

<b>2025</b>	<b>1040</b>	<b>US</b>	<b>Client Information</b>	<b>1</b>
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**WINTHER, STAVE & CO., LLP**  
 1316 W 18TH ST., P.O. BOX 175  
 SPENCER IA 51301  
 Telephone number: 712-262-3117  
 Fax number: 712-262-3159  
 E-mail address: taxes@winther-stave.com

**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)

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<b>2025</b>	<b>1040</b>	<b>US</b>	<b>Client Information (continued)</b>	<b>1</b> p2
Please add, change or delete information for 2025.				
<b>CLIENT INFORMATION</b>				
Taxpayer Contact Information	Home phone.....		<b>Daytime Phone</b>  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.....			
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.....			
				<b>1</b> p2

**Please add, change or delete information for 2025.**

**DEPENDENTS**

	Dependent	Dependent	
First name.....			<p style="text-align:center;"><b>Type of Dependent</b></p> <p>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</p> <p style="text-align:center;"><b>Earned Income Credit</b></p> <p>1 = When applicable (default)                      2 = Student age 19 to 23                      3 = Disabled                      4 = Force                      5 = Suppress</p> <p>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:</p> <ol style="list-style-type: none"> <li>1. School records or statement</li> <li>2. Landlord or property management statement</li> <li>3. Health care provider statement</li> <li>4. Medical records</li> <li>5. Child care provider records</li> <li>6. Placement agency statement</li> <li>7. Social service records or statement</li> <li>8. Place of worship statement</li> <li>9. Indian tribe office statement</li> <li>10. Employer statement</li> </ol> <p>NOTE: If your child is disabled, please provide one of the following forms of proof of disability:</p> <ol style="list-style-type: none"> <li>1. Doctor statement</li> <li>2. Other health care provider statement</li> <li>3. Social services agency or program statement</li> </ol>
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.....			
First name.....			
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.....			
First name.....			This section shares the same notes as the first section
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 have health insurance through the Health Insurance Marketplace? If so, please attach Form 1095-A.

**INCOME**

- Did you receive tips in 2025? If so, please attach W-2 or statement from your employer, 1099-K, or 1099-NEC with tips included.
- Did you receive unreported tip income of \$20 or more in any month?
- Did you receive any overtime pay in 2025? If so, please attach W-2 or statement provided by your employer.
- 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?

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**PURCHASES, SALES AND DEBT**

- | Yes                      | No                       |   |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Did you start a business or farm, purchase rental or royalty property, or acquire an interest in a partnership, S corporation, trust, or REMIC?                             |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you purchase or dispose of any business assets (furniture, equipment, vehicles, real estate, etc.), or convert any personal assets to business use?                     |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you buy or sell any stocks, bonds or other investment property in 2025?   |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you purchase, sell, or refinance your principal home or second home, or did you receive a home equity loan?   |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you purchase a home in 2025 and you were overseas on official extended duty?  |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you make any residential energy-efficient improvements or purchases involving solar, wind, geothermal or fuel cell energy sources? If so, please provide documentation. |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you have any debts cancelled or forgiven?   |
| <input type="checkbox"/> | <input type="checkbox"/> | Does anyone owe you money which has become uncollectible?   |

**RETIREMENT PLANS**

- |                          |                          |  |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive a distribution from a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)?  |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you make a contribution to a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)?   |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you transfer or rollover any amount from one retirement plan to another retirement plan?   |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you convert part or all of your traditional, SEP, or SIMPLE IRA to a Roth IRA in 2025?   |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive a distribution from a retirement plan that was subsequently rolled over into another retirement account within 60 days of receiving the distribution?                  |
| <input type="checkbox"/> | <input type="checkbox"/> | If you are 70 1/2 or older, did you make a Qualified Charitable Distribution (QCD) directly from your IRA to a qualified charitable organization? If so, please provide documentation. |

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**EDUCATION**

- | Yes                      | No                       |   |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive a distribution from an Education Savings Account or a Qualified Tuition Program? If so, please attach 1099-Q.   |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you, your spouse, or a dependent incur any tuition expenses that are required to attend a college, university, or vocational school? If so, please attach 1098-T. |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you incur any expenses working as a teacher, counselor, or principal for classes kindergarten through grade 12?   |

