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## **2025 TAX ORGANIZER**

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**This tax organizer has been prepared for your use in gathering the information needed for your 2025 tax return.**

**To save you time, selected information from your 2024 tax return has been entered in this organizer. Please line through any information that does not apply to your 2025 tax return.**

**In some cases, 2024 amounts have been included in a separate column. These amounts are for comparison purposes only. You do not need to change these prior year amounts.**

**If we may be of further assistance, please contact us at your convenience.**

**REMOVE THIS SHEET PRIOR TO RETURNING THE COMPLETED ORGANIZER**

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## **2025 TAX ORGANIZER**

**T  
O**

**I (We) have submitted this information for the sole purpose of preparing my (our) tax return(s). Each item can be substantiated by receipts, canceled checks or other documents. This information is true, correct and complete to the best of my (our) knowledge.**

<b>Taxpayer Signature</b>	<b>Date</b>
<b>Spouse Signature</b>	<b>Date</b>





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. In order 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. 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. You should retain all the documents, canceled 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 does not include any procedures designed to discover defalcations or other irregularities, should any exist. We will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax returns.

We will use professional judgment in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. Unless otherwise instructed by you, we will resolve such questions in your favor whenever possible.

## PRIVACY POLICY

CPAs, like all providers of personal financial services, are now required by law to inform their clients of their policies regarding privacy of client information. CPAs have been and continue to be bound by professional standards of confidentiality that are even more stringent than those required by law. Therefore, we have always protected your right to privacy.

### TYPES OF NONPUBLIC PERSONAL INFORMATION WE COLLECT

We collect nonpublic personal information about you that is either provided to us by you or obtained by us with your authorization.

### PARTIES TO WHOM WE DISCLOSE INFORMATION

For current and former clients, we do not disclose any nonpublic personal information obtained in the course of our practice except as required or permitted by law. Permitted disclosures include, for instance, providing information to our employees and, in limited situations, to unrelated third parties who need to know that information to assist us in providing services to you. In all such situations, we stress the confidential nature of information being shared.

### PROTECTING THE CONFIDENTIALITY AND SECURITY OF CURRENT AND FORMER CLIENTS' INFORMATION

We retain records relating to professional services that we provide so that we are better able to assist you with your professional needs and, in some cases, to comply with professional guidelines. In order to guard your nonpublic personal information, we maintain physical, electronic, and procedural safeguards that comply with our professional standards.

\*\*\*\*\*

Please call if you have any questions, because your privacy, our professional ethics, and the ability to provide you with quality financial services are very important to us.

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Personal Information

Taxpayer:

First Name and Initial

Last Name

Social Security Number

Occupation

Date of Birth (Mo/Da/Yr)

Date of Death (Mo/Da/Yr)

Driver's License or State-Issued ID Number

Expiration Date (Mo/Da/Yr)

Issue Date (Mo/Da/Yr)

State

Does not expire

Driver's License

State-Issued ID

No Identification

Spouse:

First Name and Initial

Last Name

Social Security Number

Occupation

Date of Birth (Mo/Da/Yr)

Date of Death (Mo/Da/Yr)

Driver's License or State-Issued ID Number

Expiration Date (Mo/Da/Yr)

Issue Date (Mo/Da/Yr)

State

Does not expire

Driver's License

State-Issued ID

No Identification

Contact Information:

Street Address

Apartment Number

City

State

ZIP or Postal Code

Foreign Province or County

Foreign Country

Taxpayer Daytime/Work Phone

Taxpayer Evening/Home Phone

Taxpayer Foreign Phone

Taxpayer Cell Phone

Taxpayer Fax Number

Spouse Daytime/Work Phone

Spouse Evening/Home Phone

Spouse Foreign Phone

Spouse Cell Phone

Spouse Fax Number

Taxpayer Email Address

Spouse Email Address

Preferred Method of Contact

May the IRS or other taxing authority discuss the return with the preparer?

Is the taxpayer claimed as a dependent on someone else's tax return?

Yes

No

Are you considered legally blind per IRS regulations?

Do you want to contribute to the Presidential Election Campaign Fund?

Are you a U.S. citizen or Green Card holder?

Taxpayer

Spouse

Yes

No

Yes

No

Personal Identification Numbers:

Code - 1 - Issued by IRS 2 - Issued by State or City

The IRS has recommended that taxpayers have an Identity Protection (IP) PIN to increase filing security. If you would like an IP PIN for yourself, your spouse, or your dependents or have one but do not know the IP PIN assigned, visit IRS.gov to retrieve it or apply.

TS	State	City	Code	PIN	Prior Year PIN

Worksheets: Basic Data > General and Return Options > Processing Options

500131 07-08-25

Forms 1, 1A and 2



2025

Personal Information

Taxpayer:

First Name and Initial

Last Name

Social Security Number

Occupation

Date of Birth (Mo/Da/Yr)

Date of Death (Mo/Da/Yr)

Driver's License or State-Issued ID Number

Expiration Date (Mo/Da/Yr)

Issue Date (Mo/Da/Yr)

State

Does not expire

Driver's License

State-Issued ID

No Identification

Choose not to provide

Spouse:

First Name and Initial

Last Name

Social Security Number

Occupation

Date of Birth (Mo/Da/Yr)

Date of Death (Mo/Da/Yr)

Driver's License or State-Issued ID Number

Expiration Date (Mo/Da/Yr)

Issue Date (Mo/Da/Yr)

State

Does not expire

Driver's License

State-Issued ID

No Identification

Choose not to provide

Contact Information:

Street Address

Apartment Number

City

State

ZIP or Postal Code

Foreign Province or County

Foreign Country

Taxpayer Daytime/Work Phone

Taxpayer Evening/Home Phone

Taxpayer Foreign Phone

Taxpayer Cell Phone

Taxpayer Fax Number

Spouse Daytime/Work Phone

Spouse Evening/Home Phone

Spouse Foreign Phone

Spouse Cell Phone

Spouse Fax Number

Taxpayer Email Address

Spouse Email Address

Preferred Method of Contact

May the IRS or other taxing authority discuss the return with the preparer?

Is the taxpayer claimed as a dependent on someone else's tax return?

Yes

No

Are you considered legally blind per IRS regulations?

Do you want to contribute to the Presidential Election Campaign Fund?

Are you a U.S. citizen or Green Card holder?

Taxpayer

Spouse

Yes

No

Yes

No

Personal Identification Numbers:

Code - 1 - Issued by IRS   2 - Issued by State or City

The IRS has recommended that taxpayers have an Identity Protection (IP) PIN to increase filing security. If you would like an IP PIN for yourself, your spouse, or your dependents or have one but do not know the IP PIN assigned, visit IRS.gov to retrieve it or apply.

TS	State	City	Code	PIN	Prior Year PIN

Worksheets: Basic Data > General and Return Options > Processing Options

Forms 1, 1A and 2

500133 07-08-25



Dependents and Wages

Dependent Information:

	First Name and Initial	Last Name	Social Security Number	Date of Birth (Mo/Da/Yr)	Date of Death (Mo/Da/Yr)	Relationship to Taxpayer
A						
B						
C						
D						
E						
F						
G						
H						

Did dependent have income over \$5,200?



	Months Lived in Your Home	X if Disabled	Yes or No	Identity Protection PIN	Prior Year IP PIN
A					
B					
C					
D					
E					
F					
G					
H					

Provide the name of any dependent who is not a U.S. citizen or Green Card holder.

Provide the name of any person living with you who is claimed as a dependent on someone else's tax return.

List the years that a release of claim to exemption is given for a dependent child not living with you.

Wages and Salaries: Include all copies of your current year Forms W-2

Note: Use this section to report any wages and/or salaries for which no Form W-2 was received.

TS	Employer's Name	Taxable Wages	Tax Withheld				
			Federal	FICA/TIER 1	Medicare	State	Local



Dependents

Dependent Information:

	First Name and Initial	Last Name	Social Security Number	Date of Birth (Mo/Da/Yr)	Date of Death (Mo/Da/Yr)	Relationship to Taxpayer
A						
B						
C						
D						
E						
F						
G						
H						

Did dependent have income over \$5,200?



	Months Lived in Your Home	X if Disabled	Yes or No	Identity Protection PIN	Prior Year IP PIN
A					
B					
C					
D					
E					
F					
G					
H					

Provide the name of any dependent who is not a U.S. citizen or Green Card holder.

Provide the name of any person living with you who is claimed as a dependent on someone else's tax return.

List the years that a release of claim to exemption is given for a dependent child not living with you.



Electronic Filing

Electronic Filing:

Electronic filing is the means by which your return is transmitted directly to the IRS and state tax authorities. The IRS has implemented an electronic filing mandate requiring certain preparers, including this firm, to file all returns that they prepare electronically. Some states also require certain preparers to electronically file state returns prepared. The IRS and some states allow taxpayers to elect not to file their returns electronically.

Do not electronically file the federal return ☐

Do not electronically file the state return(s) ☐

**Note: The IRS and some states that require returns to be electronically filed also impose fees and/or penalties for failure to do so. If you checked either of the boxes above, you may be required to sign an "opt-out" form before we can release your returns. As a follow-up we will contact you to discuss these requirements and your ability to "opt-out" of electronic filing.**

The IRS requires, and many states allow, the use of a Personal Identification Number (PIN) in lieu of mailing a signature document when electronically filing.

Would you like to use a randomly generated PIN?

YesNo

Taxpayer ☐

Spouse ☐

If No, enter a 5-digit self-selected PIN:

Taxpayer PIN

Spouse PIN



Electronic Filing:

Electronic filing is the means by which your return is transmitted directly to the IRS and state tax authorities. Electronic filing is the only filing method that provides you with acknowledgment that the IRS has received your return and is processing it. If you are to receive a refund and use direct deposit with electronic filing, you will normally receive your refund in about 3 weeks.

Note that not all returns qualify for electronic filing under IRS rules.

If you qualify for electronic filing, would you like to file the return electronically with the IRS? .....

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

If you qualify, would you like to file your state returns electronically? .....

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

The IRS requires the use of a 5-digit self-selected Personal Identification Number (PIN) in lieu of mailing a signature document when electronically filing.

Would you like to use a randomly generated PIN?

Taxpayer .....

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

Spouse .....

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

If No, provide a 5-digit self-selected PIN:

Taxpayer PIN ..... \_\_\_\_\_

Spouse PIN ..... \_\_\_\_\_



## Electronic Filing

### Electronic Filing:

Electronic filing is the means by which your return is transmitted directly to the IRS and state tax authorities. The IRS has implemented an electronic filing mandate requiring certain preparers, including this firm, to file all returns that they prepare electronically. Some states also require certain preparers to electronically file state returns prepared. The IRS and some states allow taxpayers to elect not to file their returns electronically. If you prefer not to electronically file your return, please refer to and sign the opt-out statement below. Because some states have official opt-out forms, additional signatures may be necessary before your return can be filed.

### Opt-Out Statement:

\_\_\_\_\_ has informed me (us) that my (our) 2025 Individual Income Tax return may be required to be electronically filed if the firm files the return on my (our) behalf. I (We) understand that electronic filing may provide a number of benefits to taxpayers, including an acknowledgment that the IRS received the return, a reduced chance of errors in processing, and faster refunds. I (we) do not want to file my (our) return electronically and will personally file the paper return. My (our) preparer will not file or otherwise mail or submit my (our) paper return to the IRS.

Taxpayer signature: \_\_\_\_\_ Date: \_\_\_\_\_

Spouse signature: \_\_\_\_\_ Date: \_\_\_\_\_

**The IRS requires the use of a 5-digit self-selected Personal Identification Number (PIN) in lieu of mailing a signature document when electronically filing.**

Would you like to use a randomly generated PIN?

Taxpayer .....

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

Spouse .....

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

If No, enter a 5-digit self-selected PIN:

Taxpayer PIN ..... \_\_\_\_\_

Spouse PIN ..... \_\_\_\_\_



2025

Direct Deposit and Withdrawal

Direct Deposit and Electronic Funds Withdrawal Account Information:

The IRS and certain states allow refunds to be deposited to and balances due to be paid directly from your financial institution. If you would like to receive your refund or pay a balance due electronically, complete the following information. Additional space has been provided for the use of multiple accounts. If you selected direct deposit or electronic withdrawal in 2024, your account information is already included below.

