

# HAGEN CPA LLC

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JANESVILLE, WI 53546  
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Phone: (608)754-8525 | Fax: (608)754-2552

January 1, 2026

We hope you and your family had a safe and healthy 2025 and are hoping for a better 2026! Our goal is to give you the guidance needed for understanding how tax law changes will personally affect you.

**Standard Deduction:** *The standard deduction amounts have increased and are permanent.*

Married Filing Joint:	\$31,000 for 2025	\$32,200 for 2026
Single or Married Filing Separate:	\$15,750 for 2025	\$16,100 for 2026
Head of Household:	\$23,625 for 2025	\$24,150 for 2026

*An additional deduction of up to \$6,000 for taxpayers aged 65 or older (with a phaseout for high earners) is available from 2025 through 2028.*

**Child Tax Credit:** *The credit is permanently increased to \$2,200 per qualifying child and is indexed to inflation starting in 2026.*

- The ***Additional Child Tax Credit*** remains at \$1,700 and is also indexed for inflation.

**Itemized Deductions:** *Most limitations on itemized deductions from the TCJA have been made permanent.*

- The cap on the State and Local Taxes (***SALT***) deduction increases to \$40,000 for 2026 through 2029.
- A new floor is established for ***charitable contributions***, meaning gifts equal to the first 0.5% of a taxpayer's AGI are non-deductible starting in 2026. An above-the-line deduction for non-itemizers of up to \$1,000 (*single*) or \$2,000 (*joint*) for cash contributions is permanently restored.

**Retirement & Savings:** *Contribution limits for various accounts have increased for 2026.*

- ***401(k), 403(b), 457 plans:*** Maximum employee contribution increases to \$24,500 with an \$8,000 catch-up.
- ***Simple Plans:*** Maximum employee contribution increases to \$17,000 with a \$4,000 catch-up.
- ***IRA:*** Annual contribution limit increases to \$7,500 with a \$1,100 catch-up.
- ***Health Savings Accounts (HSAs):*** Contribution limits rise to \$4,400 for self-only coverage and \$8,750 for family coverage.
- ***Trump Savings Accounts for newborns:*** The federal government will make a one-time \$1,000 contribution for each eligible child born in calendar years 2025 through 2028.

**New Temporary Deductions (2025-2028):**

- Deduction of up to \$25,000 for ***qualified tips***.
- Deduction of up to \$12,500 (*single*) or \$25,000 (*joint*) for ***qualified overtime*** pay, subject to AGI phaseouts.
- Deduction of up to \$10,000 for ***interest paid on certain new vehicle loans***.

**Energy Credit:**

- ***Energy Efficient Home Improvement Credit (Section 25C):*** This credit expired for any property placed in service after December 31, 2025. It is not available in 2026.
- ***Residential Clean Energy Credit (Section 25D):*** This credit for installing renewable energy systems like solar panels and geothermal heat pumps is unavailable for expenditures made after December 31, 2025. It is not available in 2026.

- **Clean Vehicle Credits (Sections 30D and 25E):** The credits for new and used clean vehicles expired for any vehicle acquired after September 30, 2025.
- **Alternative Fuel Vehicle Refueling Property Credit (Section 30C):** This credit (for EV chargers, etc.) is available for property placed in service until June 30, 2026, after which it terminates.

#### **For Businesses and Estates**

- **Estate and Gift Tax Exemption:** The basic exclusion amount for estates increases to \$15 million per individual (or \$30 million for a married couple) in 2026, with the TCJA sunset provisions removed.
- **Bonus Depreciation:** The Act permanently restores 100% bonus depreciation for qualifying business assets placed in service after January 19, 2025.
- **Qualified Business Income (QBI) Deduction:** The 20% deduction for pass-through entities is made permanent.

#### **Individual Tax Deadlines:**

- To ensure that we can complete your tax return by the April 15<sup>th</sup> deadline, please have all your information to us by **March 1<sup>st</sup>**. *All tax returns will be completed in the order that they are received.*
- We will provide you with an estimated completion date when your tax documents are submitted to us **if you are not scheduling a live appointment**. We will automatically file an extension if we receive your tax documents with an estimated completion date after April 15<sup>th</sup>.
- April 15<sup>th</sup> is the due date with the IRS. ***Please contact our office to request an extension if you do not plan to file by the due date.***
- **REMINDER** – Filing an extension DOES NOT extend the due date for any payments due to the IRS. If you usually owe money that is due April 15<sup>th</sup>, it is your responsibility to ensure that you make that payment (*it is recommended to pay the same amount you did last year at the same time you file the extension*). Hagen CPA, LLC, is not responsible for any interest and/or penalties that you incur if you pay after April 15<sup>th</sup>.
- **The deadline for non-employee 1099's to be filed is January 31<sup>st</sup>.**

#### **S-Corporations and Partnerships Tax Deadlines**

- **February 10<sup>th</sup>** is the deadline to have your financial statements submitted to us to ensure that the tax returns are completed by the March 15<sup>th</sup> deadline. *All tax returns will be completed in the order that they are received.*
- March 15<sup>th</sup> is the due date with the IRS. ***Please contact our office to request an extension if you do not plan to file by the due date.***
- **The deadline for non-employee 1099's to be filed is January 31<sup>st</sup>.**
- If we are still waiting for your tax information on March 15<sup>th</sup>, we will automatically file an extension.

