

OTHER MISCELLANEOUS DEDUCTIONS

Other miscellaneous deductions:

[illegible]

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 #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

[illegible]

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

[illegible]

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

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

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.....

Form

1 = Schedule A (default)

2 = Business use of home

3 = Schedule E

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

<p>1</p> <p style="text-align: center;">How Property was Acquired</p> <div style="display: flex; justify-content: space-between;"> <div> <p>1 = Purchase</p> <p>2 = Gift</p> </div> <div> <p>3 = Inheritance</p> <p>4 = Exchange</p> </div> </div>	<p>2</p> <p style="text-align: center;">Method Used to Determine FMV</p> <div style="display: flex; justify-content: space-between;"> <div> <p>1 = Appraisal</p> <p>2 = Thrift shop value</p> </div> <div> <p>3 = Catalog</p> <p>4 = Comparable sales</p> </div> </div> <p style="text-align: center;">For other methods, see IRS Pub. 561.</p>
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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)

2025 Amount

2024 Amount

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:

29

2025	1040	US	Health Savings Accounts (8889)	32.1
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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				

				32.1
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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)

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

PERSONS AND EXPENSES QUALIFYING FOR DEPENDENT CARE CREDIT

No. <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		