Would you like any refunds owed to you directly deposited? Yes No

Would you like to pay any amount due on your federal return using electronic withdrawal? Yes No

If Yes, what amount would you like withdrawn, if not the entire balance due? (Mo/Da/Yr)

Would you like to pay any amount due on your state return(s) using electronic withdrawal? Yes No

If Yes, what amount would you like withdrawn, if not the entire balance due? (Mo/Da/Yr)

The IRS and some states allow estimated payments to be electronically withdrawn on the due dates of the estimated payments.

Would you like to pay any estimated payments due for your federal return using electronic withdrawal? Yes No

Would you like to pay any estimated payments due for your state return(s) using electronically withdrawal, if available? Yes No

Name of bank or financial institution

Routing Transit Number (RTN)

Account number

Type of account: ☐ Checking ☐ Traditional Savings ☐ IRA Savings ☐ Archer MSA Savings ☐ Coverdell Ed. Savings ☐ HSA Savings

Is this a business account? ☐ Yes ☐ No

Account owner ☐ Taxpayer ☐ Spouse ☐ Joint

I confirm that the bank account information and the direct deposit/electronic withdrawal options selected above are correct. ☐

Would you like any refunds owed to you directly deposited? Yes No

Would you like to pay any amount due on your federal return using electronic withdrawal? Yes No

If Yes, what amount would you like withdrawn, if not the entire balance due? (Mo/Da/Yr)

Would you like to pay any amount due on your state return(s) using electronic withdrawal? Yes No

If Yes, what amount would you like withdrawn, if not the entire balance due? (Mo/Da/Yr)

The IRS and some states allow estimated payments to be electronically withdrawn on the due dates of the estimated payments.

Would you like to pay any estimated payments due for your federal return using electronic withdrawal? Yes No

Would you like to pay any estimated payments due for your state return(s) using electronically withdrawal, if available? Yes No

Name of bank or financial institution

Routing Transit Number (RTN)

Account number

Type of account: ☐ Checking ☐ Traditional Savings ☐ IRA Savings ☐ Archer MSA Savings ☐ Coverdell Ed. Savings ☐ HSA Savings

Is this a business account? ☐ Yes ☐ No

Account owner ☐ Taxpayer ☐ Spouse ☐ Joint

I confirm that the bank account information and the direct deposit/electronic withdrawal options selected above are correct. ☐



**5A**

**Include copies of all Forms 1099-INT or other documents for interest received**

Tax-Exempt Interest Code:      1 - 1099-INT      2 - Private Activity Bond      3 - Both

## Total

Name of Individual from Whom Mortgage Interest Was Received	Identification Number of Individual	2025 Interest Amount	2024 Interest Amount

**Address of Individual from Whom Mortgage Interest Was Received**


**Note: List all items sold during the year on Form 7.**



Dividend Income

5B

Dividend Information:

Include copies of all Forms 1099-DIV or other documents for dividends received

TSJ	Name of Payer	Box 1a Total Ordinary Dividends	Box 1b Qualified Dividends	Box 2a Total Capital Gain Distribution	U.S. Bond Interest Amount or Percent in Box 1a
A					
B					
C					
D					
E					
F					
G					
H					
I					
J					
K					
L					
M					
N					
Total					

Tax-Exempt Interest Code: 1 - 1099-DIV 2 - Private Activity Bonds 3 - Both

Code	Tax-Exempt Interest	2024 Gross Dividends Amount
A		
B		
C		
D		
E		
F		
G		
H		
I		
J		
K		
L		
M		
N		
Total		

Enter Any Additional Information:

Note: List all items sold during the year on Form 7.



Interest Income and Foreign Information

5A

Interest Income: Include all Forms 1099-INT or other documents for interest received (List all items sold during the year on Form 7.)

Special Interest Code: 1 - Qualified Educational Series EE Bonds 2 - Seller Financed Mortgage Interest 3 - Early Withdrawal Penalty 4 - Nominee Interest 5 - Accrued Interest 6 - Original Issue Discount Adjustment 7 - Amortizable Bond Premium Adjustment

TSJ	Source	Interest Income	U.S. Bonds and Obligations	Code	Special Interest
A					
B					
C					
D					
E					

Tax-Exempt Interest Code: 1 - 1099-INT 2 - Private Activity Bond 3 - Both

Social Security No. of Home Buyer	Address of Individual from Whom Mortgage Interest Was Received	Code	Tax-Exempt Interest
A			
B			
C			
D			
E			

Federal Withholding	State Withholding	Investment Expenses	Tax Exempt Paid CUSIP No.	2024 Interest Amount
A				
B				
C				
D				
E				

Foreign Taxes Paid or Accrued:

Source	Name of Foreign Country Imposing Tax	X if Tax Accrued	Date Paid or Accrued (Mo/Da/Yr)	Tax Amount (in Foreign Currency)	Tax Amount (in U.S. Dollars)
A					
B					
C					
D					
E					

Additional State Information:

Payer ID	New Hampshire or Illinois Reason Interest is Nontaxable
A	
B	
C	
D	
E	

Foreign Bank Accounts and Trusts:

At any time during 2025, did you have an interest in or a signature authority over a financial account in a foreign country, such as a bank account, securities account or other financial account? Yes No

If Yes, enter name of foreign country

Were you the grantor of, or transferor to, a foreign trust that existed during 2025, whether or not you had any beneficial interest in it? Yes No



2025

Dividend Income and Foreign Information

5B

Dividend Income: Include all Forms 1099-DIV or other documents for dividends received (List all items sold during the year on Form 7.)

TSJ	Source	Form 1099-DIV				
		Box 1a Total Ordinary Dividends	Box 1b Qualified Dividends	U.S. Bond Interest Amount or Percent in Box 1a	Code	Tax-Exempt Interest
A						
B						
C						
D						
E						

Form 1099-DIV					
Box 2a Total Capital Gain Distribution	Box 2b Unrecaptured Section 1250 Gain	Box 2c Section 1202 Gain	Box 2d Collectibles (28%) Gain	Box 3 Nondividend Distributions	2024 Gross Dividends Amount
A					
B					
C					
D					
E					

Tax-Exempt Interest Code:  
1 - 1099-DIV  
2 - Private Activity Bonds  
3 - Both

Form 1099-DIV			
Box 4 Federal Withholding	Box 5 Section 199A Dividends	Box 6 Investment Expenses	State Withholding
A			
B			
C			
D			
E			

Foreign Taxes Paid or Accrued:

Source	Name of Foreign Country Imposing Tax	X if Tax Accrued	Date Paid or Accrued (Mo/Da/Yr)	Tax Amount (in Foreign Currency)	Tax Amount (in U.S. Dollars)
A					
B					
C					
D					
E					

Additional State Information:

Payer ID	New Hampshire Reason Dividend is Nontaxable
A	
B	
C	
D	
E	

Foreign Bank Accounts and Trusts:

At any time during 2025, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? 

Yes

No

If Yes, enter name of foreign country \_\_\_\_\_

Were you the grantor of, or transferor to, a foreign trust that existed during 2025, whether or not you had any beneficial interest in it?



2025

## Foreign Assets

5C

**Note:** If the aggregate value of the accounts does not exceed \$10,000, then you do not need to provide details.

### General Information:

TSJ .....  
Title of filer .....  
Enter all countries where you have foreign bank accounts .....

### Foreign Identification:

Passport .....  
Foreign TIN .....  
If not passport or TIN, enter description .....  
Number .....  
Country of issue .....

Yes	No

### Information on Foreign Financial Accounts:

	1 - Bank Account	2 - Securities Account	3 - Other					
A								
B								
A	Street Address		City					
B								
A	State	ZIP/Postal Code	Country					
B								
If you have no financial interest in the account or account is jointly owned, please complete the account owner information below.								
Type of TIN Code: A - Employer Identification No. (EIN) B - SSN or ITIN C - Foreign								
A	Last Name or Organization Name		First Name	Middle Initial	Suffix	Taxpayer ID Number		
B								
A	# of Joint Owners	Street Address		City				
B								
1 - No financial interest 1B - No financial interest - US person, officer or employee, residing outside US 2A - Joint - spouse is joint owner 2B - Joint - other joint owner 3 - Consolidated								
A	State		ZIP/Postal Code	Country	Owner-ship Code	Filer's Title		
B								
1 - Deposit 2 - Custodial								
A	Type	Foreign Currency	Exchange Rate	Source of Exchange	Acct Open	Acct Closed	Joint	No Tax Items Reported
B								



2025

Foreign Assets

5D

Asset Information:

Description	Identifying Number	Date Acquired (Mo/Da/Yr)	Date Sold (Mo/Da/Yr)	Jointly Owned	No Tax Items Reported

Value	Foreign Currency	Exchange Rate	Source of Exchange Rate

If Asset is Stock of a Foreign Entity or an Interest in a Foreign Entity

1 - Partnership 2 - Corporation 3 - Trust 4 - Estate

Name of Foreign Entity	Type of Foreign Entity	Mailing Address of Foreign Entity

City or Town of Foreign Entity	Province, County or State of Foreign Entity	Country of Foreign Entity	Postal Code of Foreign Entity	GIIN

If Asset is NOT Stock of a Foreign Entity or an Interest in a Foreign Entity

1 - U.S. person  
2 - Foreign person

1 - Issuer 2 - Counterparty

Name of Issuer	Issuer Code	Type of Issuer	Residence of Issuer

1 - Individual 2 - Partnership 3 - Corporation 4 - Trust 5 - Estate

Mailing Address of Issuer	City or Town of Issuer

Province, County or State of Issuer	Country of Issuer	Postal Code of Issuer

Foreign assets were acquired or sold during the tax year

Yes

No

Foreign Bank Accounts and Trusts:

At any time during 2025, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account or other financial account?

If Yes, enter name of foreign country

Were you the grantor of, or transferor to, a foreign trust that existed during 2025, whether or not you had any beneficial interest in it?



2025

Brokerage Statement Details

5EA

	TSJ	Payer Name	Account No.	Information Included (X or ✓)
A				
B				
C				
D				
E				
F				
G				
H				
I				
J				
K				
L				
M				
N				
O				
P				
Q				
R				
S				
T				

	Interest Income	U.S. Bonds and Obligations	Code	Tax-Exempt Interest	Box 1a Total Ordinary Dividends	Box 1b Qualified Dividends	Box 2a Total Capital Gain Distribution	U.S. Bond Interest Amount or Percent in Box 1a
A								
B								
C								
D								
E								
F								
G								
H								
I								
J								
K								
L								
M								
N								
O								
P								
Q								
R								
S								
T								



Tax-Exempt Interest Code: 1 - 1099-DIV/1099-INT 2 - Private Activity Bonds 3 - Both

Note: For other amounts not listed, attach a copy of your brokerage statement.



2025

Consolidated Brokerage Statement

5E

Brokerage Name	TSJ	Account Number
Brokerage Address		

Interest Income and Foreign Information

Interest Income: (List all items sold during the year on Form 5G.)

Special Interest Code:	2 - Early Withdrawal Penalty	4 - Accrued Interest	6 - Amortizable Bond
1 - Qualified Educational Series EE Bonds	3 - Nominee Interest	5 - Original Issue Discount Adjustment	Premium Adjustment

	Source	Interest Income	U.S. Bonds and Obligations	Code	Special Interest
A					
B					
C					
D					
E					

Tax-Exempt Interest Code:	1 - 1099-INT	2 - Private Activity Bond	3 - Both
---------------------------	--------------	---------------------------	----------

Code	Tax-Exempt Interest	Investment Expenses	Federal Withholding	State Withholding	Tax Exempt Bond CUSIP No.	2024 Interest Amount
A						
B						
C						
D						
E						

Foreign Taxes Paid or Accrued:

	Source	Name of Foreign Country Imposing Tax	X if Tax Accrued	Date Paid or Accrued (Mo/Da/Yr)	Tax Amount (in Foreign Currency)	Tax Amount (in U.S. Dollars)
A						
B						
C						
D						
E						

Additional State Information:

	Payer ID	New Hampshire or Illinois Reason Interest is Nontaxable
A		
B		
C		
D		
E		



Consolidated Brokerage Statement  
Dividend Income and Foreign Information

List all items sold during the year on Form 5G.

