

# REBECCA BOSS CPA PLLC

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January 15, 2026

Subject: Preparation of Your 2025 Tax Returns

:

Thank you for choosing REBECCA BOSS CPA PLLC to assist you with your 2025 taxes. This letter confirms the terms of our engagement with you and outlines the nature and extent of the services we will provide.

In order to best serve all our clients, we request that your tax data be provided to us at your earliest convenience. ***If all your information is not received by March 15, 2026, it may be necessary to file an extension for your return.***

## ***CPA Firm Responsibilities***

We will prepare your 2025 federal and state income tax returns. We will depend on you to provide the information we need to prepare complete and accurate returns. We may ask you to clarify some items but will not audit or otherwise verify the data you submit. An Organizer is enclosed to help you collect the data required for your return. The Organizer will help you avoid overlooking important information. By using it, you will contribute to the efficient preparation of your returns and help minimize the cost of our services.

We will perform accounting services only as needed to prepare your tax returns. Our work will not include procedures to find defalcations or other irregularities. Accordingly, our engagement should not be relied upon to disclose errors, fraud, or other illegal acts, though it may be necessary for you to clarify some of the information you submit. We will inform you of any material errors, fraud, or other illegal acts we discover.

It is our duty to prepare your returns based on the same standard of care that a reasonable tax return preparer would exercise in this type of engagement. Unless otherwise noted, the applicable standard of care for a "reasonable tax return preparer" shall be based upon the following pronouncements:

- the Statements on Standards for Tax Services ("SSTS") issued by the American Institute of Certified Public Accountants ("AICPA");
- U.S. Treasury Department Circular 230 ("Circular 230"); and
- the Internal Revenue Code, Treasury Regulations, and any applicable state/local corollaries (collectively, "the Code").

As tax return preparers, these pronouncements restrict our ability to sign a tax return when the tax positions you report do not comply with tax law. We will be unable to sign your return and may terminate this Agreement if you:

- request that we report a tax position on your return which we feel is contrary to published guidance, frivolous, or a willful attempt to evade tax;
- request that we include a deduction, credit or refund on your return that we believe you do not

qualify for; or

- decline to disclose a position where in our professional judgment tax law requires disclosure.

Absent any direction from you, we will prepare your tax returns based upon your filing status (single, married filing jointly, married filing separately, head of household or qualifying widow[er] with dependent child) as reflected in your income tax returns for last year. Your filing status may be affected by any addition or subtraction to the members of your immediate household, a change in your marital status, or a change to the support you provide to individuals not in your immediate household. ***If your filing status has changed, you wish to change your filing status, or you have questions about your filing status, please contact us immediately.***

Once our services have concluded, we shall have no obligation to notify you of future tax law developments affecting your return(s) except as may be required by Circular 230 or the SSTS related to errors we identify. We will not update your return after the conclusion of the engagement for any reason unless further engaged

The law imposes penalties when taxpayers underestimate their tax liability. Call us if you have concerns about such penalties.

Should we encounter instances of unclear tax law, or of potential conflicts in the interpretation of the law, we will outline the reasonable courses of action and the risks and consequences of each. We will ultimately adopt, on your behalf, the alternative you select.

#### Foreign filing obligations

You are responsible for complying with the tax filing requirements of any non-U.S. country. You acknowledge and agree that we have no responsibility to raise these issues with you and that any foreign filing obligation is not within the scope of this engagement.

#### Digital assets

There are specific tax implications of investing in digital assets (e.g., virtual currencies, non-fungible tokens, virtual real estate and similar assets). The IRS considers these to be property for U.S. federal income tax purposes. As such, any transactions in, or transactions that use, digital assets are subject to the same general tax principles that apply to other property transactions.

If you transacted in digital assets during the tax year, you may have tax consequences and/or additional reporting obligations associated with such transactions. Depending on the nature or volume of those transactions, a change to the scope of our services may be required. You are responsible for providing us with complete and accurate information, including basis, regarding any transactions in, or transactions that have used, digital assets during the applicable tax year.

If you have not selected to e-file your returns with our office, you will be solely responsible to file the returns with the appropriate taxing authorities. Review all tax-return documents carefully before signing them. Our engagement to prepare your 2025 tax returns will conclude with the delivery of the completed returns to you, or with e-filed returns, with your signature and our subsequent submittal of your tax return.

Our fee is based on the time required at standard billing rates plus out-of-pocket expenses. Invoices are due and payable upon presentation. All accounts not paid within thirty (30) days are subject to interest charges to the extent permitted by state law.

We will return your original records to you at the end of this engagement. Store these records, along with all supporting documents, in a secure location. We retain copies of your records and our work papers from your engagement for up to three years, after which these documents will be destroyed.

We appreciate the opportunity to be of service to you. This Agreement represents the entire agreement of the parties and supersedes all previous oral, written, or other understandings and agreements between the parties. Any modification to the terms of this Agreement must be made in writing and signed by both parties. To affirm that this letter correctly summarizes your understanding of the arrangements for this work, sign the enclosed copy of this letter in the space indicated.

Thank you for the opportunity to be of service. If you have any questions, contact our office at (479)966-4277.

Sincerely,

*Rebecca Boss*

REBECCA BOSS CPA  
REBECCA BOSS CPA PLLC

(Both spouses must sign for preparation of joint returns.)

