HOGAN ♦ HANSEN

A Professional Corporation

Certified Public Accountants and Consultants

Enclosed is a Client Organizer for you to use in accumulating the information necessary to complete your 2025 income tax returns.

We file tax returns electronically with the Internal Revenue Service, Iowa Department of Revenue and other states. After we have completed your returns, you and your spouse, if applicable, will be required to sign federal Form 8879, Iowa Form 8453, and/or other corresponding state forms before we can electronically file your tax returns.

Our professional standards require that we obtain a signed letter of understanding regarding our engagement. Accordingly, we will prepare your 2025 federal, Iowa and/or other required state income tax returns from information you furnish to us. We will not audit or verify the data you submit, although it may be necessary to ask you to clarify some of the information. We will use professional judgment in resolving questions where the tax law is unclear, or where there may be conflicts between various authorities' interpretations of the law and other supportable positions.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, cancelled checks and other data that form the basis of income and deductions. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. You have the final responsibility for the income tax returns and, therefore, you should carefully review the copies we provide to you.

If we do not have all the information to complete your return, we will file an extension for you.

Our fee for preparing your returns does not include representing you during an examination or assisting with a response to a notice or correspondence you may receive after filing these returns. All invoices are due upon the completion of the return. Payments not received within 30 days of the invoice date will be subject to a finance charge of 1.6% per month (19.2% per year). In addition to finance charges, if we engage the services of a debt collection agency for the recovery of any unpaid balances, you shall be liable for all fees charged by the agency, which shall be in addition to the total outstanding amount owed by you.

Your returns may be selected for review or you may receive a notice or correspondence requesting additional information. In the event of such an income tax examination or correspondence requiring a response, we will be available to assist you. However, unless you have paid the optional **Audit and Identity Theft Protection Plan** fee, our additional services will be billed at our standard hourly rates plus direct expenses.

Any disputes you initiate concerning the services provided by us in connection with this engagement will, prior to resorting to litigation, be submitted to mediation upon written request by either party. Both parties agree to try in good faith to settle the dispute in mediation. The American Arbitration Association will administer any such mediation in accordance with its Commercial

Mediation Rules. The results of the mediation proceeding shall be binding only if each of us agrees to be bound. We will share any costs of mediation proceedings equally. Should the dispute ultimately result in litigation, it will be settled in the appropriate Iowa District Court for our county.

If the above terms are acceptable to you and the services are in accordance with your requirements, please sign this letter in the space provided and return it to us. In lieu of your signature, providing us with the information necessary for the completion of your return will be considered acceptance of the terms of this agreement.

In addition, by signing below, you authorize Hogan - Hansen, P.C. to receive financial information from outside sources that is necessary for the completion of your tax return. However, if you wish us to disclose or discuss your tax information with a third party, you must sign a separate authorization disclosure form, which we will provide upon request.

Again, we wish to express our appreciation for this opportunity to work with you.

Sincerely,

HOGAN - HANSEN, P.C.

The services described in this letter are in accordance with my/our requirements. The terms described in the letter are acceptable to me/us and are hereby agreed to.

Date _____ Accepted By_____

Date_____ Accepted By_____

My signature above also authorizes Hogan - Hansen, P.C. to send me a text message to my cell phone, if needed. I understand that I am not required to receive text messages.

____ I want to opt out and not receive any text messages.

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This Client Organizer is designed to help you gather the tax information needed to prepare your 2025 personal income tax return. Providing your information in an organized manner helps assure completeness and accuracy as well as minimizing the time it takes to prepare your tax returns. We have preprinted certain information from your 2024 personal income tax return to help you complete the organizer with minimal time and effort. If we do not have all the information to complete your return, we will file an extension for you.

The Client Questionnaire and Organizer pages ask about pertinent tax items necessary for preparing the most accurate tax return possible. Please answer all questions and attach a statement when necessary for additional information not provided in the Client Organizer. **In lieu of completing certain sections, simply include the forms or documents you received.**

We will need the original or a copy of the following information:

- Forms W-2 for wages, salaries and tips, and additional information regarding overtime pay.
- Forms W-2G for gambling winnings.
- All Forms 1099 for interest, dividends, stocks/bonds/mutual funds sold, unemployment, retirement, miscellaneous income, tips not reported on Form W-2, Social Security, sales of digital assets, state or local refunds, etc.
- Six-digit Identity Protection PIN sent to you by the IRS, if applicable.
- Schedule K-1 from partnerships, S corporations, estates and trusts (federal and state K-1's).
- If your Client Organizer includes a depreciation schedule for fixed assets used in a business, farming or rental activity, please review the list and cross out those assets which were sold or are no longer in service. If an asset was sold, add the date of sale and proceeds you received. **If an asset was traded, provide a copy of the purchase agreement for the new asset which lists the trade-in value.**
- Statements supporting educational expenses, deductions or distributions, including any Forms 1098-T, 1098-E, or 1099-Q.
- Form 1095-A related to health care coverage premium tax credit.
- Statements supporting deductions for mortgage interest, taxes, and charitable contributions.
- Statements supporting deduction of auto loan interest (Forms 1098-VLI) for a new vehicle purchased for personal use in 2025.
- Copies of closing statements for the sale or purchase of any real estate.
- Any tax notices sent to you by the IRS or other taxing authority.

We offer a wide range of professional services to help clients plan and manage their finances. Please let us know if you would like information about financial planning, college funding planning, business consulting, payroll processing, retirement planning, estate planning, retirement plan administration, or wealth management.

Thank you for the opportunity to serve you.

Sincerely,

HOGAN - HANSEN, P.C.

Questionnaire

Please check the appropriate box and include all necessary details and documentation.

	Yes	No
Personal Information		
Did your marital status change during the year?	☐	☐
If yes, explain: _____		
Did your address change from last year?	☐	☐
Can you be claimed as a dependent by another taxpayer?	☐	☐
Did you change any bank accounts, or did routing transit numbers (RTN) and/or bank account numbers change for existing bank accounts that have been used to direct deposit (or direct debit) funds from (or to) the IRS or other taxing authority during the tax year?	☐	☐
Did you receive an Identity Protection PIN (IP PIN) from the IRS or have you been a victim of identity theft? If yes, attach the IRS letter.	☐	☐
Did you reside in or operate a business in a Federally declared disaster area? The Federally declared disaster areas include victims of hurricanes, tropical storms, floods, as well as wildfires and other disaster situations.	☐	☐
Dependent Information		
Were there any changes in dependents from the prior year?	☐	☐
If yes, explain: _____		
Do you have any children under age 19 or a full-time student under age 24 with unearned income in excess of $2,700 (interest, dividends, rents, etc.)?	☐	☐
Do you have dependents who must file a tax return?	☐	☐
Did you provide over half the support for any other person(s) other than your dependent children during the year?	☐	☐
Did you pay for child care while you worked, looked for work, or while a full-time student?	☐	☐
Did you pay any expenses related to the adoption of a child during the year?	☐	☐
If you are divorced or separated with child(ren), do you have a divorce decree or other form of separation agreement which establishes custodial responsibilities?	☐	☐
Did any dependents receive an Identity Protection PIN (IP PIN) from the IRS or have they been a victim of identity theft? If yes, attach the IRS letter.	☐	☐
Purchases, Sales and Debt Information		
Did you start a new business or purchase rental property during the year?	☐	☐
Did you sell, exchange, or purchase any assets used in your trade or business?	☐	☐
Did you acquire a new or additional interest in a partnership or S corporation?	☐	☐
Did you sell, exchange, or purchase any real estate during the year?	☐	☐
Did you acquire or dispose of any stock during the year?	☐	☐
Did you take out a home equity loan this year?	☐	☐
Did you sell an existing business, rental, or other property this year?	☐	☐
Did you have any debts canceled or forgiven this year, such as a home mortgage, student loan(s), or credit cards?	☐	☐
Did you purchase a new U.S. assembled vehicle in 2025 for personal use and financed with an auto loan? If yes, attach the vehicle statement from the dealer.	☐	☐