Tax-Exempt Interest Code: 1 - 1099-DIV 2 - Private Activity Bonds 3 - Both

Dividend Income:



Source	Form 1099-DIV				
	Box 1a Total Ordinary Dividends	Box 1b Qualified Dividends	U.S. Bond Interest Amount or Percent in Box 1a	Code	Tax-Exempt Interest
A					
B					
C					
D					
E					

Form 1099-DIV					
Box 2a Total Capital Gain Distribution	Box 2b Unrecaptured Section 1250 Gain	Box 2c Section 1202 Gain	Box 2d Collectibles (28%) Gain	Box 3 Nondividend Distributions	2024 Gross Dividends Amount
A					
B					
C					
D					
E					

Form 1099-DIV			
Box 4 Federal Withholding	Box 5 Section 199A Dividends	Box 6 Investment Expenses	State Withholding
A			
B			
C			
D			
E			

Foreign Taxes Paid or Accrued:

Source	Name of Foreign Country Imposing Tax	X if Tax Accrued	Date Paid or Accrued (Mo/Da/Yr)	Tax Amount (in Foreign Currency)	Tax Amount (in U.S. Dollars)
A					
B					
C					
D					
E					

Additional State Information:

Payer ID	New Hampshire Reason Dividend is Nontaxable
A	
B	
C	
D	
E	



Gains or Losses from Sales of Stocks, Securities and Other Capital Assets:

Include all Forms 1099-A, 1099-B, 1099-MISC, 1099-S and copies of mutual fund statements for the year

Did you have any of the following during the year?

	Yes	No
Mutual fund transactions		
Exchange of any securities or investments for something other than cash		
Sales of inherited property		
Sales of any stock or stock options at a loss and purchases of the same or substantially similar stock or options 30 days before or 30 days after the sale		
Commodity sales, short sales or straddles		
Reinvestment of the proceeds of the sale of a publicly traded security into an SSBIC interest		
Reinvestment of the proceeds of the sale of qualified small business stock in other qualified small business stock		
Securities which became worthless		

	Kind of Property and Description	Quantity	Date Acquired (Mo/Da/Yr)	Date Sold (Mo/Da/Yr)
A				
B				
C				
D				

	Gross Sales Price (Less Commissions)	Cost or Other Basis	Federal Tax Withheld	State Tax Withheld
A				
B				
C				
D				

Other Income:

Nature and Source	2025 Amount	2024 Amount

Other Adjustments to Income:

Nature and Source	2025 Amount	2024 Amount

Investment Interest Expense:

Interest paid on money you borrowed that is allocable to property held for investment.

Paid To	2025 Amount	2024 Amount

Foreign Bank Accounts and Trusts:

At any time during 2025, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account?

Yes

No

If Yes, enter name of foreign country

Were you the grantor of, or transferor to, a foreign trust that existed during 2025, whether or not you had any beneficial interest in it?



Name of Business: \_\_\_\_\_

Principal Business or Profession: \_\_\_\_\_

TSJ \_\_\_\_\_  
Employer ID number \_\_\_\_\_  
Street address \_\_\_\_\_  
City, state, ZIP or postal code, and country \_\_\_\_\_  
Method of inventory \_\_\_\_\_  
Method of accounting \_\_\_\_\_

Business Questions for 2025:

	Yes	No
Did you dispose of this business? _____		
If Yes, what was the disposition date? _____ (Mo/Da/Yr) _____		
Was there a change in determining quantities, costs or valuations between opening and closing inventory? _____		
Were you involved in the operations of this business on a regular, continuous and substantial basis? _____		
Have you prepared or will you prepare all required Forms 1099? _____		

	2025 Amount	2024 Amount
Health insurance premiums paid for yourself and your dependents _____		

Income:

Payment card and third party transactions: Include all Forms 1099-K

Description	2025 Amount	2024 Amount

Miscellaneous income: Include all Forms 1099-MISC and 1099-NEC


Other Income:

Other gross receipts or sales _____		
Less returns and allowances _____		

Cost of Goods Sold:

	2025 Amount	2024 Amount
Beginning inventory _____		
Purchases less cost of items withdrawn for personal use _____		
Cost of labor (do not include amounts paid to yourself) _____		
Materials and supplies _____		

Other costs of goods sold:

Description	2025 Amount	2024 Amount
Ending inventory _____		



Business Expenses and Property & Equipment

Name of Business: \_\_\_\_\_

Principal Business or Profession: \_\_\_\_\_

Expenses:

	2025 Amount	2024 Amount
Advertising		
Car and truck expenses		
Parking fees and tolls		
Commissions and fees		
Contract labor		
Employee benefit programs and health insurance (other than pension and profit-sharing plans)		
Insurance (other than health)		
Interest - mortgage (paid to banks, etc.)		
Interest - other		
Legal and professional fees		
Office expense		
Pension and profit-sharing plans		
Rent or lease - vehicles, machinery and equipment		
Rent or lease - other business property		
Repairs and maintenance		
Supplies (not included in Cost of Goods Sold)		
Taxes and licenses		
Travel		
Meals		
Entertainment (deductible only on some state returns)		
Utilities		
Wages		
Dependent care benefits		

Other Expenses:

Description	2025 Amount	2024 Amount

Property and Equipment: 

Include a list if more space is needed

X if not new	Acquisitions - Description	Date Acquired (Mo/Da/Yr)	Cost

Dispositions - Description	Date Acquired (Mo/Da/Yr)	Cost	Date Sold (Mo/Da/Yr)	Selling Price



2025

Business Expenses - Vehicle and  
Other Listed Property

6B

Name of Business: \_\_\_\_\_

Principal Business or Profession: \_\_\_\_\_

Listed Property Questions for 2025:

Do you have evidence to support your deduction? .....	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, is the evidence written? .....	<input type="checkbox"/>	<input type="checkbox"/>
Do you have evidence to support the business use percentage claimed on listed property? .....	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, is the evidence written? .....	<input type="checkbox"/>	<input type="checkbox"/>

If you are an employer who provides vehicles for use by employees:

Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	<input type="checkbox"/>	<input type="checkbox"/>
Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? ..	<input type="checkbox"/>	<input type="checkbox"/>
Do you treat all use of vehicles by employees as personal use? .....	<input type="checkbox"/>	<input type="checkbox"/>
Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles and retain the information received? .....	<input type="checkbox"/>	<input type="checkbox"/>
Do you meet the requirements for qualified demonstration use by maintaining a written policy statement that prohibits vehicle use by individuals other than full-time vehicle salespersons, use for personal vacation trips, storage of personal possessions in the vehicle and limits the total mileage outside the salesperson's normal working hours? .....	<input type="checkbox"/>	<input type="checkbox"/>

Vehicle:

Description of vehicle .....

Date placed in service ..... (Mo/Da/Yr)

Do you (or your spouse) have another vehicle available for your personal use? ☐ Yes ☐ No

Was your vehicle available for use during off-duty hours? .....

Mileage:

Total miles .....

Total business miles .....

Total commuting miles for the year ..

Actual Expenses:

Gasoline, oil, repairs, insurance, etc ..

Interest .....

Taxes .....

Fair market value of leased vehicle ..

Vehicle rentals/leases .....

Vehicle 1

☐ Yes

☐ No

☐ Yes

☐ No

2025 Miles	2024 Miles

2025 Amount	2024 Amount

Vehicle 2

☐ Yes

☐ No

☐ Yes

☐ No

2025 Miles	2024 Miles

2025 Amount	2024 Amount



Business Expenses

6C

Name of Business:
Principal Business or Profession:

Business Expenses: Enter all expenses at 100 percent

If not 100%, please enter the percentage to apply to this business %

Table with 3 columns: Description, 2025 Amount, 2024 Amount. Rows include Parking fees and tolls, Local transportation, Travel expenses, Meals, Entertainment, and Other Business Expenses.

Reimbursements: List only reimbursements NOT reported in Box 1 of your Form W-2

Amount received for other expenses
Amount received for meals
Amount received for entertainment
If you are a statutory employee, does your employer's reimbursement plan for meals and entertainment allow for offset of other reimbursements?

Table with 2 columns: 2025 Amount, 2024 Amount. Rows for reimbursement amounts.

Yes No

Vehicle:

If not 100%, please enter the percentage to apply to this business %
Description of vehicle
Date vehicle was placed in service (Mo/Da/Yr)
Do you (or your spouse) have another vehicle available for personal purposes?
Was your vehicle available for personal use during off-duty hours?

Yes No
Yes No

Table with 2 columns: 2025, 2024. Rows include Total miles, Total business miles, Average daily commuting miles, Total commuting miles for the year, Gasoline and oil, Repairs, Insurance, Interest, Taxes, Value of employer provided vehicle, Temporary vehicle rentals, Fair market value of leased vehicle, and Vehicle leases.

Other Vehicle Expenses:

Table with 3 columns: Description, 2025 Amount, 2024 Amount. Rows for other vehicle expenses.



Business Use of Home

6D

Name of Business:

Principal Business or Profession:

Partial Use of Your Home for Business:

Square footage of home used exclusively for business
Total square footage of home
Total hours home was used for day care during the year

Table with 2 columns: 2025, 2024

Was your home used for day care purposes for the entire year?
Were improvements made to the home and/or home office since the time you began using the home for business?

Yes/No checkboxes

Expenses: Enter all expenses at 100 percent

Direct expenses benefit the business part of your home.
Example: Cost of painting or repairs made to the specific area or room used for business.
Indirect expenses are required for keeping up and running your entire home.
Example: Real estate taxes.

Table with 4 columns: Direct Expenses (2025 Amount, 2024 Amount), Indirect Expenses (2025 Amount, 2024 Amount). Rows include Casualty losses, Deductible mortgage interest, Real estate taxes, Insurance, Repairs and maintenance, Utilities, Rent.

Other Expenses:

Table with 4 columns: Description, Direct Expenses (2025 Amount, 2024 Amount), Indirect Expenses (2025 Amount, 2024 Amount).

Seller-Financed Mortgage Interest Information:

Table with 3 columns: Name of Individual to Whom Mortgage Interest Was Paid, Identification Number of Individual, Address of Individual to Whom Mortgage Interest Was Paid.



Sales of Stocks, Securities,  
Capital Assets & Installment Sales

Gains or Losses from Sales of Stocks, Securities and Other Capital Assets:

Include all Forms 1099-A, 1099-B, 1099-S and copies of mutual fund statements for the year

Did you have any of the following during the year?

	Yes	No
Mutual fund transactions		
Exchange of any securities or investments for something other than cash		
Sales of inherited property		
Sales of any stock or stock options at a loss and purchases of the same or substantially similar stock or options 30 days before or 30 days after the sale		
Commodity sales, short sales or straddles		
Reinvestment of the proceeds of gains in a qualified opportunity fund		
Sale of any investments in qualified opportunity funds		
Debts that became uncollectible		
Securities that became worthless		
Sale of any property where you will receive payments in future years		

TSJ	Kind of Property and Description	Quantity	Date Acquired (Mo/Da/Yr)	Date Sold (Mo/Da/Yr)
A				
B				
C				
D				
E				
F				
G				
H				

	Gross Sales Price (Less Commissions)	Cost or Other Basis	Federal Tax Withheld	State Tax Withheld
A				
B				
C				
D				
E				
F				
G				
H				

Installment Sales: Do not include interest received in principal amount

TSJ	Property Description	Date Sold (Mo/Da/Yr)	2025 Principal Received	2024 Principal Received



Sale or Exchange of Your Home:

Include the closing statements from the purchase and sale of your former and new homes

Former Home Information:

TSJ \_\_\_\_\_  
Date acquired \_\_\_\_\_ (Mo/Da/Yr) \_\_\_\_\_  
Date sold \_\_\_\_\_ (Mo/Da/Yr) \_\_\_\_\_  
Selling price \_\_\_\_\_

Original Cost and Cost of Improvements:

Description	Amount

Sale Expenses:

Commissions, legal fees, advertising and other expenses.