Accepted By:

\_\_\_\_\_  
Taxpayer

\_\_\_\_\_  
Spouse

\_\_\_\_\_  
Date

## Checklist

Name:

SSN:

### Checklist

This checklist is provided to help you gather necessary information for us to prepare your 2025 income tax return. Return this list, along with the supporting documentation, to our office and let us know of any significant changes from your 2024 tax year.

#### General Information and Prior Year Documentation

- Proof of identity for those claimed on the return (driver's license or state issued ID, Social Security card, birth certificates for children, etc.)
- Income tax returns from the prior two years  
If there were losses from business activities in prior years, include prior five years of returns instead of two
- Depreciation schedules from prior years for businesses, rentals, etc.

#### Current Year Income Documentation

- Wage and tax statements (Form W-2)
- Gambling income (Form W2-G)
- IRA distributions, pensions, and annuities (Form 1099-R)
- Dividend income (Form 1099-DIV)
- Interest income (Form 1099-INT)
- Miscellaneous income (Form 1099-MISC)
- Nonemployee compensation (Form 1099-NEC)
- Unemployment compensation and other government payments (Form 1099-G)
- Credit card, debit card, and third-party network transactions (Form 1099-K)
- Reportable payment transactions
- Social Security benefits (Form SSA-1099)
- Railroad retirement benefits (Form RRB-1099)
- Income from partnerships, S corporations, estates, and trusts (Schedule K-1)
  - Basis information for any partnerships and S corporations
- Documentation of brokerage transactions and disposition of capital assets (Form 1099-B)
- Digital asset proceeds from brokerage transactions (Form 1099-DA)
- Proceeds from real estate transactions (Form 1099-S)
- Self-employed business income (Schedule C)
- Farm income (Schedule F)
- Farm rental income (Form 4835)
- Income from rental real estates and royalties (Schedule E)

#### Other Income (provide supporting documentation for income received for the following items)

- Sale of assets or property
- Cancellation of debt
- Other income \_\_\_\_\_

#### Payments (provide supporting documentation for payments made for the following items)

- Educator classroom expenses
- Employee business expenses
- Contributions to a Health Savings Account
- Expenses related to work relocation with the military
- Alimony
- Student loan interest
- Refunded student loan interest payments
- Student loan forgiveness
- Tuition and fees for higher education
- Expenses related to child or dependent care
- Contributions to a Retirement Savings Account
- Medical and dental expenses
- Real estate taxes

### Checklist

Name:

SSN:

#### Checklist

- Other state and local taxes
- Mortgage interest
- Investment interest
- Cash contributions
- Noncash contributions (provide organization name)
- Unreimbursed employee expenses
- Investment expenses
- Gambling losses
- Other payments \_\_\_\_\_

## Questionnaire

Name:

SSN:

### Questionnaire

#### Personal Information

**Yes No**

- Did your marital status change during the year?  
If "Yes," explain. \_\_\_\_\_
- Did your name change during the tax year?  
If "Yes," explain. \_\_\_\_\_
- If your filing status is married, but you are filing separately from your spouse, did you and your spouse live apart for the last six months of 2025?
- Can you or your spouse be claimed as a dependent by someone else?
- Did your address change during the year?
- Were you, your spouse, or any dependents a victim of identity theft?  
If "Yes," explain. \_\_\_\_\_
- Were you, your spouse, or any dependents issued an Identity Protection PIN (IP PIN)?  
If "Yes," provide Notice CP01A from the IRS.

**Provide proof of identity to be eligible to e-file your tax return (driver's license or state-issued photo ID)**

#### Dependent Information

**Yes No**

- Did you have any changes in dependents during the year?  
If "Yes," explain. \_\_\_\_\_
- Can another person qualify to claim any of your dependents?
- Did you have any child or dependent care expenses during the year?
- Did you have any adoption expenses during the year?
- Did you have any children under age 18 or a full-time student under age 24 with more than \$2,700 of unearned income?

**Provide documentation for proof of dependent credits (school records, medical records, daycare records, etc.)**

#### Health Care Information

**Yes No**

- Did any member of your household have healthcare coverage through the Marketplace (Obamacare)?  
If "Yes," provide copies of Form 1095-A.
- Did you receive any distributions from a Health Savings Account (HSA), Archer MSA, or Medicare Advantage MSA during the year?

#### Income, Purchases, Sales, and Debt Information

**Yes No**

- Did you receive any tips not reported to your employer?
- Did you receive any disability income during the year?
- Did you cash in any U.S. savings bonds during the year?
- Did you start a new business or purchase any rental property during the year?
- Did you sell an existing business, rental property, or other property during the year?
- Did you purchase any business assets or convert any assets to business use?  
If "Yes," provide the cost of the asset, the date it was placed in service, and the business use percentage.
- Did you purchase any gasoline, diesel, or special fuels for off-road business use?
- Did you buy or sell any stocks, bonds, or other investments during the year?
- Did you sell a principal residence during the year?  
If "Yes," provide closing documentation for the purchase and sale of the home.
- Did you have a principal residence or a piece of real property foreclosed on during the year?
- Did you abandon a principal residence or a piece of real property during the year?
- Did you refinance your principal home or second home or take out a home equity loan during the year?  
If "Yes," provide all escrow, closing, and other pertinent documentation and information.
- Did you receive any principal or interest during this year from property sold in prior years?

