

TROESE & ASSOCIATES
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URGENT: PLEASE READ
CHANGES FOR 2025 YEAR FILING

Dear Client:

Greetings and best wishes for this new year from the staff of Troese & Associates. We hope this year has been a good one for you and that the coming year will be more successful. It has been our pleasure to work with you in the past and we look forward to continuing this relationship for years to come.

THERE ARE SIGNIFICANT NEW FEDERAL TAX PROVISIONS FOR 2025.

Our annual tax questionnaire is attached. We hope you will take the time to complete the appropriate questions and schedules or at least use this to help you know what items you need to find. It should prove to be a help to you and to us in preparing your return.

If you have a PARTNERSHIP, Sub-S, or Corporation the filing deadline is March 15TH. If you are a wage earner, we need your year-end pay stub along with IRS forms 1095 A, that you receive from the health insurance marketplace.

To file your tax returns timely, we need all required information no later than March 10, 2026. If we do not receive all the required information by the above date, we may have to file an extension. The extension is an extension for time to file the return, NOT an extension to pay taxes due.

Starting 01/01/2026, the IRS WILL NOT accept payments by check, all payments have to be made electronically. This is the same for refunds FROM the IRS. ALL REFUNDS MUST BE direct deposits.

If you have 10 or more 1099s to file this year, they have to be e-filed.

If you have dependent children that file a tax return and we do not prepare their return, we must have a copy of what was filed on their behalf.

If you are a member of a Sub-S Corporation that we do not prepare, please obtain a copy of your basis report along with your K-1.

To save the accountant's time, if nothing has changed from the previous year, please drop your information off.

We appreciate the opportunity to assist you with the preparation of your income tax returns. Please contact us if you should have any questions regarding other matters we may assist you with, such as income tax preparation for partnerships, corporations, estates, or personal financial and tax planning, investment services, payroll preparation, etc.

Again, the best to you and yours!

Sincerely, Troese & Associates

TAX ORGANIZER

Use this tax preparation checklist to help you better organize your income tax data for preparation of your income tax return. This information will facilitate the interview and return preparation process and assist us in keeping your fee as low as possible.

Attach all supporting documents.

TAXPAYER INFORMATION

Name: _____

Social Security #: _____

Date of Birth: _____

Home Address: _____

Phone #: _____

Occupation: _____

SPOUSE INFORMATION

Name: _____

Social Security #: _____

Date of Birth: _____

Occupation: _____

Township or Boro: _____

School District: _____

Marriage Status - As of 12/31:

- 1. Single ☐
- 2. Married Filing Joint Return ☐
- 3. Married Filing Separate Return ☐
- 4. Head of Household - MUST PROVIDE PROOF OF
DEPENDANT LIVING WITH YOU ☐
- 5. Dependent of Another Taxpayer ☐

- 6. Taxpayer 65 or over ☐
- 7. Spouse 65 or over ☐
- 8. Taxpayer Blind ☐
- 9. Spouse Blind ☐

DEPENDENTS

Name	Birth Date	Social Security #	Relationship	No. of months lived in taxpayer's home	Dep. had income over \$1000	Taxpayer provided more than 1/2 of Dep. support

SALARIES, WAGES

Employer Name	Compensation Received	Income Tax Withheld	FICA Tax

DIVIDENDS RECEIVED

Attach 1099's

INTEREST RECEIVED

Paid By	Amount	Paid By	Amount

OTHER INCOME (DESCRIBE)/ATTACH SUPPORTING DOCUMENTATION

Unemployment Compensation
Social Security Benefits
State and Local Income Tax Refunds
Alimony Received
Sales or Exchanges of Property/Stocks/Residence-Attach Details
Rents and Royalties-Provide Information on Income & Expenses
Partnerships/Estates/Trusts/Subchapter S Corporations-Attach K-1's
Pension and Annuity-Attach W-2P's or 1099's

