BLANKORG

Prepared By:

Sink Gordon Accountants & Advisors, LLP
1960 Kimball Ave # 400
Manhattan, KS 66502

Prepared For:

2025 Client Organizer

BLANKORG

From:

To:

Sink Gordon Accountants & Advisors, LLP
1960 Kimball Ave # 400
Manhattan, KS 66502

2025 Client Organizer

This information is complete and correct to the best of my (our) knowledge.

Taxpayer signature _____ Date _____

Spouse signature _____ Date _____

BLANKORG

Sink Gordon Accountants & Advisors, LLP
1960 Kimball Ave # 400
Manhattan, KS 66502
785-537-0190

TAX RETURN ENGAGEMENT LETTER

This letter is to confirm and specify the terms of our engagement with you and to clarify the nature and extent of the services we will provide. To ensure an understanding of our mutual responsibilities, we ask all clients for whom returns are prepared to confirm the following arrangements.

We will prepare your 2025 federal and requested state income tax returns from information that you will furnish us. Tax consulting, tax planning, and prepartion of forms 1099, 1096, W2 and W3 will be prepared if requested. We will not prepare any related payroll tax, sales tax, or other information tax returns unless we are otherwise engaged or requested to do so. We will not audit or otherwise verify the data you submit, although it may be necessary to ask you for clarification of some of the information. We will furnish you with questionnaires and/or worksheets to guide you in gathering the necessary information. Your use of such forms will assist in keeping pertinent information from being overlooked.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns, consulting and planning. 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 review them carefully before you sign them.

Our work, in connection with the preparation of your income tax returns and other requested services, does not include any procedures designed to discover defalcations and/or irregularities, should any exist.

We will use our judgment to resolve questions in your favor where the tax law is unclear or where there are conflicts between the taxing authorities' interpretation of the law and what seem to be other supportable positions. There may be situations where we are required by law to disclose a position on a tax return. We are not attorneys, therefore we cannot provide you with a legal opinion on various tax positions. We can, however, advise you of the consequences of different positions. We will adopt whatever position you request on your returns so long as it is consistent with our professional standards and ethics. If conflicts arise, we reserve the right to withdraw from an engagement without completing or delivering the tax returns. Such withdrawal would complete our engagement and you agree to pay our fees based on time expended (at our standard rates) plus out-of-pocket expenses through the date of withdrawal.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. If you would like information on the amount or the circumstances of these penalties, please contact us. Your returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, we will be available upon request to represent you and will render additional invoices for the time and expenses incurred.

Our fee for these services will be based upon the amount of time required at standard billing rates plus out-of-pocket expenses. All invoices are due and payable upon presentation. An interest charge will be added to all accounts not paid within thirty (30) days.

If the foregoing fairly sets forth your understanding, please sign the enclosed copy of this letter in the space indicated and return it to our office. If there are other tax returns or additional services requested, please contact us.

If we do not receive a signed letter, but receive from you a completed copy of the tax organizer, and/or supporting documentation, then such receipt by this office shall be deemed as evidence of your acceptance of all the terms set forth above.

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

Client Signature: _____

Printed Name:_____ Date: _____

See www.sinkgordon.com for our Privacy Notice and Privacy Policy

Sink Gordon Accountants & Advisors, LLP
1960 Kimball Ave # 400
Manhattan, KS 66502
785-537-0190

Dear Taxpayer:

This Tax Organizer is designed to help you 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:
- Forms W-2 for wages, salaries and tips, and additional information regarding overtime pay.
- All Forms 1099 for interest, dividends, retirement, miscellaneous income, unemployment compensation, nonemployee compensation, tips not reported on Form W-2, Social Security, sales of digital assets, state or local refunds, gambling winnings, payment card or third party network transactions, etc.
- Brokerage statements showing investment transactions for stocks, bonds, digital assets, etc.
- Schedule K-1 showing income from partnerships, S corporations, estates and trusts.
- Statements and receipts supporting qualified educational expenses, deductions or distributions, including any Forms 1098-T, 1098-E, or 1099-Q.
- Statements from U.S. Department of Education supporting federal student loan forgiveness.
- All Forms 1095-A, 1095-B, and/or 1095-C related to health care coverage or the Premium Tax Credit.
- All Forms 1099-QA and/or 5498-QA related to ABLE (Achieving a Better Life Experience) account.
- All Forms 1099-H related to Health Coverage Tax Credit (HCTC) advance payments.
- Statements supporting deductions for mortgage interest (Forms 1098), taxes, and charitable contributions (including any Form 1098-C).
- Statements supporting deduction of auto loan interest (Forms 1098-VLI) for a new vehicle purchased for personal use in 2025.
- Statements supporting the receipt, exchange, sale, use, or any other disposition of a digital asset
- 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.
- Six-digit Identity Protection PIN for use during calendar year 2026, if sent to you by the IRS.
- 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.

The IRS **doesn't initiate** contact with taxpayers by email, text messages or social media channels to request personal or financial information. This includes requests for PIN numbers, passwords or similar access information for credit cards, banks or other financial accounts. Phishing is a scam typically carried out through unsolicited email and/or websites that pose as legitimate sites and lure unsuspecting victims to provide personal and financial information. If you receive such an email from the IRS, send a copy of the email to phishing@irs.gov. Please do not respond to the email unless the email request you send to the IRS has been verified as legitimate. You may also contact our office regarding any correspondence, written or electronic, that you receive from the IRS.

Thank you for the opportunity to serve you.

BLANKORG

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?	☐	☐
If yes, explain: _____		
Did you live separately from your spouse during the last six months of the year?	☐	☐
Do you have a separate decree, instrument, or agreement and are not living in the same household by the end of the year?	☐	☐
Did your address change from last year?	☐	☐
Can you be claimed as a dependent by another taxpayer?	☐	☐
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?	☐	☐
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?	☐	☐
Do you, your spouse (if applicable), and any dependents have a taxpayer identification number (SSN, ITIN, or ATIN)?	☐	☐
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.	☐	☐
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: _____		
Did the children who live with you spend more than half the year with you in the United States?	☐	☐
Do you have any children under age 19 or a full-time student under age 24 with unearned income in excess of $2,700?	☐	☐
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?	☐	☐
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?	☐	☐
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 notice for use during the 2026 filing season.	☐	☐
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?	☐	☐
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?	☐	☐
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.	☐	☐

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)

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)	2	
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)	Y	

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:

Income: W2

Salary and Wages

Please provide all copies of Form W-2 that you receive.
Below is a list of the Form(s) W-2 as reported in last year's tax return. If a particular W-2 no longer applies, mark the not applicable box.

T/S	Description	Prior Year Information	Mark if no longer applicable

Retirement: 1099R

Pension, IRA, and Annuity Distributions

Please provide all copies of Form 1099-R that you receive.
Below is a list of the Form(s) 1099-R as reported in last year's tax return. If a particular 1099-R no longer applies, mark the not applicable box.

T/S	Description	Prior Year Information	Mark if no longer applicable

Income: K1, K1T

Schedules K-1

Please provide all copies of Schedule K-1 that you receive.
Below is a list of the Schedule(s) K-1 as reported in last year's tax return. If a particular K-1 no longer applies, mark the not applicable box.

T/S/J	Description	Form	Mark if no longer applicable

Income: W2G

Gambling Income

Please provide all copies of Form W-2G that you receive.
Below is a list of the Form(s) W-2G as reported in last year's tax return. If a particular W-2G no longer applies, mark the not applicable box.

T/S	Description	Prior Year Information	Mark if no longer applicable

Educate: 1099Q

Qualified Education Plan Distributions

Please provide all copies of Form 1099-Q that you receive.
Below is a list of the Form(s) 1099-Q as reported in last year's tax return. If a particular 1099-Q no longer applies, mark the not applicable box.

T/S	Description	Prior Year Information	Mark if no longer applicable

NOTES/QUESTIONS:

Income Summary

Below is a list of the forms as reported in last year's tax return. Please provide copies of all of the forms you received. To indicate which forms are attached, enter a "1" for attached in the field provided next to the Description. To indicate which forms are not applicable, enter a "2" for not applicable (N/A) in the field provided next to the Description. Otherwise, leave this field blank.

Form	T/S/J	Description	1 = Attached 2 = N/A

Income: B1

Interest Income

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

T/S/J	Payer Name	Interest Income	Prior Year Information

Income: B3

Seller Financed Mortgage Interest

T, S, J _ Payer's name _____ Payer's social security number _____

Payer's address, city, state, zip code _____ _____ _____

Amount received in 2025 _____ Amount received in 2024 _____

Income: B2

Dividend Income

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

T/S/J	Payer Name	Ordinary Dividends	Qualified Dividends	Prior Year Information

Income: D

Sales of Stocks, Securities, and Other Investment Property

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

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

Income: Income

Other Income

Please provide copies of all supporting documentation.

	2025 Information	Prior Year Information
State and local income tax refunds		

	T/S	Agreement Date	2025 Information	Prior Year Information
Alimony received				

	Taxpayer	Spouse	Prior Year Information
Unemployment compensation			
Unemployment compensation repaid			
Social security benefits			
Medicare premiums to be reported on Schedule A			
Railroad retirement benefits			

T/S/J		2025 Information	Prior Year Information
	Other Income:		

1040 Adj: IRA

Adjustments to Income - IRA Contributions

Please provide year end statements for each account and any Form 8606 not prepared by this office.

	Taxpayer	Spouse
Traditional IRA Contributions for 2025 -		
If you want to contribute the maximum allowable traditional IRA contribution amount, enter the applicable code: (1 = Deductible only, 2 = Both deductible and nondeductible)		
Enter the total traditional IRA contributions made for use in 2025		
Roth IRA Contributions for 2025 -		
Mark if you want to contribute the maximum Roth IRA contribution	☐	☐
Enter the total Roth IRA contributions made for use in 2025		

Educate: Educate2

Higher Education Deductions and/or Credits

Complete this section if you paid interest on a qualified student loan in 2025 for qualified higher education expenses for you, your spouse, or a person who was your dependent when you took out the loan.

T/S	Qualified student loan interest paid	2025 Information	Prior Year Information

Complete this section if you paid qualified education expenses for higher education costs in 2025.
Qualified education expenses include tuition and fees required for enrollment or attendance at an eligible educational institution.
Please provide all copies of Form 1098-T.

T/S	Ed Exp Code*	Student's SSN	Student's First Name	Student's Last Name	Qualified Expenses	Prior Year Information

***Education Expense Code: 1 = American opportunity credit; 2 = Lifetime learning credit; 3 = Tuition and fees deduction**
The student qualifies for the American opportunity credit when enrolled at least half-time in a program leading to a degree, certificate, or recognized credential; has not completed the first 4 years of post-secondary education; has no felony drug convictions on student's record.

1040 Adj: 3903

Job Related Moving Expenses

Complete this section if you moved to a new home due to service in the armed forces.

Description of move	
Taxpayer/Spouse/Joint (T, S, J)	
Mark if the move was due to service in the armed forces	☐
Number of miles from old home to new workplace	
Number of miles from old home to old workplace	
Mark if move is outside United States or its possessions	☐
Transportation and storage expenses	
Travel and lodging (not including meals)	
Total amount reimbursed for moving expenses	

1040 Adj: OtherAdj

Other Adjustments to Income

Alimony Paid:

T/S	Date*	Recipient name	Recipient SSN	2025 Information	Prior Year Information

Street address

City, State and Zip code

***Enter the divorce/separation agreement date**

	Taxpayer	Spouse	Prior Year Information
Educator expenses:			
Other adjustments:			

Itemized: A1

Medical and Dental Expenses

T/S/J		2025 Information	Prior Year Information
_	Medical and dental expenses		
_	Medical insurance premiums you paid***		
_	Long-term care premiums you paid***		
_	Prescription medicines and drugs		
_	Miles driven for medical items (21 cents)		

***Do not include pre-tax amounts paid by an employer-sponsored plan, amounts paid for your self-employed business, or Medicare premiums entered on Form Lite-3

Itemized: A1

Tax Expenses

T/S/J		2025 Information	Prior Year Information
_	State/local income taxes paid		
_	2024 state and local income taxes paid in 2025		
_	Sales tax paid on actual expenses		
_	Real estate taxes paid		
_	Personal property taxes		
_	Other taxes		

Itemized: A2

Interest Expenses

T/S/J		2025 Information	Prior Year Information
_	Home mortgage interest From Form 1098		

Other home mortgage interest paid to individuals:

T/S/J	Payee's Name	SSN or EIN	2025 Information	Prior Year Information
_				

Address	City	State	Zip Code

T/S/J		2025 Information	Prior Year Information
_	Investment interest expense, other than on Sch K-1s:		

Refinancing Information:	Refinance #1	Refinance #2
T/S/J	_	_
Recipient/Lender name		
Total points paid at time of refinance		
Date of refinance		
Term of new loan (in months)		
Reported on Form 1098 in 2025	☐	☐

Itemized: A3

Charitable Contributions

T/S/J		2025 Information	Prior Year Information
_	Contributions made by cash or check		
_	Volunteer miles driven		
_	Noncash items, such as: Goodwill, Salvation Army		

Itemized: A3, A-St

Miscellaneous Deductions

T/S/J		2025 Information	Prior Year Information
_	Other expenses		
_	Gambling losses (enter only if you have gambling income)		

*****STATE USE ONLY - Complete the following fields only if you file a state return in AL, AR, CA, HI, MN, NY or PA**

T/S/J		2025 Information	Prior Year Information
_	Unreimbursed expenses***		
_	Union dues, other than amounts reported on Form W-2***		
_	Tax preparation fees***		
	Other expenses, subject to 2% AGI limitation***:		
_			
_			
_	Safe deposit box rental***		
_	Investment expenses, other than on Schedule(s) K-1 or Form(s) 1099-DIV/INT***		

General: Bank

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. ☐

Primary account:

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

Secondary account #1:

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

Secondary account #2:

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

*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.

Electronic Filing: ID Auth

Identity Authentication

Taxpayer -

- Form of identification (1 = Driver's license, 2 = State issued identification card, 3 = No applicable identification, 4 = Identification not provided)
- Identification number
- Issue date
- Expiration date
- Location of issuance
- Document number (New York only)

Spouse -

- Form of identification (1 = Driver's license, 2 = State issued identification card, 3 = No applicable identification, 4 = Identification not provided)
- Identification number
- Issue date
- Expiration date
- Location of issuance
- Document number (New York only)

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:

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

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:

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]	
_____	+		
_____	+		
_____	+		
_____	+		
_____	+		
_____	+		
_____	+		
_____	+		
	+		

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:

Farm Income - General Information

Please provide all Forms 1099-K

Preparer use only

	2025 Information	Prior Year Information
Taxpayer/Spouse/Joint (T, S, J)	[2]	
Employer identification number	[3]	
Description	[4]	
Principal Product	[5]	
State postal code	[6]	
Accounting method (1 = Cash, 2 = Accrual)	[7]	
Agricultural activity code	[9]	
Did you "materially participate" in this business? (Y, N)	[12]	
Did you make any payments in 2025 that require you to file Form(s) 1099? (Y, N)	[14]	
If "Yes", did you or will you file all required Forms 1099? (Y, N)	[16]	
Mark if Schedule F net income or loss should be excluded from self-employment income	[18]	
Medical insurance premiums paid by this activity	+ [21]	
Long-term care premiums paid by this activity	+ [25]	

Schedule F Income

Sales Code**	Income description	2025 Information	Prior Year Information
		+ [35]	
		+	
		+	
		+	
		+	

**** Sales Codes**

1 = Cash sales of items bought for resale	**4 = Custom hire (machine work)**
2 = Cash sales of items raised	**5 = Other income**
3 = Accrual sales	

	2025 Information	Prior Year Information
Cost or other basis of livestock and other items you bought for resale (Cash method)	+ [37]	
Beginning inventory of livestock and other items (Accrual method)	+ [39]	
Accrual cost of livestock, produce, grains, and other products purchased	+ [41]	
Ending Inventory of livestock and other items (Accrual method)	+ [43]	

Cooperative distributions you received	2025 Total	2025 Taxable	Prior Year Information
	+	+ [46]	
	+	+	

Agricultural program payments			
	+	+ [49]	
	+	+	
	+	+	

	2025 Information	Prior Year Information
CRP payments received while enrolled to receive social security or disability benefits	+ [51]	
Commodity credit loans reported under election:		
	[53]	
Total commodity credit loans forfeited	+ [55]	
Taxable commodity credit loans forfeited	+ [57]	

Total crop insurance proceeds you received in 2025	2025 Total	2025 Taxable	Prior Year Information
	+	+ [60]	
	+	+	
	+	+	
Mark if electing to defer crop insurance proceeds to 2026		[62]	
Crop insurance proceeds deferred from 2024		+ [64]	

Farm Expenses

☐ **Preparer use only**

Description _____

	2025 Information	Prior Year Information
Car and truck expenses	+ [5]	
Chemicals	+ [7]	
Conservation expenses	+ [9]	
Carryover from prior years	+ [11]	
Custom hire (machine work)	+ [13]	
Depreciation	+ [15]	
Employee benefit programs (Include Small Employer Health Ins Premiums credit)	+ [17]	
Feed purchased	+ [19]	
Fertilizers and lime	+ [21]	
Freight and trucking	+ [23]	
Gasoline, fuel, and oil	+ [25]	
Insurance (Other than health)		
_____	+ [28]	
_____	+	
_____	+	
Mortgage interest (Paid to banks, etc.)		
_____	+ [30]	
_____	+	
_____	+	
Other interest	+ [32]	
Labor hired (Less employment credit)	+ [34]	
Pension and profit sharing	+ [36]	
Rent - vehicles, machinery, and equipment	+ [38]	
Rent - other	+ [40]	
Repairs and maintenance	+ [42]	
Seed and plants purchased	+ [44]	
Storage and warehousing	+ [46]	
Supplies purchased	+ [48]	
Taxes:		
_____	+ [50]	
_____	+	
_____	+	
_____	+	
_____	+	
Utilities	+ [52]	
Veterinary, breeding, and medicine	+ [54]	
Other expenses:		
_____	+ [56]	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
Preproductive period expenses	+ [58]	

Farm Rental - General Information

Preparer use only

	2025 Information	Prior Year Information
Taxpayer/Spouse/Joint (T, S, J)	[2]	
Employer identification number	[3]	
Description	[4]	
State postal code	[5]	
Did you "actively participate" in the operation of this business this year? (Y, N)	[6]	

Income Items

	2025 Information	Prior Year Information
Income from production of livestock, produce, grains, and other crops:		
	+ [15]	
	+	
	+	
	+	
	+	
Total cooperative distributions you received	+ [17]	
Taxable cooperative distributions you received	+ [19]	

Agricultural program payments:	2025 Total	2025 Taxable	Prior Year Information
	+ [21]	+ [22]	
	+	+	
	+	+	

	2025 Information	Prior Year Information
Commodity credit loans reported under election:		
	+ [24]	
	+	
Total commodity credit loans forfeited	+ [26]	
Taxable commodity credit loans forfeited	+ [28]	

Crop insurance proceeds you received in 2025	2025 Total	2025 Taxable	Prior Year Information
	+ [30]	+ [31]	
	+	+	
	+	+	

	2025 Information	Prior Year Information
Mark if electing to defer crop insurance proceeds to 2026	[33]	
Crop insurance proceeds deferred from 2024	+ [35]	
Other income:		
	+ [38]	
	+	
	+	
	+	
	+	
	+	
	+	
	+	
	+	
	+	
	+	
	+	
	+	
	+	
	+	
	+	
	+	

Farm Rental Expenses

Preparer use only

Description _____

	2025 Information	Prior Year Information
Car and truck expenses	+ [6]	
Chemicals	+ [8]	
Conservation expenses	+ [10]	
Carryover from prior years	+ [12]	
Custom hire (machine work)	+ [14]	
Depreciation	+ [16]	
Employee benefit programs	+ [18]	
Feed purchased	+ [20]	
Fertilizers and lime	+ [22]	
Freight and trucking	+ [24]	
Gasoline, fuel, and oil	+ [26]	
Insurance (Other than health):		
_____	+ [28]	
_____	+	
_____	+	
Mortgage interest (Paid to banks, etc.):		
_____	+ [30]	
_____	+	
_____	+	
Other interest	+ [33]	
Labor hired (Less employment credit)	+ [35]	
Pension and profit sharing	+ [37]	
Rent - vehicles, machinery, and equipment	+ [39]	
Rent - other	+ [41]	
Repairs and maintenance	+ [43]	
Seed and plants purchased	+ [45]	
Storage and warehousing	+ [47]	
Supplies purchased	+ [49]	
Taxes:		
_____	+ [51]	
_____	+	
_____	+	
_____	+	
_____	+	
Utilities	+ [53]	
Veterinary, breeding, and medicine	+ [55]	
Other expenses:		
_____	+ [57]	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
Preproductive period expenses	+ [59]	

Preparer use only

Carryovers	Non-QBI & Tax	For QBI & Tax	AMT
Operating	+ [68]	+ [69]	+ [70]
Short-term capital		+ [72]	+ [73]
Long-term capital		+ [74]	+ [75]
28% rate capital		+ [76]	+ [77]
Section 1231 loss	+ [78]	+ [79]	+ [80]
Ordinary business gain/loss	+ [82]	+ [83]	+ [84]
Section 179	+ [87]	+ [88]	+ [89]

Medical and Health Savings Account Contributions

Please provide all Forms 5498-SA.

	2025 Information	Prior Year Information
Taxpayer/Spouse (T, S)	[1]	
Name of Trustee	[4]	
State postal code	[2]	
Indicate type of health or medical savings account:		
HSA	[6]	
Archer MSA	[7]	
MA (Medicare Advantage) MSA	[9]	
Total HSA/MSA contributions made for 2025 (Enter all amounts contributed, including through employer cafeteria plans)	+ [10]	
Indicate type of coverage under qualifying high deductible health plan (1 = Self-Only, 2 = Family)	[12]	
Number of months in qualified high deductible health plan in 2025	[13]	
Mark if you want to contribute the maximum allowable health or medical savings account contribution amount	[14]	
Total HSA/MSA contribution to be made for 2025	+ [15]	
Fair market value of HSA, Archer MSA, or MA MSA (Form 5498-SA, Box 5)	+ [16]	
Excess contributions for 2024 taken as constructive contributions for 2025	+ [19]	
Rollover contribution (Form 5498-SA, Box 4)	+ [21]	

Complete this section if your account is an Archer MSA or MA MSA

Amount of annual deductible	+ [24]	
Enter compensation from employer maintaining high deductible health plan	+ [27]	
If self-employed, enter earned income from business under which plan was established	+ [31]	

Complete this section if your account is an HSA

Was the high deductible health plan in effect for December 2025? (Y, N) [33]

NOTES/QUESTIONS:

Health, Medical Savings Account Distributions

Please provide all Forms 1099-SA.

	2025 Information	Prior Year Information
Taxpayer/Spouse (T, S)	[1]	
Name of Trustee	[4]	
State postal code	[2]	
Gross distributions received **(Box 1)**	+ [7]	
Earnings on excess contributions **(Box 2)**	+ [9]	
Distribution code **(Box 3)**	[11]	
Fair Market Value on date of death **(Box 4)**	+ [12]	
Box 5 -		
HSA	[13]	
Archer MSA	[14]	
MA MSA	[15]	
All distributions were used to pay unreimbursed qualified medical expenses	[17]	
If some distributions were used to pay for other than qualified medical expenses, enter the unreimbursed qualified medical expenses for 2025	+ [19]	
Withdrawal of excess contributions by the due date of the return	+ [21]	
Amount of distribution rolled over for 2025	+ [23]	
If the distribution is due to the death of the account holder, enter the qualified decedent medical expenses paid by the taxpayer	+ [26]	
If MA (Medicare Advantage) MSA, enter value of account on 12/31/24	+ [27]	
For HSA accounts:		
Was the high deductible health plan coverage started in 2024 and in effect for the month of December 2024? (Y, N)	[29]	
Was the high deductible health plan coverage ended before 12/31/25? (Y, N)	[30]	

Long Term Care (LTC) Service and Contracts

Please provide all Forms 1099-LTC.

	2025 Information	Prior Year Information
Name of the insured chronically ill individual	[39]	
Social security number of insured	[40]	
Gross long-term care (LTC) benefits paid **(Box 1)**	+ [42]	
Accelerated death benefits paid **(Box 2)**	+ [44]	
Check one **(Box 3)**		
Per diem	[46]	
Reimbursed amount	[47]	
Qualified contract **(Box 4)**	[48]	
Check, if applicable **(Box 5)**		
Chronically ill	[49]	
Terminally ill	[50]	
Are there other individuals who received LTC payments during 2025? (Y, N)	[52]	
If the insured is terminally ill, were payments received on account of terminal illness? (Y, N)	[53]	
Number of days during the long-term care period	[54]	
Cost incurred for qualified long-term care services during the long-term care period	+ [55]	

NOTES/QUESTIONS:

Student Loan Interest Paid

Complete this section if you paid interest on a qualified student loan in 2025 for qualified higher education expenses for you, your spouse, or a person who was your dependent when you took out the loan. Please provide all copies of Form 1098-E. Form 1098-E from the lender reports interest received in 2025. The amounts reported by the lender may differ from the amounts you actually paid.

TS	Qualified loan interest recipient/lender		2025 Interest Paid		Prior Year Information
–		+		[1]	
–		+			
–		+			
–		+			

NOTES/QUESTIONS:

Education Credits and Tuition and Fees Deduction

Please provide all copies of Form 1098-T.

Educational institutions use Form 1098-T to report qualified education expenses. An eligible educational institution is any college, university, or vocational school eligible to participate in a student aid program administered by the U.S. Department of Education.

Preparer - Enter on Screen Educate2

Taxpayer/Spouse (T, S) [8]
Education code (1=American Opportunity Credit, 2=Lifetime Learning Credit)
Student's social security number
Student's first name
Student's last name

Institution Information

Enter information from each institution on a separate page, including the complete address and federal identification number of the institution.

Institution's federal identification number [8]
Institution's name
Institution's street address
Institution's city, state, zip code

Tuition Paid and Related Information

Amounts reported in Box 1 may not reflect the actual amount paid for the student during 2025.
Enter the amount actually paid during 2025.

	2025 Information	Prior Year Information
Tuition paid (Enter only the amount actually paid) **(Box 1)**	+ [8]	
Educational institution changed its reporting method for 2025 **(Box 3)**		
Adjustments made for a prior year **(Box 4)**		
Scholarships or grants **(Box 5)**		
Adjustments to scholarships or grants for a prior year **(Box 6)**		
Box 1 or 2 includes amounts for an academic period beginning January - March 2026 **(Box 7)**		
At least half-time student **(Box 8)**		
Graduate student **(Box 9)** (1=Yes, 2=No)		
Insurance contract reimbursement/refund **(Box 10)**		
Non-Institution expenses (Books and fees not paid directly to the educational institution)		
American Opportunity Tax Credit (AOTC) disqualifier		

1 = Not pursuing degree, 2 = Not enrolled at least half-time, 3 = Felony drug conviction, 4 = 4 yrs post-secondary education before 2025

NOTES/QUESTIONS:

Qualified Education Programs

Please provide all copies of Form 1099Q

Taxpayer/Spouse (T, S) [1]
Payer name [3]
State postal code [4]
Type of account (1= Private QTP, 2 = State QTP, 3 = ESA) [6]
Relationship to account (1 = Beneficiary, 2 = Account owner, 3 = Both, 4 = Neither) [7]
Final distribution [8]

Contributions and Basis

Beneficiary's Information (if not taxpayer or spouse)
Social security number [11]
First name [12]
Last name [13]

	2025 Information		Prior Year Information
Amount contributed in current year	+	[14]	
Basis of this account at 12/31/24	+	[17]	
Value of this account at 12/31/25	+	[19]	
Distribution by beneficiary of previously taxed contributions (if not taxpayer or spouse)	+	[24]	

Payments from Qualified Education Programs

	2025 Information		Prior Year Information
Gross distribution **(Box 1)**	+	[30]	
Earnings **(Box 2)**	+	[32]	
Basis **(Box 3)**	+	[34]	
Trustee-to-trustee rollover **(Box 4)**		[36]	
Trustee-to-trustee rollover amount if different than Box 1	+	[37]	
Box 5 -			
Private QTP		[39]	
State QTP		[40]	
Coverdell ESA		[41]	
Check if the recipient is not the designated beneficiary **(Box 6)**		[42]	
Qualified education expenses	+	[43]	
Elementary and secondary education expenses	+	[45]	

NOTES/QUESTIONS:

Employee Business Expenses

Preparer use only

	2025 Information	Prior Year Information
Taxpayer/Spouse (T, S)	[2]	
Occupation in which expenses were incurred	[3]	
State postal code	[5]	
If the employee expenses were from an occupation listed below, enter the applicable code 1 = Qualified performing artist, 2 = Impairment-related work expenses, 3 = Fee-basis official, 5 = Reservist	[6]	
Parking fees and tolls	+ [18]	
Local transportation	+ [20]	
Travel expenses	+ [23]	
Other business expenses:		
	+ [26]	
	+	
	+	
	+	
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	+	
	+	
Nonvehicle depreciation	+ [29]	
Meals	+ [32]	
Meals for individuals subject to DOT hours of service limitation (certain state returns)	+ [35]	

Employer Reimbursements

Enter Reimbursements not entered on Screen W2, Box 12, Code L

	2025 Information	Prior Year Information
Reimbursements for other expenses not included on Form W-2	+ [62]	
Reimbursements for meals not included on Form W-2	+ [64]	
Reimbursements for meals for DOT service limitation not included on Form W-2	+ [66]	

Control Totals +

Employee Business Expenses

Preparer use only

Taxpayer/Spouse (T, S) [2]

Occupation in which expenses were incurred [3]

State postal code [4]

Vehicle Questions

	2025 Information	Prior Year Information
If you used your automobile for work purposes, please answer the following questions:		
Was the vehicle available for off-duty personal use? (Y, N, Blank = Not applicable)	[5]	
Was another vehicle available for personal use? (Y, N)	[7]	
Do you have evidence to support your deduction? (1 = Yes - written, 2 = Yes - not written, 3 = No)	[9]	

Vehicle Information

Vehicle 1 -	Date placed in service	[11]
	Description	[12]
	Comments	
Vehicle 2 -	Date placed in service	[59]
	Description	[60]
	Comments	
Vehicle 3 -	Date placed in service	[107]
	Description	[108]
	Comments	
Vehicle 4 -	Date placed in service	[155]
	Description	[156]
	Comments	

Vehicles Actual Expenses

Mileage Information	Vehicle 1	Prior Year Information	Vehicle 2	Prior Year Information	Vehicle 3	Prior Year Information	Vehicle 4	Prior Year Information
Total mileage for the year	[18]		[66]		[114]		[162]	
Business miles	[20]		[68]		[116]		[164]	
Average daily round trip commuting mileage	[23]		[71]		[119]		[167]	
Total commuting mileage	[25]		[73]		[121]		[169]	
+ Gasoline	[27]		[75]		[123]		[171]	
+ Oil	[29]		[77]		[125]		[173]	
+ Repairs	[31]		[79]		[127]		[175]	
+ Maintenance	[33]		[81]		[129]		[177]	
+ Tires	[35]		[83]		[131]		[179]	
+ Car washes	[37]		[85]		[133]		[181]	
+ Insurance	[39]		[87]		[135]		[183]	
+ Interest	[41]		[89]		[137]		[185]	
+ Registration	[43]		[91]		[139]		[187]	
+ Licenses	[45]		[93]		[141]		[189]	
+ Property taxes (Plates, tags, etc)	[47]		[95]		[143]		[191]	
+ Vehicle rentals	[49]		[97]		[145]		[193]	
+ Inclusion amt **(Preparer only)**	[51]		[99]		[146]		[195]	
+ Other vehicle expenses	[53]		[101]		[149]		[197]	
+ Value of employer provided vehicle	[55]		[103]		[151]		[199]	
+ Depreciation	[57]		[105]		[153]		[201]	

Home Office General Information

Preparer use only

Principal business or profession [3]

Taxpayer/Spouse/Joint (T, S, J) [4]

State postal code [5]

Business Use of Home

	2025 Information	Prior Year Information
Total area of home	[14]	
Area used exclusively for business	[16]	
Information for day-care facilities only:		
Total hours used for day-care during this year	[18]	
Total hours used this year, if less than 8760	[20]	
Special computation for certain day-care facilities:		
Area used regularly and exclusively for day-care business	[22]	
Area used partly for day-care business	[24]	

List as direct expenses any expenses which are attributable only to the business part of your home.
List as indirect expenses any expenses which are attributable to the overall upkeep and running of your home.

	2025 Information		Prior Year Information
	Direct Expenses	Indirect Expenses	
Mortgage interest:	+ [29]	+ [31]	
Real estate taxes:	+ [37]	+ [39]	
Excess mortgage interest	+ [42]	+ [43]	
Insurance	+ [48]	+ [50]	
Rent	+ [54]	+ [55]	
Repairs & maintenance	+ [57]	+ [58]	
Utilities	+ [60]	+ [61]	
Other expenses, such as: Supplies & Security system			
	+ [63]	+ [64]	
	+	+	
	+	+	
	+	+	
	+	+	
	+	+	
	+	+	
	+	+	
	+	+	
	+	+	
Excess casualty losses		+ [66]	
Carryovers:			
Operating expenses		+ [67]	
Casualty losses		+ [68]	
Depreciation		+ [70]	
Business expenses not from business use of home, such as:			
Travel, Supplies, Business telephone expenses		+ [71]	
Depreciation		+ [75]	

NOTES/QUESTIONS:

Auto Worksheet

If you used your automobile for business purposes, please complete the following information.

Preparer use only

Description of business or profession [3]

Vehicles

Vehicle 1 - Date placed in service [4]
Description [5]
Comments

Vehicle 2 - Date placed in service [9]
Description [10]
Comments

Vehicle 3 - Date placed in service [14]
Description [15]
Comments

Vehicle 4 - Date placed in service [19]
Description [20]
Comments

Vehicle Questions

If you used your automobile for work purposes, answer the following questions:

	Vehicle 1	Prior Year	Vehicle 2	Prior Year	Vehicle 3	Prior Year	Vehicle 4	Prior Year
Was the vehicle available for off-duty personal use? (Y, N)	[60]		[62]		[64]		[66]	
Was another vehicle available for personal use? (Y, N)	[68]		[70]		[72]		[74]	
Do you have evidence to support your deduction? (Y, N)	[76]		[78]		[80]		[82]	
Is this evidence written? (Y, N)	[84]		[86]		[88]		[90]	

Vehicle Expenses

	Vehicle 1	Prior Year Information	Vehicle 2	Prior Year Information	Vehicle 3	Prior Year Information	Vehicle 4	Prior Year Information
Total miles for year	[32]		[34]		[36]		[38]	
Commuting miles	[40]		[42]		[44]		[46]	
Business miles	[48]		[50]		[52]		[54]	
Parking fees	+ [92]		+ [94]		+ [96]		+ [98]	
Tolls	+ [100]		+ [102]		+ [104]		+ [106]	
Gasoline	+ [108]		+ [110]		+ [112]		+ [114]	
Oil	+ [116]		+ [118]		+ [120]		+ [122]	
Repairs	+ [124]		+ [126]		+ [128]		+ [130]	
Maintenance	+ [132]		+ [134]		+ [136]		+ [138]	
Tires	+ [140]		+ [142]		+ [144]		+ [146]	
Car washes	+ [148]		+ [150]		+ [152]		+ [154]	
Insurance	+ [156]		+ [158]		+ [160]		+ [162]	
Interest	+ [164]		+ [166]		+ [168]		+ [170]	
Registration	+ [172]		+ [174]		+ [176]		+ [178]	
Licenses	+ [180]		+ [182]		+ [184]		+ [186]	
Property taxes	+ [188]		+ [190]		+ [192]		+ [194]	
Other vehicle expenses	+ [196]		+ [198]		+ [200]		+ [202]	
Vehicle rentals	+ [204]		+ [206]		+ [208]		+ [210]	
Inclusion amt **(Preparer only)**	+ [212]		+ [214]		+ [216]		+ [218]	
Depreciation	+ [220]		+ [222]		+ [224]		+ [226]	

	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:

Form ID: 1095A

ACA - Health Insurance Marketplace Statement #1

70

Please provide all Forms 1095-A

Taxpayer/Spouse (T,S) _ [1]

Marketplace identifier **(Box 1)** _____ [6]

Marketplace-assigned policy number **(Box 2)** _____ [7]

Policy issuer's name **(Box 3)** _____ [2]

Part III Household Information -

	A. 2025 Monthly Premium Amount	Prior Year Information	B. 2025 Monthly Premium Amount of Second Lowest Cost Silver Plan (SLCSP)	C. 2025 Monthly Advance Payment of Premium Tax Credit	Prior Year Information
January	+ _____ [12]		+ _____ [25]	+ _____ [38]	
February	+ _____ [13]		+ _____ [26]	+ _____ [39]	
March	+ _____ [14]		+ _____ [27]	+ _____ [40]	
April	+ _____ [15]		+ _____ [28]	+ _____ [41]	
May	+ _____ [16]		+ _____ [29]	+ _____ [42]	
June	+ _____ [17]		+ _____ [30]	+ _____ [43]	
July	+ _____ [18]		+ _____ [31]	+ _____ [44]	
August	+ _____ [19]		+ _____ [32]	+ _____ [45]	
September	+ _____ [20]		+ _____ [33]	+ _____ [46]	
October	+ _____ [21]		+ _____ [34]	+ _____ [47]	
November	+ _____ [22]		+ _____ [35]	+ _____ [48]	
December	+ _____ [23]		+ _____ [36]	+ _____ [49]	
Annual total	+ _____ [24]		+ _____ [37]	+ _____ [50]	

	Control Totals +	

ACA - Health Insurance Marketplace Statement #2

Please provide all Forms 1095-A

Taxpayer/Spouse (T,S) _ [1]

Marketplace identifier **(Box 1)** _____ [6]

Marketplace-assigned policy number **(Box 2)** _____ [7]

Policy issuer's name **(Box 3)** _____ [2]

Part III Household Information -

	A. 2025 Monthly Premium Amount	Prior Year Information	B. 2025 Monthly Premium Amount of Second Lowest Cost Silver Plan (SLCSP)	C. 2025 Monthly Advance Payment of Premium Tax Credit	Prior Year Information
January	+ _____ [12]		+ _____ [25]	+ _____ [38]	
February	+ _____ [13]		+ _____ [26]	+ _____ [39]	
March	+ _____ [14]		+ _____ [27]	+ _____ [40]	
April	+ _____ [15]		+ _____ [28]	+ _____ [41]	
May	+ _____ [16]		+ _____ [29]	+ _____ [42]	
June	+ _____ [17]		+ _____ [30]	+ _____ [43]	
July	+ _____ [18]		+ _____ [31]	+ _____ [44]	
August	+ _____ [19]		+ _____ [32]	+ _____ [45]	
September	+ _____ [20]		+ _____ [33]	+ _____ [46]	
October	+ _____ [21]		+ _____ [34]	+ _____ [47]	
November	+ _____ [22]		+ _____ [35]	+ _____ [48]	
December	+ _____ [23]		+ _____ [36]	+ _____ [49]	
Annual total	+ _____ [24]		+ _____ [37]	+ _____ [50]	

	Control Totals +	

NOTES/QUESTIONS:

Kansas General Information

County of residence [1]
School district number [2]
Mark if name or address has changed [3]

Contributions

Enter the amount of charitable contributions you wish to make to:

Chickadee Checkoff [4]
Senior Citizens Meals On Wheels Contribution Program [5]
Breast Cancer Research Fund [6]
Military Emergency Relief Fund [7]
Kansas Hometown Heroes Fund [8]
Kansas Creative Arts Industry Fund [9]
School District Contribution Fund [10]
School district headquarters county [11]
School district number [12]
Kansas Historic Site Contribution Fund [13]
Historic site number [14]

Part-year Resident Information

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

Part-year residency dates:
From [15]
To [16]

NOTES/QUESTIONS:

Notes to Preparer

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

Taxpayer name(s) _____

Social security number _____