## Questionnaire

Name:

SSN:

### Questionnaire

- Did you rent out your home or use it for business?
- Did you sell, exchange, or purchase any real estate during the year?
- Did you acquire a new or additional interest in a partnership or S corporation?
- Did you have any debts canceled or forgiven this year?
- Does anyone owe you money that has become uncollectible?
- Did you purchase a new or previously owned clean vehicle (electric vehicle, plug-in hybrid, fuel-cell vehicle, qualified commercial clean vehicle) during the year?  
If "Yes," provide the report the dealer or seller is required to provide to you and the vehicle identification number (VIN).
- Did you receive income or incur expenses associated with a fantasy sports league?  
If "Yes," provide documentation.
- Did you receive income or incur expenses associated with car sharing (e.g., Lyft or Uber)?  
If "Yes," attach Form 1099-MISC, Form 1099-NEC, or Form 1099-K.
- Did you receive income or incur expenses associated with freelancing (e.g., Upwork or TaskRabbit)?  
If "Yes," attach Form 1099-K or Form W-2.
- Did you receive income or incur expenses associated with fashion sharing (e.g., Poshmark or thredUP)?  
If "Yes," provide documentation.
- Did you receive income or incur expenses associated with crowdfunding (e.g., Kickstarter or Indiegogo)?  
If "Yes," attach Form 1099-K.
- Did you receive income or incur expenses associated with a short-term rental (e.g., Airbnb, VRBO or HomeAway)?  
If "Yes," provide documentation.
- Did you receive income or incur expenses as an independent contractor (e.g., Shipt, Instacart, DoorDash)?  
If "Yes," provide documentation.
- Did you receive any other income you have not provided information for with this organizer?  
If "Yes," explain. \_\_\_\_\_

### Itemized Deduction Information

Yes	No	
-----	----	--

- |                          |                          |   |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Did you pay out-of-pocket medical or dental expenses (premiums, prescriptions, mileage, etc.) during the year?      |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you pay any long-term care premiums for yourself, your spouse, or a dependent during the year?                  |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive any state or local income tax refunds from prior years?   |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you make any major purchases (vehicle, boat, etc.) during the year?   |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you pay any real estate property taxes or personal taxes during the year?                                       |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you pay mortgage interest during the year?  |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you make cash donations to charity during the year?   |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you make noncash donations to charity (clothes, furniture, etc.) during the year?                               |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you donate a boat or vehicle during the year?<br>If "Yes," attach Form 1098-C.                                  |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you have gambling winnings or losses during the year?   |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you have any job-related expenses that were not reimbursed by your employer (uniforms, safety equipment, etc.)? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you use your vehicle on the job other than for commuting to work?   |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you work out of town at any time during the year?   |

### Retirement Information

Yes	No	
-----	----	--

- |                          |                          |   |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Did you make any contributions to an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan during the year?   |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you make any withdrawals or receive distributions from a pension or profit-sharing plan, IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan during the year? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you execute any rollovers from an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan during the year?  |

## Questionnaire

Name:

SSN:

### Questionnaire

Did you receive any Social Security benefits during the year?

### Education Information

Yes No

Did you pay tuition expenses that were required for attending college, university, or vocational school for yourself, your spouse, or a dependent during the year (even if classes were attended in another year)?

Did anyone in your household attend a post-secondary school during the year?

Did you make a contribution to or receive a distribution from an Education Savings Account or Qualified Tuition Program during the year?

Did you pay student loan interest for yourself, your spouse, or your dependents during the year?  
If "Yes," provide the amount of interest that was refunded.

Did you receive forgiveness on a qualifying federal student loan?

### Foreign Tax Information

Yes No

Did you have a financial interest in or signature authority over a financial account or asset located in a foreign country?

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

Did the aggregate value of your foreign accounts exceed \$10,000 at any time during the year?

Did you have any income from, or pay taxes to, a foreign country?

Did you receive a Schedule K-3 from a partnership or S corporation?

Did you have ownership in a foreign corporation at any time during the year?

Did you own property in a foreign country?

### Refund, Withholding, and Estimated Tax Information

Yes No

If you have an overpayment of 2025 taxes, do you want the refund applied to your 2026 estimated taxes?

Did you make any estimated payments toward your 2025 taxes?

Did you apply an overpayment of your 2024 taxes to your 2025 estimated taxes?

Do you want to have any refund or balance due directly deposited or withdrawn? NOTE: Due to Executive Order 14247, Modernizing Payments to and from America's Banking Account, refunds received by check will be delayed at least six weeks. Direct deposit of refunds is recommended.

If "Yes," provide a canceled checking or savings slip.

Do you anticipate your income or withholdings to be different for 2026?

### One Big Beautiful Bill Implications

Yes No

Did you receive qualified tips reported on Form W-2 or a statement provided by your employer?  
If "Yes," provide documentation or amount.

Did you receive overtime pay reported on Form W-2 or a statement provided by your employer?  
If "Yes," provide documentation or amount.

Did you purchase a new passenger vehicle for personal use during 2025?  
If "Yes," are the following true:

Yes No

The final assembly was in the U.S.?

The gross vehicle weight is under 14,000 pounds?

The vehicle was not purchased with a lease?

The vehicle was used to secure the loan?

