

David Scolamiero CPA

4445 Corporation Lane
Virginia Beach, VA 23462

Phone: (757)285-7272 | Fax: (757)687-0702

January 08, 2026

NEW CLIENT

NEW:

Income tax time is just around the corner! The enclosed packet has been prepared to assist you in gathering information for your 2025 tax return. Review the entire packet and answer any questions that apply.

Certain lines in the packet contain information from last year's return. You do not need to change the dollar amounts from last year; these figures are provided for reference only.

Tax planning is one element of sound financial management. Comprehensive financial planning helps determine financial objectives, alternative plans, implementing those plans, and then periodic review for necessary adjustments. A person's overall financial affairs – cash flow, investments, savings, insurance, retirement plans, education planning, debt management, tax planning, and estate planning - are considered when crafting a plan to help meet your financial objectives.

Additionally, we are prepared to help answer other financial questions, such as:

Is interest income from my government guaranteed investments keeping up with inflation?

Is my retirement savings sufficient and secure?

Am I comfortable with the amount of volatility my investments have experienced?

Can I lower the rate of interest on my existing mortgage loan, or improve my cash flow by refinancing? Can I afford to purchase the home of my dreams?

Bring this packet and all supporting documents, including W-2 and 1099 statements, to your tax-preparation appointment. We appreciate your trust in our business. Contact our office at (757)285-7272 if you have any questions or need additional information.

It is an honor and a privilege to assist in minimizing your significant tax burden and other financial matters.

Sincerely,

DAVID SCOLAMIERO CPA

David Scolamiero CPA

4445 Corporation Lane
Virginia Beach, VA 23462

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January 08, 2026

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Your privacy is important to us. Read the following privacy policy.

We collect nonpublic personal information about you from various sources, including:

- * Interviews regarding your tax situation
- * Applications, organizers, or other documents that supply such information as your name, address, telephone number, Social Security Number, number of dependents, income, and other tax-related data
- * Tax-related documents you provide that are required for processing tax returns, such as Forms W-2, 1099R, 1099-INT and 1099-DIV, and stock transactions

We do not disclose any nonpublic personal information about our clients or former clients to anyone, except as requested by our clients or as required by law.

We restrict access to personal information concerning you, except to our employees who need such information in order to provide products or services to you. We maintain physical, electronic, and procedural safeguards that comply with federal regulations to guard your personal information.

If you have any questions about our privacy policy, contact our office at (757)285-7272.

Sincerely,

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January 08, 2026

NEW CLIENT

Subject: Preparation of Your 2025 Tax Returns

NEW CLIENT:

Thank you for choosing David Scolamiero CPA to assist you with your 2025 taxes. This letter confirms the terms of our engagement with you and outlines the nature and extent of the services we will provide.

We will prepare your 2025 federal and state income tax returns. We will depend on you to provide the information we need to prepare complete and accurate returns. We may ask you to clarify some items but will not audit or otherwise verify the data you submit. An Organizer is enclosed to help you collect the data required for your return. The Organizer will help you avoid overlooking important information. By using it, you will contribute to the efficient preparation of your returns and help minimize the cost of our services.

We will perform accounting services only as needed to prepare your tax returns. Our work will not include procedures to find defalcations or other irregularities. Accordingly, our engagement should not be relied upon to disclose errors, fraud, or other illegal acts, though it may be necessary for you to clarify some of the information you submit. We will inform you of any material errors, fraud, or other illegal acts we discover.

The law imposes penalties when taxpayers underestimate their tax liability. Call us if you have concerns about such penalties.

Should we encounter instances of unclear tax law, or of potential conflicts in the interpretation of the law, we will outline the reasonable courses of action and the risks and consequences of each. We will ultimately adopt, on your behalf, the alternative you select.

Our fee is based on the time required at standard billing rates plus out-of-pocket expenses. Invoices are due and payable upon presentation. All accounts not paid within thirty (30) days are subject to interest charges to the extent permitted by state law.

We will return your original records to you at the end of this engagement. Store these records, along with all supporting documents, in a secure location. We retain copies of your records and our work papers from your engagement for up to seven years, after which these documents will be destroyed.

If you have not selected to e-file your returns with our office, you will be solely responsible to file the returns with the appropriate taxing authorities. Review all tax-return documents carefully before signing them. Our engagement to prepare your 2025 tax returns will conclude with the delivery of the completed returns to you, or with e-filed returns, with your signature and our subsequent submittal of your tax return.

To affirm that this letter correctly summarizes your understanding of the arrangements for this work, sign the enclosed copy of this letter in the space indicated and return it to us in the envelope provided.

Thank you for the opportunity to be of service. If you have any questions, contact our office at (757)285-7272.