	Yes	No
Income Information		
Did you receive any unemployment benefits during the year?	☐	☐
Did you receive any disability income during the year?	☐	☐
Did you receive tip income not reported to your employer this year?	☐	☐
Did any of your life insurance policies mature, or did you surrender any policies?	☐	☐
Did you receive any awards, prizes, hobby income, gambling or lottery winnings?	☐	☐
Did you receive a Form 1099-K, 1099-MISC, 1099-NEC, or other income statement?	☐	☐
Did you receive a Form 1099-K that you believe is in error?	☐	☐
Do you expect a large fluctuation in income, deductions, or withholding next year?	☐	☐
Did you have any sales or other exchanges of digital assets (including from an airdrop or a hard fork) or use digital assets to pay for goods or services?	☐	☐
Did you receive a Form 1099-DA for the sale of a digital asset?	☐	☐
Did you receive tips in 2025 in a job where tips are customary? For example, food service, hospitality, salons, or transportation.	☐	☐
Did you receive overtime pay required under federal overtime rules for working more than 40 hours in a work week?	☐	☐
Retirement Information		
Did you receive any Social Security benefits during the year?	☐	☐
Did you make any withdrawals from an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan?	☐	☐
Did you make any contributions to an IRA or Roth IRA?	☐	☐
Did you make any qualified charitable distributions (QCD) from your retirement account this year?	☐	☐
Education Information		
Did you have any educational expenses during the year on behalf of yourself, your spouse, or a dependent? If yes, attach any Form(s) 1098-T.	☐	☐
Did anyone in your family receive a scholarship of any kind during the year?	☐	☐
If yes, were any of the scholarship funds used for expenses other than tuition, such as room and board?	☐	☐
Did you pay tuition or other school expenses for a dependent attending grades Kindergarten through 12 in Iowa?	☐	☐
Several expenses qualify including tuition to private or parochial schools, textbook fees, music and sport fees and equipment, driver education fees (if paid to a school), and many more. (Credit available on all expenses paid during the year up to $2,000 per dependent.) Please list expenses paid.		
Did you make any withdrawals from an education savings or 529 Plan account?	☐	☐
Did you make any contributions to an education savings, 529 Plan, or ISave 529 (formerly College Savings Iowa) account?	☐	☐
Did you pay any student loan interest this year?	☐	☐
Health Care Information		
Did you enroll for Marketplace Coverage through healthcare.gov under the Affordable Care Act? If yes, attach Form(s) 1095-A you received.	☐	☐
Did you make any contributions to a Health savings account (HSA)?	☐	☐
Did you receive any distributions from a Health savings account (HSA), Archer MSA, or Medicare Advantage MSA this year?	☐	☐
Did you pay long-term care premiums for yourself or your family?	☐	☐
Did you make any contributions to an ABLE (Achieving a Better Life Experience) account? If yes, attach any Form(s) 5498-QA you received.	☐	☐
Did you receive any withdrawals from an ABLE (Achieving a Better Life Experience) account? If yes, attach any Form(s) 1099-QA you received.	☐	☐

	Yes	No
Itemized Deduction Information		
Did you make any cash or noncash charitable contributions (clothes, furniture, etc.)? If yes, please provide evidence such as a receipt from the donee organization, a canceled check, or record of payment, to substantiate all contributions made.	☐	☐
Did you pay any mortgage interest on an existing home loan? If yes, attach any Form(s) 1098 you received.	☐	☐
Did you incur interest expenses associated with any investment accounts you held?	☐	☐
Did you make any major purchases during the year (cars, boats, etc.)? If so, provide amount of state sales tax paid.	☐	☐
Miscellaneous Information		
Did you make gifts of more than $19,000 to any individual?	☐	☐
Did you receive goods or services in exchange for your goods or services (barter)?	☐	☐
Did you make energy efficient improvements to your main home this year?	☐	☐
Did you purchase a new or previously owned clean vehicle this year that is eligible for the new clean vehicle credit? If yes, attach the vehicle statement from the dealer.	☐	☐
Did you have a financial interest in or signature authority over a financial account such as a bank account, securities account, or brokerage account, located in a foreign country?	☐	☐
Do you have any foreign financial accounts, foreign financial assets, or hold interest in a foreign entity?	☐	☐
Did you receive correspondence from the State or the IRS? If yes, include a copy.	☐	☐
Do you have previous years of tax returns that are either unfiled or filed with unpaid balances due?	☐	☐
Do you want to designate $3 to the Presidential Election Campaign Fund? If you check yes, it will not change your tax or reduce your refund.	☐	☐
Are you a volunteer firefighter, EMS, or reserve peace officer in Iowa? If so, for how many months during the year? _____	☐	☐
Did you receive any state tax credits such as School Tuition Organization, Endow Iowa, or various others? If so, please provide tax credit certificate received from the state.	☐	☐

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IRS regulations require paid tax preparers to perform a series of due diligence requirements for the Earned Income Credit, Child Tax Credit, American Opportunity Tax Credit, and Head of Household Filing Status. We believe you are/may be eligible for one or more of the credits or the filing status. As part of our engagement with you and to comply with these requirements, we ask all clients for whom returns are prepared to answer the following due diligence questions. Please respond to the questions below by entering Y (yes) or N (no) and return to our office.

Earned Income Credit - *Y or N*

Were you (taxpayer(s)) a US citizen or resident alien for all of 2025? ____

Are dependent(s) claimed on your tax return your: son, daughter, stepchild, foster child, or a descendant of any of them (for example, your grandchild), or brother, sister, half-brother, half-sister, stepbrother, stepsister, or a descendant of any of them (for example, your niece or nephew)? ____

Did any dependent(s) file a joint return with another person for 2025? ____

Did dependent(s) live with you in the United States for more than half of 2025? ____
*You can't claim the EIC for a child who didn't live with you for more than half of the year, even if you paid most of the child's living expenses.