**If you own a Corporation, Partnership, or Limited Liability Company, we will need your company's tax documents by February 10<sup>th</sup> or 3 weeks prior to your individual income tax appointment to allow us to complete your individual return during that appointment.**

#### **When you submit your tax documents, be sure to include these items:**

- Copy of your current Driver's License or State ID – *without this, your tax refund will be delayed.*
- Tax documents, including W-2 and 1099 statements.
- Completed checklist included with this letter – *we cannot start your tax return until we have this.*
- Mortgage interest, real estate taxes and charitable contributions.
- Sale of stock (*Including date the stock was initially purchased and purchase price*).
- Closing statements from purchase and sale of home (*including closing statement from the initial purchase*).
- Proof of residency for children under 17 that qualify for the Child Tax Credit for custodial parents, or a Form 8332 if you are the non-custodial parent.
- Detailed mileage log for business vehicles.
- Documents of energy credit purchases.
- Estimated Tax Payments for 2025.

**How to send us your tax information:**

- Mail or Drop-Off at either office location (*Janesville or Evansville*)
- Upload to our new portal - *if you have an email address on file, you should have received an email about the portal*
- Call our office at (608) 754-8525 to schedule an appointment

**Timeline once we receive your tax documents:**

- When we receive all your documents, we will provide you with an estimated completion date for your tax returns. *We will call you if we have any additional questions or if we need additional information.*
- When your tax return is complete and you're getting a refund, we'll want to know if you'd like your refund direct deposited, if so, include a "voided" check with your documents.
- Form 8879 will need to be signed to give us consent to e-file your return, along with payment of your invoice. Once we have Form 8879 and payment for our services, we can e-file your return.
- If your tax return is mailed, your refund could take 6-8 weeks. If your tax return is e-filed, you can usually expect your refund in 3-4 weeks. You can log onto [www.hagen-cpa.com](http://www.hagen-cpa.com) at any time to find out the status of your refund.

**Please arrive 10 minutes early for your appointment to fill out our checklists and allow time for our administrative staff to scan in any necessary documents.**

**Hagen CPA, LLC is not responsible for any interest and/or penalties that you incur if you pay after April 15<sup>th</sup> nor are they responsible for any quarterly estimated payments that the client needs to make or any interest/penalties that may incur.**

We look forward to working with you this year! If you have any questions or if you'd like an appointment, please call us at (608) 754-8525 or email us at [hagenadmin@hagen-cpa.com](mailto:hagenadmin@hagen-cpa.com)

HAGEN CPA LLC



# TAX PREPARATION CHECKLIST FOR 2025

**TAXPAYER'S NAME:** \_\_\_\_\_ **SPOUSE'S NAME:** \_\_\_\_\_

*Please make sure to answer these questions **BEFORE** your appointment and bring this (and any supporting documents) to your appointment. If you are unsure about any of these questions, please ask us!*

*Hagen CPA, LLC is not responsible for any interest and/or penalties that you incur if you pay after April 15<sup>th</sup>.*

## 2025 CHANGES

**YES NO**


1. Were you legally married as of December 31, 2025?
2. Are there changes to who you may claim as dependents for 2025? *(If yes, please attach proof of residency or Form 8332)*

*Please list the name(s),*

SSN(s), &amp; DOB(s) of

*child(ren) or dependent(s)*

*you are claiming for 2025:*

- 2a.** Would you like us to process Form 4547, Trump Account Election, for any qualifying child born in 2025? *(Not available until July 2026, additional fee may apply)*

- 2b.** Did each dependent stay overnight more than 50% of 2025?

3. Did you provide more than 50% of the support for your household in 2025?

4. Did you have adoption expenses in 2025 for which you are claiming the Adoption credit, and do you want to check if you are eligible for the refundable portion?

5. Did you move or have a change of address in 2025?

6. Did you purchase, sell, or refinance during 2025? *(If yes, please attach Home Sale/Closing Information)*

7. Did you earn income in a state other than the state you live in?

8. Did you receive any notices from the IRS or the state taxing agency? (If yes, please attach)

9. Was any of your income in 2025 on Form W-2 attributed to overtime or tips? (If yes, please provide a copy of your final paystub and a letter from your employer, if available, to determine the eligibility for the overtime/tip deduction or sign the Hagen CPA Tip/Overtime Disclosure)

10. Did you receive any type of prize, award, or gambling winnings? (If yes, please attach W-2G or other casino statement)

11. Did you receive jury duty or alimony pay? (If yes, please attach proof)

12. Did you have any financial interest or had any transactions in any digital assets?

13. Did you give any gifts to any one person in 2025 more than \$19,000?

14. Did you pay wages to any household employees (*such as a nanny*)?

15. Did you have any debts forgiven or cancelled in 2025?

16. Did you pay any college tuition during 2025? (If yes, please attach form 1098-T)

How much was paid for any additional out-of-pocket expenses (books, fees, etc.)? \$

17. Did you pay any private school tuition cost for Grades K -12? *(If yes, please attach documentation from the school)*

18. Did you pay any student loan interest? (If yes, please attach 1098-E)

19. Did you make any contributions/deductions to any college savings plan? (If yes, please attach documentation)

20. Did your employer provide any educational assistance, including student loan payments, in 2025?

21. Do you have any home equity loans where ***any*** proceeds were ***not*** used to improve your residence?

22. Did you have car loan interest from a purchased new personal car in 2025 that had final assembly in America and weighed under 14,000 pounds? (If yes, please provide amount and Form 1098-VLI from your lender)