ESTIMATED INCOME TAX PAID FOR THIS YEAR:

	Federal	State	Local	Date Paid
Quarterly Payment Due 4/15				
Quarterly Payment Due 6/15				
Quarterly Payment Due 9/15				
Quarterly Payment Due 1/16				

ADJUSTMENTS									
IRA Payments (Include Total Payments for Year)					Circle One: Traditional or Roth				
SEP Payments									
Penalty on Early Withdrawal of Savings									
Alimony Paid to:									
Social Security # of Recipient:									
Energy Efficient Home items									
Provide Receipts									
MEDICAL & DENTAL EXPENSES PAID									
Insurance Premiums									
Prescription Drugs									
Doctors, Dentists, Etc.									
Other (List)									
Reimbursements For Above Expenses									
Medical Mileage									
TAXES PAID									
State & Local Income									
Real Estate									
Occupation/Per Capita									
Vehicle Sales Tax (See Question #4 on back)									
INTEREST PAID (Include all-we will calculate any limitations)									
Home Mortgage-To Financial Institutions									
Home Mortgage									
Home Mortgage Insurance Premiums									
Home Equity									
Deductible Points on Home Mortgage									
Personal Interest No Longer Deductible									
CONTRIBUTIONS-Must have receipts for all donations (no limit)									
Cash (under \$3,000 to any recipient)									
Cash (over \$3,000 to one recipient)									
Name:									
Address:									
Other Than Cash (Attach Schedule Including Date, Name and Address of Recipient and									
Description of Property Donated if More Than \$500.)									
OTHER TAX CREDITS									
MISCELLANEOUS DEDUCTIONS									
Union Dues									
Uniforms & Protective Clothing									
Tools & Equipment									
Child Care Payments									

ADDITIONAL QUESTIONS

1. Do you want to designate \$3.00 of your income tax to the Presidential Election Campaign Fund? YES _____ NO _____
2. At any time during the year, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? YES _____ NO _____
3. At any time in the year, did you receive, sell, transfer, exchange or otherwise acquire or dispose of any interest in any digital currency? If so, provide details. YES _____ NO _____
4. Did you purchase a new vehicle after 12/31/2024 for personal use and final assembly was in the U.S.? If yes, the interest may be deductible. Please provide interest paid in 2025 and vehicle identification number. YES _____ NO _____
5. Did you have any income from miscellaneous sources, such as commissions, jury duty, prizes, gambling, scholarships or stipends? Amount \$ _____ YES _____ NO _____
6. Did you receive any income from municipal bonds, U.S. Government bonds, or other tax-free investments? Amount \$ _____ Provide 1099 forms. YES _____ NO _____
7. Did you buy or sell your home during the past year? If yes, bring a copy of the settlement statement and cost of home sold. YES _____ NO _____
8. A charitable contribution deduction for non-itemization effect for 2025. This deduction is up to \$1000 (\$2000 for joint filers) and must be made in cash to a qualified charitable organization. Please provide receipts or cancelled checks. YES _____ NO _____
9. Are your travel, entertainment, gifts, and related expenses supported by written evidence and documentation? YES _____ NO _____
10. The IRS strongly urges that we E-file your return unless you wish not to. Do you want to E-File? YES _____ NO _____
If NOT, sign here _____
11. To the best of your knowledge, is all the information that you have provided to us for the preparation of your returns true, correct, and complete? YES _____ NO _____
If NO, please explain:

If YES, please sign: _____

NOTE: The IRS reminds taxpayers that it **will not**:

- Call to demand immediate payment
- Call without first sending a bill in the mail
- Demand a taxpayer to pay taxes and not let them question or appeal the amount owed
- Require taxpayers to pay taxes in a certain way (e.g., with a prepaid debit card)
- Ask for credit or debit cards over the phone
- Threaten to bring in the police or other agencies to arrest a taxpayer for not paying.
- Check www.onguardonline.gov for more information.