Do you believe dependent(s) could also meet the qualifications to be a qualifying child of another tax filer? ____
*Sometimes a child meets the tests to be a qualifying child of more than one person. However, only one of these persons can actually treat the child as a qualifying child. Only that person can use the child as a qualifying child.

Child Tax Credit - *Y or N*

Are dependent(s) claimed on your tax return: your son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half-brother, half-sister, or a descendant of any of them (for example, your grandchild, niece, or nephew)? ____

Did dependent(s) provide over half of his or her own support for 2025? ____

Did dependent(s) live with you in the United States for more than half of 2025? ____

Did dependent(s) file a joint return with another person for 2025? ____

Are dependent(s) a U.S. citizen, a U.S. national, or a U.S. resident alien? ____
*We are required to obtain from the taxpayer a document proving the existence of the child such as one of the following (that would have the child's name on it):
- School record or statement

- Health care provider statement
- Child care provider record
- Place of worship statement

American Opportunity Tax Credit- *Y or N*
As of the beginning of 2025, has the student completed the first 4 years of postsecondary education (generally, the freshman through senior years of college), as determined by the eligible educational institution? ____

For the student, has the American Opportunity Tax credit been claimed by you or anyone else for this student for any 4 tax years before 2025? ____
*If the American Opportunity Tax credit has been claimed for this student for any 3 or fewer tax years before 2025, this requirement is met.

For at least one academic period beginning (or treated as beginning) in 2025, has the student met both of the following? ____
(a) Was enrolled in a program that leads to a degree, certificate, or other recognized educational credential; and
(b) Carried at least one-half the normal full-time workload for his or her course of study.
*The standard for what is half of the normal full-time workload is determined by each eligible educational institution. However, the standard may not be lower than any of those established by the U.S. Department of Education under the Higher Education Act of 1965. For 2025, treat an academic period beginning in the first 3 months of 2025 as if it began in 2025 if qualified education expenses for the student were paid in 2025 for that academic period.

As of the end of 2025, has the student been convicted of a federal or state felony for possessing or distributing a controlled substance? ____

Head of Household Filing Status - *Y or N*
Are you, the taxpayer, unmarried on 12/31/2025 and do you provide more than half of the cost of keeping up a home for the year for a qualifying person? ____

General - *Y or N*
Can you provide documentation to substantiate the above answers? ____

Have you ever had any of these credits disallowed or reduced in the past? ____

We want to express our appreciation for this opportunity to work with you.

Sincerely,

HOGAN - HANSEN, P.C.

Completed By: _____

Date: _____

Personal Information

Filing (Marital) status code (1 = Single, 2 = Married filing joint, 3 = Married filing separate, 4 = Head of household, 5 = Qualifying surviving spouse) [1]
Mark if you were married but living apart all year [3]
Mark if your nonresident alien spouse does not have an Individual Taxpayer Identification Number (ITIN) [4]

	Taxpayer	Spouse
Social security number	[5]	[6]
First name	[7]	[8]
Last name	[9]	[10]
Occupation	[11]	[12]
Designate $3.00 to the presidential election campaign fund? (1 = Yes, 2 = No, 3 = Blank)	[13]	[15]
Mark if dependent of another taxpayer	[16]	[17]
Taxpayer with income less than 1/2 support age 18 or 19 - 23 full-time student? (Y, N)	[18]	
Mark if legally blind	[21]	[22]
Date of birth	[24]	[26]
Date of death	[27]	[28]
Work/daytime telephone number/ext number	[29] [30]	[31] [32]
Home/evening telephone number	[33]	[34]
Do you authorize us to discuss your return with the IRS? (Y, N)	[35]	

Present Mailing Address

Address [41]
Apartment number [42]
City, state postal code, zip code [43] [44] [45]
Foreign country name [47]
Foreign phone number [50]
In care of addressee [52]

Dependent Information

(*Please refer to Dependent Codes located at the bottom)

First Name [53]	Last Name	Date of Birth	Social Security No.	Relationship	Months in home***	Dep Codes *	Dep Codes **	Care expenses paid for dependent

Name of child who lived with you but is not your dependent [54]
Social security number of qualifying person [55]

Dependent Codes

***Basic**	**1 = Child who lived with you**	****Other**	**1 = Student (Age 19 - 23)**
	2 = Child who did not live with you due to divorce/separation		**2 = Disabled dependent**
	3 = Other dependent		**3 = Dependent who is both a student and disabled**
	4 = Other dependents, but do not qualify for Credit for Other Dependents (ODC)		
	5 = Qualifying child for Earned Income Credit only		
	6 = Children who lived with you, but do not qualify for Earned Income Credit		
	7 = Children who lived with you, but do not qualify for Child Tax Credit		
	8 = Children who lived with you, but do not qualify for Child Tax Credit/Credit for Other Dependents/Earned Income Credit		
***Months**	**77 = Reported on odd year return**		
	88 = Reported on even year return		
	99 = Not reported on return		

Client Contact Information

Preparer - Enter on Screen Contact

Tax matters person (Indicate which spouse handles tax return related questions) (Blank = Both, T = Taxpayer, S = Spouse) [8]

Taxpayer email address [9]

Spouse email address [10]

	Taxpayer		Spouse	
Fax telephone number		[11]		[20]
Mobile telephone number		[12]		[21]
Mobile telephone #2 number		[13]		[22]
Pager number		[14]		[23]
Other:		[15]		[24]
Telephone number		[16]		[25]
Extension		[17]		[26]
Preferred method of contact:				
Email, Work phone, Home phone, Fax, Mobile phone, Mobile phone #2		[18]		[27]

NOTES/QUESTIONS:

Direct Deposit/Electronic Funds Withdrawal Information

Per IRS Security Summit requirements, verify the name of financial institution, routing transit number, account number, and type of account below. If you would like to have a refund direct deposited into or a balance due debited from your bank account(s), please enter information in the fields below. Note that electronic funds will be withdrawn only from the primary account listed below. In accordance with Executive Order 14247, the IRS has phased out paper checks for refunds and payments as of September 30, 2025. Failure to provide bank information will delay IRS processing of refunds.