23. Did you have any foreign assets during the year?

24. Did you make any purchases in 2025 from out-of-state companies that did not charge sales tax?

If yes, please provide the amount of purchases subject to your state's Use Tax: \$

25. Are you expecting any significant changes to 2025's income, deductions, or credits?

26. Do you have an identity protection PIN used to file your return due to identity theft? (If yes, please attach documentation)

27. Did you make any federal or state estimated tax payments? (If yes, please attach documentation)

28. Did you make improvements to your home that may qualify for Energy credits? (If yes, please attach documentation)

29. Did you make any contributions to a retirement plan? (If yes, please attach documentation)

**YES NO**

- ☐ ☐ 30. Did you make any charitable contributions in 2025?  
*If yes, please provide the amounts of: Cash: \$ \_\_\_\_\_ Non-Cash: \$ \_\_\_\_\_ QCD: \$ \_\_\_\_\_*
- ☐ ☐ 31. Did you purchase a *qualified* plug-in electric vehicle or fuel cell vehicle **before** September 30, 2025? *(If yes, please attach statement from seller)*
- ☐ ☐ 32. Did you pay any rent for housing?  
*Rent per Month: \$ \_\_\_\_\_ # of months? \_\_\_\_\_ Was heat included? ☐ yes ☐ no*
- ☐ ☐ 33. Did you make any contributions/deductions to an HSA? *(If yes, please attach Form 1099-SA or Form 8889)*
- ☐ ☐ 34. Did you purchase your health insurance coverage from the ACA Marketplace? *(If yes, please attach form 1095-A)*
- ☐ ☐ 35. Did you pay for any health insurance premiums out-of-pocket? \$ \_\_\_\_\_
- ☐ ☐ 36. Did you have any unreimbursed classroom expenses during 2025? *(If yes, please provide receipts)* \$ \_\_\_\_\_
- ☐ ☐ 37. Did you pay any local property taxes on vehicles?  
☐ State? \$ \_\_\_\_\_ ☐ County? \$ \_\_\_\_\_

**BUSINESS AND RENTAL QUESTIONS**

*(skip this section if not applicable, or if business is a Partnership or Corporation)*

**YES NO**

- ☐ ☐ 1. Did you start a new business or purchase any rental property during 2025?
- ☐ ☐ 2. Did you purchase *(or begin using)* any assets for your business costing more than \$2,500?
- ☐ ☐ 3. Did you sell *(or stop using)* any assets for your business?
- ☐ ☐ 4. Did you make any business payments that require you to issue 1099s? *(\$600 threshold; not needed for rentals)*  
*If yes, have you filed all 1099s? ☐ yes ☐ no*
- ☐ ☐ 6. Do you have all the documentation to support all business expenses? *(If yes, please attach Schedule C)*
- ☐ ☐ 7. Do you have all the documentation to support all rental expenses? *(If yes, please attach Schedule E)*
- ☐ ☐ 8. Did you spend 250 or more hours of rental service activity? *(If yes, please attach log)*
- ☐ ☐ 9. Do you have a log for business mileage? *(If yes, please attach log)*
- ☐ ☐ 10. FinCen Requirements: Did your LLC Members or Business have a change in address or Members?  
*If yes, it is recommended to update with FinCen*

**REFUND/BALANCE DUE**

*(Paper checks for balances due and/or refunds are no longer an option; if you do not have payments electronically withdrawn, you are responsible for remembering to make any payments on time online – please see <https://www.hagen-cpa.com/irs-to-phase-out-paper-checks> for more information)*

If you are due to receive a refund or have a balance due, please provide your banking information below.

**BANK NAME:** \_\_\_\_\_  
**ACCOUNT NUMBER:** \_\_\_\_\_  
**ROUTING NUMBER:** \_\_\_\_\_

*Is this a Savings or Checking Account? ☐ Checking ☐ Savings*

**DRIVER'S LICENSE INFORMATION**

**TAXPAYER:** STATE: \_\_\_\_\_ LICENSE #: \_\_\_\_\_  
 ISSUE DATE: \_\_\_\_\_ EXP. DATE: \_\_\_\_\_

**SPOUSE:** STATE: \_\_\_\_\_ LICENSE #: \_\_\_\_\_  
 ISSUE DATE: \_\_\_\_\_ EXP. DATE: \_\_\_\_\_

**SIGNING & DELIVERY****CHECK YOUR PREFERRED METHOD FOR  
SIGNING YOUR TAX RETURN**

- ☐ Sign Electronically
- ☐ Sign in the Janesville Office
- ☐ Sign in the Evansville Office

**CHECK YOUR PREFERRED METHOD FOR  
TAX RETURN DELIVERY**

- ☐ Mail
- ☐ Portal Upload
- ☐ Pick-Up Paper Copy at Janesville Office
- ☐ Pick-Up Paper Copy at Evansville Office

*If signing electronically, please provide your e-mail address(es).*

**TAXPAYER E-MAIL:** \_\_\_\_\_

**SPOUSE E-MAIL:** \_\_\_\_\_

*By signing below, I certify all information provided on and in connection with this form is true and correct to the best of my knowledge. If any information provided is incomplete, inaccurate, misleading, or false, I may be subject to tax filing delays, tax audits, or legal action.*

**TAXPAYER SIGNATURE:** \_\_\_\_\_

**SPOUSE SIGNATURE:** \_\_\_\_\_

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January 08, 2026

Subject: Preparation of Your 2025 Tax Returns

:

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

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

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

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

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

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

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

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

**Hagen CPA, LLC is not responsible for any interest and/or penalties that you incur if you pay after April 15<sup>th</sup> nor are they responsible for any quarterly estimated payments that the client needs to make or any interest/penalties that may incur.**

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

Thank you for the opportunity to be of service. If you have any questions, contact our office at (608)754-8525.