Description	Amount

Did you personally own and occupy the home for at least 2 of the 5 years preceding the sale? ☐ Yes ☐ No  
If your spouse is deceased, did the sale occur within two years of the date of death and did your spouse live in the home for at least 2 of the 5 years preceding the sale? ☐ Yes ☐ No  
If you had a foreign mortgage on the above property, please provide the amount of the mortgage retired on the sale and the date the mortgage was acquired or the date the mortgage was most recently renegotiated \_\_\_\_\_

Moving Expenses:

TSJ \_\_\_\_\_  
Were the moving expenses reimbursed by your employer? ☐ Yes ☐ No  
Enter reimbursements not included in wages on your Form W-2 \_\_\_\_\_  
Was the move due to a permanent change of station pursuant to a military order? ☐ Yes ☐ No

Mileage:

Number of miles from old home to new workplace (applicable only on some state returns)	
Number of miles from old home to old workplace (applicable only on some state returns)	
Number of automobile miles	

Transportation Expenses:

Costs of transportation of household goods and personal effects	
Costs of travel and lodging (do not include meals or automobile expenses)	
Automobile expenses (gasoline, oil, etc.)	
Meals (Pennsylvania only)	



## 9

TS .....

Yes	No

If Yes, explain.

Total retirement plans converted to Roth IRAs	
---	--

Contributions made for the 2025 tax year	
--	--

**Include all Forms 1099-R and any nontaxable distribution details**

[illegible]



Pensions and Annuities: 

Include all Forms 1099-R and any nontaxable distribution details

TSJ	Name of Payer	2025 Gross Distributions	Taxable Amount	Federal Tax Withheld	State Tax Withheld	Is this a Rollover?	2024 Gross Distributions

Self-Employed Retirement Plan: 

Include copies of all Forms 1099-R

Have you established a self-employed retirement or SIMPLE plan with deductible contributions? .....  
Do you want to contribute the maximum amount allowed? .....

Contributions to:

Simplified employee pension plan .....  
Defined benefit plan .....  
Defined contribution plan .....  
SIMPLE plan .....

Taxpayer		Spouse	
Yes	No	Yes	No
2025 Amount		2025 Amount	



**10**

TSJ ..... \_\_\_\_\_  
Type of property ..... \_\_\_\_\_

Have you prepared or will you prepare all required Forms 1099?

Yes

<b>No</b>

Ownership percentage if not 100% .....

How many days was this property rented at fair market value? \_\_\_\_\_

How many days was this property used personally (including use by family members)?

Rents received .....  
Royalties received .....

Payment card and third party transactions:	Include all Forms 1099-K
--	--------------------------

2025	2024
%	

  

2025 Amount	2024 Amount

Description	2025 Amount	2024 Amount

Miscellaneous income:	Include all Forms 1099-MISC
-----------------------	-----------------------------

Description	2025 Amount	2024 Amount

Other income:

Description	2025 Amount	2024 Amount



Rental and Royalty Expenses

Location of Property: \_\_\_\_\_

Expenses:

	2025 Amount	2024 Amount
Advertising .....		
Auto and travel .....		
Cleaning and maintenance .....		
Commissions .....		
Insurance .....		
Legal and other professional fees .....		
Management fees .....		
Mortgage interest paid to banks, etc. ....		
Mortgage interest paid to individuals .....		
Other interest .....		
Repairs .....		
Supplies .....		
Taxes .....		
Utilities .....		
Dependent care benefits .....		
Employee benefits .....		
Other Expenses:		

Description	2025 Amount	2024 Amount



Rental and Royalty  
Property and Equipment & Depletion

10B

Location of Property: \_\_\_\_\_

Property and Equipment: 

Include a list if more space is needed

Acquisitions:

X if not new	Description	Date Acquired (Mo/Da/Yr)	Cost

Dispositions:

Description	Date Acquired (Mo/Da/Yr)	Cost	Date Sold (Mo/Da/Yr)	Selling Price

Percentage Depletion Information:

Production Type	Royalty Income	
	2025 Amount	2024 Amount



# Rental and Royalty Vehicle and Other Listed Property

10C

Location of Property: \_\_\_\_\_

## Listed Property Questions for 2025:

	Yes	No
Do you have evidence to support your deduction? .....	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, is the evidence written? .....	<input type="checkbox"/>	<input type="checkbox"/>
Do you have evidence to support the business use percentage claimed on listed property? .....	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, is the evidence written? .....	<input type="checkbox"/>	<input type="checkbox"/>

## If you are an employer who provides vehicles for use by employees:

	Yes	No
Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	<input type="checkbox"/>	<input type="checkbox"/>
Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? ..	<input type="checkbox"/>	<input type="checkbox"/>
Do you treat all use of vehicles by employees as personal use? .....	<input type="checkbox"/>	<input type="checkbox"/>
Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles and retain the information received? .....	<input type="checkbox"/>	<input type="checkbox"/>
Do you meet the requirements for qualified demonstration use by maintaining a written policy statement that prohibits vehicle use by individuals other than full-time vehicle salespersons, use for personal vacation trips, storage of personal possessions in the vehicle and limits the total mileage outside the salesperson's normal working hours? .....	<input type="checkbox"/>	<input type="checkbox"/>

## Vehicle:

Description of vehicle .....

Date placed in service . . . (Mo/Da/Yr) \_\_\_\_\_

Do you (or your spouse) have another vehicle available for your personal use? .....

Was your vehicle available for use during off-duty hours? .....

Vehicle 1	
Description of vehicle .....	
Date placed in service . . . (Mo/Da/Yr) _____	
Do you (or your spouse) have another vehicle available for your personal use? .....	
Was your vehicle available for use during off-duty hours? .....	
<input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> Yes <input type="checkbox"/> No	
2025 Miles	2024 Miles
2025 Amount	2024 Amount

Vehicle 2	
Description of vehicle .....	
Date placed in service . . . (Mo/Da/Yr) _____	
Do you (or your spouse) have another vehicle available for your personal use? .....	
Was your vehicle available for use during off-duty hours? .....	
<input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> Yes <input type="checkbox"/> No	
2025 Miles	2024 Miles
2025 Amount	2024 Amount

## Mileage:

Total miles .....

Total business miles .....

Total commuting miles for the year ..

## Actual Expenses:

Gasoline, oil, repairs, insurance, etc . .

Interest .....

Taxes .....

Fair market value of leased vehicle ..

Vehicle rentals/leases .....



Rental and Royalty Business Expenses

Location of Property:

Business Expenses: Enter all expenses at 100 percent

If not 100%, enter the percentage to apply to this business %

	2025 Amount	2024 Amount
Parking fees and tolls		
Local transportation		
Travel expenses		
Meals		
Entertainment (deductible only on some state returns)		
Other Business Expenses:		

Description	2025 Amount	2024 Amount

Reimbursements: List only reimbursements NOT reported in Box 1 of your Form W-2

	2025 Amount	2024 Amount
Amount received for other expenses		
Amount received for meals		
Amount received for entertainment		

Vehicle:

If not 100%, enter the percentage to apply to this business %

Description of vehicle  
Date vehicle was placed in service (Mo/Da/Yr)

Do you (or your spouse) have another vehicle available for personal purposes?  
Was your vehicle available for personal use during off-duty hours?

	2025	2024
Total miles		
Total business miles		
Average daily commuting miles		
Total commuting miles for the year		
Gasoline and oil		
Repairs		
Insurance		
Interest		
Taxes		
Value of employer provided vehicle		
Temporary vehicle rentals		
Fair market value of leased vehicle		
Vehicle leases		

Other Vehicle Expenses:

Description	2025 Amount	2024 Amount



Rental - Business Use of Home

Location of Property: \_\_\_\_\_

Partial Use of Your Home for Business:

Square footage of home used exclusively for business .....  
Total square footage of home .....

2025

Were improvements made to the home and/or home office since the time you began using the home for business? . . ☐ Yes ☐ No

Expenses: Enter all expenses at 100 percent

Direct expenses benefit the business part of your home.  
Example: Cost of painting or repairs made to the specific area or room used for business.

Indirect expenses are required for keeping up and running your entire home.  
Example: Real estate taxes.

	Direct Expenses		Indirect Expenses	
	2025 Amount	2024 Amount	2025 Amount	2024 Amount
Casualty losses .....				
Deductible mortgage interest paid to:				
Financial institutions .....				
Individuals .....				
Real estate taxes .....				
Insurance .....				
Repairs and maintenance .....				
Utilities .....				
Rent .....				

Other Expenses:

Description	Direct Expenses		Indirect Expenses	
	2025 Amount	2024 Amount	2025 Amount	2024 Amount

Seller-Financed Mortgage Interest Information:

Name of Individual to Whom Mortgage Interest Was Paid	Identification Number of Individual	Address of Individual to Whom Mortgage Interest Was Paid



Partnership, S Corporation, Estate, Trust  
and REMIC Income

Partnership Income: 

Include all Schedules K-1

TSJ	Entity Name	Employer ID Number	Health Insurance Paid by Entity

S Corporation Income: 

Include all Schedules K-1

TSJ	Entity Name	Employer ID Number	Health Insurance Paid by Entity

Estate and Trust Income: 

Include all Schedules K-1

TSJ	Entity Name	Employer ID Number

Real Estate Mortgage Investment Conduit (REMIC) Income: 

Include all Schedules Q

TSJ	Entity Name	Employer ID Number



Partnership and S Corporation Business Expenses

Activity Name: .....

Business Expenses: Enter all expenses at 100 percent

If not 100%, enter the percentage to apply to this business ..... %

	2025 Amount	2024 Amount
Parking fees and tolls .....		
Local transportation .....		
Travel expenses .....		
Meals .....		
Entertainment (deductible only on some state returns) .....		
Other Business Expenses:		

Description	2025 Amount	2024 Amount

Reimbursements: List only reimbursements NOT reported in Box 1 of your Form W-2

	2025 Amount	2024 Amount
Amount received for other expenses .....		
Amount received for meals .....		
Amount received for entertainment .....		

Vehicle:

If not 100%, enter the percentage to apply to this business ..... %

Description of vehicle .....

Date vehicle was placed in service ..... (Mo/Da/Yr)

Do you (or your spouse) have another vehicle available for personal purposes? ☐ Yes ☐ No

Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

	2025	2024
Total miles .....		
Total business miles .....		
Average daily commuting miles .....		
Total commuting miles for the year .....		
Gasoline and oil .....		
Repairs .....		
Insurance .....		
Interest .....		
Taxes .....		
Value of employer provided vehicle .....		
Temporary vehicle rentals .....		
Fair market value of leased vehicle .....		
Vehicle leases .....		

Other Vehicle Expenses:

Description	2025 Amount	2024 Amount



Activity Name: .....

Partial Use of Your Home for Business:

Square footage of home used exclusively for business .....

Total square footage of home .....

2025

Were improvements made to the home and/or home office since the time you began using the home for business? ... ☐ Yes ☐ No

Expenses: Enter all expenses at 100 percent

Direct expenses benefit the business part of your home.  
Example: Cost of painting or repairs made to the specific area or room used for business.

Indirect expenses are required for keeping up and running your entire home.  
Example: Real estate taxes.

	Direct Expenses		Indirect Expenses	
	2025 Amount	2024 Amount	2025 Amount	2024 Amount
Casualty losses .....				
Deductible mortgage interest paid to:				
Financial institutions .....				
Individuals .....				
Real estate taxes .....				
Insurance .....				
Repairs and maintenance .....				
Utilities .....				
Rent .....				

Other Expenses:

Description	Direct Expenses		Indirect Expenses	
	2025 Amount	2024 Amount	2025 Amount	2024 Amount

Seller-Financed Mortgage Interest Information:

Name of Individual to Whom Mortgage Interest Was Paid	Identification Number of Individual	Address of Individual to Whom Mortgage Interest Was Paid



Farm Income  
(Page 1 of 2)

Proprietor's Name: \_\_\_\_\_

Principal Crop or Activity: \_\_\_\_\_

TSJ \_\_\_\_\_  
Employer identification number \_\_\_\_\_  
Method of accounting \_\_\_\_\_

Farm Questions for 2025:

Did you dispose of this farm? Yes No  
If Yes, what was the disposition date? (Mo/Da/Yr) \_\_\_\_\_  
Have you prepared or will you prepare all required Forms 1099?