Mark to verify all accounts listed below have been reviewed, updated as needed, and are correct. [1]

Primary account:

- Financial institution routing transit number _____ [6]
- Name of financial institution _____ [7]
- Your account number _____ [8]
- Type of account (1 = Savings, 2 = Checking, 3 = IRA*) [9]
- Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) [12]
- Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) [13]
- Enter the maximum dollar amount, or percentage of total refund Dollar _____ [14] **or** Percent (xxx.xx) _____ [15]

Secondary account #1:

- Financial institution routing transit number _____ [24]
- Name of financial institution _____ [25]
- Your account number _____ [26]
- Type of account (1 = Savings, 2 = Checking, 3 = IRA*) [27]
- Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) [30]
- Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) [31]
- Enter the maximum dollar amount, or percentage of total refund Dollar _____ [16] **or** Percent (xxx.xx) _____ [17]

Secondary account #2:

- Financial institution routing transit number _____ [32]
- Name of financial institution _____ [33]
- Your account number _____ [34]
- Type of account (1 = Savings, 2 = Checking, 3 = IRA*) [35]
- Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) [38]
- Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) [39]
- Enter the maximum dollar amount, or percentage of total refund Dollar _____ [18] **or** Percent (xxx.xx) _____ [19]

*Refunds may only be direct deposited to established traditional, Roth or SEP-IRA accounts. Make sure direct deposits will be accepted by the bank or financial institution.

NOTES/QUESTIONS:

Electronic Filing

IRS regulations require paid tax preparers who expect to prepare a certain amount of federal individual tax returns to file them electronically. To comply with this requirement your return will be electronically filed this year if it qualifies for electronic filing under IRS rules. Taxpayers may choose to file a paper return instead of filing electronically.

Mark if you want to file a paper return even if you qualify for electronic filing ___ [1]

Receive email notification(s) when your electronic file is accepted by the taxing agency (Blank = None, 1 = Return, 2 = Return & Extension) ___ [2]

If 1 or 2, please provide email address on Organizer Form ID: Info

Mark if you are filing a balance due return electronically and you want to pay the amount due by debiting your financial institution account ___ [9]

The IRS requires a Personal Identification Number (PIN) be used in signing returns that are electronically filed.
Each taxpayer and spouse, if applicable, must provide a 5 digit self-selected PIN of your choice other than all zeroes. This is not the same as an IRS assigned six-digit Identity Protection PIN (IP PIN).

Taxpayer self-selected Personal Identification Number (PIN) (Not an IRS assigned six-digit IP PIN) _____ [7]

Spouse self-selected Personal Identification Number (PIN) (Not an IRS assigned six-digit IP PIN) _____ [8]

NOTES/QUESTIONS:

Taxpayer -

Form of identification (1 = Driver's license, 2 = State issued identification card, 3 = No applicable identification, 4 = Identification not provided) ___[1]

Identification number _____[3]

Issue date _____[4]

Expiration date (mm/dd/yyyy) _____[5]

Location of issuance (State issued only) ___[6]

Document number (New York only) _____[7]

Spouse -

Form of identification (1 = Driver's license, 2 = State issued identification card, 3 = No applicable identification, 4 = Identification not provided) ___[10]

Identification number _____[12]

Issue date _____[13]

Expiration date (mm/dd/yyyy) _____[14]

Location of issuance (State issued only) ___[15]

Document number (New York only) _____[16]

NOTES/QUESTIONS:

Estimated Taxes

If you have an overpayment of 2025 taxes, do you want the excess:

Refunded ___[53]

Applied to 2026 estimated tax liability ___[54]

Do you expect a considerable change in your 2026 income? (Y, N) ___[55]

If yes, please explain any differences:

_____[56]

_____[57]

_____[58]

_____[59]

Do you expect a considerable change in your deductions for 2026? (Y, N) ___[60]

If yes, please explain any differences:

_____[61]

_____[62]

_____[63]

_____[64]

Do you expect a considerable change in the amount of your 2026 withholding? (Y, N) ___[65]

If yes, please explain any differences:

_____[66]

_____[67]

_____[68]

_____[69]

Do you expect a change in the number of dependents claimed for 2026? (Y, N) ___[70]

If yes, please explain any differences:

_____[71]

_____[72]

_____[73]

_____[74]

Payment method used to pay your estimated taxes (1=Electronic Federal Tax Payment System (EFTPS); 2=Direct Pay) ___[75]

2025 Federal Estimated Tax Payments

2024 overpayment applied to 2025 estimates + _____[1]

Mark if you paid the calculated amounts on the dates due indicated below. Skip the remaining fields. ___[5]

If your estimated payments were not made on the date due or were for an amount other than the calculated amount below, please enter the actual date and amount paid.

	Date Due	Date Paid if After Date Due		Amount Paid	Calculated Amount	Method*
1st quarter payment	04/15/25	_____[6]	+	_____[7]	_____	_____
2nd quarter payment	06/16/25	_____[8]	+	_____[9]	_____	_____
3rd quarter payment	09/15/25	_____[10]	+	_____[11]	_____	_____
4th quarter payment	01/15/26	_____[12]	+	_____[13]	_____	_____
Additional payment		_____[14]	+	_____[15]		

***Method of payment indicated in prior year**

EFW = Electronic funds withdrawal **EFTPS = Electronic Federal Tax Payment System**

Voucher = Form 1040-ES estimated tax payment voucher

NOTES/QUESTIONS:

2025 State Estimated Tax Payments

Taxpayer/Spouse/Joint (T, S, J) [1]

State postal code [2]

Amount paid with 2024 return + [3]

2024 overpayment applied to '25 estimates + [4]

Treat calculated amounts as paid [8]

	Date Paid		Amount Paid		Calculated Amount
1st quarter payment	[9]	+	[10]		
2nd quarter payment	[11]	+	[12]		
3rd quarter payment	[13]	+	[14]		
4th quarter payment	[15]	+	[16]		
Additional payment	[17]	+	[18]		

2025 City Estimated Tax Payments

City #1

City name [28]

Amount paid with 2024 return + [31]

2024 overpayment applied to '25 estimates + [32]

Treat calculated amounts as paid [36]

	Date Paid		Amount Paid
1st quarter payment	[37]	+	[38]
2nd quarter payment	[39]	+	[40]
3rd quarter payment	[41]	+	[42]
4th quarter payment	[43]	+	[44]

Calculated Amount

1st quarter payment

2nd quarter payment

3rd quarter payment

4th quarter payment

City #2

City name [50]

Amount paid with 2024 return + [53]

2024 overpayment applied to '25 estimates + [54]

Treat calculated amounts as paid [58]

	Date Paid		Amount Paid
1st quarter payment	[59]	+	[60]
2nd quarter payment	[61]	+	[62]
3rd quarter payment	[63]	+	[64]
4th quarter payment	[65]	+	[66]

Calculated Amount

1st quarter payment

2nd quarter payment

3rd quarter payment

4th quarter payment

City #3

City name [72]

Amount paid with 2024 return + [75]

2024 overpayment applied to '25 estimates + [76]

Treat calculated amounts as paid [80]

	Date Paid		Amount Paid
1st quarter payment	[81]	+	[82]
2nd quarter payment	[83]	+	[84]
3rd quarter payment	[85]	+	[86]
4th quarter payment	[87]	+	[88]

Calculated Amount

1st quarter payment

2nd quarter payment

3rd quarter payment

4th quarter payment

City #4

City name [94]

Amount paid with 2024 return + [97]

2024 overpayment applied to '25 estimates + [98]

Treat calculated amounts as paid [102]

	Date Paid		Amount Paid
1st quarter payment	[103]	+	[104]
2nd quarter payment	[105]	+	[106]
3rd quarter payment	[107]	+	[108]
4th quarter payment	[109]	+	[110]

Calculated Amount

1st quarter payment

2nd quarter payment

3rd quarter payment

4th quarter payment

Wages and Salaries #1

Please provide all copies of Form W-2.