Sincerely,

David A Hagen CPA  
HAGEN CPA LLC

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

Accepted By:

---

Taxpayer

---

Spouse

---

Date



## Checklist

Name:

SSN:

### Checklist

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

#### General Information and Prior Year Documentation

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

#### Current Year Income Documentation

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

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

- ☐ Sale of assets or property
- ☐ Cancellation of debt
- ☐ Other income \_\_\_\_\_

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

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

Checklist

Name:

SSN:

Checklist

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

## Questionnaire

Name:

SSN:

### Questionnaire

#### Personal Information

**Yes No**

- ☐ ☐ Did your marital status change during the year?  
If "Yes," explain. \_\_\_\_\_
- ☐ ☐ Did your name change during the tax year?  
If "Yes," explain. \_\_\_\_\_
- ☐ ☐ If your filing status is married, but you are filing separately from your spouse, did you and your spouse live apart for the last six months of 2025?
- ☐ ☐ Can you or your spouse be claimed as a dependent by someone else?
- ☐ ☐ Did your address change during the year?
- ☐ ☐ Were you, your spouse, or any dependents a victim of identity theft?  
If "Yes," explain. \_\_\_\_\_
- ☐ ☐ Were you, your spouse, or any dependents issued an Identity Protection PIN (IP PIN)?  
If "Yes," provide Notice CP01A from the IRS.

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

#### Dependent Information

**Yes No**

- ☐ ☐ Did you have any changes in dependents during the year?  
If "Yes," explain. \_\_\_\_\_
- ☐ ☐ Can another person qualify to claim any of your dependents?
- ☐ ☐ Did you have any child or dependent care expenses during the year?
- ☐ ☐ Did you have any adoption expenses during the year?
- ☐ ☐ Did you have any children under age 18 or a full-time student under age 24 with more than \$2,700 of unearned income?

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

#### Health Care Information

**Yes No**

- ☐ ☐ Did any member of your household have healthcare coverage through the Marketplace (Obamacare)?  
If "Yes," provide copies of Form 1095-A.
- ☐ ☐ Did you receive any distributions from a Health Savings Account (HSA), Archer MSA, or Medicare Advantage MSA during the year?

#### Income, Purchases, Sales, and Debt Information

**Yes No**

- ☐ ☐ Did you receive any tips not reported to your employer?
- ☐ ☐ Did you receive any disability income during the year?
- ☐ ☐ Did you cash in any U.S. savings bonds during the year?
- ☐ ☐ Did you start a new business or purchase any rental property during the year?
- ☐ ☐ Did you sell an existing business, rental property, or other property during the year?
- ☐ ☐ Did you purchase any business assets or convert any assets to business use?  
If "Yes," provide the cost of the asset, the date it was placed in service, and the business use percentage.
- ☐ ☐ Did you purchase any gasoline, diesel, or special fuels for off-road business use?
- ☐ ☐ Did you buy or sell any stocks, bonds, or other investments during the year?
- ☐ ☐ Did you sell a principal residence during the year?  
If "Yes," provide closing documentation for the purchase and sale of the home.
- ☐ ☐ Did you have a principal residence or a piece of real property foreclosed on during the year?
- ☐ ☐ Did you abandon a principal residence or a piece of real property during the year?
- ☐ ☐ Did you refinance your principal home or second home or take out a home equity loan during the year?  
If "Yes," provide all escrow, closing, and other pertinent documentation and information.
- ☐ ☐ Did you receive any principal or interest during this year from property sold in prior years?

## Questionnaire

Name:

SSN:

### Questionnaire

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

### Itemized Deduction Information

**Yes No**

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

### Retirement Information

**Yes No**

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

## Questionnaire

Name:

SSN:

### Questionnaire

☐ ☐ ☐ Did you receive any Social Security benefits during the year?

### Education Information

**Yes No**

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

### Foreign Tax Information

**Yes No**

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

### Refund, Withholding, and Estimated Tax Information

**Yes No**

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

### One Big Beautiful Bill Implications

**Yes No**

- ☐ ☐ ☐ Did you receive qualified tips reported on Form W-2 or a statement provided by your employer?  
If "Yes," provide documentation or amount.
- ☐ ☐ ☐ Did you receive overtime pay reported on Form W-2 or a statement provided by your employer?  
If "Yes," provide documentation or amount.
- ☐ ☐ ☐ Did you purchase a new passenger vehicle for personal use during 2025?  
If "Yes," are the following true:  
**Yes No**
- ☐ ☐ ☐ The final assembly was in the U.S.?
- ☐ ☐ ☐ The gross vehicle weight is under 14,000 pounds?
- ☐ ☐ ☐ The vehicle was not purchased with a lease?
- ☐ ☐ ☐ The vehicle was used to secure the loan?
- ☐ ☐ ☐ If you have a dependent born during 2025, do you want to establish a Trump Account?  
**Yes No**
- ☐ ☐ ☐ If "Yes," do you want to receive a \$1,000 pilot program contribution?