	2025 Amount	2024 Amount
Health insurance premiums paid for yourself and your dependents		

Sales of Livestock and Other Items Bought for Resale (Cash Method Only):

Description	2025		2024	
	Amount Received	Cost or Other Basis	Amount Received	Cost or Other Basis

Income (Accrual Method):

Description	Beginning Inventory	Cost of Items Purchased	Sales	Ending Inventory

Income:

	2025 Amount	2024 Amount
Sales of livestock, produce, grains, etc. you raised		
Total cooperative distributions (Forms 1099-PATR)		
Taxable cooperative distributions		
Total agricultural program payments		
Taxable agriculture program payments		
Total Commodity Credit Corporation (CCC) loans		
Total crop insurance proceeds and certain disaster payments received in 2025		
Taxable crop insurance proceeds received		
Crop insurance proceeds deferred from prior year		
Custom hire (machine work) income		
Federal gasoline tax or fuel tax credit or refund		
State gasoline tax or fuel tax credit or refund		



Farm Income  
(Page 2 of 2)

12A

Proprietor's Name: .....

Principal Crop or Activity: ..

Income:

Payment card and third party transactions: Include all Forms 1099-K

Description	2025 Amount	2024 Amount

Government payments: Include all Forms 1099-G

Description	2025 Amount	2024 Amount

Miscellaneous income: Include all Forms 1099-MISC and 1099-NEC

Description	2025 Amount	2024 Amount

Other income:

Description	2025 Amount	2024 Amount



Farm Expenses and Property & Equipment

Proprietor's Name: .....

Principal Crop or Activity: ..

Expenses:

	2025 Amount	2024 Amount
Business meals .....		
Entertainment (deductible only on some state returns) .....		
Car and truck expenses .....		
Chemicals .....		
Conservation expenses .....		
Custom hire (machine work) .....		
Employee benefit programs and health insurance (other than pension and profit sharing plans) .....		
Feed purchased .....		
Fertilizers and lime .....		
Freight and trucking .....		
Gasoline, fuel and oil .....		
Insurance (other than health) .....		
Interest - mortgage (paid to banks, etc.) .....		
Interest - other .....		
Labor hired .....		
Pension and profit-sharing plans .....		
Rent or lease - vehicles, machinery and equipment .....		
Rent or lease - other (land, animals, etc.) .....		
Repairs and maintenance .....		
Seeds and plants purchased .....		
Storage and warehousing .....		
Supplies purchased .....		
Taxes .....		
Utilities .....		
Veterinary, breeding and medicine .....		
Capitalized preproductive period expenses .....		
Dependent care benefits .....		

Other Expenses:

Description	2025 Amount	2024 Amount

Property and Equipment: Include a list if more space is needed

X if not new	Acquisitions - Description	Date Acquired (Mo/Da/Yr)	Cost

Dispositions - Description	Date Acquired (Mo/Da/Yr)	Cost	Date Sold (Mo/Da/Yr)	Selling Price



Farm Vehicle and Other Listed Property

Proprietor's Name: .....

Principal Crop or Activity: ..

Listed Property Questions for 2025:

Do you have evidence to support your deduction? ..... Yes No

If Yes, is the evidence written? ..... Yes No

Do you have evidence to support the business use percentage claimed on listed property? ..... Yes No

If Yes, is the evidence written? ..... Yes No

If you are an employer who provides vehicles for use by employees:

Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? Yes No

Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? Yes No

Do you treat all use of vehicles by employees as personal use? Yes No

Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles and retain the information received? Yes No

Do you meet the requirements for qualified demonstration use by maintaining a written policy statement that prohibits vehicle use by individuals other than full-time vehicle salespersons, use for personal vacation trips, storage of personal possessions in the vehicle and limits the total mileage outside the salesperson's normal working hours? Yes No

Vehicle:

Description of vehicle .....

Date placed in service ..... (Mo/Da/Yr)

Do you (or your spouse) have another vehicle available for your personal use? Yes No

Was your vehicle available for use during off-duty hours? Yes No

Mileage:

Total miles .....

Total business miles .....

Total commuting miles for the year .....

Actual Expenses:

Gasoline, oil, repairs, insurance, etc ..

Interest .....

Taxes .....

Fair market value of leased vehicle ..

Vehicle rentals/leases .....

Vehicle 1		Vehicle 2	
Description of vehicle .....		Description of vehicle .....	
Date placed in service ..... (Mo/Da/Yr)		Date placed in service ..... (Mo/Da/Yr)	
Do you (or your spouse) have another vehicle available for your personal use? Yes No		Do you (or your spouse) have another vehicle available for your personal use? Yes No	
Was your vehicle available for use during off-duty hours? Yes No		Was your vehicle available for use during off-duty hours? Yes No	
2025 Miles	2024 Miles	2025 Miles	2024 Miles
2025 Amount	2024 Amount	2025 Amount	2024 Amount



Farm Business Expenses

12D

Proprietor's Name: .....

Principal Crop or Activity: ..

Business Expenses: Enter all expenses at 100 percent

If not 100%, enter the percentage to apply to this business ..... %

	2025 Amount	2024 Amount
Parking fees and tolls .....		
Local transportation .....		
Travel expenses .....		
Meals .....		
Entertainment (deductible only on some state returns) .....		

Other Business Expenses:

Description	2025 Amount	2024 Amount

Reimbursements:

List only reimbursements NOT reported in Box 1 of your Form W-2

Amount received for other expenses .....  
Amount received for meals .....  
Amount received for entertainment .....

2025 Amount	2024 Amount

Vehicle:

If not 100%, enter the percentage to apply to this business ..... %  
Description of vehicle .....  
Date vehicle was placed in service ..... (Mo/Da/Yr) .....

Do you (or your spouse) have another vehicle available for personal purposes? .....  
Was your vehicle available for personal use during off-duty hours? .....

☐ Yes ☐ No

☐ Yes ☐ No

	2025	2024
Total miles .....		
Total business miles .....		
Average daily commuting miles .....		
Total commuting miles for the year .....		
Gasoline and oil .....		
Repairs .....		
Insurance .....		
Interest .....		
Taxes .....		
Value of employer provided vehicle .....		
Temporary vehicle rentals .....		
Fair market value of leased vehicle .....		
Vehicle leases .....		

Other Vehicle Expenses:

Description	2025 Amount	2024 Amount



Proprietor's Name: .....

Principal Crop or Activity: ..

Partial Use of Your Home for Business:

Square footage of home used exclusively for business .....

Total square footage of home .....

2025

Were improvements made to the home and/or home office since the time you began using the home for business? ... ☐ Yes ☐ No

Expenses: Enter all expenses at 100 percent

Direct expenses benefit the business part of your home.  
Example: Cost of painting or repairs made to the specific area or room used for business.

Indirect expenses are required for keeping up and running your entire home.  
Example: Real estate taxes.

	Direct Expenses		Indirect Expenses	
	2025 Amount	2024 Amount	2025 Amount	2024 Amount
Casualty losses .....				
Deductible mortgage interest paid to:				
Financial institutions .....				
Individuals .....				
Real estate taxes .....				
Insurance .....				
Repairs and maintenance .....				
Utilities .....				
Rent .....				

Other Expenses:

Description	Direct Expenses		Indirect Expenses	
	2025 Amount	2024 Amount	2025 Amount	2024 Amount

Seller-Financed Mortgage Interest Information:

Name of Individual to Whom Mortgage Interest Was Paid	Identification Number of Individual	Address of Individual to Whom Mortgage Interest Was Paid



Include Forms: W-2G, 1099-MISC, 1099-NEC, 1099-RRB, 1099-SSA, 1099-SA, 1099-LTC, 1099-QA, and 1099-G

Miscellaneous Income and Adjustments:	TSJ _____		TSJ _____	
	2025 Amount	2024 Amount	2025 Amount	2024 Amount
Unemployment compensation received . . . . .				
Unemployment compensation repaid in 2025 . . . . .				
Social security benefits received . . . . .				
Social security benefits repaid in 2025 . . . . .				
Medicare premiums withheld . . . . .				
Tier 1 railroad retirement benefits received . . . . .				
Tier 1 railroad retirement benefits repaid in 2025 . . . . .				
Total lump sum social security received . . . . .				
Lump sum taxable social security . . . . .				
Other federal withholding . . . . .				
Other state withholding . . . . .				

State and Local Income Tax Refunds:

TSJ	State	City	Tax Year	Income Tax Refund	
				State	Local

Other Income:

TSJ	Nature and Source	2025 Amount	2024 Amount

Alimony Paid or Received:

TSJ	Recipient's Name	Recipient's Social Security Number	Date of Original Divorce or Separation (Mo/Da/Yr)	Date Divorce or Separation Agreement Modified (Mo/Da/Yr)	Alimony Received?	2025 Amount	2024 Amount



Miscellaneous Adjustments

Educator Expenses: Deduction for amounts paid by educators of kindergarten through Grade 12

TS	2025 Amount	2024 Amount

Health Savings Accounts (HSAs) Include all Forms 1099-SA

TS	Description	2025 Amount	2024 Amount
	Contributions made for 2025		
	Distributions received from all HSAs in 2025		

What type of coverage applies to your high deductible health plan? ☐ Self only ☐ Family

Were any HSA contributions listed above also shown on your Form W-2? .....

Were all distributions from your HSA for unreimbursed medical expenses? .....

Did you or your spouse enroll in Medicare? .....

If Yes, what month did you enroll? .....

What month did your spouse enroll? .....

Yes

No

Other Adjustments to Income: Include all Forms 1098-E for Student Loan Interest Paid

TSJ	Nature and Source	2025 Amount	2024 Amount



Ministerial Income

13B

TS .....

Do you have any expenses associated with a business as a minister? Yes No

If Yes, enter the name of the business: .....

Do you have any expenses associated with your wages received as a minister?

If Yes, enter the occupation: .....

Parsonage:

Fair rental value of parsonage provided by church .....  
Utility allowance of parsonage .....  
Actual expenses for utilities of parsonage .....

2025 Amount	2024 Amount

Rental or Parsonage Allowance:

Parsonage or rental allowance .....  
Utility allowance .....  
Actual expenses for parsonage .....  
Actual expenses for utilities .....  
Fair rental value of home, plus the cost of utilities .....

2025 Amount	2024 Amount

Medical and Dental Expenses:

	TSJ	2025 Amount	2024 Amount
Prescription medicines and drugs			
Total medical insurance premiums paid *			
Long-term care expenses			
Total insurance reimbursement			
Number of miles traveled for medical care			
Personal protective equipment			
Lodging			
Doctors, dentists, etc.			
Hospitals			
Lab fees			
Eyeglasses and contacts			

	2025 Amount	2024 Amount
Taxpayer long-term care insurance premiums paid		
Spouse long-term care insurance premiums paid		

\* Do not include Medicare premiums or premiums deducted in computing taxable wages reported on a W-2.

Other Medical Expenses:

TSJ	Description	2025 Amount	2024 Amount

Taxes Paid: Include copies of your tax bills

	TSJ	2025 Amount	2024 Amount
Personal property taxes paid (include vehicle taxes)			
General sales taxes paid on specified items			

Itemize real estate taxes by state.

TSJ	Real Estate Taxes	2025 Amount	2024 Amount

Other Taxes Paid:

TSJ	Description	2025 Amount	2024 Amount

If you purchased or sold your home in 2025, did you include any taxes from your closing statement in the amounts above? ☐ Yes ☐ No



Mortgage Questions for 2025:

	Yes	No
If you purchased or sold your home, did you include any mortgage interest from your closing statement in the amount below? . . .	<input type="checkbox"/>	<input type="checkbox"/>
Did you refinance your home? (If Yes, enclose the closing statement.) . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, how many years is your new mortgage loan? . . . . .		
Did you purchase a new home or sell your former home during the year? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, enclose the closing statements from the purchase and sale of your new and former homes.		
If Yes, also, did you (or your spouse, if married) have an ownership interest in a principal residence in the US during the 3 year period prior to the purchase of this home? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, did you (and your spouse, if married at the time of purchase) own and use the same home as a principal residence in the U.S. for any 5 consecutive year period during the 8 year period ending on the purchase date of the new home? . . . .	<input type="checkbox"/>	<input type="checkbox"/>

Home Mortgage Interest Paid To Financial Institutions:

TSJ	Paid To	Did You Receive Form 1098?		2025 Amount	2024 Amount
		Yes	No		

Other Home Mortgage Interest Paid:

TSJ	Paid To		ID Number	2025 Amount	2024 Amount
	Name	Address			

Deductible Points:

TSJ	Paid To	Did You Receive Form 1098?		2025 Amount	2024 Amount
		Yes	No		

Investment Interest Expense:

Interest paid on money you borrowed that is allocable to property held for investment.