	2025 Information		Prior Year Information
Taxpayer/Spouse (T, S)		[1]	
Employer name		[3]	
Were these wages earned for service as: (1 = Minister, 2 = Military, 3 = Farming / Fishing, 4 = National Guard, 5 = Diff of Care)		[5]	
Mark if this is your current employer		[6]	
Mark if this is the last year for this employer		[9]	
Federal wages and salaries **(Box 1)**	+	[10]	
Federal tax withheld **(Box 2)**	+	[12]	
Social security wages **(Box 3)** (If different than federal wages)	+	[14]	
Social security tax withheld **(Box 4)**	+	[16]	
Medicare wages **(Box 5)** (If different than federal wages)	+	[18]	
Medicare tax withheld **(Box 6)**	+	[21]	
SS tips **(Box 7)**	+	[23]	
Allocated tips **(Box 8)**	+	[25]	
Dependent care benefits **(Box 10)**	+	[27]	
Box 13 -			
Statutory employee		[29]	
Retirement plan		[30]	
Third-party sick pay		[31]	
State postal code **(Box 15)**		[32]	
State wages **(Box 16)** (If different than federal wages)	+	[34]	
State tax withheld **(Box 17)**	+	[36]	
Local wages **(Box 18)**	+	[38]	
Local tax withheld **(Box 19)**	+	[40]	
Name of locality **(Box 20)**		[43]	

Control Totals +

Wages and Salaries #2

Please provide all copies of Form W-2.

	2025 Information		Prior Year Information
Taxpayer/Spouse (T, S)		[1]	
Employer name		[3]	
Were these wages earned for service as: (1 = Minister, 2 = Military, 3 = Farming / Fishing, 4 = National Guard, 5 = Diff of Care)		[5]	
Mark if this your current employer		[6]	
Mark if this is the last year for this employer		[9]	
Federal wages and salaries **(Box 1)**	+	[10]	
Federal tax withheld **(Box 2)**	+	[12]	
Social security wages **(Box 3)** (If different than federal wages)	+	[14]	
Social security tax withheld **(Box 4)**	+	[16]	
Medicare wages **(Box 5)** (If different than federal wages)	+	[18]	
Medicare tax withheld **(Box 6)**	+	[21]	
SS tips **(Box 7)**	+	[23]	
Allocated tips **(Box 8)**	+	[25]	
Dependent care benefits **(Box 10)**	+	[27]	
Box 13 -			
Statutory employee		[29]	
Retirement plan		[30]	
Third-party sick pay		[31]	
State postal code **(Box 15)**		[32]	
State wages **(Box 16)** (If different than federal wages)	+	[34]	
State tax withheld **(Box 17)**	+	[36]	
Local wages **(Box 18)**	+	[38]	
Local tax withheld **(Box 19)**	+	[40]	
Name of locality **(Box 20)**		[43]	

Control Totals +

Interest Income

Please provide copies of all Form 1099-INT or other statements reporting interest income.

***Whole numbers will be treated as $ amounts. Enter percentages in the XXX.XX format. For example, enter 100% as 100.00 or 75.5% as 75.50.**

T/S/J	Type Code (**See codes below)			Interest Income [1]	Tax Exempt Income	Penalty on Early Withdrawal	U.S. Obligations* $ or %	Tax Exempt* $ or %	Foreign Taxes Paid	Prior Year Information
		1	Payer							
			Amounts	+						
		2	Payer							
			Amounts	+						
		3	Payer							
			Amounts	+						
		4	Payer							
			Amounts	+						
		5	Payer							
			Amounts	+						
		6	Payer							
			Amounts	+						
		7	Payer							
			Amounts	+						
		8	Payer							
			Amounts	+						
		9	Payer							
			Amounts	+						
		10	Payer							
			Amounts	+						

**Interest Codes		
Blank = Regular Interest	4 = Accrued Interest	6 = ABP Adjustment
3 = Nominee Distribution	5 = OID Adjustment	7 = Series EE & I Bond

	Control Totals +		Form ID: B-1

Dividend Income

Please provide copies of all Form 1099-DIV or other statements reporting dividend income.

***Whole numbers will be treated as $ amounts. Enter percentages in the XXX.XX format. For example, enter 100% as 100.00 or 75.5% as 75.50.**

T S J	Type Code (**See codes below)		Ordinary Dividends	[2]	Qualified Dividends	Total Cap Gain Distributions	Section 1250	Sec. 199A	28% Capital Gain	Tax Exempt Dividends	U.S. Obligations* $ or %	Tax Exempt* $ or %	Foreign Taxes Paid	Prior Year Information
		1 Payer												
		1 Amounts	+											
		2 Payer												
		2 Amounts	+											
		3 Payer												
		3 Amounts	+											
		4 Payer												
		4 Amounts	+											
		5 Payer												
		5 Amounts	+											
		6 Payer												
		6 Amounts	+											
		7 Payer												
		7 Amounts	+											
		8 Payer												
		8 Amounts	+											
		9 Payer												
		9 Amounts	+											
		10 Payer												
		10 Amounts	+											

**Dividend Codes	
Blank = Other	3 = Nominee

Sales of Stocks, Securities, and Other Investment Property

Please provide copies of all Forms 1099-B and 1099-S

Did you have any securities become worthless during 2025? (Y, N) __ [9]

Did you have any debts become uncollectible during 2025? (Y, N) __ [10]

Did you have any commodity sales, short sales, or straddles? (Y, N) __ [11]

Did you exchange any securities or investments for something other than cash? (Y, N) __ [13]

Did you receive, sell, exchange, or otherwise dispose of any financial interest in any digital assets? (Y, N) __ [4]

T/S/J	Description of Property [1]	Date Acquired	Date Sold	Gross Sales Price (Less expenses of sale)	Cost or Other Basis
				+	+
				+	+
				+	+
				+	+
				+	+
				+	+
				+	+
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				+	+

	Control Totals +	INCOME	**Form ID: D**

Other Income

	2025 Information	Prior Year Information
State and local income tax refunds	+ ______ [5]	

	T/S	Agreement Date	2025 Information	Prior Year Information
Alimony received	___	______	+ ______ [3]	______
	___	______	+ ______ [3]	

**Unemployment benefits are taxable income and should be reported on your return. Your 1099-G should show both the amount received and any amount of tax withheld. You may need to go to your state's Department of Labor website to get your 1099-G from your account.