### Miscellaneous Information

## Questionnaire

Name:

SSN:

### Questionnaire

#### Yes No

- ☐ ☐ ☐ Did you receive, sell, exchange, gift, or otherwise dispose of any digital asset or financial interest in any digital asset? If "Yes," provide any Forms 1099-DA received.
- ☐ ☐ ☐ Did you incur a gain or loss due to damaged or stolen property, while living in a federally declared disaster area?  
If "Yes," provide the incident date, value of the property, amount of insurance reimbursements, and the declaration number assigned by FEMA.
- ☐ ☐ ☐ Did you pay wages to any household employees (babysitter, nanny, housekeeper, etc.)?
- ☐ ☐ ☐ Did you make gifts to any one person in excess of \$19,000 during the year?  
**Yes No**  
☐ ☐ ☐ If "Yes," are you splitting the gift with your spouse?
- ☐ ☐ ☐ Did you incur moving expenses with the military during the year?
- ☐ ☐ ☐ Did you make any energy-efficient improvements to your main home during the year?
- ☐ ☐ ☐ Are you a business owner who paid health insurance premiums for your employees during the year?
- ☐ ☐ ☐ Did you receive a cash payment or digital asset of more than \$10,000 in one transaction or two or more related transactions during the year?  
**Yes No**  
☐ ☐ ☐ If "Yes," was Form 8300, Report of Cash Payment over \$10,000 Received in Trade or Business, filed?
- ☐ ☐ ☐ Do you own interest or shares in or did you dispose of a Qualified Opportunity Fund during the year?
- ☐ ☐ ☐ Did you make any purchases subject to use tax during the year?  
If "Yes," provide details.
- ☐ ☐ ☐ Did you receive any notices from the IRS or state taxing authority?  
If "Yes," explain. \_\_\_\_\_
- ☐ ☐ ☐ May the IRS discuss your tax return with your preparer?
- ☐ ☐ ☐ Would you like a copy of your tax return sent to you electronically instead of receiving a printed copy?

### Preparer Notes

Income

Name:

SSN:

Wages & Salaries

Provide all copies of Form W-2

TS	Employer Name	2025 Federal Wages

Retirement

Provide all copies of Form 1099-R

TS	Payer Name	2025 Distribution

☐ Yes

☐ No

Did you take a distribution from an IRA and give it to an organization eligible to receive tax-deductible contributions?

☐ Yes

☐ No

Did you use any of the distributions for disaster relief?

## Income

Name:

SSN:

## Dividend Income

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

[illegible]

## Interest Income

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

[illegible]

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



Name:

SSN:

Provide all brokerage statements

## Installment Sale Income

TSJ \_\_\_\_\_ Description of property: \_\_\_\_\_

Date acquired	Date sold	2025	Prior Years

Selling price . . . . . \_\_\_\_\_

Mortgages assumed	.....	
-------------------	-------	--

Cost of property sold . . . . .

Depreciation allowed .....

Commissions and expense of sale	.....	
---------------------------------	-------	--

Gross profit percentage	.....	
-------------------------	-------	--

Interest received . . . . .

Principal payments received	.....	
-----------------------------	-------	--

Property was sold to a related party ☐

## Other Income and Adjustments

Name:

SSN:

## Other Income

**2025  
Taxpayer**

**2025  
Spouse**

Social Security Benefits (attach Forms 1099-SSA) . . . . .

Railroad Retirement Benefits (attach Forms 1099-RRB) . . . . .

State income tax refund (attach Forms 1099-G) . . . . .

## Alimony received

Divorce or separation date

Amount

Unemployment compensation (attach Forms 1099-G) . . . . .

Unemployment compensation repaid in 2025 . . . . .

Gambling winnings (attach Forms W2-G) . . . . .

Alaska Permanent Fund . . . . .

Jury duty pay . . . . .

ABLE distributions . . . . .

Scholarships or grants not reported on Form W-2 . . . . .

Other income:

---

---

## Adjustments

**2025  
Taxpayer**

**2025**  
**Spouse**

Educator expenses (If you are an educator, enter the amount you paid for classroom supplies) . . . . .

Contributions made to a Health Savings Account (HSA) . . . . .

Payments made for Self-Employed Health Insurance for you, your spouse, or dependents . . . . .	
--	--

Alimony paid

Name \_\_\_\_\_

SSN Divorce or separation date

Divorce or separation date

Name \_\_\_\_\_

SSN \_\_\_\_\_ Divorce or separation date \_\_\_\_\_

Divorce or separation date

Contributions made to a Self-Employed Pension plan (SEP), SIMPLE, or Solo 401K . . . . .

Contributions made to an Individual Retirement Account (IRA) . . . . .

Contributions made to a Roth IRA .....

Interest paid on a student loan . . . . .

Other adjustments: \_\_\_\_\_

Additional Deductions

Name:

SSN:

Additional Deductions

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

Passenger Vehicle Loan Interest

TS \_\_\_\_\_

Loan origination date . . . . .

Outstanding principal . . . . .

Year . . . . .

Make \_\_\_\_\_

Model \_\_\_\_\_

Vehicle identification number (VIN)  
\_\_\_\_\_

Business interest . . . . .

Personal Interest . . . . .

TS \_\_\_\_\_

Loan origination date . . . . .

Outstanding principal . . . . .

Year . . . . .

Make \_\_\_\_\_

Model \_\_\_\_\_

Vehicle identification number (VIN)  
\_\_\_\_\_

Business interest . . . . .

Personal Interest . . . . .

TS \_\_\_\_\_

Loan orination date . . . . .

Outstanding principal . . . . .

Year . . . . .