If you have a dependent born during 2025, do you want to establish a Trump Account?

Yes No

If "Yes," do you want to receive a \$1,000 pilot program contribution?

### Miscellaneous Information

## Questionnaire

Name:

SSN:

### Questionnaire

#### Yes No

- Did you receive, sell, exchange, gift, or otherwise dispose of any digital asset or financial interest in any digital asset? If "Yes," provide any Forms 1099-DA received.
- Did you incur a gain or loss due to damaged or stolen property, while living in a federally declared disaster area?  
If "Yes," provide the incident date, value of the property, amount of insurance reimbursements, and the declaration number assigned by FEMA.
- Did you pay wages to any household employees (babysitter, nanny, housekeeper, etc.)?
- Did you make gifts to any one person in excess of \$19,000 during the year?  
**Yes No**  
  If "Yes," are you splitting the gift with your spouse?
- Did you incur moving expenses with the military during the year?
- Did you make any energy-efficient improvements to your main home during the year?
- Are you a business owner who paid health insurance premiums for your employees during the year?
- Did you receive a cash payment or digital asset of more than \$10,000 in one transaction or two or more related transactions during the year?  
**Yes No**  
  If "Yes," was Form 8300, Report of Cash Payment over \$10,000 Received in Trade or Business, filed?
- Do you own interest or shares in or did you dispose of a Qualified Opportunity Fund during the year?
- Did you make any purchases subject to use tax during the year?  
If "Yes," provide details.
- Did you receive any notices from the IRS or state taxing authority?  
If "Yes," explain. \_\_\_\_\_
- May the IRS discuss your tax return with your preparer?
- Would you like a copy of your tax return sent to you electronically instead of receiving a printed copy?

### Preparer Notes







Other Income and Adjustments

Name:

SSN:

Other Income

	2025 Taxpayer	2025 Spouse
Social Security Benefits (attach Forms 1099-SSA) . . . . .	_____	_____
Railroad Retirement Benefits (attach Forms 1099-RRB) . . . . .	_____	_____
State income tax refund (attach Forms 1099-G) . . . . .	_____	_____
Alimony received		
Divorce or separation date _____ Amount _____		
Unemployment compensation (attach Forms 1099-G) . . . . .	_____	_____
Unemployment compensation repaid in 2025 . . . . .	_____	_____
Gambling winnings (attach Forms W2-G) . . . . .	_____	_____
Alaska Permanent Fund . . . . .	_____	_____
Jury duty pay . . . . .	_____	_____
ABLE distributions . . . . .	_____	_____
Scholarships or grants not reported on Form W-2 . . . . .	_____	_____
Other income: _____	_____	_____
_____	_____	_____
_____	_____	_____

Adjustments

	2025 Taxpayer	2025 Spouse
Educator expenses (If you are an educator, enter the amount you paid for classroom supplies) . . . . .	_____	_____
Contributions made to a Health Savings Account (HSA) . . . . .	_____	_____
Payments made for Self-Employed Health Insurance for you, your spouse, or dependents . . . . .	_____	_____
Alimony paid		
Name _____		
SSN _____ Divorce or separation date _____		
Name _____		
SSN _____ Divorce or separation date _____		
Contributions made to a Self-Employed Pension plan (SEP), SIMPLE, or Solo 401K . . . . .	_____	_____
Contributions made to an Individual Retirement Account (IRA) . . . . .	_____	_____
Contributions made to a Roth IRA . . . . .	_____	_____
Interest paid on a student loan . . . . .	_____	_____
Other adjustments: _____	_____	_____

### Additional Deductions

Name: \_\_\_\_\_

SSN: \_\_\_\_\_

#### Additional Deductions

	2025 Taxpayer	2024 Taxpayer	2025 Spouse	2024 Spouse
Enter any income from Puerto Rico that you excluded . . . . .	_____	_____	_____	_____
Enter the amount from Form 4563, Line 15 . . . . .	_____	_____	_____	_____
If Form W-2, Box 5, is \$176,100 or less, enter qualified tips included in Form W-2, Box 7. . . . .	_____	_____	_____	_____
Qualified Tips included on Form 4137, line 1(c) . . . . .	_____	_____	_____	_____
If you received qualified tips from one employer . . . . .	_____	_____	_____	_____
Qualified tips received in the course of a trade or business . . . . .	_____	_____	_____	_____
Qualified overtime compensation included on Form W-2, Box 1 . . . . .	_____	_____	_____	_____
Qualified overtime compensation included on Form 1099-NEC, Box 1 or Form 1099-MISC, Box 3 . . . . .	_____	_____	_____	_____