	Taxpayer	Spouse	Prior Year Information
Unemployment compensation**	+ ______ [9]	+ ______ [10]	______
Unemployment compensation federal withholding	+ ______ [9]	+ ______ [10]	______
Unemployment compensation state withholding	+ ______ [9]	+ ______ [10]	______
Unemployment compensation repaid	+ ______ [12]	+ ______ [13]	______
Alaska Permanent Fund dividends	+ ______ [18]	+ ______ [19]	______

T/S/J	Self-Employment Income ? (Y, N)	Other income, such as: Commissions, Jury pay, Director fees, Taxable scholarships	2025 Information	Prior Year Information
_	_	______	+ ______ [15]	______
_	_	______	+ ______	______
_	_	______	+ ______	______
_	_	______	+ ______	______
_	_	______	+ ______	______
_	_	______	+ ______	______
_	_	______	+ ______	______
_	_	______	+ ______	______
_	_	______	+ ______	______
_	_	______	+ ______	______
_	_	______	+ ______	______
_	_	______	+ ______	______
_	_	______	+ ______	______
_	_	______	+ ______	______
_	_	______	+ ______	______
_	_	______	+ ______	______
_	_	______	+ ______	______
_	_	______	+ ______	______
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_	_	______	+ ______	______
_	_	______	+ ______	______
_	_	______	+ ______	______
_	_	______	+ ______	______
_	_	______	+ ______	______
_	_	______	+ ______	______
_	_	______	+ ______	______

NOTES/QUESTIONS:

Social Security, Tier 1 Railroad Benefits

Please provide a copy of Form(s) SSA-1099 or RRB-1099

Taxpayer/Spouse (T, S) _ [1]
State postal code ___ [3]

Social Security Benefits

	2025 Information	Prior Year Information
If you received a Form SSA - 1099, please complete the following information:		
From the DESCRIPTION OF AMOUNT IN BOX 3 area of Form SSA-1099:		
Medicare premiums	+ [7]	
Prescription drug (Part D) premiums	+ [9]	
Net Benefits for 2025 (Box 3 minus Box 4) **(Box 5)**	+ [12]	
Voluntary Federal Income Tax Withheld **(Box 6)**	+ [14]	

Tier 1 Railroad Benefits

	2025 Information	Prior Year Information
If you received a Form RRB - 1099, please complete the following information:		
Net Social Security Equivalent Benefit:		
Portion of Tier 1 Paid in 2025 **(Box 5)**	+ [22]	
Federal Income Tax Withheld **(Box 10)**	+ [25]	
Medicare Premium Total **(Box 11)**	+ [27]	

Additional Information About Benefits Received

Additional information about the benefits received not reported above. For example did you repay any benefits in 2025 or receive any prior year benefits in 2025. This information will be reported in the SSA-1099 DESCRIPTION OF AMOUNT IN BOX 3 area or in the RRB-1099 Boxes 7 through 9.

[40]
[41]
[42]
[43]
[44]

NOTES/QUESTIONS:

Traditional IRA

	Taxpayer	Spouse
Are you or your spouse (if MFJ or MFS) covered by an employer's retirement plan? (Y, N)	_ [1]	_ [2]
Do you want to contribute the maximum allowable traditional IRA contribution amount? If yes, enter the applicable code: (1 = Deductible only, 2 = Both deductible and nondeductible)	_ [3]	_ [4]
Enter the total traditional IRA contributions made for use in 2025	+ _____ [5]	+ _____ [6]

	Taxpayer	Spouse
Enter the nondeductible contribution amount made for use in 2025	+ _____ [5]	+ _____ [6]
Enter the nondeductible contribution amount made in 2026 for use in 2025	+ _____ [7]	+ _____ [8]
Traditional IRA basis	+ _____ [17]	+ _____ [18]
Value of all your traditional IRA's on December 31, 2025:		
_____	+ _____ [19]	+ _____ [20]
_____	+ _____	+ _____
_____	+ _____	+ _____
_____	+ _____	+ _____
_____	+ _____	+ _____
_____	+ _____	+ _____
_____	+ _____	+ _____
_____	+ _____	+ _____
_____	+ _____	+ _____
_____	+ _____	+ _____

Roth IRA

Please provide copies of any 1998 through 2024 Form 8606 not prepared by this office

	Taxpayer	Spouse
Mark if you want to contribute the maximum Roth IRA contribution	_ [29]	_ [30]
Enter the total Roth IRA contributions made for use in 2025	+ _____ [31]	+ _____ [32]
Enter the amount a 2025 Roth IRA conversion should be adjusted by	+ _____ [39]	+ _____ [40]
Enter the total contribution Roth IRA basis on December 31, 2024	+ _____ [43]	+ _____ [44]
Enter the total Roth IRA contribution recharacterizations for 2025	+ _____ [45]	+ _____ [46]
Enter the Roth conversion IRA basis on December 31, 2024	+ _____ [47]	+ _____ [48]
Value of all your Roth IRA's on December 31, 2025:		
_____	+ _____ [49]	+ _____ [50]
_____	+ _____	+ _____
_____	+ _____	+ _____
_____	+ _____	+ _____
_____	+ _____	+ _____
_____	+ _____	+ _____
_____	+ _____	+ _____
_____	+ _____	+ _____
_____	+ _____	+ _____
_____	+ _____	+ _____

NOTES/QUESTIONS:

Schedule C - General Information

☐ **Preparer use only**

	2025 Information	Prior Year Information
Taxpayer/Spouse/Joint (T, S, J)	[2]	
Employer identification number	[3]	
Business name	[5]	
Principal business/profession	[6]	
Business code	[12]	
Business address, if different from home address on Organizer Form ID: 1040		
Address	[15]	
City/State/Zip	[16] [17] [18]	
Accounting method (1 = Cash, 2 = Accrual, 3 = Other)	[19]	
If other:	[21]	
Inventory method (1 = Cost, 2 = LCM, 3 = Other)	[22]	
If other enter explanation:		
	[24]	
Enter an explanation if there was a change in determining your inventory:		
	[25]	
Did you "materially participate" in this business? (Y, N)	[26]	
If not, number of hours you did significantly participate	[28]	
Mark if you began or acquired this business in 2025	[30]	
Did you make any payments in 2025 that require you to file Form(s) 1099? (Y, N)	[31]	
If "Yes", did you or will you file all required Forms 1099? (Y, N)	[33]	
Mark if this business is considered related to qualified services as a minister or religious worker	[35]	
Did you receive wages as a statutory employee or as a minister? (1 = Statutory employee, 2 = Minister)	[37]	
Medical insurance premiums paid by this activity	+ [41]	
Long-term care premiums paid by this activity	+ [45]	
Amount of wages received as a statutory employee	+ [48]	

Business Income

	2025 Information	Prior Year Information
Gross receipts and sales		
	+ [53]	
	+	
	+	
	+	
Returns and allowances	+ [56]	
Other income:		
	+ [58]	
	+	
	+	
	+	

