

2025

1040

US

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.

YES

NO

PERSONAL INFORMATION☐☐

Did your marital status change during the year?

☐☐

Did your address change during the year?

☐☐

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

DEPENDENTS☐☐

Were there any changes in dependents?

☐☐

Were any of your unmarried children who might be claimed as dependents 19 years of age or older (or 24 years or older if student) at the end of 2025?

☐☐

Did you have any children under age 19 or full-time students under age 24 at the end of 2025, with interest and dividend income in excess of \$1,350, or total investment income in excess of \$2,700?

HEALTH CARE COVERAGE☐☐

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

INCOME☐☐

Did you receive unreported tip income of \$20 or more in any month?

☐☐

Did you receive any overtime pay in 2025?

☐☐

Did you cash any Series EE U.S. savings bonds issued after 1989 and pay qualified higher education expenses for yourself, your spouse or your dependents?

☐☐

Did you receive any disability income?

☐☐

Did you have any foreign income or pay any foreign taxes?

PURCHASES, SALES AND DEBT☐☐

Did you start a business or farm, purchase rental or royalty property, or acquire an interest in a partnership, S corporation, trust, or REMIC?

☐☐

Did you purchase or dispose of any business assets (furniture, equipment, vehicles, real estate, etc.), or convert any personal assets to business use?

☐☐

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

☐☐

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

☐☐

Did you make any residential energy-efficient improvements or purchases involving solar, wind, geothermal or fuel cell energy sources?

☐☐

Did you have any debts cancelled or forgiven?

☐☐

Does anyone owe you money which has become uncollectible?

2025	1040	US	Miscellaneous Questions (continued)
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If any of the following items pertain to you or your spouse for 2025, please check the appropriate box and provide additional information if necessary.

YES

NO

RETIREMENT PLANS

Did you receive a distribution from a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)?

Did you make a contribution to a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)?

Did you transfer or rollover any amount from one retirement plan to another retirement plan?

EDUCATION

Did you receive a distribution from an Education Savings Account or a Qualified Tuition Program?

Did you, your spouse, or a dependent incur any tuition expenses that are required to attend a college, university, or vocational school?

ITEMIZED DEDUCTIONS

Did you incur a loss because of damaged or stolen property?

Did you work out of town for part of the year?

Did you purchase a new or used vehicle in 2025?

ESTIMATED TAXES

Did you apply an overpayment of 2024 taxes to your 2025 estimated tax (instead of being refunded)?

If you have an overpayment of 2025 taxes, do you want the excess applied to your 2026 estimated tax (instead of being refunded)?

Do you expect your 2026 taxable income and withholdings to be different from 2025?

MISCELLANEOUS

Do you want to allocate \$3 to the Presidential Election Campaign Fund?

Does your spouse want to allocate \$3 to the Presidential Election Campaign Fund?

May the IRS discuss your tax return with your preparer?

Did you have an interest in or signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account?

Miscellaneous Questions (continued)

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2025

1040

US

Miscellaneous Questions (continued)

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

YES	NO	MISCELLANEOUS (continued)
<input type="checkbox"/>	<input type="checkbox"/>	Did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust?
<input type="checkbox"/>	<input type="checkbox"/>	Was your home rented out or used for business?
<input type="checkbox"/>	<input type="checkbox"/>	Did you have a medical savings account (MSA), a Medicare Advantage MSA, or acquire an interest in an MSA or a Medicare Advantage MSA because of the death of the account holder? Or, were you a policyholder who received payments under a long-term care (LTC) insurance contract or received any accelerated death benefits from a life insurance policy?
<input type="checkbox"/>	<input type="checkbox"/>	Did you receive a distribution from an Achieving a Better Life Experience (ABLE) savings account?
<input type="checkbox"/>	<input type="checkbox"/>	Are you a member of the Armed Forces of the United States on active duty who moved pursuant to a military order related to a permanent change of station or an employee/appointee of the intelligence community who were required to relocate due to a change in assignment?
<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"/>	Did your bank account information change within the last twelve months?
<input type="checkbox"/>	<input type="checkbox"/>	At any time during 2025, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency?
<input type="checkbox"/>	<input type="checkbox"/>	In 2025, did you finance the purchase of a new personal use vehicle which was assembled in the U.S.?

WAGES (W-2)

Employer Name	T S	CPA USE ONLY					
		Withholding				FICA	
		Wages	Federal	State	SDI	SSA	Med.

T = Taxpayer
S = Spouse

Memo: Total number of W-2 _____

Please attach W-2's. Thank you.