#### Passenger Vehicle Loan Interest

TS \_\_\_\_\_

Loan origination date . . . . . \_\_\_\_\_

Outstanding principal . . . . . \_\_\_\_\_

Year . . . . . \_\_\_\_\_

Make \_\_\_\_\_

Model \_\_\_\_\_

Vehicle identification number (VIN)  
\_\_\_\_\_

Business interest . . . . . \_\_\_\_\_

Personal Interest . . . . . \_\_\_\_\_

TS \_\_\_\_\_

Loan origination date . . . . . \_\_\_\_\_

Outstanding principal . . . . . \_\_\_\_\_

Year . . . . . \_\_\_\_\_

Make \_\_\_\_\_

Model \_\_\_\_\_

Vehicle identification number (VIN)  
\_\_\_\_\_

Business interest . . . . . \_\_\_\_\_

Personal Interest . . . . . \_\_\_\_\_

TS \_\_\_\_\_

Loan origination date . . . . . \_\_\_\_\_

Outstanding principal . . . . . \_\_\_\_\_

Year . . . . . \_\_\_\_\_

Make \_\_\_\_\_

Model \_\_\_\_\_

Vehicle identification number (VIN)  
\_\_\_\_\_

Business interest . . . . . \_\_\_\_\_

Personal Interest . . . . . \_\_\_\_\_

TS \_\_\_\_\_

Loan origination date . . . . . \_\_\_\_\_

Outstanding principal . . . . . \_\_\_\_\_

Year . . . . . \_\_\_\_\_

Make \_\_\_\_\_

Model \_\_\_\_\_

Vehicle identification number (VIN)  
\_\_\_\_\_

Business interest . . . . . \_\_\_\_\_

Personal Interest . . . . . \_\_\_\_\_

Schedule C - Profit or Loss from Business

Name:

SSN:

General Business Information

TS Professional product or service Employer ID number

Business name

Business address, city, state, ZIP

Accounting Method: Cash Accrual Other (specify)

This business started or was acquired during 2025. This business was disposed of during 2025.

Select if this business is for:

Professional gambler Newspaper delivery and you are under 18 years of age
Exempt Notary income A clergy

Yes No

Payments of \$600 or more were paid to an individual, who is not your employee, for services provided for this business.
If "Yes," did you file Forms 1099 for the individuals?

Did you receive a Paycheck Protection Program (PPP) loan for this business prior to June 1, 2021?
If "Yes," was any portion of the loan forgiven in 2025?

Income

Table with 2 columns for 2025 income: Gross receipts or sales, Returns & allowances, Other income.

Expenses

Table with 2 columns for 2025 expenses: Advertising, Car & truck expenses, Commissions & fees, Contract labor, Depletion, Employee benefit programs, Insurance (other than health), Interest - mortgage, Interest - other, Legal & professional services, Office expenses, Pension & profit-sharing plans, Rent or lease (vehicles, machinery, & equipment), Rent (other business property), Repairs & maintenance, Supplies, Taxes & licenses, Travel, Total meals, Utilities, Wages, Family health coverage payments for taxpayer, spouse or dependents, Other expenses (list).

Cost of Goods Sold

Table with 2 columns for 2025 cost of goods sold: Inventory at beginning of year, Purchases, Cost of personal use items, Cost of labor, Materials & supplies, Other costs, Inventory at end of year.

There was a change in inventory method.

### Schedule E - Income or Loss from Rental Real Estate & Royalties

Name: \_\_\_\_\_

SSN: \_\_\_\_\_

#### General Property Information

TSJ \_\_\_\_\_

Property description \_\_\_\_\_

Address, city, state, ZIP \_\_\_\_\_

#### Select the property type

Single family residence

Vacation / short-term rental

Land

Self-rental

Multi-family residence

Commercial

Royalties

Other \_\_\_\_\_

Number of days property was rented \_\_\_\_\_

Number of days property was used for personal use \_\_\_\_\_

If the rental is a multi-dwelling unit and you occupied part of the unit, enter the percentage you occupied \_\_\_\_\_

This property was placed in service during 2025.

Yes No

This property was disposed of during 2025.

Payments of \$600 or more were paid to an individual, who is not your employee, for services provided for this rental.

This property is your main home or second home.

If "Yes," did you file Forms 1099 for the individuals?

This property was owned as a qualified joint venture.

#### Income

2025

2025

Rent income . . . . . \_\_\_\_\_

Royalties from oil, gas, mineral, copyright or patent . . . . . \_\_\_\_\_

#### Expenses

Rental Unit Expenses

Rental and Homeowner Expenses

Advertising . . . . . \_\_\_\_\_

Auto & travel . . . . . \_\_\_\_\_

Cleaning & maintenance . . . . . \_\_\_\_\_

Commissions . . . . . \_\_\_\_\_

Insurance . . . . . \_\_\_\_\_

Legal & professional fees . . . . . \_\_\_\_\_

Management fees . . . . . \_\_\_\_\_

Mortgage interest . . . . . \_\_\_\_\_

Other interest . . . . . \_\_\_\_\_

Repairs . . . . . \_\_\_\_\_

Supplies . . . . . \_\_\_\_\_

Taxes . . . . . \_\_\_\_\_

Utilities . . . . . \_\_\_\_\_

Depletion . . . . . \_\_\_\_\_

Other expenses \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

If this Schedule E is for a multi-unit dwelling and you lived in one unit and rented out the other units, use the "Rental and homeowner expenses" column to show expenses that apply to the entire property. Use the "Rental unit expenses" column to show expenses that pertain ONLY to the rental portion of the property.

If the Schedule E is not for a multi-unit property in which you lived in one unit, complete just the "Rental unit expenses" column.



**Schedule F - Profit or Loss from Farming**

Name: \_\_\_\_\_

SSN: \_\_\_\_\_

**General Information**

TS \_\_\_\_\_ Principal product \_\_\_\_\_ Employer ID number \_\_\_\_\_

Accounting method, if not cash:  Accrual

This farm was disposed of during 2025.