Cost of Goods Sold

	2025 Information	Prior Year Information
Beginning inventory	+ [60]	
Purchases	+ [62]	
Labor:		
	+ [64]	
	+	
Materials	+ [66]	
Other costs:		
	+ [68]	
	+	
	+	
	+	
Ending inventory	+ [70]	

Schedule C - Expenses

☐ **Preparer use only**

Principal business or profession _____

	2025 Information		Prior Year Information
Advertising	+	[6]	
Car and truck expenses	+	[8]	
Commissions and fees	+	[10]	
Contract labor	+	[12]	
Depletion	+	[14]	
Depreciation	+	[16]	
Employee benefit programs (Include Small Employer Health Ins Premiums credit):			
_____	+	[18]	
_____	+		
Insurance (Other than health):			
_____	+	[20]	
_____	+		
Interest:			
Mortgage (Paid to banks, etc.)			
_____	+	[22]	
_____	+		
_____	+		
Other:			
_____	+	[24]	
_____	+		
Legal and professional services	+	[26]	
Office expense	+	[29]	
Pension and profit sharing:			
_____	+	[31]	
_____	+		
Rent or lease:			
Vehicles, machinery, and equipment	+	[33]	
Other business property	+	[35]	
Repairs and maintenance	+	[37]	
Supplies	+	[39]	
Taxes and licenses:			
_____	+	[41]	
_____	+		
_____	+		
_____	+		
_____	+		
Travel and meals:			
Travel	+	[43]	
Meals (Enter 100% subject to 50% limitation)	+	[45]	
Meals (Enter 100% subject to DOT 80% limit)	+	[47]	
Meals (Fully deductible)	+	[49]	
Utilities	+	[51]	
Wages (Less employment credit):			
_____	+	[53]	
_____	+		
Other expenses:			
_____	+	[55]	
_____	+		
_____	+		
_____	+		
_____	+		
_____	+		
_____	+		
_____	+		
_____	+		
	+		

Schedule C - Carryovers

Preparer use only

Principal business or profession

Preparer use only

Carryovers	Non-QBI & Tax	For QBI & Tax	AMT
Operating	+ [19]	+ [20]	+ [21]
Short-term capital		+ [22]	+ [23]
Long-term capital		+ [24]	+ [25]
28% rate capital		+ [26]	+ [27]
Section 1231 loss	+ [28]	+ [29]	+ [30]
Ordinary business gain/loss	+ [31]	+ [32]	+ [33]
Section 179	+ [34]	+ [35]	+ [36]

NOTES/QUESTIONS:

Rent and Royalty Property - General Information

Preparer use only

	2025 Information	Prior Year Information
Description	[2]	
Taxpayer/Spouse/Joint (T, S, J) [3]	State postal code [5]	
Physical address: Street	[6]	
City, state, zip code	[7] [8] [9]	
Foreign country	[11]	
Foreign province/county	[12]	
Foreign postal code	[13]	
Type (1=Single-family, 2=Multi-family, 3=Vacation/short-term, 4=Commercial, 5=Land, 6=Royalty, 7=Self-rental, 8=Other, 9=Personal ppty)	[14]	
Description of other type (Type code #8)	[15]	
Did you make any payments in 2025 that require you to file Form(s) 1099? (Y,N)	[16]	
If "Yes", did you or will you file all required Forms 1099? (Y, N)	[18]	
Fair rental days (If not full year) (For types 1, 2, 4, 5, 7 and 8 only) (Use Rent-2 for type 3)	[20]	
Percentage of ownership if not 100%	[22]	
Business use percentage, if not 100% (Not vacation home percentage)	[24]	

Rent and Royalty Income

Rents and royalties	2025 Information	Prior Year Information
	+ [33]	

Rent and Royalty Expenses

	2025 Information	Percent if not 100%	Prior Year Information
Advertising	+ [35]	[36]	
Auto	+ [38]	[39]	
Travel	+ [41]	[42]	
Cleaning and maintenance	+ [44]	[45]	
Commissions:			
	+ [47]	[49]	
	+		
Insurance:			
	+ [50]	[52]	
	+		
Legal and professional fees	+ [54]	[55]	
Management fees:			
	+ [57]	[59]	
	+		
Mortgage interest paid to banks, etc (Form 1098)			
	+ [60]	[62]	
	+		
Other mortgage interest	+ [63]	[65]	
Qualified mortgage insurance premiums	+ [66]	[67]	
Other interest:			
	+ [69]	[71]	
	+		
Repairs	+ [72]	[73]	
Supplies	+ [75]	[76]	
Taxes:			
	+ [78]	[80]	
	+		
Utilities	+ [81]	[82]	
Depreciation	+ [84]	[85]	
Depletion	+ [87]	[88]	
Other expenses:			
	+ [90]		
	+		
	+		
	+		

Preparer use only

Description

Refinancing Points

Preparer - Enter on Screen Rent

	2025 Information	Prior Year Information
Refinancing points paid -		
Recipient's/Lender's name	[92]	
Date of refinance		
Total # Payments		
Reported on 1098 in 2025		
Total points paid		
Points deemed as paid in current year **(Preparer use only)**		
Refinancing points paid -		
Recipient's/Lender's name		
Date of refinance		
Total # Payments		
Reported on 1098 in 2025		
Total points paid		
Points deemed as paid in current year **(Preparer use only)**		
Refinancing points paid -		
Recipient's/Lender's name		
Date of refinance		
Total # Payments		
Reported on 1098 in 2025		
Total points paid		
Points deemed as paid in current year **(Preparer use only)**		

Vacation Home Information

Preparer - Enter on Screen Rent-3

	2025 Information	Prior Year Information
Number of days home was used personally	[5]	
Number of days home was rented	[7]	
Number of day home owned, if not 365	[9]	
Carryover of disallowed operating expenses into 2025	+ [21]	
Carryover of disallowed depreciation expenses into 2025	+ [22]	

Passive and Other Information

Preparer - Enter on Screen Rent-2

Preparer use only

Carryovers	Non-QBI and Tax	For QBI & Tax	AMT
Operating	+ [24]	+ [25]	+ [26]
Short-term capital		+ [27]	+ [28]
Long-term capital		+ [29]	+ [30]
28% rate capital		+ [31]	+ [32]
Section 1231 loss	+ [33]	+ [34]	+ [35]
Ordinary business gain/loss	+ [36]	+ [37]	+ [38]
Section 179	+ [39]	+ [40]	+ [41]

NOTES/QUESTIONS:

Alimony Paid:

T/S	Date*		2025 Information	Prior Year Information
			+ [4]	
	Recipient name and SSN			
	Address			
	City, state and zip code			
			+	
	Recipient name and SSN			
	Address			
	City, state and zip code			
			+	
	Recipient name and SSN			
	Address			
	City, state and zip code			