TSJ	Paid To	2025 Amount	2024 Amount



Cash Contributions: Include all Forms 1098-C or other documentation.

You cannot deduct a cash contribution, regardless of the amount, unless you keep as a record of the contribution a bank record (such as a canceled check, a bank copy of a canceled check, or a bank statement containing the name of the charity, the date, and the amount) or a written communication from the charity. The written communication must include the name of the charity, date of the contribution, and amount of the contribution. Clothes and household items donated must be in good, used condition or better in order to be deductible unless the item donated is worth more than \$500 and you have the item's value appraised. Attach a copy of the appraisal. Include any vehicles donated to charity.

TSJ	Organization or Description of Contribution	2025 Amount	2024 Amount

TSJ	Conservation Real Property	2025 Amount	2024 Amount
	100% limit		
	50% limit		

TSJ	Description	2025 Miles	2024 Miles
	Number of miles traveled performing volunteer work for qualified charitable organizations		

Noncash Contributions Totaling \$500 or Less: Include all documentation.

TSJ	Description of Donated Property	2025 Amount	2024 Amount

Noncash Contributions Totaling More Than \$500: Include all Forms 1098-C or other documentation.

TSJ	Property Description	Date Acquired	Date of Donation	Cost or Basis
A				
B				
C				

	Fair Market Value (FMV)	Method Used to Determine FMV	Other Method Description	Method of Acquisition
A				
B				
C				

1 - Appraisal  
2 - Catalog

3 - Comparable Sale  
4 - Other (Describe)

5 - Thrift Shop Value

1 - Gift  
2 - Inheritance

3 - Exchange  
4 - Purchase

	Donee Organization Name	Donee Organization Address
A		
B		
C		



Itemized Deductions - Miscellaneous

\* These expenses are not deductible on the federal return but may be deductible on some state returns.

Miscellaneous Itemized Deductions:

Union and professional dues \*
Tax preparation fee \*
Professional subscriptions \*
Hobby expense (To extent of income) \*
Safe deposit box \*
Uniforms and protective clothing \*
Work tools \*
Gambling losses
Estate taxes

Table with 3 columns: TSJ, 2025 Amount, 2024 Amount. It contains 8 rows for miscellaneous itemized deductions.

Other Itemized Deductions:

Examples:

- Certain legal and accounting fees \*
Investment expenses \*
Custodial fees \*
Employment agency fees \*
Certain educational expenses \*
Amortizable bond premium
Impairment-related work expense of a disabled person
Repayment of amounts under a claim of right

Table with 4 columns: TSJ, Description, 2025 Amount, 2024 Amount. It contains 10 rows for other itemized deductions.

Casualty or Theft Loss:

TSJ
Property description
Which of the following describes the type of property that sustained the casualty or theft loss?

- Personal use
Business use
Income producing
Employee Use
Personal use attributable to insolvent or bankrupt financial institution losses on deposits

Was the loss due to a federally declared disaster? Yes No

Date acquired (Mo/Da/Yr)
Date damaged or lost (Mo/Da/Yr)

Original cost or other basis
Fair market value before casualty
Fair market value after casualty
Cost of replacement
Insurance reimbursement



Itemized Deductions - Business Use of Home

These expenses are not deductible on the Federal return but may be deductible on some state returns.

Partial Use of Your Home for Business:

Square footage of home used exclusively for business  
Total square footage of home  
Total hours home was used for day care during the year

2025	2024

Was your home used for day care purposes for the entire year?  
Were improvements made to the home and/or home office since the time you began using the home for business?

Yes	No

Expenses: Enter all expenses at 100 percent

Direct expenses benefit the business part of your home.  
Example: Cost of painting or repairs made to the specific area or room used for business.  
Indirect expenses are required for keeping up and running your entire home.  
Example: Real estate taxes.

	Direct Expenses		Indirect Expenses	
	2025 Amount	2024 Amount	2025 Amount	2024 Amount
Casualty losses				
Deductible mortgage interest paid to:				
Financial institutions				
Individuals				
Real estate taxes				
Insurance				
Repairs and maintenance				
Utilities				
Rent				

Other Expenses:

Description	Direct Expenses		Indirect Expenses	
	2025 Amount	2024 Amount	2025 Amount	2024 Amount

Seller-Financed Mortgage Interest Information:

Name of Individual to Whom Mortgage Interest Was Paid	Identification Number of Individual	Address of Individual to Whom Mortgage Interest Was Paid



Employee Business Expenses  
(Page 1 of 2)

17

TS: \_\_\_\_\_ Occupation: \_\_\_\_\_

Business Expenses: Enter all expenses at 100 percent Include all documentation

Occupation code \_\_\_\_\_

- |                          |  |                         |
|--------------------------|--|-------------------------|
| 1 - Performing artist    | 3 - Fee-basis state or local government official | 5 - Outside salesperson |
| 2 - Handicapped employee | 4 - National Guard or Reserve                    | (Big Rapids, MI only)   |

If not 100%, enter the percentage to apply to Schedule A \_\_\_\_\_ %

	2025 Amount	2024 Amount
Parking fees and tolls .....		
Local transportation .....		
Travel expenses .....		
Meals .....		
Entertainment (deductible only on some state returns) .....		

Other Business Expenses:		2025 Amount	2024 Amount
Description			

Reimbursements: List only reimbursements NOT reported in Box 1 of your Form W-2

	2025 Amount	2024 Amount
Amount received for other expenses .....		
Amount received for meals .....		
Amount received for entertainment .....		

Does your employer's reimbursement plan for meals and entertainment allow for offset of other reimbursements? . . . . ☐ Yes ☐ No



Employee Business Expenses  
(Page 2 of 2)

17A

Vehicle: Include all documentation

If not 100%, please enter the percentage to apply to Schedule A \_\_\_\_\_ %

Description of vehicle \_\_\_\_\_

Date vehicle was placed in service \_\_\_\_\_ (Mo/Da/Yr)

Do you (or your spouse) have another vehicle available for personal purposes? ☐ Yes ☐ No

Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

Total miles \_\_\_\_\_

Total business miles \_\_\_\_\_

Average daily commuting miles \_\_\_\_\_

Total commuting miles for the year \_\_\_\_\_

Gasoline and oil \_\_\_\_\_

Repairs \_\_\_\_\_

Insurance \_\_\_\_\_

Taxes \_\_\_\_\_

Value of employer provided vehicle \_\_\_\_\_

Temporary vehicle rentals \_\_\_\_\_

Fair market value of leased vehicle \_\_\_\_\_

Vehicle leases \_\_\_\_\_

2025	2024

Other Vehicle Expenses:

Description	2025 Amount	2024 Amount



Employee Business Expenses-  
Business Use of Home

Partial Use of Your Home for Business:

Square footage of home used exclusively for business  
Total square footage of home  
Total hours home was used for day care during the year

2025	2024

Was your home used for day care purposes for the entire year?  
Were improvements made to the home and/or home office since the time you began using the home for business?

Yes	No

Expenses: Enter all expenses at 100 percent

Direct expenses benefit the business part of your home.  
Example: Cost of painting or repairs made to the specific area or room used for business.

Indirect expenses are required for keeping up and running your entire home.  
Example: Real estate taxes.

	Direct Expenses		Indirect Expenses	
	2025 Amount	2024 Amount	2025 Amount	2024 Amount
Casualty losses				
Deductible mortgage interest paid to:				
Financial institutions				
Individuals				
Real estate taxes				
Insurance				
Repairs and maintenance				
Utilities				
Rent				

Other Expenses:

Description	Direct Expenses		Indirect Expenses	
	2025 Amount	2024 Amount	2025 Amount	2024 Amount

Seller-Financed Mortgage Interest Information:

Name of Individual to Whom Mortgage Interest Was Paid	Identification Number of Individual	Address of Individual to Whom Mortgage Interest Was Paid



Child/Dependent Care Expenses & Education Expenses

Child/Dependent Care Expenses:

General Information:

TSJ

Were you or your spouse a full time student or disabled? Yes No

Did you pay an individual for services performed in your home? Yes No

Expenses incurred in 2024 but paid in 2025

Employer-provided dependent care benefits that were forfeited in 2025

2024 carryover used in grace period

Child/Dependent Care Providers:

Provider 1:

Name

Street address

City, state, ZIP or postal code, and country

Social security number OR

Employer identification number

Telephone number (California only)

Provider was a household employee Yes No

2025 Amount	2024 Amount

Expenses incurred and paid in 2025

Expenses incurred and not paid in 2025

Provider 2:

Name

Street address

City, state, ZIP or postal code, and country

Social security number OR

Employer identification number

Telephone number (California only)

Provider was a household employee Yes No

2025 Amount	2024 Amount

Expenses incurred and paid in 2025

Expenses incurred and not paid in 2025

Qualifying Persons for Child/Dependent Care Expenses:

First Name and Initial	Last Name	Social Security Number	Dis-abled	2025 Expenses Incurred	2024 Expenses Incurred

Higher Education Expenses for Education Credits and/or Tuition Fees Deduction:

Qualified expenses are for post-secondary education tuition and related expenses; they do not include room or board. Include a detailed listing of the expenses.

Include copies of all Forms 1098-T

First Name and Initial	Last Name	Social Security Number	2025 Qualified Expenses



Household Employment Taxes

General Information:

TSJ

Employer identification number

Did you pay any one household employee cash wages of \$2,400 or more in 2025?

Yes

No

Did you withhold any federal income tax from wages paid to any household employee?

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

Social Security, Medicare and Income Taxes:

	2025 Amount	2024 Amount
Cash wages subject to social security taxes		
Cash wages subject to Medicare taxes (if different than cash wages subject to social security)		
Cash wages subject to additional Medicare tax withholding		
Federal income tax withheld		
State disability plan payments subject to social security taxes		
State disability plan payments subject to Medicare taxes (if different than plan payments subject to social security)		

Federal Unemployment (FUTA) Tax:

Did you pay unemployment contributions to more than one state?

Yes

No

Were all of the wages subject to FUTA tax subject to the state's unemployment tax?

State	Total Cash Wages Subject to FUTA	2024 Amount

Complete the following for all state unemployment contributions made:

X if payment to be made after April 18, 2026

Name of State	Total Taxable Wages	Contribution Paid to Unemployment Fund	X	2024 Amount



Federal Tax Payments

Refund Application:

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

Refunded ☐ Yes ☐ No  
Applied to your 2026 estimated tax liability ☐ Yes ☐ No

Federal Estimated Tax Payments:

2025 1st Quarter Estimate (Due 04-15-2025)  
2025 2nd Quarter Estimate (Due 06-17-2025)  
2025 3rd Quarter Estimate (Due 09-16-2025)  
2025 4th Quarter Estimate (Due 01-15-2026)

Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid

2024 overpayment applied to 2025 estimate

Tax Planning Information for Tax Year 2026:

Do you expect any of the following to occur in 2026?

	Yes	No
A change in your marital status	<input type="checkbox"/>	<input type="checkbox"/>
A change in the number of your dependents	<input type="checkbox"/>	<input type="checkbox"/>
A substantial change in your income	<input type="checkbox"/>	<input type="checkbox"/>
A substantial change in your withholding	<input type="checkbox"/>	<input type="checkbox"/>
A substantial change in deductions	<input type="checkbox"/>	<input type="checkbox"/>

If you answered Yes to any of the above questions, provide details.




2025

State and City Tax Payments

20A

State and City Estimated Tax Payments:

TSJ _____ State/City _____		
Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid

2025 1st Quarter Estimate .....  
2025 2nd Quarter Estimate .....  
2025 3rd Quarter Estimate .....  
2025 4th Quarter Estimate .....

If you have an overpayment of 2025 taxes, do you  
want the excess applied to your 2026 estimated tax liability? ..... ☐ Yes ☐ No

2024 overpayment applied to 2025 estimate .....   
Balance of prior year(s)' tax paid in 2025 plus  
amount paid with 2024 extensions .....   
Estimated tax payments for 2024 paid in 2025 .....