Yes No

Payments of \$600 or more were paid to an individual, who is not your employee, for services provided for this farm.

If "Yes," did you file Forms 1099 for the individuals?

Did you receive a Paycheck Protection Program (PPP) loan for this business prior to June 1, 2021?

If "Yes," was any portion of the loan forgiven in 2025?

**Income**

	2025	2025
Sale of livestock / other items . . . . .	_____	Custom hire income . . . . . _____
Cost of items bought for resale . . . . .	_____	Beginning inventory for accrual . . . . . _____
Sale of products you raised . . . . .	_____	Ending inventory for accrual . . . . . _____
Total cooperative distributions (Provide 1099-PATR) . . . . .	_____	<input type="checkbox"/> You used unit-livestock-price or farm-price inventory method.
Total agricultural payments . . . . .	_____	Other income . . . . . _____
Commodity Credit Corporation (CCC) loans:		
CCC loans reported . . . . .	_____	_____
CCC loans forfeited . . . . .	_____	_____
Crop insurance proceeds:		
Amount received in 2025 . . . . .	_____	_____
<input type="checkbox"/> You elect to defer to 2026		
Amount deferred from 2024 . . . . .	_____	_____

**Expenses**

	2025	2025
Car & truck expenses . . . . .	_____	Rent - other (land, animals, etc.) . . . . . _____
Chemicals . . . . .	_____	Repairs & maintenance . . . . . _____
Conservation expenses . . . . .	_____	Seeds & plants purchased . . . . . _____
Custom hire (machine work) . . . . .	_____	Storage & warehousing . . . . . _____
Employee benefit programs . . . . .	_____	Supplies purchased . . . . . _____
Feed purchased . . . . .	_____	Taxes . . . . . _____
Fertilizers & lime . . . . .	_____	Utilities . . . . . _____
Freight & trucking . . . . .	_____	Veterinary, breeding, & medicine . . . . . _____
Gasoline, fuel, & oil . . . . .	_____	Family health coverage payments for taxpayer, spouse or dependents . . . . . _____
Insurance (other than health) . . . . .	_____	Other expenses . . . . . _____
Interest - mortgage (paid to banks, etc.) . . . . .	_____	_____
Interest - other . . . . .	_____	_____
Non-W-2 labor hired . . . . .	_____	_____
W-2 wages paid . . . . .	_____	_____
Pension & profit-sharing plans . . . . .	_____	_____
Rent - vehicles, machinery, & equipment . . . . .	_____	_____

Form 4835 - Farm Rental Income and Expenses

Name:

SSN:

General Information

TSJ \_\_\_\_\_ Employer ID Number \_\_\_\_\_

Description \_\_\_\_\_

This farm was disposed of during 2025

Income

	2025		2025
Income from production of livestock, produce, grains, & other crops . . . . .	_____	Crop insurance proceeds:	
Total cooperative distributions . . . . .	_____	Amount received in 2025 . . . . .	_____
Total agricultural payments . . . . .	_____	<input type="checkbox"/> You elect to defer to 2026	
Commodity Credit Corporation (CCC) loans:		Amount deferred from 2024 . . . . .	_____
CCC loans reported . . . . .	_____	Other income . . . . .	_____
CCC loans forfeited . . . . .	_____		_____

Expenses

	2025		2025
Car & truck expenses . . . . .	_____	Seeds & plants purchased . . . . .	_____
Chemicals . . . . .	_____	Storage & warehousing . . . . .	_____
Conservation expenses . . . . .	_____	Supplies purchased . . . . .	_____
Custom hire (machine work) . . . . .	_____	Taxes . . . . .	_____
Employee benefit programs . . . . .	_____	Utilities . . . . .	_____
Feed purchased . . . . .	_____	Veterinary, breeding, & medicine . . . . .	_____
Fertilizers & lime . . . . .	_____	Other expenses (list)	_____
Freight & trucking . . . . .	_____		_____
Gasoline, fuel, & oil . . . . .	_____		_____
Insurance (other than health) . . . . .	_____		_____
Interest - mortgage (paid to banks, etc.) . . . . .	_____		_____
Interest - other . . . . .	_____		_____
Labor hired (less jobs credit) . . . . .	_____		_____
Pension & profit-sharing plans . . . . .	_____		_____
Rent - vehicles, machinery & equipment . . . . .	_____		_____
Rent - other (land, animals, etc.) . . . . .	_____		_____
Repairs & maintenance . . . . .	_____		_____

### Expenses Related to Business

Name: \_\_\_\_\_

SSN: \_\_\_\_\_

#### Auto Expense

Name of business vehicle is used for \_\_\_\_\_

Description of vehicle \_\_\_\_\_ Date vehicle was placed in service \_\_\_\_\_

Yes No  
  Was this vehicle available for use during off-duty hours?  
  Was another vehicle available for personal use?

Yes No  
  Do you have evidence to support your deduction?  
  If "Yes," is the evidence written?

#### Mileage

Number of miles the vehicle was driven during 2025

Business . . . . . \_\_\_\_\_ Other . . . . . \_\_\_\_\_  
 Commuting . . . . . \_\_\_\_\_

#### Expenses

Garage rent . . . . . _____	Repairs . . . . . _____
Gas . . . . . _____	Tires . . . . . _____
Insurance . . . . . _____	Tolls . . . . . _____
Licenses . . . . . _____	Lease addback . . . . . _____
Oil . . . . . _____	Other expenses
Parking fees . . . . . _____	_____
Rental fees . . . . . _____	_____
Interest . . . . . _____	_____
Property tax . . . . . _____	_____

#### Business Use of Home

Name of business home is used for \_\_\_\_\_

What is the total square footage of your home that was used regularly and exclusively for business? \_\_\_\_\_

What is the total square footage of your home? \_\_\_\_\_

For daycare facilities not used exclusively for business, complete the following questions

How many days during the year was the area used? \_\_\_\_\_

How many hours per day was the area used? \_\_\_\_\_

The daycare facility was in operation for the entire year

Expenses	Office expenses	Home expenses
Mortgage interest . . . . . _____	_____	_____
Real estate taxes . . . . . _____	_____	_____
Excess mortgage interest . . . . . _____	_____	_____
Excess real estate taxes . . . . . _____	_____	_____
Insurance . . . . . _____	_____	_____
Rent . . . . . _____	_____	_____
Repairs & maintenance . . . . . _____	_____	_____
Utilities . . . . . _____	_____	_____
Other expenses . . . . . _____	_____	_____

In the "Office expenses" column, enter those expenses that pertain exclusively to your office; in the "Home expenses" column, enter those expenses that pertain to the entire dwelling.

Schedule A - Itemized Deductions

Name:

SSN:

Medical and Dental Expenses

Health insurance premiums (paid by you, not through work)
Amount above that is for Medicare premiums
Long-term care premiums (you)
Long-term care premiums (your spouse)
Long-term care premiums (dependents)
Mileage driven for medical purposes
Out of pocket medical & dental expenses
Doctor, dental, etc
Prescription medicines
Glasses & contacts
Hearing aids
Medical equipment & supplies
Hospital services
Laboratory services
Nursing services
Other
Other

Charitable Contributions

Donations to charity
Cash Noncash Amount
Church
Boy or Girl Scouts
Goodwill
Red Cross
Salvation Army
United Way
Veterans
Hospital
University
Other
Miles driven for charitable purposes

Other Miscellaneous Deductions

Amortizable bond premiums
Federal estate tax
Gambling losses
Impairment-related work expenses
Claim repayments
Unrecovered pension investments
Loss from other activities from Schedule K-1
Ordinary loss debt instrument
Excess deduction on termination

Taxes Paid

State and local income taxes
General sales tax (vehicle, boat, home, etc.)
Real estate taxes
Personal property taxes
Auto registration taxes not deductible for state
Other taxes (list)

Job Expenses & Certain Miscellaneous Deductions

Necessary job expenses you paid that were not reimbursed by your employer
Safety equipment, tools, & supplies
Uniforms
Protective clothing (shoes, hardhats, glasses, etc.)
Dues to professional organizations
Books & subscriptions
Other
Union dues
Tax preparation fees
Other nonpersonal expenses related to taxable income
Safe deposit box fees
Investment expenses not entered elsewhere
Other
Home equity interest

Interest Paid

Home mortgage interest paid (attach Form 1098)
Some of your home mortgage loan was not used to buy, build, or improve your home.
Home mortgage interest paid to an individual
Paid to:
Name
Address
City, State, ZIP
SSN or EIN
Points not reported on Form 1098
Investment interest

**Other Information**

Name: \_\_\_\_\_

SSN: \_\_\_\_\_

**Mortgage Interest** Provide all copies of Form 1098

TSJ	Lender's Name	Mortgage Interest Received	Mortgage Insurance Premiums	Real Estate Taxes Paid
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

**Employee Business Expenses**

TS \_\_\_\_\_

Select if you are:

- A qualified performing artist
- A fee-based state or local government official
- A disabled employee with impairment-related work expenses
- An Armed Forces reservist
- You are a member of the clergy

Select if you:

- Used your personal vehicle for your job during 2025

	NOT reimbursed by your employer	Reimbursed by your employer not included in box 1 of your W-2
Parking fees, tolls, local transportation . . . . .	_____	_____
Meals . . . . .	_____	_____
Overnight business travel expenses (Do not include meals & entertainment) . . . . .	_____	_____
Other business expenses . . . . .	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

**Casualties and Thefts**

TSJ _____ FEMA code _____	TSJ _____ FEMA code _____
Property description _____	Property description _____
Property location _____	Property location _____
Date property was acquired _____	Date property was acquired _____
Date property was damaged or stolen _____	Date property was damaged or stolen _____
Cost of property damaged or stolen _____	Cost of property damaged or stolen _____
Fair market value before incident _____	Fair market value before incident _____
Fair market value after incident _____	Fair market value after incident _____
Insurance reimbursement _____	Insurance reimbursement _____

Other Information

Name:

SSN:

Health Savings Account

TS \_\_\_\_\_

The taxpayer's coverage is under a high-deductible health plan for:

Taxpayer only  Family

2025

HSA contributions made for 2025 . . . . . \_\_\_\_\_

Total distributions from all HSAs during 2025 . . . . . \_\_\_\_\_

Distributions included above that were rolled over into another account . . . . . \_\_\_\_\_

Qualified medical expenses paid using HSA distributions . . . . . \_\_\_\_\_

Education Expenses Provide all copies of Form 1098-T

Student name \_\_\_\_\_

Student name \_\_\_\_\_

Type of Expense	Amount	Type of Expense	Amount

Student name \_\_\_\_\_

Student name \_\_\_\_\_

Type of Expense	Amount	Type of Expense	Amount

Job-related Moving Expenses

TSJ \_\_\_\_\_

Select this box and complete the fields below if you are a member of the Armed Forces on active duty, and moved due to a military order for a permanent change of station.

