

RHW CPAs
2300 Contra Costa Blvd Ste 100
Pleasant Hill, CA 94523-3931
925-288-0600

Dear .:

This Tax Organizer is designed to help you gather the tax information needed to prepare your 2025 personal income tax return. You are not required to fill out your Tax Organizer, however, the Tax Organizer is designed to help you conveniently gather the tax information needed to prepare your 2025 personal income tax return. To help you complete the Organizer with minimal time and effort, when available, you will find certain information from your 2024 personal income tax return.

To protect your privacy, your Tax Organizer contains masked data. Masked data displays as asterisks. For example, a Social Security number could display as ***-**-6789, an account number as *****6789, and a date of birth as **/**/2000. If you would like to confirm the masked data or make a change to your data, please contact this office. Do not indicate any changes to your data on your Tax Organizer. When you receive your completed tax return(s), make sure you review all Social Security numbers, bank account numbers, and dates of birth for accuracy.

Enter 2025 information on the Tax Organizer pages provided. If any information does not apply to you or is incorrect, please delete it or make the necessary corrections.

The Client Questionnaire asks 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.

Please answer all applicable questions and use the Notes to Preparer screen to enter additional information not provided in the Tax Organizer. The Notes to Preparer screen is also available for any questions that you may have for our office.

You will also need to provide the following information:

- Signed 2025 Tax Return Engagement Letter,
- Completed SafeSend forms,
- Completed Driver License Data Form for all tax payers,
- Forms W-2 for wages, salaries and tips.
- Unemployment tax form (1099-G),
- All Forms 1099 for interest, dividends, retirement, miscellaneous income, Social Security, state or local refunds, gambling winnings, etc.,
- Brokerage statements showing investment transactions for stocks, bonds, etc.,
- Schedule K-1 from partnerships, S corporations, estates and trusts,
- Statements supporting educational expenses, deductions or distributions, including any Forms 1098-T, 1098-E, or 1099-Q,
- Federal Forms 1095-A, 1095-B, 1095-C and/or California Form FTB 3895, related to health care coverage or the Premium Tax Credit,
- Statements supporting deductions for mortgage interest, taxes, and charitable contributions (including any Form 1098-C),

- Copies of closing statements regarding the sale or purchase of real property,
- Legal papers for adoption, divorce, or separation involving custody of your dependent children,
- Any tax notices sent to you by the IRS or other taxing authority,
- A copy of your income tax return from last year, if not prepared by this office,

Please refrain from emailing any personal tax documents or information to your preparer. Email does not allow secure transmission of sensitive client information. Please use your secure client portal to send all tax documents and personal information or set-up an appointment to drop off your tax documents to our office.

IRS regulations require paid tax preparers who expect to prepare and file 11 or more federal individual, nonresident alien, or trust tax returns to file them electronically. To comply with this requirement your return will be electronically filed this year. The benefits of e-filing include a secure way to file tax returns and it provides proof of acceptance that the IRS has accepted your return for processing. Contact this office if you prefer your return be filed on paper.

The IRS does not send out unsolicited emails, call a tax payer demanding payment over the phone, threatening lien's on personal property, or send local authorities to arrest you. The IRS does not send out unsolicited emails or phone calls requesting detailed personal information. If you receive such an email from the IRS, send a copy of the email to phishing@irs.gov. Please do not respond, provide any personal information or submit any type of payment over the phone or email. Please contact our office regarding any correspondence, written or electronic, that you receive from the IRS.

Thank you for the opportunity to serve you.

Sincerely,

RHW CPAs

Questions

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

	Yes	No
Personal Information		
Did your marital status change during the year?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, explain: _____		
Did you live separately from your spouse during the last six months of the year?	<input type="checkbox"/>	<input type="checkbox"/>
Do you have a separate decree, instrument, or agreement and are not living in the same household by the end of the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did your address change from last year?	<input type="checkbox"/>	<input type="checkbox"/>
Can you be claimed as a dependent by another taxpayer?	<input type="checkbox"/>	<input type="checkbox"/>
Do you have a bank account or other type of account with a routing transit number (RTN) and account number that can be used to direct deposit (or direct debit) funds?	<input type="checkbox"/>	<input type="checkbox"/>
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?	<input type="checkbox"/>	<input type="checkbox"/>
Do you, your spouse (if applicable), and any dependents have a taxpayer identification number (SSN, ITIN, or ATIN)?	<input type="checkbox"/>	<input type="checkbox"/>
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 notice for filing returns in 2026.	<input type="checkbox"/>	<input type="checkbox"/>
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.	<input type="checkbox"/>	<input type="checkbox"/>
Dependent Information		
Were there any changes in dependents from the prior year?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, explain: _____		
Did the children who live with you spend more than half the year with you in the United States?	<input type="checkbox"/>	<input type="checkbox"/>
Do you have any children under age 19 or a full-time student under age 24 with unearned income in excess of \$2,700?	<input type="checkbox"/>	<input type="checkbox"/>
Do you have dependents who must file a tax return?	<input type="checkbox"/>	<input type="checkbox"/>
Did you provide over half the support for any other person(s) other than your dependent children during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you pay for child care while you worked, looked for work, or while a full-time student?	<input type="checkbox"/>	<input type="checkbox"/>
Are there any other person(s) who lived with you more than half the year in the United States but not claimed by you last year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you pay any expenses related to the adoption of a child during the year?	<input type="checkbox"/>	<input type="checkbox"/>
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?	<input type="checkbox"/>	<input type="checkbox"/>
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 notice for use during the 2026 filing season.	<input type="checkbox"/>	<input type="checkbox"/>
Do you have an eligible child under age 18 and want to open a new tax-deferred investment account called a "Trump Account" that will be available in July 2026?	<input type="checkbox"/>	<input type="checkbox"/>
If you initiate a Trump Account for any eligible child born in 2025, a contribution pilot program provides a \$1,000 contribution. Do you wish to receive the contribution?	<input type="checkbox"/>	<input type="checkbox"/>

Purchases, Sales and Debt Information

- Did you start a new business or purchase rental property during the year?
- Did you have ownership interest in any type of business?
- 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 purchase or sell a principal residence during the year?
- Did you foreclose or abandon a principal residence or real property 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 refinance a principal residence or second home this year?
- Did you sell an existing business, rental, or other property this year?
- Did you lend money with the understanding of repayment and this year it became totally uncollectable?
- Did you have any debts canceled or forgiven this year, such as a home mortgage or student loan(s)?
- 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 even if you received the credit when purchased at the dealer.
- Did you receive a Form 1099-K for the sale of personal property for a gain or loss?
- 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.

Income Information

- Did you have any foreign income or pay any foreign taxes during the year, directly or indirectly, such as from investment accounts, partnerships or a foreign employer?
- Did you receive any income from property sold prior to this year?
- Did you receive any unemployment benefits during the year?
- Did you receive any disability income during the year?
- Did you receive any Medicaid waiver payments as difficulty of care 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 any income considered to be nonemployee compensation?
- Did you receive a Form 1099-K, 1099-MISC, 1099-NEC, or other income statement for work done in what is commonly referred to as the "gig" economy?
- Did you receive a Form 1099-K for a distribution payment from an online crowdfunding solicitation?
- 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

- Are you an active participant in a pension or retirement plan?
- 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?
- If yes, were any withdrawals due to a Federally declared disaster?
- If you received any qualified disaster retirement plan distributions, did you repay any of the distributions in 2025?
- Did you receive any lump-sum payments from a pension, profit sharing or

- 401(k) plan?
- Did you make any contributions to an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan?
- Did you receive any qualified birth or adoption distributions, emergency personal expense distributions, domestic abuse distributions, or terminal illness distributions in 2025?
- If yes, did you repay any of the distributions in 2025?
- Did you make any qualified charitable distributions (QCD) from your retirement account this year?

Education Information

- Did you, your spouse, or your dependents attend a post-secondary school during the year, or plan to attend one in the coming year?
- Did you have any educational expenses during the year on behalf of yourself, your spouse, or a dependent?
- 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 make any withdrawals from an education savings or 529 Plan account?
- If yes, were any of these withdrawals rolled over into an ABLE (Achieving a Better Life Experience) account?
- Did you make any contributions to an education savings or 529 Plan account?
- Did you pay any student loan interest this year?
- Did you cash any Series EE or I U.S. Savings bonds issued after 1989?
- Would you like a worksheet to aid in the completion of a Free Application for Federal Student Aid (FAFSA) with the U.S. Department of Education?

Health Care Information

- Did you have qualifying health care coverage, such as employer-sponsored coverage or government-sponsored coverage (i.e. Medicare/Medicaid) for your family? "Your family" for health care coverage refers to you, your spouse if filing jointly, and anyone you can claim as a dependent.
- Did you enroll for lower cost Marketplace Coverage through healthcare.gov under the Affordable Care Act?
- Did you enroll for lower cost Marketplace Coverage through healthcare.gov under the Affordable Care Act and share a policy with anyone who is not included in your family?
- Did you make any contributions to a Health savings account (HSA) or Archer MSA?
- 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?
- Did you receive any withdrawals from an ABLE (Achieving a Better Life Experience) account?
- If you are a business owner, did you pay health insurance premiums for your employees this year?

Itemized Deduction Information

- Did you incur a casualty or theft loss or any condemnation awards during the year?
- If yes, did the loss occur in a Federally declared disaster area?
- Did you pay out-of-pocket medical expenses (Co-pays, prescription drugs, etc.)?
- Did you make any cash or other monetary charitable contributions?
- Did you make any noncash charitable contributions (clothes, furniture, etc.)?
- If yes to either of the above charitable contribution questions, please provide evidence such as a receipt from the donee organization, canceled check, or record of

payment, to substantiate all contributions made.

- Did you donate a vehicle or boat during the year?
- Did you pay real estate taxes for your primary home and/or second home?
- Did you pay any state income tax, including withholdings and estimated payments?
- Did you pay any city or local income taxes, including withholdings and estimated payments?
- Did you pay any personal property tax, such as vehicle, boat, or RV?
- Did you pay any mortgage interest on an existing home loan?
- Did you incur interest expenses associated with any investment accounts you held?
- Did you make any major purchases during the year (cars, boats, etc.)?
- Did you make any out-of-state purchases (by telephone, internet, mail, or in person) for which the seller did not collect state sales or use tax?

Miscellaneous Information

- Did you make federal estimated tax payments for 2025?
- Did you make gifts of more than \$19,000 to any individual?
- Did you utilize an area of your home for business purposes?
- Did you receive goods or services in exchange for your goods or services (barter)?
- Did you retire or change jobs this year?
- Did you incur moving costs because of a permanent change of station as a member of the Armed Forces on active duty?
- Did you pay any individual as a household employee during the year?
- Did you make energy efficient improvements to your main home this year?
- Did you receive a distribution from, or were you a grantor or transferor for a foreign trust?
- 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?
- Are you a foreign owner or do you control 25% of a foreign company's ownership interest for a foreign company registered with a secretary of state or similar office?
- If yes, did you file its initial Beneficial Ownership Information Report (BOIR)?
- If you were required to file a Beneficial Ownership Information Report (BOIR) with the Financial Crimes Enforcement Network (FinCEN), has any of the previously reported information changed (for either the foreign reporting company or any of the beneficial owners)?
- Did you receive correspondence from the State or the IRS?
- If yes, explain: _____
- 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.

Client Organizer Topical Index

This client organizer topical index is designed to help you quickly locate the items listed. To use the index just locate the topic and refer to the page number listed. The page number corresponds to the number printed in the top right corner of your organizer sheets.

Topic	Page	Topic	Page
Alaska Permanent Fund dividends	18	Gambling winnings	18
Alimony received	18	Minister earnings and expenses	28
Bank account information	3	Mortgage interest expense	60
	28 29	Rent and royalty, vacation home, income and expenses	31
Dependent care benefits received	12		28 , 17a, 17b
Dependent information	1	State and local income tax refunds	18
Direct deposit information	3	State & local estimate payments and withholding	12
Electronic filing	6	Statutory employee	12, 28
Email address	2	Unemployment compensation	18
Federal withholding	12	Wages and salaries	12

Please note the following conventions used throughout your client organizer: T/S/J and T/S headings should be used to indicate if an item belongs to the (T)axpayer, (S)pouse, or (J)oint. Also, if an item did not occur in your resident state, please indicate the state's postal code abbreviation in which the item occurred. Control totals and [] numbers are for preparer use only.

General: 1040

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 Mark if your nonresident alien spouse does not have an ITIN

Taxpayer **Spouse**

Social security number _____

First name _____

Last name _____

Occupation _____

Designate \$3.00 to the presidential election campaign fund? (1 = Yes, 2 = No, 3=Blank)

Mark if legally blind

Mark if dependent of another taxpayer

Taxpayer between 19 and 23, full-time student, with income less than 1/2 support? (Y, N)

Date of birth _____

Date of death _____

Work/daytime telephone number/ext number _____

Do you authorize us to discuss your return with the IRS (Y, N)

General: 1040, Contact

Present Mailing Address

Address _____

Apartment number _____

City/State postal code/Zip code _____

Foreign country name _____

Foreign phone number _____

Home/evening telephone number _____

Taxpayer email address _____

Spouse email address _____

General: 1040

Dependent Information

First Name	Last Name	Date of Birth	Social Security No.	Relationship	Months in home	Care expenses paid for dependent
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

Credits: 2441

Child and Dependent Care Expenses

Provider information:

Business name _____

First and Last name _____

Street address _____

City, state, and zip code _____

Social security number OR Employer identification number _____

Tax Exempt or Living Abroad Foreign Care Provider (1 = TE, 2 = LAFCP)

Amount paid to care provider in 2025 _____

Taxpayer **Spouse**

Employer-provided dependent care benefits that were forfeited _____

NOTES/QUESTIONS:

Filing (Marital) status code (1 = Single, 2 = Married filing joint, 3 = Married filing separate, 4 = Head of household, 5 = Qualifying surviving spouse) 1 [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 ^{* **}	Care expenses paid for dependent
Joe	Smith	01/01/2007	***-**-3333	Son	12	1	

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

Dependent Codes

- | | |
|---|---|
| <p>*Basic</p> <ul style="list-style-type: none"> 1 = Child who lived with you 2 = Child who did not live with you due to divorce/separation 3 = Other dependent 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 <p>***Months</p> <ul style="list-style-type: none"> 77 = Reported on odd year return 88 = Reported on even year return 99 = Not reported on return | <p>**Other</p> <ul style="list-style-type: none"> 1 = Student (Age 19 - 23) 2 = Disabled dependent 3 = Dependent who is both a student and disabled |
|---|---|

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: _____ [18] _____ [27]

Email, Work phone, Home phone, Fax, Mobile phone, Mobile phone #2 _____ [18] _____ [27]

NOTES/QUESTIONS:

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:

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:

1 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]	
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]	

Control Totals +

Business

1 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]	_____	_____
_____	+ _____	_____	_____
_____	+ _____	_____	_____
_____	+ _____	_____	_____

Complete this section if either of the following applies:

- You have home acquisition/improvement debt over \$750,000 for loans taken out in 2018 or later
- You have home acquisition/improvement debt over \$1,000,000 for loans taken out in 2017 or earlier

Mortgages taken out before 10/14/87 generally qualify as grandfather debt regardless of how the proceeds are used.

Home acquisition debt is a mortgage taken out after 10/13/87, the proceeds of which are used to buy, build or substantially improve your home.

	2025 Information	Prior Year Information	
Description of loan/property	_____ [2]		
Taxpayer/Spouse/Joint (T, S, J)	_____ [3]		
Loan origination date	_____ [4]		
If refinanced debt, date of initial loan	_____ [5]		
Fair market value of home	+ _____ [6]		
Number of months loan was outstanding in 2025, if not 12	_____ [8]		
Number of months home was a qualifying home (If different from number of months loan was outstanding)	_____ [10]		
Principal paid in 2025	+ _____ [12]		
Interest paid during 2025	+ _____ [14]		
Points reported on Form 1098 for 2025	+ _____ [17]		
Home mortgage interest you paid, not reported on Form 1098:			
Recipient name	_____ [20]		
Recipient SSN or EIN	_____ [21]		
Recipient address	_____ [22]		
Recipient city, state, zip code	_____ [23] _____ [24] _____ [25]		
Grandfather debt as of 12/31/24 (or first day mortgage was outstanding)	+ _____ [26]		
Grandfather debt as of 12/31/25 (or last day mortgage was outstanding)	+ _____ [28]		
Home acquisition/improvement debt as of 12/31/24 (or first day mortgage was outstanding)	+ _____ [30]		
Home acquisition/improvement debt as of 12/31/25 (or last day mortgage was outstanding)	+ _____ [32]		
Home equity debt as of 12/31/24*** (or first day mortgage was outstanding)	+ _____ [34]		
Home equity debt as of 12/31/25*** (or last day mortgage was outstanding)	+ _____ [36]		
*** ONLY portion of loan proceeds used to buy, build, or improve qualified residence			
Average balance in 2025 of grandfather debt	+ _____ [41]		
Average balance in 2025 of home acquisition/improvement debt	+ _____ [43]		
Average balance for 2025 all types of debt	+ _____ [45]		

NOTES/QUESTIONS:

Notes to Preparer

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

Taxpayer name(s) _____

Social security number _____