State and City Estimated Tax Payments:

TSJ _____ State/City _____		
Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid

2025 1st Quarter Estimate .....  
2025 2nd Quarter Estimate .....  
2025 3rd Quarter Estimate .....  
2025 4th Quarter Estimate .....

If you have an overpayment of 2025 taxes, do you  
want the excess applied to your 2026 estimated tax liability? ..... ☐ Yes ☐ No

2024 overpayment applied to 2025 estimate .....   
Balance of prior year(s)' tax paid in 2025 plus  
amount paid with 2024 extensions .....   
Estimated tax payments for 2024 paid in 2025 .....

State and City Estimated Tax Payments:

TSJ _____ State/City _____		
Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid

2025 1st Quarter Estimate .....  
2025 2nd Quarter Estimate .....  
2025 3rd Quarter Estimate .....  
2025 4th Quarter Estimate .....

If you have an overpayment of 2025 taxes, do you  
want the excess applied to your 2026 estimated tax liability? ..... ☐ Yes ☐ No

2024 overpayment applied to 2025 estimate .....   
Balance of prior year(s)' tax paid in 2025 plus  
amount paid with 2024 extensions .....   
Estimated tax payments for 2024 paid in 2025 .....



## 21

**Include all of your current year Forms W-2G**

[illegible]



Foreign Employment Information  
(Page 1 of 3)

General Information:

TS \_\_\_\_\_

Foreign address \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Name of employer \_\_\_\_\_

Employer's U.S. address \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Employer's foreign address \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Employer type: Foreign entity, U.S. company,  
Foreign affiliate of a U.S. company, Self \_\_\_\_\_

Enter the last year that Form 2555 was filed to  
claim either of the exclusions \_\_\_\_\_

Type of exclusions revoked in prior years \_\_\_\_\_

Year exclusion revoked \_\_\_\_\_

If a separate foreign residence was maintained for your  
family due to adverse living conditions, please provide  
the city, country, and number of days maintained \_\_\_\_\_

List tax home(s) during tax year and dates established \_\_\_\_\_

Country of citizenry or nationality \_\_\_\_\_

Qualified housing expenses for the tax year

Adjustment to employer provided amounts for qualified  
housing expense

Tax Home History:

	Principal City and Country of Employment	Start Date (Mo/Da/Yr)	End Date (Mo/Da/Yr)
Most recent tax home			
First previous tax home			
Second previous tax home			
Third previous tax home			



## 30A



2025

Foreign Employment Information  
(Page 3 of 3)

30B

Travel Abroad for 12 Month Period:

Name of Country (Including U.S.)	Date Arrived (Mo/Da/Yr)	Date Left (Mo/Da/Yr)	Full Days in Country	Number of Days Present in U.S. on Business



2025

Foreign Housing Expenses Worksheet

30C

Indicate below (for yourself, spouse and dependents living with you) the amount of housing expenses incurred (whether paid by you or your employer) in the foreign country. If expenses are listed in foreign currency, indicate dates of payment to the left of the amount boxes and enter type of currency.

Type of currency . . . . .	Amount Reimbursed to You or Paid on Your Behalf by Employer	Amount Paid by You Which is NOT Reimbursable by Your Employer	Total Expenses
Rent . . . . .			
Fair market value of employer-owned housing furnished to you (Without reduction for U.S. equivalent housing charge) . . . . .			
Foreign real estate, occupancy taxes or television taxes (not included on Medical Expenses and Taxes form, detail by country on continuation sheet) . . . . .			
Utilities (but not telephone charges) . . . . .			
Real and personal property insurance . . . . .			
"Key money" or other similar nonrefundable deposits paid to secure a lease . . . . .			
Repairs and maintenance . . . . .			
Furniture rental . . . . .			
Lodging portion of temporary living expenses (Do not include on Moving Expenses page) . . . . .			

Other Expenses:

Description	Amount Reimbursed to You or Paid on Your Behalf by Employer	Amount Paid by You Which is NOT Reimbursable by Your Employer	Total Expenses

Total expenses . . . . .			
--------------------------	--	--	--

Indicate if meals and/or lodging were provided by or on behalf of your employer on his business premises:  
(If you resided in a camp, you are considered to be on the business premises of your employer.)

To you . . . . .

To your family members . . . . .

Yes

No



2025

Foreign Travel and Workdays Information Worksheet

30D

Complete for every month even if this may have been your first or last year in the U.S.

Travel To/From the U.S.				Days in Month	Days Worked In and Outside U.S.				
Dates (Mo/Da/Yr)		Dates (Mo/Da/Yr)			Days Not Worked*		Days Worked**		
Left Foreign Country	Arrived U.S.	Left U.S.	Arrived Foreign Country		U.S.	Foreign	U.S.	Foreign	
				January	31				
				February	28				
				March	31				
				April	30				
				May	31				
				June	30				
				July	31				
				August	31				
				September	30				
				October	31				
				November	30				
				December	31				
				Total	365				

\* Weekends, holidays, vacation, sick, etc.  
\*\* Include weekends and holidays if you worked on these days.

During 2025, in which state(s)/city(ies) did you work? List the dates

State/City	From (Mo/Da/Yr)	To (Mo/Da/Yr)	Days Worked

Total (must agree with U.S. days worked shown above)

Days in U.S. for any reason in . . . . . 2024 \_\_\_\_ 2023 \_\_\_\_



2025

Foreign Wages and Other Income  
(Page 1 of 2)

Foreign Questions for 2025:

	Yes	No
If you will be outside the U.S., do you want an automatic extension if you qualify?		
Will any tax due be paid with the extension?		
If you were working outside the U.S., did you terminate your foreign employment in 2025?		
Did you have foreign income derived from sources within designated "Boycott Activities"?		
If Yes, provide all information pertaining to the boycott activities.		

Foreign Source Wages and Salaries:

Include all copies of your current year Forms W-2 or other wage statements

TS \_\_\_\_\_

Employer name \_\_\_\_\_

Employer address \_\_\_\_\_

Employer city \_\_\_\_\_

Employer state \_\_\_\_\_

Employer ZIP \_\_\_\_\_

Employer foreign country \_\_\_\_\_

	2025 Amount	2024 Amount
Base wages		
Federal tax withheld		
FICA withheld		
Medicare tax withheld		
Days in foreign country before foreign assignment		
Days in foreign country after foreign assignment		
Days in U.S. while on foreign assignment		

Allowances and Reimbursements:

	2025 Amount	2024 Amount
Cost of living and overseas differential		
Moving expense reimbursement		
Family		
Education		
Home leave		
Quarters		
Bonus		
Stock option - current year		
Foreign tax reimbursement		
Survivor's insurance		
Automobile		
Hardship premium		
Home gross salary		
Tax adjustment - current year		
Gross up		
Mobility premium		
Relocation allocation		
Wire transfer allowance		
Home housing allowance		
Home gross entitlement		
Home net entitlement		
Variable pay awards		
Miscellaneous		
Imputed tax preparation fees		
Home country pension cost		
401(k) reductions		



## 31A

Other Allowances and Reimbursements:

Description	2025 Amount	2024 Amount

State	Employer's State I.D. No.	State Wages, Tips	State Income Tax	Local Wages, Tips	Local Income Tax	City	Locality Name

TSJ	Nature and Source	2025 Amount	2024 Amount

TSJ	Nature and Source	2025 Amount	2024 Amount

Unemployment compensation received	.....
Unemployment compensation repaid in 2025	.....
Social security benefits received	.....
Social security benefits repaid in 2025	.....

TSJ _____	
2025 Amount	2024 Amount

TSJ _____	
2025 Amount	2024 Amount

[illegible]



You may skip this page if company statements for this information are provided.

NOTE: If you received income in 2025 for services performed in prior years, (bonus, separation payments, etc.) provide us with a copy of your tax return for these years unless we have them in our possession. If expenses are listed in foreign currency, indicate dates of payment and type of currency to the left of the amount boxes.

Compensation: You must provide the originals of Form W-2

Employer:

Gross base salary  
Tax deferred savings (401K)  
Bonus - 2025  
Bonus - other years  
Indicate year(s)  
Cost of living allowance  
Education  
Dependent travel  
Housing  
Group life insurance  
Tax equalization  
Foreign taxes reimbursed - 2025  
- 2024 and prior years  
Moving

Taxpayer	Spouse

Other Allowances - Description	Taxpayer	Spouse

Non-cash Remuneration:

Home (lodging)  
Meals  
Car

Taxpayer	Spouse

For additional employers, provide details on a continuation sheet.



## 32

**Country of residence:** \_\_\_\_\_

[illegible]

Year	Date Paid (Mo/Da/Yr)	Amount

[illegible]



2024

JANUARY							FEBRUARY							MARCH							APRIL						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
	1	2	3	4	5	6					1	2	3						1	2		1	2	3	4	5	6
7	8	9	10	11	12	13	4	5	6	7	8	9	10	3	4	5	6	7	8	9	7	8	9	10	11	12	13
14	15	16	17	18	19	20	11	12	13	14	15	16	17	10	11	12	13	14	15	16	14	15	16	17	18	19	20
21	22	23	24	25	26	27	18	19	20	21	22	23	24	17	18	19	20	21	22	23	21	22	23	24	25	26	27
28	29	30	31				25	26	27	28	29			24	25	26	27	28	29	30	28	29	30				
														31													
MAY							JUNE							JULY							AUGUST						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
			1	2	3	4							1		1	2	3	4	5	6					1	2	3
5	6	7	8	9	10	11	2	3	4	5	6	7	8	7	8	9	10	11	12	13	4	5	6	7	8	9	10
12	13	14	15	16	17	18	9	10	11	12	13	14	15	14	15	16	17	18	19	20	11	12	13	14	15	16	17
19	20	21	22	23	24	25	16	17	18	19	20	21	22	21	22	23	24	25	26	27	18	19	20	21	22	23	24
26	27	28	29	30	31		23	24	25	26	27	28	29	28	29	30	31				25	26	27	28	29	30	31
							30																				
SEPTEMBER							OCTOBER							NOVEMBER							DECEMBER						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
1	2	3	4	5	6	7			1	2	3	4	5						1	2	1	2	3	4	5	6	7
8	9	10	11	12	13	14	6	7	8	9	10	11	12	3	4	5	6	7	8	9	8	9	10	11	12	13	14
15	16	17	18	19	20	21	13	14	15	16	17	18	19	10	11	12	13	14	15	16	15	16	17	18	19	20	21
22	23	24	25	26	27	28	20	21	22	23	24	25	26	17	18	19	20	21	22	23	22	23	24	25	26	27	28
29	30						27	28	29	30	31			24	25	26	27	28	29	30	29	30	31				

2025

JANUARY							FEBRUARY							MARCH							APRIL						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
			1	2	3	4							1							1		1	2	3	4	5	
5	6	7	8	9	10	11	2	3	4	5	6	7	8	2	3	4	5	6	7	8	6	7	8	9	10	11	12
12	13	14	15	16	17	18	9	10	11	12	13	14	15	9	10	11	12	13	14	15	13	14	15	16	17	18	19
19	20	21	22	23	24	25	16	17	18	19	20	21	22	16	17	18	19	20	21	22	20	21	22	23	24	25	26
26	27	28	29	30	31		23	24	25	26	27	28		23	24	25	26	27	28	29	27	28	29	30			
														30	31												
MAY							JUNE							JULY							AUGUST						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
				1	2	3	1	2	3	4	5	6	7		1	2	3	4	5						1	2	
4	5	6	7	8	9	10	8	9	10	11	12	13	14	6	7	8	9	10	11	12	3	4	5	6	7	8	9
11	12	13	14	15	16	17	15	16	17	18	19	20	21	13	14	15	16	17	18	19	10	11	12	13	14	15	16
18	19	20	21	22	23	24	22	23	24	25	26	27	28	20	21	22	23	24	25	26	17	18	19	20	21	22	23
25	26	27	28	29	30	31	29	30						27	28	29	30	31			24	25	26	27	28	29	30
																					31						
SEPTEMBER							OCTOBER							NOVEMBER							DECEMBER						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
	1	2	3	4	5	6				1	2	3	4						1			1	2	3	4	5	6
7	8	9	10	11	12	13	5	6	7	8	9	10	11	2	3	4	5	6	7	8	7	8	9	10	11	12	13
14	15	16	17	18	19	20	12	13	14	15	16	17	18	9	10	11	12	13	14	15	14	15	16	17	18	19	20
21	22	23	24	25	26	27	19	20	21	22	23	24	25	16	17	18	19	20	21	22	21	22	23	24	25	26	27
28	29	30					26	27	28	29	30	31		23	24	25	26	27	28	29	28	29	30	31			
														30													