**ITEMIZED DEDUCTIONS**

- |                          |                          |   |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Did you purchase any motor vehicles or boats in 2025? If so, please note the sales tax paid on these items. |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you incur a loss because of damaged or stolen property?   |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you work out of town for part of the year?  |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you purchase and finance a new vehicle in 2025?   |

**ESTIMATED TAXES**

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

**MISCELLANEOUS**

- |                          |                          |  |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | Do you want to sign your tax return via DocuSign e-signature (no printing needed) from your computer or phone? If so, please confirm or add e-mail addresses on page 2 under client information. |
| <input type="checkbox"/> | <input type="checkbox"/> | Do you want an electronic copy of your tax return?   |
| <input type="checkbox"/> | <input type="checkbox"/> | Do you want a paper copy of your tax return?   |
| <input type="checkbox"/> | <input type="checkbox"/> | Do you want to allocate \$3 to the Presidential Election Campaign Fund?  |
| <input type="checkbox"/> | <input type="checkbox"/> | Does your spouse want to allocate \$3 to the Presidential Election Campaign Fund?  |

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## Miscellaneous Questions

- | Yes                      | No                       |  |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | May the IRS discuss your tax return with your preparer?  |
| <input type="checkbox"/> | <input type="checkbox"/> | 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?   |
| <input type="checkbox"/> | <input type="checkbox"/> | 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?  |
| <input type="checkbox"/> | <input type="checkbox"/> | Was your home rented out or used for business?   |
| <input type="checkbox"/> | <input type="checkbox"/> | Do you have any employees working for you or your business? If so, do you provide health insurance for your employees?   |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive any crop insurance proceeds in 2025?   |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you (or someone on your behalf, including your employer) make contributions to a Health Savings Account (HSA) this year? Or, did you receive an HSA distribution or acquire an interest in an HSA due to the death of the account beneficiary? |
| <input type="checkbox"/> | <input type="checkbox"/> | 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?   |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you pay interest on student loans during 2025?   |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you incur any adoption expenses?   |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you engage the services of any household employees?  |
| <input type="checkbox"/> | <input type="checkbox"/> | Were you notified or audited by either the Internal Revenue Service or the State taxing agency?  |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you or your spouse make any gifts to an individual that total more than \$19,000, or any gifts to a trust?   |
| <input type="checkbox"/> | <input type="checkbox"/> | 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); such as NFTs?   |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive, sell, exchange or otherwise dispose of any financial interest in virtual currency, such as Bitcoin or Ethereum?   |

<b>2025</b>	<b>1040</b>	<b>US</b>	<b>Miscellaneous Questions</b>
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**HAVE YOU INCLUDED THE FOLLOWING ITEMS WITH YOUR TAX RETURN INFORMATION?**

- | Yes                      | No                       |  |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | W-2 forms?   |
| <input type="checkbox"/> | <input type="checkbox"/> | 1099 forms?  |
| <input type="checkbox"/> | <input type="checkbox"/> | Partnership and S corporation K-1 forms?   |
| <input type="checkbox"/> | <input type="checkbox"/> | A copy of your 2024 tax return if this is your first year with our firm?   |
| <input type="checkbox"/> | <input type="checkbox"/> | Did your bank account information change? Please attach a voided check for the account you would like to use for direct deposit and/or direct debit. |

**IOWA TAX RETURN INFORMATION**

- |                          |                          |   |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Did you live in a state other than Iowa during 2025?  |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive any income from sources outside of Iowa during 2025?  |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you make any contributions to the Iowa Educational Savings Plan Trust during 2025? (For example, ISave 529, formerly College Savings IA). If yes, enter amount here _____.  |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you use fuel for an off-highway unlicensed vehicle (excluding personal use of a boat)? If yes, please detail gallons purchased, total cost, total sales tax paid, type of fuel, etc.  |
| <input type="checkbox"/> | <input type="checkbox"/> | Were you a volunteer firefighter, volunteer EMS personnel, or reserve peace officer in 2025? If so, how many months did you serve? _____.   |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you pay any tuition or textbook expenses for a dependent in grades kindergarten through twelve for any elementary or secondary school in Iowa that is not reimbursed by an educational savings account? If yes, then enter the amount here _____.<br>Eligible expenses include, not limited to: Books/textbook fees, tuition at an accredited school, rental of gowns or tuxedos, purchases of non-street costumes, driver's education, activity tickets, rental of musical instruments, and music lessons. |

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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?