Sincerely,

DAVID SCOLAMIERO CPA
David Scolamiero CPA

(Both spouses must sign for preparation of joint returns.)

Accepted By:

Taxpayer

Spouse

Date

Checklist

Name: NEW CLIENT

SSN:

Checklist

This checklist is provided to help you gather necessary information for us to prepare your 2025 income tax return. Return this list, along with the supporting documentation, to our office and let us know of any significant changes from your 2024 tax year.

General Information and Prior Year Documentation

- Proof of identity for those claimed on the return (driver's license or state issued ID, Social Security card, birth certificates for children, etc.)
- Income tax returns from the prior two years
 - If there were losses from business activities in prior years, include prior five years of returns instead of two
- Depreciation schedules from prior years for businesses, rentals, etc.

Current Year Income Documentation

- Wage and tax statements (Form W-2)
- Gambling income (Form W2-G)
- IRA distributions, pensions, and annuities (Form 1099-R)
- Dividend income (Form 1099-DIV)
- Interest income (Form 1099-INT)
- Miscellaneous income (Form 1099-MISC)
- Nonemployee compensation (Form 1099-NEC)
- Unemployment compensation and other government payments (Form 1099-G)
- Credit card, debit card, and third-party network transactions (Form 1099-K)
- Reportable payment transactions
- Social Security benefits (Form SSA-1099)
- Railroad retirement benefits (Form RRB-1099)
- Income from partnerships, S corporations, estates, and trusts (Schedule K-1)
 - Basis information for any partnerships and S corporations
- Documentation of brokerage transactions and disposition of capital assets (Form 1099-B)
- Digital asset proceeds from brokerage transactions (Form 1099-DA)
- Proceeds from real estate transactions (Form 1099-S)
- Self-employed business income (Schedule C)
- Farm income (Schedule F)
- Farm rental income (Form 4835)
- Income from rental real estates and royalties (Schedule E)

Other Income (provide supporting documentation for income received for the following items)

- Sale of assets or property
- Cancellation of debt
- Other income _____

Payments (provide supporting documentation for payments made for the following items)

- Educator classroom expenses
- Employee business expenses
- Contributions to a Health Savings Account
- Expenses related to work relocation with the military
- Alimony
- Student loan interest
- Refunded student loan interest payments
- Student loan forgiveness
- Tuition and fees for higher education
- Expenses related to child or dependent care
- Contributions to a Retirement Savings Account
- Medical and dental expenses
- Real estate taxes

Checklist

Name: NEW CLIENT

SSN:

Checklist

- Other state and local taxes
- Mortgage interest
- Investment interest
- Cash contributions
- Noncash contributions (provide organization name)
- Unreimbursed employee expenses
- Investment expenses
- Gambling losses
- Other payments _____

Questionnaire

Name: NEW CLIENT

SSN:

Questionnaire

Personal Information

Yes **No**

Did your marital status change during the year?
If "Yes," explain. _____

Did your name change during the tax year?
If "Yes," explain. _____

If your filing status is married, but you are filing separately from your spouse, did you and your spouse live apart for the last six months of 2025?

Can you or your spouse be claimed as a dependent by someone else?

Did your address change during the year?

Were you, your spouse, or any dependents a victim of identity theft?
If "Yes," explain. _____

Were you, your spouse, or any dependents issued an Identity Protection PIN (IP PIN)?
If "Yes," provide Notice CP01A from the IRS.

Provide proof of identity to be eligible to e-file your tax return (driver's license or state-issued photo ID)

Dependent Information

Yes **No**

Did you have any changes in dependents during the year?
If "Yes," explain. _____

Can another person qualify to claim any of your dependents?

Did you have any child or dependent care expenses during the year?

Did you have any adoption expenses during the year?

Did you have any children under age 18 or a full-time student under age 24 with more than \$2,700 of unearned income?

Provide documentation for proof of dependent credits (school records, medical records, daycare records, etc.)

Health Care Information

Yes **No**

Did any member of your household have healthcare coverage through the Marketplace (Obamacare)?
If "Yes," provide copies of Form 1095-A.

Did you receive any distributions from a Health Savings Account (HSA), Archer MSA, or Medicare Advantage MSA during the year?

Income, Purchases, Sales, and Debt Information

Yes **No**

Did you receive any tips not reported to your employer?

Did you receive any disability income during the year?

Did you cash in any U.S. savings bonds during the year?

Did you start a new business or purchase any rental property during the year?

Did you sell an existing business, rental property, or other property during the year?

Did you purchase any business assets or convert any assets to business use?
If "Yes," provide the cost of the asset, the date it was placed in service, and the business use percentage.

Did you purchase any gasoline, diesel, or special fuels for off-road business use?