2025

Number of miles from old home to old workplace . . . . . \_\_\_\_\_

Number of miles from old home to new workplace . . . . . \_\_\_\_\_

Expenses to transport and store household goods and personal effects . . . . . \_\_\_\_\_

Travel and lodging expenses while traveling to your new home . . . . . \_\_\_\_\_

## 2025 Tax Organizer Personal Information

### Personal Information

Name		SSN	Has IP PIN	Date of Birth
Taxpayer				
Spouse				
Name of person to whom all information should be addressed, if not the taxpayer				
Street address, city, state, and ZIP				
Occupation		Daytime Phone	Evening Phone	Cell Phone
Taxpayer				
Spouse				
Taxpayer email				
Spouse email				

#### Filing status at the end of 2025

- Single   
  Married   
  Widowed - If widowed and your spouse died after December 31, 2023, enter the date of death \_\_\_\_\_
- Married filing separately - If married but filing separately, did you live apart from your spouse for the last six months of 2025? \_\_\_\_\_

Yes    No

- Are you or your spouse blind?  
  Are you or your spouse disabled?  
  Are you or your spouse a full-time student?  
  Do you or your spouse want to designate \$3 to go to the Presidential Election Campaign Fund?  
  At any time during 2025 did you:  
     (a) receive (as a reward, award, or payment for property or service) a digital asset?  
     (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)?

#### Identification Information

##### Taxpayer's type of photo ID

- Driver's license   
  State-issued photo ID

##### Spouse's type of photo ID

- Driver's license   
  State-issued photo ID

Photo ID number \_\_\_\_\_

Photo ID number \_\_\_\_\_

State photo ID was issued \_\_\_\_\_

State photo ID was issued \_\_\_\_\_

Date photo ID was issued \_\_\_\_\_

Date photo ID was issued \_\_\_\_\_

Date photo ID expires \_\_\_\_\_

Date photo ID expires \_\_\_\_\_

#### Account Information for Deposits and Withdrawals

Name of Bank	Bank Routing Number	Bank Account Number	Type of Account		Use this Account for	
			Checking	Savings	Deposits	Withdrawals

#### Appointment Information

Your 2025 appointment is scheduled for \_\_\_\_\_

### Dependent and Other Information

Name:

SSN:

#### Dependent Information

First and Last Name SSN	Has IP PIN	Relationship	Months In Home	Date of Birth	Disabled	Full- time Student	Childcare Expenses

List dependents required to file a return \_\_\_\_\_

#### Child and Other Dependent Care Expenses

Name of Care Provider	Address	SSN or EIN	Amount Paid

#### Estimates

	Federal		Resident State		Resident City	
	Date Paid	Amount	Date Paid	Amount	Date Paid	Amount
Overpayment applied from 2024	_____	_____	_____	_____	_____	_____
First quarter	_____	_____	_____	_____	_____	_____
Second quarter	_____	_____	_____	_____	_____	_____
Third quarter	_____	_____	_____	_____	_____	_____
Fourth quarter	_____	_____	_____	_____	_____	_____
Additional payments	_____	_____	_____	_____	_____	_____

### Household Employment

Name:

SSN:

TSJ \_\_\_\_\_ Employer Identification Number \_\_\_\_\_

**Yes**   **No**

Did you pay any one household employee cash wages of \$2,700 or more in 2025?

Did you withhold federal income tax during 2025 for any household employee?

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

Did you pay unemployment contributions to only one state?

Did you pay all state unemployment contributions for 2025 by April 15, 2026?

Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?

**2025**

Total cash wages subject to Social Security tax . . . . . \_\_\_\_\_

Total cash wages subject to Medicare tax . . . . . \_\_\_\_\_

Total cash wages subject to Additional Medicare tax withholding . . . . . \_\_\_\_\_

Federal income tax withheld . . . . . \_\_\_\_\_

Qualified sick leave wages . . . . . \_\_\_\_\_

Qualified family leave wages . . . . . \_\_\_\_\_

Qualified health plan expenses . . . . . \_\_\_\_\_

TSJ \_\_\_\_\_ Employer Identification Number \_\_\_\_\_

**Yes**   **No**

Did you pay any one household employee cash wages of \$2,600 or more in 2025?

Did you withhold federal income tax during 2025 for any household employee?

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

Did you pay unemployment contributions to only one state?

Did you pay all state unemployment contributions for 2025 by April 15, 2026?

Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?

**2025**

Total cash wages subject to Social Security tax . . . . . \_\_\_\_\_

Total cash wages subject to Medicare tax . . . . . \_\_\_\_\_

Total cash wages subject to Additional Medicare tax withholding . . . . . \_\_\_\_\_

Federal income tax withheld . . . . . \_\_\_\_\_

Qualified sick leave wages . . . . . \_\_\_\_\_

Qualified family leave wages . . . . . \_\_\_\_\_

Qualified health plan expenses . . . . . \_\_\_\_\_