* Date of divorce/separation agreement

	2025 Information Taxpayer	2025 Information Spouse	Prior Year Information
Educator expenses:			
	+ [6]	+ [7]	
	+	+	
Other adjustments:			
	+ [9]	+ [10]	
	+	+	
	+	+	
	+	+	
	+	+	
	+	+	
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	+	+	
	+	+	

NOTES/QUESTIONS:

Schedule A - Medical and Dental Expenses

T/S/J		2025 Information	Prior Year Information
	Medical and dental expenses, such as: Doctors, Dentists, Hospital/nursing home fees, Lab/x-ray fees, Medical supplies, Hearing aids, Eyeglasses/contact lenses, and Insurance reimbursements received		
[1]		+ [2]	
		+	
		+	
		+	
		+	
		+	
	Medical insurance premiums you paid: **Do not include pre-tax amounts paid by an employer-sponsored plan or amounts entered elsewhere, such as amounts paid for your self-employed business (Sch C, Sch F, Sch K-1, etc.) or Medicare premiums entered on Form SSA-1099.**		
[4]		+ [5]	
		+	
		+	
		+	
	Long-term care premiums you paid: **Do not include pre-tax amounts paid by an employer-sponsored plan or amounts entered elsewhere, such as amounts paid for your self-employed business (Sch C, Sch F, Sch K-1, etc.)**		
[7]		+ [8]	
		+	
	Prescription medicines and drugs:		
[10]		+ [11]	
		+	
		+	
[13]	Miles driven for medical items (21 cents)	[14]	

Schedule A - Tax Expenses

T/S/J		2025 Information	Prior Year Information
	State/local income taxes paid:		
[18]		+ [19]	
		+	
		+	
		+	
		+	
	2024 state and local income taxes paid in 2025:		
[21]		+ [22]	
		+	
		+	
	Real estate taxes paid:		
[24]		+ [25]	
		+	
		+	
	Personal property taxes:		
[27]		+ [28]	
		+	
	Other taxes, such as: foreign taxes and State disability taxes		
[30]		+ [31]	
		+	
		+	
	Sales tax paid on major purchases:		
[36]		+ [37]	
		+	
	Sales tax paid on actual expenses:		
[39]		+ [40]	
		+	
		+	

Interest Expenses

T/S/J		2025 Interest Paid [2]	2025 Points Paid	Type*	Prior Year Information
	Home mortgage interest: From Form 1098				
[1]		+	+		
		+	+		
		+	+		
		+	+		
		+	+		
		+	+		
		+	+		
		+	+		
		+			

***Mortgage Types**

Blank = Used to buy, build or improve main/qualified second home **1 = Not used to buy, build, improve home or investment**

T/S/J	Payee's Name	SSN or EIN	2025 Information	Prior Year Information
	Other, such as: Home mortgage interest paid to individuals			
[4]			+ [5]	
	Address			
	City, state and zip code			
			+	
	Address			
	City, state and zip code			

T/S/J **Name and address of other person who received Form 1098 for jointly liable mortgage interest you paid -**

Payer's/Borrower's name [7]
Street Address
City/State/Zip code

Refinancing Points paid in 2025 -

Taxpayer/Spouse/Joint (T, S, J) [11]
Recipient/Lender name
Total points paid at time of refinance
Points deemed as paid in 2025 **(Preparer use only)** + [12]
Date of refinance
Term of new loan (in months)
Reported on Form 1098 in 2025

Taxpayer/Spouse/Joint (T, S, J)
Recipient/Lender name
Total points paid at time of refinance
Points deemed as paid in 2025 **(Preparer use only)** +
Date of refinance
Term of new loan (in months)
Reported on Form 1098 in 2025

T/S/J		2025 Information	Prior Year Information
	Investment interest expense, other than on Schedule(s) K-1:		
[15]		+ [16]	
		+	
		+	
		+	
		+	
		+	
		+	
		+	

Charitable Contributions

T/S/J | 2025 Information | Prior Year Information

Contributions made by cash or check (including out-of-pocket expenses)

Any contribution of cash, a check or other monetary gift requires a written record of the contribution in order to claim the contribution on your return.

Individual contributions of $250 or more must be accompanied by a written acknowledgment from the charity to claim the contribution on your return.

[2] [3]

[5] Volunteer miles driven [6]

Noncash items, such as: Goodwill/Salvation Army/clothing/household goods

[8] [9]

Miscellaneous Deductions

T/S/J | 2025 Information | Prior Year Information

Other expenses

[12] [13]

Gambling losses: (Enter only if you have gambling income)

[15] [16]

NOTES/QUESTIONS:

Miscellaneous Itemized Deductions (State Use Only)

Complete the information below only if you file a state return in AL, AR, CA, HI, MN, NY or PA. Amounts entered here will be used to calculate your state return, but will be ignored for federal return purposes, as the deductions are not allowed.

T/S/J		2025 Information	Prior Year Information
	Unreimbursed expenses, such as: Uniforms, Professional dues, Business publications, Job seeking expenses, Educational expenses		
[1]		+ [2]	
	Union dues, other than amounts reported on Form W-2:		
[4]		+ [5]	
[7]	Tax preparation fees	+ [8]	
	Other expenses, subject to 2% AGI limit, such as: Legal/accounting/custodial fees		
[10]		+ [11]	
[13]	Safe deposit box rental	+ [14]	
	Investment expenses, other than on Schedule(s) K-1 or Form(s) 1099-DIV/INT:		
[16]		+ [17]	

NOTES/QUESTIONS:

	2025 Information		Prior Year Information
	Taxpayer	Spouse	
Self-employed health insurance premiums: (Not entered elsewhere)			
	+ [2]	+ [3]	
	+	+	
Self-employed long-term care premiums: (Not entered elsewhere)			
	+ [5]	+ [6]	
	+	+	

NOTES/QUESTIONS:

Iowa General Information

County of residence as of December 31st _____[1]
School district _____[2]

Contributions

Amount of charitable contributions you wish to make to:

Fish and Wildlife _____[3]
Child Abuse Prevention _____[4]

Residency Information

Residency code ___[5]

Residency Code	
Blank = Both spouses have the same residency status	**4 = Taxpayer nonresident, spouse part-year resident**
1 = Taxpayer nonresident, spouse resident	**5 = Taxpayer resident, spouse part-year resident**
2 = Taxpayer resident, spouse nonresident	**6 = Taxpayer part-year resident, spouse resident**
3 = Taxpayer part-year resident, spouse nonresident	

Part-year Resident Information

If you were a part-year resident during the tax year, enter the dates you lived in Iowa

	Spouse	Taxpayer
Part-year residency dates:		
Moved into Iowa	_____[6]	_____[8]
Moved out of Iowa	_____[7]	_____[9]

Nonresident Information

Illinois residents:

Iowa wages or salary only ___[10]
Wages or salary and other Iowa source income ___[11]

NOTES/QUESTIONS:

Notes to Preparer

Submit questions and provide additional information to your tax return preparer here.

Taxpayer name(s) _____

Social security number _____