Make \_\_\_\_\_

Model \_\_\_\_\_

Vehicle identification number (VIN)  
\_\_\_\_\_

Business interest . . . . .

Personal Interest . . . . .

TS \_\_\_\_\_

Loan origination date . . . . .

Outstanding principal . . . . .

Year . . . . .

Make \_\_\_\_\_

Model \_\_\_\_\_

Vehicle identification number (VIN)  
\_\_\_\_\_

Business interest . . . . .

Personal Interest . . . . .

## Schedule C - Profit or Loss from Business

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

SSN: \_\_\_\_\_

### General Business Information

TS \_\_\_\_\_ Professional product or service \_\_\_\_\_ Employer ID number \_\_\_\_\_

Business name \_\_\_\_\_

Business address, city, state, ZIP \_\_\_\_\_

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

Select if this business is for:

☐ Professional gambler☐ Newspaper delivery and you are under 18 years of age☐ Exempt Notary income☐ A clergy

Yes No

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

### Income

	2025		2025
Gross receipts or sales . . . . .	_____	Other income . . . . .	_____
Returns & allowances . . . . .	_____		_____

### Expenses

	2025		2025
Advertising . . . . .	_____	Repairs & maintenance . . . . .	_____
Car & truck expenses . . . . .	_____	Supplies . . . . .	_____
Commissions & fees . . . . .	_____	Taxes & licenses . . . . .	_____
Contract labor . . . . .	_____	Travel . . . . .	_____
Depletion . . . . .	_____	Total meals . . . . .	_____
Employee benefit programs . . . . .	_____	Utilities . . . . .	_____
Insurance (other than health) . . . . .	_____	Wages . . . . .	_____
Interest - mortgage . . . . .	_____	Family health coverage payments for taxpayer, spouse or dependents . . . . .	_____
Interest - other . . . . .	_____	Other expenses (list) . . . . .	_____
Legal & professional services . . . . .	_____		_____
Office expenses . . . . .	_____		_____
Pension & profit-sharing plans . . . . .	_____		_____
Rent or lease (vehicles, machinery, & equipment) . . . . .	_____		_____
Rent (other business property) . . . . .	_____		_____

### Cost of Goods Sold

	2025		2025
Inventory at beginning of year . . . . .	_____	Materials & supplies . . . . .	_____
Purchases . . . . .	_____	Other costs . . . . .	_____
Cost of personal use items . . . . .	_____	Inventory at end of year . . . . .	_____
Cost of labor . . . . .	_____	<input type="checkbox"/> There was a change in inventory method.	

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

Name:

SSN:

General Property Information

TSJ

Property description

Address, city, state, ZIP

Select the property type

☐ Single family residence

☐ Multi-family residence

☐ Vacation / short-term rental

☐ Commercial

☐ Land

☐ Royalties

☐ Self-rental

☐ Other

Number of days property was rented

Number of days property was used for personal use

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

☐ This property was placed in service during 2025.

☐ This property was disposed of during 2025.

☐ This property is your main home or second home.

☐ This property was owned as a qualified joint venture.

Yes

No

Payments of \$600 or more were paid to an individual, who is not your employee, for services provided for this rental.

If "Yes," did you file Forms 1099 for the individuals?

Income

2025

2025

Rent income

Royalties from oil, gas, mineral, copyright or patent

Expenses

Rental Unit Expenses

Rental and Homeowner Expenses

Advertising

Auto & travel

Cleaning & maintenance

Commissions

Insurance

Legal & professional fees

Management fees

Mortgage interest

Other interest

Repairs

Supplies

Taxes

Utilities

Depletion

Other expenses

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

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

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N\_E.LD

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

Name:

SSN:

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

Provide all copies of Schedule K-1 and attachments

[illegible]

## Schedule F - Profit or Loss from Farming

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

SSN: \_\_\_\_\_

### General Information

TS \_\_\_\_\_ Principal product \_\_\_\_\_ Employer ID number \_\_\_\_\_

Accounting method, if not cash: ☐ Cash ☐ Accrual☐ This farm was disposed of during 2025.

Yes No

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

### Income

2025	2025
Sale of livestock / other items . . . . .	Custom hire income . . . . .
Cost of items bought for resale . . . . .	Beginning inventory for accrual . . . . .
Sale of products you raised . . . . .	Ending inventory for accrual . . . . .
Total cooperative distributions (Provide 1099-PATR) . . . . .	<input type="checkbox"/> You used unit-livestock-price or farm-price inventory method.
Total agricultural payments . . . . .	Other income . . . . .
Commodity Credit Corporation (CCC) loans:	
CCC loans reported . . . . .	
CCC loans forfeited . . . . .	
Crop insurance proceeds:	
Amount received in 2025 . . . . .	
<input type="checkbox"/> You elect to defer to 2026	
Amount deferred from 2024 . . . . .	

### Expenses

2025	2025
Car & truck expenses . . . . .	Rent - other (land, animals, etc.) . . . . .
Chemicals . . . . .	Repairs & maintenance . . . . .
Conservation expenses . . . . .	Seeds & plants purchased . . . . .
Custom hire (machine work) . . . . .	Storage & warehousing . . . . .
Employee benefit programs . . . . .	Supplies purchased . . . . .
Feed purchased . . . . .	Taxes . . . . .
Fertilizers & lime . . . . .	Utilities . . . . .
Freight & trucking . . . . .	Veterinary, breeding, & medicine . . . . .
Gasoline, fuel, & oil . . . . .	Family health coverage payments for taxpayer, spouse or dependents . . . . .
Insurance (other than health) . . . . .	Other expenses . . . . .
Interest - mortgage (paid to banks, etc.) . . . . .	
Interest - other . . . . .	
Non-W-2 labor hired . . . . .	
W-2 wages paid . . . . .	
Pension & profit-sharing plans . . . . .	
Rent - vehicles, machinery, & equipment . . . . .	

Form 4835 - Farm Rental Income and Expenses

Name:

SSN:

General Information

TSJ      Employer ID Number

Description

☐ This farm was disposed of during 2025

Income

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

Expenses

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



## Expenses Related to Business

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

SSN: \_\_\_\_\_

### Auto Expense

Name of business vehicle is used for \_\_\_\_\_

Description of vehicle \_\_\_\_\_ Date vehicle was placed in service \_\_\_\_\_

Yes No

☐☐

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

Yes No

☐☐

Do you have evidence to support your deduction?

☐☐

Was another vehicle available for personal use?

☐☐

If "Yes," is the evidence written?

### Mileage

Number of miles the vehicle was driven during 2025

Business . . . . . \_\_\_\_\_ Other . . . . . \_\_\_\_\_

Commuting . . . . . \_\_\_\_\_

### Expenses

Garage rent . . . . . \_\_\_\_\_ Repairs . . . . . \_\_\_\_\_

Gas . . . . . \_\_\_\_\_ Tires . . . . . \_\_\_\_\_

Insurance . . . . . \_\_\_\_\_ Tolls . . . . . \_\_\_\_\_

Licenses . . . . . \_\_\_\_\_ Lease addback . . . . . \_\_\_\_\_

Oil . . . . . \_\_\_\_\_ Other expenses \_\_\_\_\_

Parking fees . . . . . \_\_\_\_\_ \_\_\_\_\_

Rental fees . . . . . \_\_\_\_\_ \_\_\_\_\_

Interest . . . . . \_\_\_\_\_ \_\_\_\_\_

Property tax . . . . . \_\_\_\_\_ \_\_\_\_\_

### Business Use of Home

Name of business home is used for \_\_\_\_\_

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

What is the total square footage of your home? \_\_\_\_\_

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

How many days during the year was the area used? \_\_\_\_\_

How many hours per day was the area used? \_\_\_\_\_

☐ The daycare facility was in operation for the entire year

### Expenses

### Office expenses

### Home expenses

Mortgage interest . . . . . \_\_\_\_\_

Real estate taxes . . . . . \_\_\_\_\_

Excess mortgage interest . . . . . \_\_\_\_\_

Excess real estate taxes . . . . . \_\_\_\_\_

Insurance . . . . . \_\_\_\_\_

Rent . . . . . \_\_\_\_\_

Repairs &amp; maintenance . . . . . \_\_\_\_\_

Utilities . . . . . \_\_\_\_\_

Other expenses . . . . . \_\_\_\_\_

In the "Office expenses" column, enter those expenses that pertain exclusively to your office; in the "Home expenses" column, enter those expenses that pertain to the entire dwelling.

Household Employment

Name:

SSN:

TSJ

Employer Identification Number

Yes

No

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

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

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

Did you pay unemployment contributions to only one state?

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

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

2025

Total cash wages subject to Social Security tax

Total cash wages subject to Medicare tax

Total cash wages subject to Additional Medicare tax withholding

Federal income tax withheld

Qualified sick leave wages

Qualified family leave wages

Qualified health plan expenses

TSJ

Employer Identification Number

Yes

No

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

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

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

Did you pay unemployment contributions to only one state?

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

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

2025

Total cash wages subject to Social Security tax

Total cash wages subject to Medicare tax

Total cash wages subject to Additional Medicare tax withholding

Federal income tax withheld

Qualified sick leave wages

Qualified family leave wages

Qualified health plan expenses

## Schedule A - Itemized Deductions

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

SSN: \_\_\_\_\_

**Medical and Dental Expenses**

Health insurance premiums  
(paid by you, not through work) . . . . . \_\_\_\_\_

Amount above that is for Medicare premiums . . . . . \_\_\_\_\_

Long-term care premiums (you) . . . . . \_\_\_\_\_

Long-term care premiums (your spouse) . . . . . \_\_\_\_\_

Long-term care premiums (dependents) . . . . . \_\_\_\_\_

Mileage driven for medical purposes . . . . . \_\_\_\_\_

Out of pocket medical & dental expenses

Doctor, dental, etc . . . . . \_\_\_\_\_

Prescription medicines . . . . . \_\_\_\_\_

Glasses & contacts . . . . . \_\_\_\_\_

Hearing aids . . . . . \_\_\_\_\_

Medical equipment & supplies . . . . . \_\_\_\_\_

Hospital services . . . . . \_\_\_\_\_

Laboratory services . . . . . \_\_\_\_\_

Nursing services . . . . . \_\_\_\_\_

Other \_\_\_\_\_

Other \_\_\_\_\_

**Taxes Paid**

State and local income taxes . . . . . \_\_\_\_\_

General sales tax (vehicle, boat, home, etc.) . . . . . \_\_\_\_\_

Real estate taxes . . . . . \_\_\_\_\_

Personal property taxes . . . . . \_\_\_\_\_

Auto registration taxes not  
deductible for state . . . . . \_\_\_\_\_

Other taxes (list) \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Interest Paid**

Home mortgage interest paid (attach Form 1098) . . . . . \_\_\_\_\_

☐ Some of your home mortgage loan was not  
used to buy, build, or improve your home.