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- Did you have health insurance through the Health Insurance Marketplace? If so, please attach Form 1095-A.

**INCOME**

- Did you receive tips in 2025? If so, please attach W-2 or statement from your employer, 1099-K, or 1099-NEC with tips included.
- Did you receive unreported tip income of \$20 or more in any month?
- Did you receive any overtime pay in 2025? If so, please attach W-2 or statement provided by your employer.
- 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?

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Miscellaneous Questions

**PURCHASES, SALES AND DEBT**

Yes No

- Did you start a business or farm, purchase rental or royalty property, or acquire an interest in a partnership, S corporation, trust, or REMIC?
- 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 receive 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? If so, please provide documentation.
- 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?
- Did you receive a distribution from a retirement plan that was subsequently rolled over into another retirement account within 60 days of receiving the distribution?
- If you are 70 1/2 or older, did you make a Qualified Charitable Distribution (QCD) directly from your IRA to a qualified charitable organization? If so, please provide documentation.

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## Miscellaneous Questions

**EDUCATION**

- | Yes                      | No                       |   |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive a distribution from an Education Savings Account or a Qualified Tuition Program? If so, please attach 1099-Q.   |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you, your spouse, or a dependent incur any tuition expenses that are required to attend a college, university, or vocational school? If so, please attach 1098-T. |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you incur any expenses working as a teacher, counselor, or principal for classes kindergarten through grade 12?   |

**ITEMIZED DEDUCTIONS**

- |                          |                          |   |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Did you purchase any motor vehicles or boats in 2025? If so, please note the sales tax paid on these items. |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you incur a loss because of damaged or stolen property?   |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you work out of town for part of the year?  |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you purchase and finance a new vehicle in 2025?   |

**ESTIMATED TAXES**

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

**MISCELLANEOUS**

- |                          |                          |  |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | Do you want to sign your tax return via DocuSign e-signature (no printing needed) from your computer or phone? If so, please confirm or add e-mail addresses on page 2 under client information. |
| <input type="checkbox"/> | <input type="checkbox"/> | Do you want an electronic copy of your tax return?   |
| <input type="checkbox"/> | <input type="checkbox"/> | Do you want a paper copy of your tax return?   |
| <input type="checkbox"/> | <input type="checkbox"/> | Do you want to allocate \$3 to the Presidential Election Campaign Fund?  |
| <input type="checkbox"/> | <input type="checkbox"/> | Does your spouse want to allocate \$3 to the Presidential Election Campaign Fund?  |

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## Miscellaneous Questions

- | Yes                      | No                       |  |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | May the IRS discuss your tax return with your preparer?  |
| <input type="checkbox"/> | <input type="checkbox"/> | 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?   |
| <input type="checkbox"/> | <input type="checkbox"/> | 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?  |
| <input type="checkbox"/> | <input type="checkbox"/> | Was your home rented out or used for business?   |
| <input type="checkbox"/> | <input type="checkbox"/> | Do you have any employees working for you or your business? If so, do you provide health insurance for your employees?   |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive any crop insurance proceeds in 2025?   |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you (or someone on your behalf, including your employer) make contributions to a Health Savings Account (HSA) this year? Or, did you receive an HSA distribution or acquire an interest in an HSA due to the death of the account beneficiary? |
| <input type="checkbox"/> | <input type="checkbox"/> | 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?   |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you pay interest on student loans during 2025?   |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you incur any adoption expenses?   |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you engage the services of any household employees?  |
| <input type="checkbox"/> | <input type="checkbox"/> | Were you notified or audited by either the Internal Revenue Service or the State taxing agency?  |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you or your spouse make any gifts to an individual that total more than \$19,000, or any gifts to a trust?   |
| <input type="checkbox"/> | <input type="checkbox"/> | 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); such as NFTs?   |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive, sell, exchange or otherwise dispose of any financial interest in virtual currency, such as Bitcoin or Ethereum?   |

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**HAVE YOU INCLUDED THE FOLLOWING ITEMS WITH YOUR TAX RETURN INFORMATION?**

- | Yes                      | No                       |  |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | W-2 forms?   |
| <input type="checkbox"/> | <input type="checkbox"/> | 1099 forms?  |
| <input type="checkbox"/> | <input type="checkbox"/> | Partnership and S corporation K-1 forms?   |
| <input type="checkbox"/> | <input type="checkbox"/> | A copy of your 2024 tax return if this is your first year with our firm?   |
| <input type="checkbox"/> | <input type="checkbox"/> | Did your bank account information change? Please attach a voided check for the account you would like to use for direct deposit and/or direct debit. |

**IOWA TAX RETURN INFORMATION**

- |                          |                          |   |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Did you live in a state other than Iowa during 2025?  |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive any income from sources outside of Iowa during 2025?  |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you make any contributions to the Iowa Educational Savings Plan Trust during 2025? (For example, ISave 529, formerly College Savings IA). If yes, enter amount here _____.  |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you use fuel for an off-highway unlicensed vehicle (excluding personal use of a boat)? If yes, please detail gallons purchased, total cost, total sales tax paid, type of fuel, etc.  |
| <input type="checkbox"/> | <input type="checkbox"/> | Were you a volunteer firefighter, volunteer EMS personnel, or reserve peace officer in 2025? If so, how many months did you serve? _____.   |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you pay any tuition or textbook expenses for a dependent in grades kindergarten through twelve for any elementary or secondary school in Iowa that is not reimbursed by an educational savings account? If yes, then enter the amount here _____.<br>Eligible expenses include, not limited to: Books/textbook fees, tuition at an accredited school, rental of gowns or tuxedos, purchases of non-street costumes, driver's education, activity tickets, rental of musical instruments, and music lessons. |

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)	6 = Coverdell savings account (ESA)
2 = Taxpayer's IRA (next year limits)	7 = Other
3 = Spouse's IRA (next year limits)	8 = Taxpayer's IRA (current year limits)
4 = Health savings account (HSA)	9 = Spouse's IRA (current year limits)
5 = Archer MSA	

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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ORGANIZER

<b>2025</b>	<b>1040</b>	<b>US</b>	<b>Wages, Pensions, Gambling Winnings</b>	<b>10, 13.1, 13.2</b>
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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)**

Total gambling losses.....  
Winnings not reported on Form W-2G.....

2025 Amount	TS	2024 Amount

**10, 13.1, 13.2**



<b>2025</b>	<b>1040</b>	<b>US</b>	<b>Miscellaneous Income</b>	<b>14.1</b>
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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 .....				

**14.1**

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**

<b>No.</b> <input style="width:40px; height:15px;" 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) .....	
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<b>No.</b> <input style="width:40px; height:15px;" 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) .....	
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<b>2025</b>	<b>1040</b>	<b>US</b>	<b>Education Distributions (ESA's and QTP's)</b>	<b>14.3</b>
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**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 style="width: 40px;" 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 style="width: 40px;" 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 style="width: 40px;" 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.....			

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

**ABLE DISTRIBUTIONS / CONTRIBUTIONS**

		2025 Amount	2024 Amount
<b>No.</b> <input style="width:40px;" type="text"/>	Name of payer or issuer .....		
	1=spouse .....		
	Distributions (1099-QA):		
	Gross distributions (1) .....		
	Earnings (2) .....		
	Basis (3) .....		
	1=program to program transfer (4) .....		
	1=ABLE account terminated (5) .....		
	1=recipient is not the designated beneficiary (6) .....		
	Qualified disability expenses paid .....		
	Amount excluded from 10% tax .....		
	Excess contributions:		
Excess contributions withdrawn by due date of return .....			
Earnings on excess contributions .....			

<b>No.</b> <input style="width:40px;" type="text"/>	Name of payer or issuer .....		
	1=spouse .....		
	Distributions (1099-QA):		
	Gross distributions (1) .....		
	Earnings (2) .....		
	Basis (3) .....		
	1=program to program transfer (4) .....		
	1=ABLE account terminated (5) .....		
	1=recipient is not the designated beneficiary (6) .....		
	Qualified disability expenses paid .....		
	Amount excluded from 10% tax .....		
	Excess contributions:		
Excess contributions withdrawn by due date of return .....			
Earnings on excess contributions .....			