Did you buy or sell any stocks, bonds, or other investments during the year?

Did you sell a principal residence during the year?
If "Yes," provide closing documentation for the purchase and sale of the home.

Did you have a principal residence or a piece of real property foreclosed on during the year?

Did you abandon a principal residence or a piece of real property during the year?

Did you refinance your principal home or second home or take out a home equity loan during the year?
If "Yes," provide all escrow, closing, and other pertinent documentation and information.

Did you receive any principal or interest during this year from property sold in prior years?

Questionnaire

Name: NEW CLIENT

SSN:

Questionnaire

Did you rent out your home or use it for business?
 Did you sell, exchange, or purchase any real estate during the year?
 Did you acquire a new or additional interest in a partnership or S corporation?
 Did you have any debts canceled or forgiven this year?
 Does anyone owe you money that has become uncollectible?
 Did you purchase a new or previously owned clean vehicle (electric vehicle, plug-in hybrid, fuel-cell vehicle, qualified commercial clean vehicle) during the year?
 If "Yes," provide the report the dealer or seller is required to provide to you and the vehicle identification number (VIN).
 Did you receive income or incur expenses associated with a fantasy sports league?
 If "Yes," provide documentation.
 Did you receive income or incur expenses associated with car sharing (e.g., Lyft or Uber)?
 If "Yes," attach Form 1099-MISC, Form 1099-NEC, or Form 1099-K.
 Did you receive income or incur expenses associated with freelancing (e.g., Upwork or TaskRabbit)?
 If "Yes," attach Form 1099-K or Form W-2.
 Did you receive income or incur expenses associated with fashion sharing (e.g., Poshmark or thredUP)?
 If "Yes," provide documentation.
 Did you receive income or incur expenses associated with crowdfunding (e.g., Kickstarter or Indiegogo)?
 If "Yes," attach Form 1099-K.
 Did you receive income or incur expenses associated with a short-term rental (e.g., Airbnb, VRBO or HomeAway)?
 If "Yes," provide documentation.
 Did you receive income or incur expenses as an independent contractor (e.g., Shipt, Instacart, DoorDash)?
 If "Yes," provide documentation.
 Did you receive any other income you have not provided information for with this organizer?
 If "Yes," explain. _____

Itemized Deduction Information

Yes **No**

Did you pay out-of-pocket medical or dental expenses (premiums, prescriptions, mileage, etc.) during the year?
 Did you pay any long-term care premiums for yourself, your spouse, or a dependent during the year?
 Did you receive any state or local income tax refunds from prior years?
 Did you make any major purchases (vehicle, boat, etc.) during the year?
 Did you pay any real estate property taxes or personal taxes during the year?
 Did you pay mortgage interest during the year?
 Did you make cash donations to charity during the year?
 Did you make noncash donations to charity (clothes, furniture, etc.) during the year?
 Did you donate a boat or vehicle during the year?
 If "Yes," attach Form 1098-C.
 Did you have gambling winnings or losses during the year?
 Did you have any job-related expenses that were not reimbursed by your employer (uniforms, safety equipment, etc.)?
 Did you use your vehicle on the job other than for commuting to work?
 Did you work out of town at any time during the year?

Retirement Information

Yes **No**

Did you make any contributions to an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan during the year?
 Did you make any withdrawals or receive distributions from a pension or profit-sharing plan, IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan during the year?
 Did you execute any rollovers from an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan during the year?

Questionnaire

Name: NEW CLIENT

SSN:

Questionnaire

[] Did you receive any Social Security benefits during the year?

Education Information

Yes **No**

- [] Did you pay tuition expenses that were required for attending college, university, or vocational school for yourself, your spouse, or a dependent during the year (even if classes were attended in another year)?
- [] Did anyone in your household attend a post-secondary school during the year?
- [] Did you make a contribution to or receive a distribution from an Education Savings Account or Qualified Tuition Program during the year?
- [] Did you pay student loan interest for yourself, your spouse, or your dependents during the year? If "Yes," provide the amount of interest that was refunded.
- [] Did you receive forgiveness on a qualifying federal student loan?

Foreign Tax Information

Yes **No**

- [] Did you have a financial interest in or signature authority over a financial account or asset located in a foreign country?
- [] Did you receive a distribution from, or were you a grantor of, or transferor to, a foreign trust?
- [] Did the aggregate value of your foreign accounts exceed \$10,000 at any time during the year?
- [] Did you have any income from, or pay taxes to, a foreign country?
- [] Did you receive a Schedule K-3 from a partnership or S corporation?
- [] Did you have ownership in a foreign corporation at any time during the year?
- [] Did you own property in a foreign country?