Home mortgage interest paid to an individual . . . . . \_\_\_\_\_

Paid to:

Name \_\_\_\_\_

Address \_\_\_\_\_

City, State, ZIP \_\_\_\_\_

SSN or EIN \_\_\_\_\_

Points not reported on Form 1098 . . . . . \_\_\_\_\_

Investment interest . . . . . \_\_\_\_\_

**Charitable Contributions**

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

Miles driven for charitable purposes . . . . . \_\_\_\_\_

**Other Miscellaneous Deductions**

Amortizable bond premiums . . . . . \_\_\_\_\_

Federal estate tax . . . . . \_\_\_\_\_

Gambling losses . . . . . \_\_\_\_\_

Impairment-related work expenses . . . . . \_\_\_\_\_

Claim repayments . . . . . \_\_\_\_\_

Unrecovered pension investments . . . . . \_\_\_\_\_

Loss from other activities from Schedule K-1 . . . . . \_\_\_\_\_

Ordinary loss debt instrument . . . . . \_\_\_\_\_

Excess deduction on termination . . . . . \_\_\_\_\_

**Job Expenses & Certain Miscellaneous Deductions**

Necessary job expenses you paid that were not reimbursed by your employer

Safety equipment, tools, & supplies . . . . . \_\_\_\_\_

Uniforms . . . . . \_\_\_\_\_

Protective clothing (shoes, hardhats, glasses, etc.) \_\_\_\_\_

Dues to professional organizations . . . . . \_\_\_\_\_

Books & subscriptions . . . . . \_\_\_\_\_

Other \_\_\_\_\_

Union dues . . . . . \_\_\_\_\_

Tax preparation fees . . . . . \_\_\_\_\_

Other nonpersonal expenses related to taxable income

Safe deposit box fees . . . . . \_\_\_\_\_

Investment expenses not entered elsewhere . . . . . \_\_\_\_\_

Other \_\_\_\_\_

Home equity interest . . . . . \_\_\_\_\_

Other Information

Name:

SSN:

Mortgage Interest

Provide all copies of Form 1098

TSJ	Lender's Name	Mortgage Interest Received	Mortgage Insurance Premiums	Real Estate Taxes Paid

Employee Business Expenses

TS

Select if you are:

☐ A qualified performing artist

☐ A fee-based state or local government official

☐ A disabled employee with impairment-related work expenses

☐ An Armed Forces reservist

☐ You are a member of the clergy

Select if you:

☐ Used your personal vehicle for your job during 2025

	NOT reimbursed by your employer	Reimbursed by your employer not included in box 1 of your W-2
Parking fees, tolls, local transportation . . . . .		
Meals . . . . .		
Overnight business travel expenses (Do not include meals & entertainment) . . . . .		
Other business expenses . . . . .		

Casualties and Thefts

TSJ

FEMA code

Property description

Property location

Date property was acquired

Date property was damaged or stolen

Cost of property damaged or stolen

Fair market value before incident

Fair market value after incident

Insurance reimbursement

TSJ

FEMA code

Property description

Property location

Date property was acquired

Date property was damaged or stolen

Cost of property damaged or stolen

Fair market value before incident

Fair market value after incident

Insurance reimbursement

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Other Information

Name:

SSN:

Health Savings Account

TS \_\_\_\_\_

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

☐ Taxpayer only

☐ Family

2025

HSA contributions made for 2025 . . . . .

Total distributions from all HSAs during 2025 . . . . .

Distributions included above that were rolled over into another account . . . . .

Qualified medical expenses paid using HSA distributions . . . . .

Education Expenses

Provide all copies of Form 1098-T

Student name \_\_\_\_\_

Student name \_\_\_\_\_

Type of Expense	Amount	Type of Expense	Amount
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Student name \_\_\_\_\_

Student name \_\_\_\_\_

Type of Expense	Amount	Type of Expense	Amount
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Job-related Moving Expenses

TSJ \_\_\_\_\_

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

2025

Number of miles from old home to old workplace . . . . .

Number of miles from old home to new workplace . . . . .

Expenses to transport and store household goods and personal effects . . . . .

Travel and lodging expenses while traveling to your new home . . . . .

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2025 Tax Organizer  
Personal Information

Personal Information

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

Filing status at the end of 2025

☐ Single    ☐ Married    ☐ Widowed - If widowed and your spouse died after December 31, 2023, enter the date of death \_\_\_\_\_

☐ Married filing separately - If married but filing separately, did you live apart from your spouse for the last six months of 2025? \_\_\_\_\_

Yes    No

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

Identification Information

<b>Taxpayer's type of photo ID</b>		<b>Spouse's type of photo ID</b>	
<input type="checkbox"/> Driver's license	<input type="checkbox"/> State-issued photo ID	<input type="checkbox"/> Driver's license	<input type="checkbox"/> State-issued photo ID
Photo ID number _____		Photo ID number _____	
State photo ID was issued _____		State photo ID was issued _____	
Date photo ID was issued _____		Date photo ID was issued _____	
Date photo ID expires _____		Date photo ID expires _____	

Account Information for Deposits and Withdrawals

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

Appointment Information

Your 2025 appointment is scheduled for \_\_\_\_\_

Dependent and Other Information

Name:

SSN:

Dependent Information

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

List dependents required to file a return

Child and Other Dependent Care Expenses

Name of Care Provider	Address	SSN or EIN	Amount Paid

Estimates

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

HAGEN CPA LLC  
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