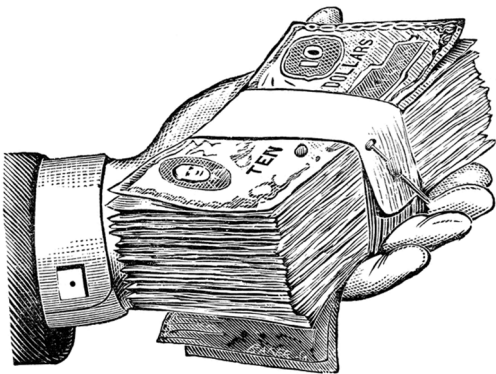
SCH B

Accountant's Use Only

Memo: Pension Box to Review

INTEREST INCOME (1099 INT)

Payer	Amount



DIVIDEND INCOME
(1099 DIV)

Payee	Total Amount (1a)	Qualified dividends (1b)	Total capital gain distr. (2a)	CPA Use Only	

OTHER INCOME

1. State tax refund * (1099G)..... \$ _____
2. Alimony received \$ _____



3. Gambling income (W-2G)..... \$ _____
Memo: Gambling losses \$ _____

- | | <u>Taxpayer</u> | <u>Spouse</u> |
|--|-----------------|---------------|
| 4. Unemployment compensation * (1099G) | \$ _____ | \$ _____ |
| 5. Social Security benefits * (SSA1099-Box 5) | \$ _____ | \$ _____ |
| 5a. Federal Withholding (SSA1099-Box 4) | \$ _____ | \$ _____ |
| 5b. State Withholding (SSA1099-Box 3 Description) | \$ _____ | \$ _____ |
| 5c. Medicare (SSA1099-Box 3 Description) | \$ _____ | \$ _____ |
| 6. Other income: give description | | |
| _____ | \$ _____ | \$ _____ |
| 7. Partnerships, Estates & Trusts * (K-1) | \$ _____ | \$ _____ |
| 8. Installment sale collection..... | \$ _____ | \$ _____ |

*Please attach all supporting documents. Thank you.

- | | <u>Federal</u> | <u>State</u> |
|---|----------------|--------------|
| Memo: withholding on any of the above items | \$ _____ | \$ _____ |

Accountant's Use Only

RETIREMENT ACCOUNTS (1099-R)

T = Taxpayer, S = Spouse



Pension Payer	IRA	Pension	T S *	CPA USE ONLY			
				Withholding			
				Gross	Taxable	Federal	State
	<input type="checkbox"/>	<input type="checkbox"/>					
	<input type="checkbox"/>	<input type="checkbox"/>					
	<input type="checkbox"/>	<input type="checkbox"/>					
	<input type="checkbox"/>	<input type="checkbox"/>					
	<input type="checkbox"/>	<input type="checkbox"/>					
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	<input type="checkbox"/>	<input type="checkbox"/>					
	<input type="checkbox"/>	<input type="checkbox"/>					
	<input type="checkbox"/>	<input type="checkbox"/>					
	<input type="checkbox"/>	<input type="checkbox"/>					

*Please attach 1099 R's. Thank you.

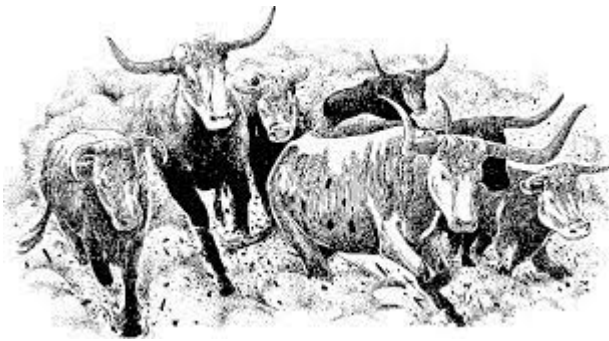
Memo: Total number of 1099-R _____

SCH D/4797

Accountant's Use Only

_____ F _____ S _____

Capital Loss C/O



CAPITAL GAINS & LOSSES

(1099-B and/or 1099-S Brokerage Statement)

Description of Property	Date acquired	Date Sold	Sales price (gross or net)	Cost or basis	Sales expense (if gross sales price entered)	Gain or (Loss)
		/ / 25				
		/ / 25				
		/ / 25				
		/ / 25				
		/ / 25				
		/ / 25				
		/ / 25				
		/ / 25				
		/ / 25				
		/ / 25				

Were any of the above business assets?