Refund, Withholding, and Estimated Tax Information

Yes **No**

- [] If you have an overpayment of 2025 taxes, do you want the refund applied to your 2026 estimated taxes?
- [] Did you make any estimated payments toward your 2025 taxes?
- [] Did you apply an overpayment of your 2024 taxes to your 2025 estimated taxes?
- [] Do you want to have any refund or balance due directly deposited or withdrawn? NOTE: Due to Executive Order 14247, Modernizing Payments to and from America's Banking Account, refunds received by check will be delayed at least six weeks. Direct deposit of refunds is recommended.
If "Yes," provide a canceled checking or savings slip.
- [] Do you anticipate your income or withholdings to be different for 2026?

One Big Beautiful Bill Implications

Yes **No**

- [] Did you receive qualified tips reported on Form W-2 or a statement provided by your employer?
If "Yes," provide documentation or amount.
- [] Did you receive overtime pay reported on Form W-2 or a statement provided by your employer?
If "Yes," provide documentation or amount.
- [] Did you purchase a new passenger vehicle for personal use during 2025?
If "Yes," are the following true:

Yes **No**

- [] The final assembly was in the U.S.?
- [] The gross vehicle weight is under 14,000 pounds?
- [] The vehicle was not purchased with a lease?
- [] The vehicle was used to secure the loan?

- [] If you have a dependent born during 2025, do you want to establish a Trump Account?

Yes **No**

- [] If "Yes," do you want to receive a \$1,000 pilot program contribution?

Miscellaneous Information

Questionnaire

Name: NEW CLIENT

SSN:

Questionnaire**Yes No**

[] Did you receive, sell, exchange, gift, or otherwise dispose of any digital asset or financial interest in any digital asset? If "Yes," provide any Forms 1099-DA received.

[] Did you incur a gain or loss due to damaged or stolen property, while living in a federally declared disaster area?
If "Yes," provide the incident date, value of the property, amount of insurance reimbursements, and the declaration number assigned by FEMA.

[] Did you pay wages to any household employees (babysitter, nanny, housekeeper, etc.)?

[] Did you make gifts to any one person in excess of \$19,000 during the year?

Yes No

[] If "Yes," are you splitting the gift with your spouse?

[] Did you incur moving expenses with the military during the year?

[] Did you make any energy-efficient improvements to your main home during the year?

[] Are you a business owner who paid health insurance premiums for your employees during the year?

[] Did you receive a cash payment or digital asset of more than \$10,000 in one transaction or two or more related transactions during the year?

Yes No

[] If "Yes," was Form 8300, Report of Cash Payment over \$10,000 Received in Trade or Business, filed?

[] Do you own interest or shares in or did you dispose of a Qualified Opportunity Fund during the year?

[] Did you make any purchases subject to use tax during the year?
If "Yes," provide details.

[] Did you receive any notices from the IRS or state taxing authority?
If "Yes," explain. _____

[] May the IRS discuss your tax return with your preparer?

[] Would you like a copy of your tax return sent to you electronically instead of receiving a printed copy?

Preparer Notes

Income

Name: NEW CLIENT

SSN:

Wages & Salaries

Provide all copies of Form W-2

2025 Federal Wages

Retirement

Provide all copies of Form 1099-R

2025 Distribution

Yes No Did you take a distribution from an IRA and give it to an organization eligible to receive tax-deductible contributions?
 Yes No Did you use any of the distributions for disaster relief?

Income

Name: NEW CLIENT

SSN:

Dividend Income

Provide all copies of Form 1099-DIV and other statements that report dividend income.

Interest Income

Provide all copies of Form 1099-INT, Form 1099-OID, and other statements that report interest income.

If any interest income listed above is from a seller-financed mortgage, provide the payer's ID number and address

Sale of Capital Assets

Name: NEW CLIENT

SSN:

Sale of Capital Assets (including items not reported on Form 1099-B)

Provide all brokerage statements

Installment Sale Income

TSJ	Description of property:		
Date acquired	Date sold	2025	Prior Years
Selling price	.....	.....	.....
Mortgages assumed	.....	.....	.....
Cost of property sold	.....	.....	.....
Depreciation allowed	.....	.....	.....
Commissions and expense of sale	.....	.....	.....
Gross profit percentage	.....	.....	.....
Interest received	.....	.....	.....
Principal payments received	.....	.....	.....
Property was sold to a related party	<input type="checkbox"/>		

Other Income and Adjustments

Name: NEW CLIENT

SSN:

Other Income

Adjustments

	2025 Taxpayer	2025 Spouse
Educator expenses (If you are an educator, enter the amount you paid for classroom supplies)	_____	_____
Contributions made to a Health Savings Account (HSA)	_____	_____
Payments made for Self-Employed Health Insurance for you, your spouse, or dependents	_____	_____
Alimony paid		
Name _____		
SSN _____	Divorce or separation date	_____
Name _____		
SSN _____	Divorce or separation date	_____
Contributions made to a Self-Employed Pension plan (SEP), SIMPLE, or Solo 401K	_____	_____
Contributions made to an Individual Retirement Account (IRA)	_____	_____
Contributions made to a Roth IRA	_____	_____
Interest paid on a student loan	_____	_____
Other adjustments: _____	_____	_____

Additional Deductions

Name: NEW CLIENT

SSN:

Additional Deductions

	2025 Taxpayer	2024 Taxpayer	2025 Spouse	2024 Spouse
Enter any income from Puerto Rico that you excluded				
Enter the amount from Form 4563, Line 15				
If Form W-2, Box 5, is \$176,100 or less, enter qualified tips included in				
Form W-2, Box 7.				
Qualified Tips included on Form 4137, line 1(c)				
If you received qualified tips from one employer.				
Qualified tips received in the course of a trade or business				
Qualified overtime compensation included on Form W-2, Box 1				
Qualified overtime compensation included on Form 1099-NEC, Box 1 or Form 1099-MISC, Box 3				

Passenger Vehicle Loan Interest

TS _____
 Loan origination date
 Outstanding principal
 Year
 Make _____
 Model _____
 Vehicle identification number (VIN)

 Business interest
 Personal Interest

TS _____
 Loan origination date
 Outstanding principal
 Year
 Make _____
 Model _____
 Vehicle identification number (VIN)

 Business interest
 Personal Interest

TS _____
 Loan orinination date
 Outstanding principal
 Year
 Make _____
 Model _____
 Vehicle identification number (VIN)

 Business interest
 Personal Interest

TS _____
 Loan origination date
 Outstanding principal
 Year
 Make _____
 Model _____
 Vehicle identification number (VIN)

 Business interest
 Personal Interest

Schedule C - Profit or Loss from Business

Name: NEW CLIENT

SSN:

General Business Information

TS _____ Professional product or service _____ Employer ID number _____

Business name _____

Business address, city, state, ZIP _____

Accounting Method: Cash Accrual Other (specify) _____ This business started or was acquired during 2025. This business was disposed of during 2025.

Select if this business is for:

<input type="checkbox"/> Professional gambler	<input type="checkbox"/> Newspaper delivery and you are under 18 years of age
<input type="checkbox"/> Exempt Notary income	<input type="checkbox"/> A clergy

Yes No

<input type="checkbox"/> <input type="checkbox"/> Payments of \$600 or more were paid to an individual, who is not your employee, for services provided for this business.
<input type="checkbox"/> <input type="checkbox"/> If "Yes," did you file Forms 1099 for the individuals?
<input type="checkbox"/> <input type="checkbox"/> Did you receive a Paycheck Protection Program (PPP) loan for this business prior to June 1, 2021?
<input type="checkbox"/> <input type="checkbox"/> If "Yes," was any portion of the loan forgiven in 2025?

Income

2025

2025

Gross receipts or sales Other income

Returns & allowances

Expenses

2025

2025

Advertising	Repairs & maintenance
Car & truck expenses	Supplies
Commissions & fees	Taxes & licenses
Contract labor	Travel
Depletion	Total meals
Employee benefit programs	Utilities
Insurance (other than health)	Wages
Interest - mortgage	Family health coverage payments for taxpayer, spouse or dependents
Interest - other	Other expenses (list)
Legal & professional services	
Office expenses	
Pension & profit-sharing plans	
Rent or lease (vehicles, machinery, & equipment)	
Rent (other business property)	

Cost of Goods Sold

2025

2025

Inventory at beginning of year Materials & supplies

Purchases Other costs

Cost of personal use items Inventory at end of year

Cost of labor There was a change in inventory method.

Schedule E - Income or Loss from Rental Real Estate & Royalties

Name: NEW CLIENT

SSN:

General Property Information

TSJ _____

Property description _____

Address, city, state, ZIP _____

Select the property type

<input type="checkbox"/> Single family residence	<input type="checkbox"/> Vacation / short-term rental	<input type="checkbox"/> Land	<input type="checkbox"/> Self-rental
<input type="checkbox"/> Multi-family residence	<input type="checkbox"/> Commercial	<input type="checkbox"/> Royalties	<input type="checkbox"/> Other _____

Number of days property was rented _____ Number of days property was used for personal use _____

If the rental is a multi-dwelling unit and you occupied part of the unit, enter the percentage you occupied _____

<input type="checkbox"/> This property was placed in service during 2025.	Yes <input type="checkbox"/> No <input type="checkbox"/>
<input type="checkbox"/> This property was disposed of during 2025.	<input type="checkbox"/> Payments of \$600 or more were paid to an individual, who is not your employee, for services provided for this rental.
<input type="checkbox"/> This property is your main home or second home.	<input type="checkbox"/>
<input type="checkbox"/> This property was owned as a qualified joint venture.	<input type="checkbox"/> If "Yes," did you file Forms 1099 for the individuals?

Income

2025

2025

Rent income Royalties from oil, gas, mineral, copyright or patent

Expenses

Rental Unit
ExpensesRental and Homeowner
Expenses

Advertising .....	.....	.....
Auto & travel .....	.....	.....
Cleaning & maintenance .....	.....	.....
Commissions .....	.....	.....
Insurance .....	.....	.....
Legal & professional fees .....	.....	.....
Management fees .....	.....	.....
Mortgage interest .....	.....	.....
Other interest .....	.....	.....
Repairs .....	.....	.....
Supplies .....	.....	.....
Taxes .....	.....	.....
Utilities .....	.....	.....
Depletion .....	.....	.....
Other expenses	.....	.....
.....
.....
.....
.....
.....
.....
.....

If this Schedule E is for a multi-unit dwelling and you lived in one unit and rented out the other units, use the "Rental and homeowner expenses" column to show expenses that apply to the entire property. Use the "Rental unit expenses" column to show expenses that pertain ONLY to the rental portion of the property.

If the Schedule E is not for a multi-unit property in which you lived in one unit, complete just the "Rental unit expenses" column.

Income or Loss from Investments in Partnerships, S Corporations, and Fiduciaries

Name: NEW CLIENT

SSN:

Schedule K-1 from Partnerships, S Corporations, Estates and Trusts

Provide all copies of Schedule K-1 and attachments

Schedule F - Profit or Loss from Farming

Name: NEW CLIENT

SSN:

General InformationTS Principal product _____ Employer ID number _____Accounting method, if not cash: Accrual This farm was disposed of during 2025.Yes No Payments of \$600 or more were paid to an individual, who is not your employee, for services provided for this farm. If "Yes," did you file Forms 1099 for the individuals? Did you receive a Paycheck Protection Program (PPP) loan for this business prior to June 1, 2021? If "Yes," was any portion of the loan forgiven in 2025?**Income****2025****2025**

Sale of livestock / other items Custom hire income

Cost of items bought for resale Beginning inventory for accrual

Sale of products you raised Ending inventory for accrual

Total cooperative distributions (Provide 1099-PATR) You used unit-livestock-price or farm-price inventory method.

Total agricultural payments Other income

Commodity Credit Corporation (CCC) loans:

CCC loans reported

CCC loans forfeited

Crop insurance proceeds:

Amount received in 2025

 You elect to defer to 2026

Amount deferred from 2024

Expenses**2025****2025**

Car & truck expenses Rent - other (land, animals, etc.)

Chemicals Repairs & maintenance

Conservation expenses Seeds & plants purchased

Custom hire (machine work) Storage & warehousing

Employee benefit programs Supplies purchased

Feed purchased Taxes

Fertilizers & lime Utilities

Freight & trucking Veterinary, breeding, & medicine

Gasoline, fuel, & oil Family health coverage payments for taxpayer, spouse or dependents

Insurance (other than health) Other expenses

Interest - mortgage (paid to banks, etc.)

Interest - other

Non-W-2 labor hired

W-2 wages paid

Pension & profit-sharing plans

Rent - vehicles, machinery, & equipment

Form 4835 - Farm Rental Income and Expenses

Name: NEW CLIENT

SSN:

General Information

TSJ _____ Employer ID Number _____

Description _____

 This farm was disposed of during 2025

Income

	2025	2025
Income from production of livestock, produce, grains, & other crops	_____	Crop insurance proceeds:
Total cooperative distributions	_____	Amount received in 2025
Total agricultural payments	_____	<input type="checkbox"/> You elect to defer to 2026
Commodity Credit Corporation (CCC) loans:		Amount deferred from 2024
CCC loans reported	_____	Other income
CCC loans forfeited	_____	_____

Expenses

	2025	2025
Car & truck expenses	_____	Seeds & plants purchased
Chemicals	_____	Storage & warehousing
Conservation expenses	_____	Supplies purchased
Custom hire (machine work)	_____	Taxes
Employee benefit programs	_____	Utilities
Feed purchased	_____	Veterinary, breeding, & medicine
Fertilizers & lime	_____	Other expenses (list)
Freight & trucking	_____	_____
Gasoline, fuel, & oil	_____	_____
Insurance (other than health)	_____	_____
Interest - mortgage (paid to banks, etc.)	_____	_____
Interest - other	_____	_____
Labor hired (less jobs credit)	_____	_____
Pension & profit-sharing plans	_____	_____
Rent - vehicles, machinery & equipment	_____	_____
Rent - other (land, animals, etc.)	_____	_____
Repairs & maintenance	_____	_____

Expenses Related to Business

Name: NEW CLIENT

SSN:

Auto Expense

Name of business vehicle is used for _____

Description of vehicle _____ Date vehicle was placed in service _____

Yes No

Was this vehicle available for use during off-duty hours?
 Was another vehicle available for personal use?

Yes No

Do you have evidence to support your deduction?
 If "Yes," is the evidence written?

Mileage

Number of miles the vehicle was driven during 2025

Business Other

Commuting _____

Expenses

Garage rent Repairs

Gas Tires

Insurance Tolls

Licenses Lease addback

Oil Other expenses

Parking fees _____

Rental fees _____

Interest _____

Property tax _____

Business Use of Home

Name of business home is used for _____

What is the total square footage of your home that was used regularly and exclusively for business? _____

What is the total square footage of your home? _____

For daycare facilities not used exclusively for business, complete the following questions

How many days during the year was the area used? _____

How many hours per day was the area used? _____

 The daycare facility was in operation for the entire year**Expenses****Office expenses****Home expenses**

Mortgage interest _____

In the "Office expenses" column,

Real estate taxes _____

enter those expenses that

Excess mortgage interest _____

pertain exclusively to your office;

Excess real estate taxes _____

in the "Home expenses" column,

Insurance _____

enter those expenses that

Rent _____

pertain to the entire dwelling.

Repairs & maintenance _____

Utilities _____

Other expenses _____

Household Employment

Name: NEW CLIENT

SSN:

TSJ _____ Employer Identification Number _____

Yes **No**

Did you pay any one household employee cash wages of \$2,700 or more in 2025?

Did you withhold federal income tax during 2025 for any household employee?

Did you pay total cash wages of \$1,000 or more in any calendar quarter of 2024 or 2025 to all household employees?

Did you pay unemployment contributions to only one state?

Did you pay all state unemployment contributions for 2025 by April 15, 2026?

Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?

2025

Total cash wages subject to Social Security tax

Total cash wages subject to Medicare tax.

Total cash wages subject to Additional Medicare tax withholding

Federal income tax withheld

Qualified sick leave wages

Qualified family leave wages

Qualified health plan expenses

TSJ _____ Employer Identification Number _____

Yes **No**

Did you pay any one household employee cash wages of \$2,600 or more in 2025?

Did you withhold federal income tax during 2025 for any household employee?

Did you pay total cash wages of \$1,000 or more in any calendar quarter of 2024 or 2025 to all household employees?

Did you pay unemployment contributions to only one state?

Did you pay all state unemployment contributions for 2025 by April 15, 2026?

Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?

2025

Total cash wages subject to Social Security tax

Total cash wages subject to Medicare tax.

Total cash wages subject to Additional Medicare tax withholding

Federal income tax withheld

Qualified sick leave wages

Qualified family leave wages

Qualified health plan expenses

Schedule A - Itemized Deductions

Name: NEW CLIENT

SSN:

Medical and Dental Expenses

Health insurance premiums (paid by you, not through work)
 Amount above that is for Medicare premiums
 Long-term care premiums (you)
 Long-term care premiums (your spouse)
 Long-term care premiums (dependents)
 Mileage driven for medical purposes
 Out of pocket medical & dental expenses
 Doctor, dental, etc
 Prescription medicines
 Glasses & contacts
 Hearing aids
 Medical equipment & supplies
 Hospital services
 Laboratory services
 Nursing services
 Other _____
 Other _____

Taxes Paid

State and local income taxes
 General sales tax (vehicle, boat, home, etc.)
 Real estate taxes
 Personal property taxes
 Auto registration taxes not deductible for state
 Other taxes (list) _____

Interest Paid

Home mortgage interest paid (attach Form 1098)
 Some of your home mortgage loan was not used to buy, build, or improve your home.
 Home mortgage interest paid to an individual
 Paid to:
 Name _____
 Address _____
 City, State, ZIP _____
 SSN or EIN _____
 Points not reported on Form 1098
 Investment interest