<b>No.</b> <input style="width:40px;" type="text"/>	Name of payer or issuer .....		
	1=spouse .....		
	Distributions (1099-QA):		
	Gross distributions (1) .....		
	Earnings (2) .....		
	Basis (3) .....		
	1=program to program transfer (4) .....		
	1=ABLE account terminated (5) .....		
	1=recipient is not the designated beneficiary (6) .....		
	Qualified disability expenses paid .....		
	Amount excluded from 10% tax .....		
	Excess contributions:		
Excess contributions withdrawn by due date of return .....			
Earnings on excess contributions .....			

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 .....		

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:

<hr/>		

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



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

PRIOR YEAR INSTALLMENT SALE

		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) .....		

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) .....		

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) .....		

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) .....		

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) .....		

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) .....		

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) .....		

**If you sold your home or moved in 2025, please complete the information below.  
For the sale of home, please provide Form 1099-S and closing statements from  
the purchase and sale of your home.**

**SALE OF HOME (17)**

Description of property (Box 3) .....	
Date acquired (m/d/y) .....	
Date sold (m/d/y) (Box 1) .....	
Sales price (Box 2) .....	
1=sale of home .....	
1=owned and used property as main home for at least 2 of 5 years before sale .....	
1=business use in year of sale .....	
Number of days after December 31, 2008 that home was not used as principal residence .....	

**Adjusted Basis**

Original cost .....	
Improvements:	
_____	
_____	
_____	
Adjusted basis .....	

**Expenses of Sale** (Commissions, advertising fees, legal fees, and loan charges paid by the seller)

_____	
_____	
_____	
Total expenses of sale .....	

**Reduced Exclusion**

Please complete the following information if due to a change in health, place of employment, or unforeseen circumstances you either:  
**a) Did not meet the ownership and use tests \***, or **b) Excluded gain on the sale of another home after May 6, 1997.**

If excl. gain from another home after May 6, 1997 & within 2 yrs. of current sale, enter date of sale (m/d/y) .....	
1=sale due to change in health, employment or unforeseen circumstances .....	
Days used as main home - taxpayer .....	
Days used as main home - spouse .....	
Days property owned - taxpayer .....	
Days property owned - spouse .....	

**MOVING EXPENSES (27)** (If you are a member of the Armed Forces and moved due to a permanent change in station)

1=spouse, 2=joint .....	
1=armed forces move due to permanent change of station .....	
Miles from old home to new work place .....	
Miles from old home to old work place .....	
Expenses for transportation and storage of household goods and personal effects .....	
Lodging and travel (excluding meals):	
Lodging and travel (excluding automobile) .....	
Parking fees and tolls .....	
Gas and oil .....	
Miles driven to new home .....	

(\* owned and used property as main home for at least 2 of 5 years before sale)

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

**GENERAL INFORMATION**

	2025 Amount	2024 Amount
Description of property .....		<b>Type of Property</b> 1 = Single Family Residence 2 = Multi-Family Residence 3 = Vacation/Short-Term Rental 4 = Commercial 5 = Land 6 = Royalties 7 = Self-Rental
Street address .....		
City .....		
State .....		
ZIP code .....		
Type of property (see table) .....		
Other type of property .....		
Number of days rented .....	34	

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 .....		1=single member limited liability company .....	
2=passive royalty .....			
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.

Please enter all pertinent 2025 amounts. Last year's amounts are provided for your reference. The indirect expense column should only be used for vacation homes or less than 100% tenant occupied rentals.

GENERAL INFORMATION

Foreign region
Foreign postal code
Foreign country

Table with 2 columns for foreign information

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)

Table with 2 columns: 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)

Table with 2 columns for personal use information

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

Table with 2 columns for indirect expenses

Other:

Handwritten lines for other expenses

Table with 2 columns for other expenses

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

FARM INCOME

	2025 Amount	2024 Amount
Cash method:		
Sales of livestock and other resale items.....	<input type="text"/>	<input type="text"/>
Cost or basis of livestock or other resale items.....	<input type="text"/>	<input type="text"/>
Sales of products raised.....	<input type="text"/>	<input type="text"/>
Accrual method:		
Sales of livestock, produce, etc.....	<input type="text"/>	<input type="text"/>
Beginning inventory of livestock, etc.....	<input type="text"/>	<input type="text"/>
Cost of livestock, etc. purchased.....	<input type="text"/>	<input type="text"/>
Ending inventory of livestock, etc.....	<input type="text"/>	<input type="text"/>
Other farm income:		
Total cooperative distributions.....	<input type="text"/>	<input type="text"/>
Taxable cooperative distributions.....	<input type="text"/>	<input type="text"/>
Total agricultural program payments (other than CRP).....	<input type="text"/>	<input type="text"/>
Taxable agricultural program payments (other than CRP).....	<input type="text"/>	<input type="text"/>
Total conservation reserve program payments.....	<input type="text"/>	<input type="text"/>
Taxable conservation reserve program payments.....	<input type="text"/>	<input type="text"/>
Commodity credit loans reported under election.....	<input type="text"/>	<input type="text"/>
Total commodity credit loans forfeited or repaid.....	<input type="text"/>	<input type="text"/>
Taxable commodity credit loans forfeited or repaid.....	<input type="text"/>	<input type="text"/>
Total crop insurance proceeds received in 2025.....	<input type="text"/>	<input type="text"/>
Taxable crop insurance proceeds received in 2025.....	<input type="text"/>	<input type="text"/>
Taxable crop insurance proceeds deferred from 2024.....	<input type="text"/>	<input type="text"/>
Custom hire (machine work) income not included above.....	<input type="text"/>	<input type="text"/>





<b>2025</b>	<b>1040</b>	<b>US</b>	<b>Estate or Trust and REMIC Information</b>	<b>20.3,20.4</b>
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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)**

No.	Name of Estate or Trust	Employer Identification Number	Tax Shelter Registration Number

**REMIC INFORMATION (20.4)**

No.	Name of REMIC	Employer Identification Number





**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 information. Last year's amounts are provided for your reference.**

**TRADITIONAL IRA CONTRIBUTIONS**

	2025 Amount		2024 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
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 .....				

**ROTH IRA CONTRIBUTIONS**

	2025 Amount		2024 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
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)**

	2025 Amount		2024 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
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.) .....				
<b>SIMPLE contributions:</b>				
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**

	2025 Amount		2024 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
<b>Self-employed health insurance:</b>				
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:

**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

Table with 3 columns: 2025 Amount, TS, 2024 Amount. Includes two rows for mortgage interest and points.

Home mortgage interest not reported on Form 1098:

Form for home mortgage interest not reported on Form 1098, including fields for payee's name, SSN, address, city, state, ZIP code, region, postal code, and country.

Table with 3 columns: 2025 Amount, TS, 2024 Amount. Includes one row for amount paid.

Points not reported on Form 1098:

Table with 3 columns: 2025 Amount, TS, 2024 Amount. Includes two rows for points.

Investment interest (interest on margin accounts):

Table with 3 columns: 2025 Amount, TS, 2024 Amount. Includes two rows for investment interest.

Passive interest:

Table with 3 columns: 2025 Amount, TS, 2024 Amount. Includes two rows for 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:

Table with 3 columns: 2025 Amount, TS, 2024 Amount. Includes five rows for cash or check contributions.

Volunteer expenses (out-of-pocket):

Number of charitable miles:

Table with 3 columns: 2025 Amount, TS, 2024 Amount. Includes one row for volunteer expenses and miles.

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

Contributions by cash or check:

Table with 3 columns: 2025 Amount, TS, 2024 Amount. Includes five rows for cash or check contributions.

Volunteer expenses (out-of-pocket):

Number of charitable miles:

Table with 3 columns: 2025 Amount, TS, 2024 Amount. Includes one row for volunteer expenses and miles.

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 .....

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):

_____			
_____			
_____			
_____			













**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) .....


<b>2025</b>	<b>1040</b>	<b>US</b>	<b>Health Savings Accounts (8889)</b>	<b>32.1</b>
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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 .....				

**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**

<b>No.</b> <input style="width:40px;" 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			<b>2024 amt:</b>
	1=over age 12 & disabled at the time care was provided			
	1=spouse, 2=joint			

<b>No.</b> <input style="width:40px;" 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			<b>2024 amt:</b>
	1=over age 12 & disabled at the time care was provided			
	1=spouse, 2=joint			

**PERSONS OR ORGANIZATIONS PROVIDING CARE (33.2)**

<b>No.</b> <input style="width:40px;" 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			<b>2024 amt:</b>
	1=spouse, 2=joint			
	1=care provided ind. above was a household employee			
1=employer furnished dependent care				

**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) .....

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

Books & supplies not entered above .....

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

2025 Amount	2024 Amount

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