☐ Yes ☐ No



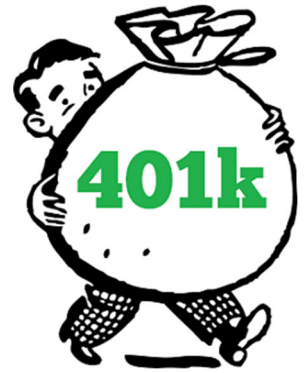
SCH D/4797

Accountant's Use Only

 F S

Capital Loss C/O

ADJUSTMENTS TO INCOME



1. Individual Retirement Account contributions

	<u>Taxpayer</u>	<u>Spouse</u>
Were you an active participant in an employer or self-employed pension, profit sharing or stock bonus plan, or a tax sheltered annuity at any time during the year?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Would you like to make an IRA contribution?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

2. Would you like to make a Roth IRA contribution?

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

3. FOR MILITARY ONLY: Moving expenses for permanent change of station \$ _____

a. Moving miles for new deployment @ 0.21 per mile \$ _____

b. Other \$ _____

4. Penalty on early withdrawal of savings \$ _____

5. Alimony paid \$ _____

6. If self-employed,

	<u>Taxpayer</u>	<u>Spouse</u>
a. Health insurance	\$ _____	\$ _____
b. Retirement contributions, KEOGH, ROTH or SEP IRA	\$ _____	\$ _____

7. Student interest expenses (1098-E) \$ _____

ADJ TO INC

Accountant's Use Only

ITEMIZED DEDUCTIONS

Medical:

Doctors: Medical & Dental \$ _____

Prescriptions, hospital, etc. \$ _____

Medical miles _____ @ 0.21 per mile



Mortgage Interest: (1098)

1st Home

2nd Home

1st \$ _____ \$ _____

2nd \$ _____ \$ _____

3rd \$ _____ \$ _____

Property Taxes

\$ _____ \$ _____

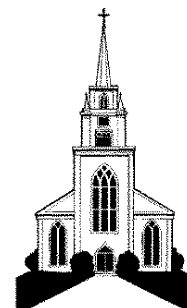
Charitable Deductions:

Cash/checks \$ _____

Non Cash* \$ _____

Charitable Miles _____ @ 0.14 per mile

*If non cash over \$500, more details are necessary (i.e.: what was donated, when, etc.)



Miscellaneous Deductions

Unreimbursed employee expenses \$ _____

Investment advisory fee \$ _____

Union dues \$ _____

Safety deposit box \$ _____

Tax preparation fee \$ _____

Job Hunting Expense \$ _____

SCH A

Accountant's Use Only

AUTOMOBILE DEDUCTION



Please make a copy and fill out for each auto used for business.

Make and year of auto _____ When purchased or placed into business use _____

DMV fees \$ _____

- Did you use your automobile for business or do you have unreimbursed employee travel? ☐ Yes ☐ No

If yes, continue...

- Do you have written evidence to support your deduction? ☐ Yes ☐ No

- Is this a leased car? ☐ Yes ☐ No Memo: _____

For mileage incurred between January thru December, the rate is .70 cents per mile:

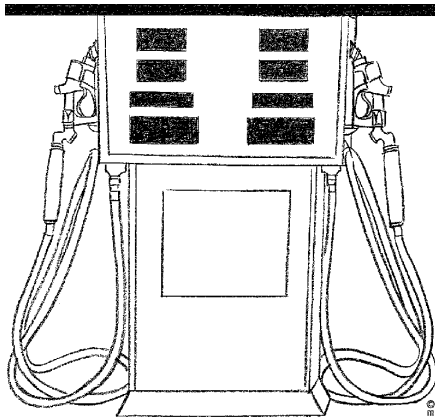
- Total Miles: January - December _____

DETAIL

Mileage / Percentage Used: Business _____ : miles _____ %

Mileage / Percentage Used: Personal _____ : miles _____ %

Mileage / Percentage Used: Commuting _____ : miles _____ %



Auto Club	\$	_____
Car washes	\$	_____
Gasoline, lube, oil	\$	_____
Repairs	\$	_____
Tires	\$	_____
Insurance	\$	_____
Interest	\$	_____
Parking Fee	\$	_____
Miscellaneous	\$	_____

Sch A 2106/Sch. C Auto

Accountant's Use Only

CREDITS

Credit for foreign taxes paid.....\$ _____
Low income housing credit\$ _____
Credits - other\$ _____

Credit for child and dependent care expenses



Person or organization providing care:

1. Name _____
Street _____
City, St, Zip _____
SS./Tax ID# _____
Telephone # _____
Amt. Paid \$ _____

3. Name _____
Street _____
City, St, Zip _____
SS./Tax ID# _____
Telephone # _____
Amt. Paid \$ _____

2. Name _____
Street _____
City, St, Zip _____
SS./Tax ID# _____
Telephone # _____
Amt. Paid \$ _____

4. Name _____
Street _____
City, St, Zip _____
SS./Tax ID# _____
Telephone # _____
Amt. Paid \$ _____

Foreign Tax CR-1116

Accountant's Use Only

TAX PAYMENTS & ESTIMATES 2025

QUARTERLY ESTIMATES



Due Date	Description	Date Paid	Federal Amt. IRS	State Amt. CA-FTB	City Amt.
4/15/2025	1 st Estimate				
6/17/2025	2 nd Estimate				
9/16/2025	3 rd Estimate				
12/31/2025	4 th State, if Early		N/A		
1/15/2026	4 th Estimate				

Estimates

Accountant's Use Only

Sch A Est. Tax

**The following schedules
are for those
who have
Business or Rental
Property**

**One business or property per form
Make as many copies as necessary**

BUSINESS INCOME
(One business per form)

GENERAL INFORMATION:

Principal business/profession: _____

Business name: _____

Business address: _____

Business city, state, zip: _____

☐ Taxpayer ☐ Spouse

Sales (1099 Misc)	\$ _____
Cost of goods sold (if applicable)	\$ _____
Inventory at end of year	\$ _____
Gross profit	\$ _____

EXPENSES

Advertising	\$ _____
Bad debts	\$ _____
Car and truck expenses	\$ _____
Commissions	\$ _____
Continuing education	\$ _____
Dues and subscriptions	\$ _____
Insurance (other than health)	\$ _____
Other interest	\$ _____
Legal and professional	\$ _____
Office expense	\$ _____
Internet	\$ _____
Rent - Vehicles, Machinery & Equipment	\$ _____
Rent - other business property	\$ _____
Repairs	\$ _____
Supplies	\$ _____
Taxes - Real Estate	\$ _____
Taxes - other	\$ _____
Telephone	\$ _____
Travel	\$ _____
Total Entertainment	\$ _____
Total Meals	\$ _____
Reduction if other than 50% of above	\$ _____
Utilities	\$ _____
Wages	\$ _____
Other expenses:	\$ _____
_____	\$ _____
_____	\$ _____

Total Expenses	\$ _____
Net Income (loss)	\$ _____

SCH C

Accountant's Use Only

Net Income (loss)	_____
Depreciation	_____
_____	_____

Taxable Net Income (loss) _____

BUSINESS INCOME
(Continued)

Do you use your office at home, as your "office" for tax deduction purposes? ☐ Yes ☐ No
(If we have the proration from last year, write: "see last year").

To be further discussed:

Total Square Feet %
Business Square Feet %
Other %

Total
..... 100%

Home office expenses

Rent \$
Repairs \$
Utilities \$
Other \$
..... \$
..... \$
..... \$

SCH C

Accountant's Use Only

RENTAL & ROYALTY INCOME

(One property per form)

GENERAL INFORMATION:

Kind of property: _____

Location of property: _____

INCOME

Rents received \$ _____

Royalties received \$ _____

EXPENSES

Advertising \$ _____

Association dues \$ _____

Auto and travel \$ _____

Cleaning and maintenance \$ _____

Commissions \$ _____

Dues and subscriptions \$ _____

Gardening \$ _____

Insurance \$ _____

Legal and Professional fees \$ _____

Licenses and permits \$ _____

Management fees \$ _____

Meals \$ _____

Miscellaneous \$ _____

Mortgage Interest (paid to banks, etc.) \$ _____

Other interest \$ _____

Painting and decorating \$ _____

Pest control \$ _____

Plumbing and electrical \$ _____

Repairs \$ _____

Supplies \$ _____

Taxes - Real estate \$ _____

Taxes - Other \$ _____

Telephone \$ _____

Utilities \$ _____

Wages and salaries \$ _____

Other expenses: _____ \$ _____

_____ \$ _____

_____ \$ _____

Total Expenses \$ _____

Net Income (loss) \$ _____

SCH E

Accountant's Use Only

Net Income (loss) _____

Depreciation _____

Taxable Net Income (loss) _____

ASSET ACQUISITION

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

Prop. No.	Description of Property	Related Business or activity	Date Placed in Service	Cost or Basis
			/ / 25	
			/ / 25	
			/ / 25	
			/ / 25	
			/ / 25	
			/ / 25	
			/ / 25	
			/ / 25	
			/ / 25	

ASSET DISPOSITION

If you disposed of or sold any business assets in 2025, please enter all pertinent information below.

Prop. No.	Description of Property	Date Sold	Sales Price	Expenses of Sale
		/ / 25		
		/ / 25		
		/ / 25		
		/ / 25		
		/ / 25		
		/ / 25		
		/ / 25		
		/ / 25		

ASSET ACQ/DISP

Accountant's Use Only