Charitable Contributions

Donations to charity	Cash	Noncash	Amount
Church	<input type="checkbox"/>	<input type="checkbox"/>	_____
Boy or Girl Scouts	<input type="checkbox"/>	<input type="checkbox"/>	_____
Goodwill	<input type="checkbox"/>	<input type="checkbox"/>	_____
Red Cross	<input type="checkbox"/>	<input type="checkbox"/>	_____
Salvation Army	<input type="checkbox"/>	<input type="checkbox"/>	_____
United Way	<input type="checkbox"/>	<input type="checkbox"/>	_____
Veterans	<input type="checkbox"/>	<input type="checkbox"/>	_____
Hospital	<input type="checkbox"/>	<input type="checkbox"/>	_____
University	<input type="checkbox"/>	<input type="checkbox"/>	_____
Other _____	<input type="checkbox"/>	<input type="checkbox"/>	_____

Miles driven for charitable purposes

Other Miscellaneous Deductions

Amortizable bond premiums
 Federal estate tax
 Gambling losses
 Impairment-related work expenses
 Claim repayments
 Unrecovered pension investments
 Loss from other activities from Schedule K-1
 Ordinary loss debt instrument
 Excess deduction on termination

Job Expenses & Certain Miscellaneous Deductions

Necessary job expenses you paid that were not reimbursed by your employer
 Safety equipment, tools, & supplies
 Uniforms
 Protective clothing (shoes, hardhats, glasses, etc.)
 Dues to professional organizations
 Books & subscriptions
 Other _____
 Union dues
 Tax preparation fees
 Other nonpersonal expenses related to taxable income
 Safe deposit box fees
 Investment expenses not entered elsewhere
 Other _____
 Home equity interest

Other Information

Name: NEW CLIENT

SSN:

Health Savings Account

TS _____

The taxpayer's coverage is under a high-deductible health plan for:

 Taxpayer only Family

2025

HSA contributions made for 2025 _____

Total distributions from all HSAs during 2025 _____

Distributions included above that were rolled over into another account _____

Qualified medical expenses paid using HSA distributions _____

Education Expenses Provide all copies of Form 1098-T

Student name _____

Student name _____

Type of Expense**Amount****Type of Expense****Amount**

_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Student name _____

Student name _____

Type of Expense**Amount****Type of Expense****Amount**

_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Job-related Moving Expenses

TSJ _____

 Select this box and complete the fields below if you are a member of the Armed Forces on active duty, and moved due to a military order for a permanent change of station.

2025

Number of miles from old home to old workplace _____

Number of miles from old home to new workplace _____

Expenses to transport and store household goods and personal effects _____

Travel and lodging expenses while traveling to your new home _____

2025 Tax Organizer Personal Information

Personal Information

Name		SSN	Has IP PIN	Date of Birth
Taxpayer	NEW CLIENT			
Spouse				
Name of person to whom all information should be addressed, if not the taxpayer				
Street address, city, state, and ZIP				
Occupation		Daytime Phone	Evening Phone	Cell Phone
Taxpayer				
Spouse				
Taxpayer email				
Spouse email				

Filing status at the end of 2025

Single Married Widowed - If widowed and your spouse died after December 31, 2023, enter the date of death _____
 Married filing separately - If married but filing separately, did you live apart from your spouse for the last six months of 2025? _____

Yes No

Are you or your spouse blind?
 Are you or your spouse disabled?
 Are you or your spouse a full-time student?
 Do you or your spouse want to designate \$3 to go to the Presidential Election Campaign Fund?
 At any time during 2025 did you:
 (a) receive (as a reward, award, or payment for property or service) a digital asset?
 (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)?

Identification Information

Taxpayer's type of photo ID

Driver's license State-issued photo ID

Photo ID number _____

State photo ID was issued _____

Date photo ID was issued _____

Date photo ID expires _____

Spouse's type of photo ID

Driver's license State-issued photo ID

Photo ID number _____

State photo ID was issued _____

Date photo ID was issued _____

Date photo ID expires _____

Account Information for Deposits and Withdrawals

Name of Bank	Bank Routing Number	Bank Account Number	Type of Account		Use this Account for	
			Checking	Savings	Deposits	Withdrawals

Appointment Information

Your 2025 appointment is scheduled for _____

Dependent and Other Information

Name: NEW CLIENT

SSN:

Dependent Information

First and Last Name SSN	Has IP PIN	Relationship	Months in Home	Date of Birth	Disabled	Full- time Student	Childcare Expenses

List dependents required to file a return

Child and Other Dependent Care Expenses

Name of Care Provider	Address	SSN or EIN	Amount Paid

Estimates

	Federal		Resident State		Resident City	
	Date Paid	Amount	Date Paid	Amount	Date Paid	Amount
Overpayment applied from 2024						
First quarter						
Second quarter						
Third quarter						
Fourth quarter						
Additional payments						

Income

Name: NEW CLIENT

SSN:

Form 1099-MISC Income

Provide all copies of Form 1099-MISC

Form 1099-NEC Income

Provide all copies of Form 1099-NEC