2026

JANUARY							FEBRUARY							MARCH							APRIL							
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	
				1	2	3	1	2	3	4	5	6	7	1	2	3	4	5	6	7				1	2	3	4	
4	5	6	7	8	9	10	8	9	10	11	12	13	14	8	9	10	11	12	13	14	5	6	7	8	9	10	11	
11	12	13	14	15	16	17	15	16	17	18	19	20	21	15	16	17	18	19	20	21	12	13	14	15	16	17	18	
18	19	20	21	22	23	24	22	23	24	25	26	27	28	22	23	24	25	26	27	28	19	20	21	22	23	24	25	
25	26	27	28	29	30	31								29	30	31					26	27	28	29	30			
MAY							JUNE							JULY							AUGUST							
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	
					1	2		1	2	3	4	5	6		1	2	3	4									1	
3	4	5	6	7	8	9	7	8	9	10	11	12	13	5	6	7	8	9	10	11	2	3	4	5	6	7	8	
10	11	12	13	14	15	16	14	15	16	17	18	19	20	12	13	14	15	16	17	18	9	10	11	12	13	14	15	
17	18	19	20	21	22	23	21	22	23	24	25	26	27	19	20	21	22	23	24	25	16	17	18	19	20	21	22	
24	25	26	27	28	29	30	28	29	30					26	27	28	29	30	31		23	24	25	26	27	28	29	
31																					30	31						
SEPTEMBER							OCTOBER							NOVEMBER							DECEMBER							
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	
		1	2	3	4	5					1	2	3	1	2	3	4	5	6	7				1	2	3	4	5
6	7	8	9	10	11	12	4	5	6	7	8	9	10	8	9	10	11	12	13	14	6	7	8	9	10	11	12	
13	14	15	16	17	18	19	11	12	13	14	15	16	17	15	16	17	18	19	20	21	13	14	15	16	17	18	19	
20	21	22	23	24	25	26	18	19	20	21	22	23	24	22	23	24	25	26	27	28	20	21	22	23	24	25	26	
27	28	29	30				25	26	27	28	29	30	31	29	30						27	28	29	30	31			



NOTE: Only complete Forms 34 and/or 35 if in 2025:

- You made gifts of cash or marketable securities to an individual that exceeded \$18,000; or
- You made gifts of hard-to-value assets (such as closely-held stock) to an individual of any amount; or
- You made any transfers to a trust (including paying premiums on a life insurance policy that was transferred to a life insurance trust).

You should include all gifts made to each individual during the year, including gifts for his or her birthday, holiday, anniversary, graduation, etc. In addition, include any gifts you made for educational or medical expenses. You can exclude amounts paid directly to a qualifying educational organization for tuition. You can also exclude amounts paid directly to health care providers if the expenses relate to nonelective medical expenses.

If you made any loans with an interest rate below the market rate of interest, provide details below.

If your most recent gift tax return was not prepared by us, include a copy.

For gifts other than cash, include a copy of any appraisal(s) of assets.  
If no appraisal is available, describe how the value was determined.

For each gift made outright to an individual during the year, provide the following information:

Gift 1:

Person giving the gift	<input type="checkbox"/> Taxpayer	<input type="checkbox"/> Spouse	<input type="checkbox"/> Joint
Name of person receiving the gift			
Address of person			
Your relationship to the person (e.g., son, granddaughter or friend)			
Age of the person			
Date(s) of gift(s) (Mo/Da/Yr)			
Description and amount of assets gifted (e.g., \$18,000 in cash or 500 shares of ABC stock)			
Cost basis of assets gifted if other than cash			
Value of assets gifted if other than cash			

Gift 2:

Person giving the gift	<input type="checkbox"/> Taxpayer	<input type="checkbox"/> Spouse	<input type="checkbox"/> Joint
Name of person receiving the gift			
Address of person			
Your relationship to the person (e.g., son, granddaughter or friend)			
Age of the person			
Date(s) of gift(s) (Mo/Da/Yr)			
Description and amount of assets gifted (e.g., \$18,000 in cash or 500 shares of ABC stock)			
Cost basis of assets gifted if other than cash			
Value of assets gifted if other than cash			



Gifts Made in Trust

NOTE: Complete this form only if you have made gifts in or to a trust during the year.

For each gift made in trust during the year, provide the following information:

Name of trust receiving the gift . . . . .

Name of the trustee . . . . .

Address of the trustee . . . . .

Trust identification number . . . . .

Name of the beneficiary of the trust . . . . .

Your relationship to the beneficiary  
(e.g., son, granddaughter or friend) . . . . .

Age of the beneficiary . . . . .

Date(s) of gift(s) . . . . . (Mo/Da/Yr)

Description and amount of assets gifted  
(e.g., \$18,000 in cash or 500 shares of ABC stock) . . . . .

Cost basis of assets gifted if other than cash . . . . .

Value of assets gifted if other than cash . . . . .

For gifts other than cash, include a copy of any appraisal(s) of assets. If no appraisal is available, describe how the value was determined.

Include a copy of the following:

- A copy of the trust document(s) unless previously furnished to us.
- A copy of the letter(s) notifying the beneficiary of his or her right to withdraw, if the trust grants the beneficiary the right to withdraw amounts contributed to the trust.



**DP**

**Business or Activity:**

[illegible]



# 2025

[illegible]



2025 Tax Return Checklist

Client Name: \_\_\_\_\_

	Prior Year	Current Year
Income:		
Wages (IRS W-2)		
Interest Income (IRS 1099-INT)		
Dividend Income (IRS 1099-DIV)		
Brokerage Statements (Form 1099-A,B,S)		
IRA/Pension/Annuity Income (IRS 1099R)		
Schedule K-1s (IRS K-1)		
Miscellaneous Income and Adjustments (IRS-1099-MISC, NEC, G)		
Rent and Royalty Income		
Digital Asset Proceeds From Broker Transactions (IRS 1099-DA)		
Itemized Deductions:		
Medical/Dental Expenses		
Real Estate Taxes		
Property Taxes		
Mortgage Interest (Form 1098)		
Charitable Contributions		
Other:		
Estimated Tax Payments		

\* Provide any tax related information not listed above, e.g. new brokerage statements, K-1 investments, etc.

Tax Organizer Legend:  
Throughout the tax organizer, you will find columns with the heading "TSJ". Enter "T" for taxpayer, "S" for spouse or "J" for joint.



## Wages

[illegible]



## Interest Income

[illegible]



## Dividend Income

[illegible]



## Brokerage Statements

[illegible]



## IRA/Pension/Annuity Income

[illegible]



## Rent and Royalty Income

[illegible]



## Schedule K-1 Information

[illegible]



## Miscellaneous Income and Adjustments

[illegible]



2025

Itemized Deductions

TSJ	Description	Prior Year Amount	Information Included (X or ✓)
-----	-------------	-------------------	-------------------------------

Medical/Dental Expenses:


Real Estate Taxes:


Property Taxes:


Mortgage Interest:


Charitable Contributions:




2025

Federal, State, and City Tax Payments

Refund Application:

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

Refunded Yes No  
Applied to next year's estimated tax liability Yes No

Federal Estimated Tax Payments:

2025 1st Quarter Estimate (Due 04-15-2025)  
2025 2nd Quarter Estimate (Due 06-17-2025)  
2025 3rd Quarter Estimate (Due 09-16-2025)  
2025 4th Quarter Estimate (Due 01-15-2026)

Amount Due	Date Paid (Mo/Da/Yr)	Amount Paid

State and City Estimated Tax Payments:

2025 1st Quarter Estimate  
2025 2nd Quarter Estimate  
2025 3rd Quarter Estimate  
2025 4th Quarter Estimate

TSJ  
State/City Name

Amount Due	Date Paid (Mo/Da/Yr)	Amount Paid

2025 1st Quarter Estimate  
2025 2nd Quarter Estimate  
2025 3rd Quarter Estimate  
2025 4th Quarter Estimate

TSJ  
State/City Name

Amount Due	Date Paid (Mo/Da/Yr)	Amount Paid

2025 1st Quarter Estimate  
2025 2nd Quarter Estimate  
2025 3rd Quarter Estimate  
2025 4th Quarter Estimate

TSJ  
State/City Name

Amount Due	Date Paid (Mo/Da/Yr)	Amount Paid

2025 1st Quarter Estimate  
2025 2nd Quarter Estimate  
2025 3rd Quarter Estimate  
2025 4th Quarter Estimate

TSJ  
State/City Name

Amount Due	Date Paid (Mo/Da/Yr)	Amount Paid



2025

General Information:

Has your name changed since filing your 2024 income tax return? .....  
Are you or your spouse a noncustodial parent? .....  
Would you like to choose the optional 5.85% tax rate? .....  
Did you or your spouse make voluntary paid family and medical leave contributions from self-employment income? .....

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

If Yes, enter the amount .....

Total purchases in 2025 subject to Massachusetts use tax .....

Sales/use tax paid to other state or jurisdiction .....

	Taxpayer		Spouse	
	Yes	No	Yes	No
Do you qualify for the blind exemption? .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are you or your spouse a veteran of the U.S. armed forces Operations Enduring Freedom, Iraqi Freedom, or Noble Eagle? .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Total paid for weekly/monthly commuter passes and FastLane tolls .....	<input type="text"/>		<input type="text"/>	

Residency Information:

	From (Mo/Da/Yr)	To (Mo/Da/Yr)
If you did not live in Massachusetts for all of 2025, enter the dates you did live in Massachusetts .....	<input type="text"/>	<input type="text"/>
Enter the state names other than Massachusetts where you had income .....	<input type="text"/>	

Voluntary Contributions:

Do you want to contribute \$1.00 to the Massachusetts Election Campaign Fund?  
Taxpayer .....  
Spouse .....

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

Enter the amount you wish to contribute on your 2025 tax return to:  
Organ Transplant Fund .....  
Endangered Wildlife Conservation .....  
Massachusetts Public Health HIV and Hepatitis Fund .....  
Massachusetts United States Olympic Fund .....  
Massachusetts Military Family Relief Fund .....  
Homeless Animal Prevention and Care Fund .....

<input type="text"/>
<input type="text"/>
<input type="text"/>
<input type="text"/>
<input type="text"/>
<input type="text"/>

Rental Deduction Information:

Name of landlord .....

Rent paid .....



2025

Schedule HC Health Insurance Provider Information

Private or Other Government Provider

Taxpayer

Spouse

Name of Insurance Company or Administrator or Other Provider . . . \_\_\_\_\_

Subscriber Number . . . . . \_\_\_\_\_

Schedule HC Government - Subsidized Health Insurance

Taxpayer

Spouse

Commonwealth Care . . . . .

ConnectorCare . . . . .

MassHealth . . . . .

Medicare . . . . .

Veterans Administration Program Enrollment . . . . .

Tri-Care . . . . .

Other (see instructions). Enter only name(s) of provider(s) above . . . . .

Applied for MassHealth or Commonwealth Care in 2025 and denied . . . . .

Months Covered by Health Insurance (if not all of 2025)

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Taxpayer . . . . .	—	—	—	—	—	—	—	—	—	—	—	—
Spouse . . . . .	—	—	—	—	—	—	—	—	—	—	—	—

Other Information

Taxpayer

Spouse

Are you claiming an exemption from the requirement to purchase health insurance based on sincerely held religious beliefs? . . . . . 

Yes

No

Yes

No

Did you claim a religious exemption and receive medical health care during the taxable year? . . . . .

Certificate number if you obtained a Certificate of Exemption issued by the Health Insurance Connector \_\_\_\_\_

Monthly premium amount offered through employer's health insurance plan . . . . . \_\_\_\_\_

Did your employer offer free health insurance? . . . . .

Did your employer offer a qualifying plan that cost less than the required percentage of household income?

Are you a U.S. citizen or legal permanent resident alien? . . . . .

Do you authorize the DOR to share your Schedule HC with the Commonwealth Health Insurance Connector Authority to appeal a penalty? . . . . .

Enter Any Additional Massachusetts Information: