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Tax Return Appointment

Date:
Time:
Location:

This tax organizer will assist you in gathering information necessary for the preparation of your 2025 tax return. Please add, change, or delete information as appropriate.

CLIENT INFORMATION

Filing Status	Filing status (table)	
	1=married filing separate and lived with spouse	
	Year spouse died, if qualifying surviving spouse (2023 or 2024) ...	
Taxpayer	First name and initial	
	Last name	
	Title/suffix	
	Social security number	
	Occupation	
	Date of birth (m/d/y)	
	Date of death (m/d/y)	
	1=blind	
Spouse	First name and initial	
	Last name	
	Title/suffix	
	Social security number	
	Occupation	
	Date of birth (m/d/y)	
	Date of death (m/d/y)	
	1=blind	
Address	In care of	
	Street address	
	Apartment number	
	City	
	State	
	ZIP code	
Foreign Address	Region	
	Postal code	
	Country	

Filing Status

- 1 = Single
- 2 = Married filing joint
- 3 = Married filing separate
- 4 = Head of household
- 5 = Qualifying surviving spouse (QSS)

2025	1040	US	Client Information (continued)	1 p2
Please add, change or delete information for 2025.				
CLIENT INFORMATION				
Taxpayer Contact Information	Home phone.....		Daytime Phone 1 = Work 2 = Home 3 = Mobile	
	Work phone.....			
	Work extension.....			
	Daytime phone (table).....			
	Mobile phone.....			
	Fax number.....			
	E-mail address.....			
Spouse Contact Information	Home phone.....			
	Work phone.....			
	Work extension.....			
	Daytime phone (table).....			
	Mobile phone.....			
	Fax number.....			
	E-mail address.....			
Taxpayer Authentication	Driver's license no.....			
	Driver's license state.....			
	Issue date (m/d/y).....			
	Expiration date (m/d/y).....			
	Theft protection PIN.....			
Spouse Authentication	Driver's license no.....			
	Driver's license state.....			
	Issue date (m/d/y).....			
	Expiration date (m/d/y).....			
	Theft protection PIN.....			

2025	1040	US	Dependents	2
Please add, change or delete information for 2025.				
DEPENDENTS				
	Dependent	Dependent	Type of Dependent 1 = Child living w/taxpayer 2 = Child not living w/taxpayer 3 = Dependent other than child 4 = Head of household or qualifying surviving spouse (QSS) only, not a dependent 5 = Earned income credit only, not a dependent Earned Income Credit 1 = When applicable (default) 2 = Student age 19 to 23 3 = Disabled 4 = Force 5 = Suppress NOTE: If you claim the earned income credit, please provide proof that your child is a resident of the U.S. This proof is typically in the form of: 1. School records or statement 2. Landlord or property management statement 3. Health care provider statement 4. Medical records 5. Child care provider records 6. Placement agency statement 7. Social service records or statement 8. Place of worship statement 9. Indian tribe office statement 10. Employer statement NOTE: If your child is disabled, please provide one of the following forms of proof of disability: 1. Doctor statement 2. Other health care provider statement 3. Social services agency or program statement	
First name.....				
Last name.....				
Title/suffix.....				
Date of birth (m/d/y).....				
Date of death.....				
Date of adoption.....				
Social security number.....				
Relationship.....				
Months lived at home.....				
Type of dependent (see table).....				
Earned income credit (see table).....				
Claimed by: 1=taxpayer, 2=spouse.....				
IRS theft protection PIN.....				
	Dependent	Dependent		
First name.....				
Last name.....				
Title/suffix.....				
Date of birth (m/d/y).....				
Date of death.....				
Date of adoption.....				
Social security number.....				
Relationship.....				
Months lived at home.....				
Type of dependent (see table).....				
Earned income credit (see table).....				
Claimed by: 1=taxpayer, 2=spouse.....				
IRS theft protection PIN.....				
	Dependent	Dependent		
First name.....				
Last name.....				
Title/suffix.....				
Date of birth (m/d/y).....				
Date of death.....				
Date of adoption.....				
Social security number.....				
Relationship.....				
Months lived at home.....				
Type of dependent (see table).....				
Earned income credit (see table).....				
Claimed by: 1=taxpayer, 2=spouse.....				
IRS theft protection PIN.....				

Please enter all pertinent 2025 information.

DIRECT DEPOSIT / ELECTRONIC PAYMENT (3)

1=direct deposit of federal tax refund into bank account	18		
1=electronic payment of balance due	34		
1=electronic payment of estimated tax	36		

BANK INFORMATION

Name of Bank		Percent to Deposit (xx.xx)	Routing Number		Account Number	Type of Account (Table 1)	Type of Invest. (Table 2)
19		24	20		21	22	71
44		45	47		48	49	72
50		51	67		68	69	73

2025 ESTIMATED TAX / 1040-ES (6)

Federal

	Amount Paid	Date Paid	TS	2025 Voucher Amount
Overpayment applied from 2024	1			
1st quarter payment	2	3	13	
2nd quarter payment	4	5	14	
3rd quarter payment	6	7	15	
4th quarter payment	8	9	16	
Additional Estimated Tax Payments	38	39		
	40	41		
	42	43		
	44	45		
Paid with extension	10	11	802	
Former spouse SSN if joint estimates	12			

State

	Amount Paid	Date Paid	TS	2025 Voucher Amount
Overpayment applied from 2024	101			
1st quarter payment	102	103	113	
2nd quarter payment	104	105	114	
3rd quarter payment	106	107	115	
4th quarter payment	108	109	116	
Additional Estimated Tax Payments	138	139		
	140	141		
	142	143		
	144	145		
Paid with extension	110	111	804	

1

Type of Account

1 = Savings
2 = Checking

2

Type of Investment

1 = Checking or savings (default)
2 = Taxpayer's IRA (next year limits)
3 = Spouse's IRA (next year limits)
4 = Health savings account (HSA)
5 = Archer MSA
6 = Coverdell savings account (ESA)
7 = Other
8 = Taxpayer's IRA (current year limits)
9 = Spouse's IRA (current year limits)

Please enter all pertinent 2025 information.

APPLICATION OF 2025 OVERPAYMENT (7.1)

If you have an overpayment of 2025 taxes, do you want the excess refunded? ☐ or applied to 2026 estimate? ☐
Other (please explain): _____

2026 ESTIMATED TAX INFORMATION

Do you expect your 2026 taxable income to be different from 2025? Yes ☐ No ☐
If "yes" explain any differences in income, deductions, dependents, etc.: _____

Do you expect your 2026 withholding to be different from 2025? Yes ☐ No ☐
If "yes" explain any differences: _____

2025	1040	US	Wages, Pensions, Gambling Winnings	10, 13.1, 13.2
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Please enter all pertinent 2025 amounts & attach all W-2, W-2G and 1099-R forms.
Last year's amounts are provided for your reference.

WAGES, SALARIES, TIPS (10)

No.	Name of Employer (Box c)	1=retirement plan (Box 13)		Wages, Tips, Other Compensation (Box 1)	Tax Withheld					2024 Wages	
		1=spouse			Federal (Box 2)	Social Security (Box 4)	Medicare (Box 6)	State (Box 17)	Local (Box 19)		
		1	2								
	800		1	2	3	4	6	8	14	18	

PENSIONS, IRA DISTRIBUTIONS (13.1)

No.	Name of Payer	Distribution code #2					Gross Distribution (Box 1)	Taxable Amount (Box 2a)	Tax Withheld		Value of all IRAs at 12/31/25	2024 Distribution
		Distribution code #1							Federal (Box 4)	State (Box 14)		
		1=IRA/SEP/SIMPLE										
		1=spouse										
	800	1	2	810196	3	4	6	9	34			

GAMBLING WINNINGS (W-2G) (13.2)

No.	Name of Payer	1=spouse	Gross Winnings (Box 1)	Tax Withheld			2024 Winnings
				Federal (Box 4)	State (Box 15)	Local (Box 17)	
				800	1	3	

GAMBLING LOSSES & WINNINGS (NON W-2G) (13.2)

	2025 Amount	TS	2024 Amount
Total gambling losses.....	12		
Winnings not reported on Form W-2G.....	10		

2025	1040	US	Interest & Dividend Income	11, 12
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Please enter all pertinent 2025 amounts & attach all 1099-INT, 1099-OID and 1099-DIV forms.
Last year's amounts are provided for your reference.

INTEREST INCOME (11)

No.	Name of Payer (also enter SSN & address for seller-financed mortgage)	1=taxpayer 2=spouse	Interest Income			Tax-Exempt Interest		Early Withdrawal Penalty (Box 2)	2024 Interest
			Banks, S&Ls, C/Us, etc. (Box 1)	Seller- Financed Mtg. (Box 1)	U.S. Bonds, T-Bills (Box 3)	Total Municipal Bonds	In-state Municipal Bonds		
	800 (801, 802, 803)	1	2	3	4	19	5	18	

DIVIDEND INCOME (12)

No.	Name of Payer	1=taxpayer 2=spouse	Dividend Income					Tax-Exempt Interest		Foreign Tax Paid (Box 7)	2024 Dividends
			Total Ordinary Dividends (Box 1a)	Qualified Dividends (Box 1b)	Total Capital Gain Distrib. (Box 2a)	SubSection 199A (Box 5)	U.S. Bonds (% or amt.)	Total Municipal Bonds	In-state Muni-bonds (% or amt.)		
	800	1	2	30	3	122	502	18	503	16	

Please enter all pertinent 2025 amounts and attach all 1099-MISC, 1099-NEC, 1099-K, SSA-1099, and RRB-1099 forms. Last year's amounts are provided for your reference.

MISCELLANEOUS INCOME

	2025 Amount		2024 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
Social security benefits (SSA-1099, box 5)	2	52		
Medicare premiums paid (SSA-1099)	13	63		
1=treat Medicare premiums paid as SE health ins.	34	84		
Tier 1 RR retirement benefits (RRB-1099, box 5)	3	53		
1=lump-sum election for SS benefits	12	62		
Alimony received	5	55		
Taxable scholarships and fellowships	8	58		
Jury duty pay	28	78		
Household employee income not on W-2	9	59		
Excess minister's allowance	24	74		
Alaska permanent fund dividends	21	71		
Income from rental of personal property	23	73		
Activity not engaged in for profit income	43	93		
Olympic & Paralympic medals & USOC prize money	45	95		
Prizes and awards	42	92		
Stock Options	44	94		
Strike or lockout benefits (other than bona fide gifts)	929	930		
Non-tuition fellowship and stipend payments entered above to include as taxable compensation for IRA purposes	927	928		
Wages earned while incarcerated not on W-2	48	98		
Income subject to S/E tax: (1099-NEC, box 1)				
	10	60		
	10	60		
	10	60		
	10	60		
	10	60		
	10	60		
Other income (1099-MISC, box 3, 8)				
	11	61		
	11	61		
	11	61		
	11	61		
	11	61		
	11	61		
Digital assets not reported elsewhere	935	936		

Form 1099-K

Amount of sale proceeds from Form 1099-K for personal item(s) sold at a loss	931	932		
Amount from Form 1099-K that was incorrectly reported	933	934		

TAX WITHHELD (not entered elsewhere)

Federal income tax withheld	14	64		
State income tax withheld	15	65		
Local income tax withheld	16	66		

2025	1040	US	State & Local Tax Refunds / Unemployment Compensation	14.2
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Please add, change or delete 2025 information as appropriate.
Be sure to attach all 1099-G forms.

STATE AND LOCAL TAX REFUNDS / UNEMPLOYMENT COMPENSATION (Form 1099-G)

2025 1099-G Amount

No.	Name of payer.....	800	
	1=spouse.....	1	
	Unemployment compensation:		
	Total received (Box 1).....	2	
	2025 Overpayment repaid	3	
	State and local refunds:		
	State and local income tax refund, credit or offsets (Box 2) ..	4	
	1=city or local income tax refund	9	
	Tax year for box 2 if not 2024 (Box 3)	5	
	Federal income tax withheld (Box 4)	6	
	RTAA payments (Box 5).....	25	
	Taxable grants:		
	Federal taxable amount (Box 6).....	12	
	State taxable amount, if different	17	
	Farm amounts:		
	Agriculture payments (Box 7)	13	
	1=agriculture payments are from conservation reserve program	24	
	Market gain (Box 9).....	26	
Number of farm.....	15		
1=box 2 is trade or business income (Box 8)	14		
State income tax withheld (Box 11).....	11		

No.	Name of payer.....	800	
	1=spouse.....	1	
	Unemployment compensation:		
	Total received (Box 1).....	2	
	2025 Overpayment repaid	3	
	State and local refunds:		
	State and local income tax refund, credit or offsets (Box 2) ..	4	
	1=city or local income tax refund	9	
	Tax year for box 2 if not 2024 (Box 3)	5	
	Federal income tax withheld (Box 4)	6	
	RTAA payments (Box 5).....	25	
	Taxable grants:		
	Federal taxable amount (Box 6).....	12	
	State taxable amount, if different	17	
	Farm amounts:		
	Agriculture payments (Box 7)	13	
	1=agriculture payments are from conservation reserve program	24	
	Market gain (Box 9).....	26	
Number of farm.....	15		
1=box 2 is trade or business income (Box 8)	14		
State income tax withheld (Box 11).....	11		

2025	1040	US	Education Distributions (ESA's and QTP's)	14.3
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**Please enter all pertinent 2025 amounts and attach all 1099-Q forms.
Enter qualified education expenses below that are not entered elsewhere.
Last year's amounts are provided for your reference.**

ESA'S AND QTP'S (Form 1099-Q)

		2025 Amount	2024 Amount
No.	Name of payer.....	800	
	1=spouse.....	1	
	Qualified expenses:		
	Higher education (net of nontaxable benefits)	143	
	Elementary & secondary education (net of nontaxable benefits) ..	307	
	Form 1099-Q:		
	Gross distributions (Box 1).....	301	
	Earnings (Box 2).....	302	
	Basis (Box 3).....	303	
	Rollover: 1=nontaxable, 2=taxable (Box 4)	304	
	Distribution type: 1=private 529, 2=state 529, 3=Coverdell ESA (Box 5) ...	2	
	ESA's only:		
	2025 contributions to this ESA	142	
Value of this account at 12/31/25 (plus outstanding rollovers)	144		
Basis in this ESA as of 12/31/24	165		
No.	Name of payer.....	800	
	1=spouse.....	1	
	Qualified expenses:		
	Higher education (net of nontaxable benefits)	143	
	Elementary & secondary education (net of nontaxable benefits) ..	307	
	Form 1099-Q:		
	Gross distributions (Box 1).....	301	
	Earnings (Box 2).....	302	
	Basis (Box 3).....	303	
	Rollover: 1=nontaxable, 2=taxable (Box 4)	304	
	Distribution type: 1=private 529, 2=state 529, 3=Coverdell ESA (Box 5) ...	2	
	ESA's only:		
	2025 contributions to this ESA	142	
Value of this account at 12/31/25 (plus outstanding rollovers)	144		
Basis in this ESA as of 12/31/24	165		
No.	Name of payer.....	800	
	1=spouse.....	1	
	Qualified expenses:		
	Higher education (net of nontaxable benefits)	143	
	Elementary & secondary education (net of nontaxable benefits) ..	307	
	Form 1099-Q:		
	Gross distributions (Box 1).....	301	
	Earnings (Box 2).....	302	
	Basis (Box 3).....	303	
	Rollover: 1=nontaxable, 2=taxable (Box 4)	304	
	Distribution type: 1=private 529, 2=state 529, 3=Coverdell ESA (Box 5) ...	2	
	ESA's only:		
	2025 contributions to this ESA	142	
Value of this account at 12/31/25 (plus outstanding rollovers)	144		
Basis in this ESA as of 12/31/24	165		

Please enter all pertinent 2025 amounts. Last year's amounts are provided for your reference.

GENERAL INFORMATION

Principal business/profession	800	
Principal business code	801	
Business name, if different from Form 1040	802	
Business address, if different from Form 1040	803	
City, if different from Form 1040	804	
State, if different from Form 1040	828	
ZIP code, if different from Form 1040	829	
Foreign region	830	
Foreign postal code	831	
Foreign country	832	
Employer identification number	805	
Other accounting method	806	

Accounting method: 1=cash, 2=accrual	7		
Inventory method: 1=cost, 2=lower cost/market, 3=other	6		
1=change of inventory method	8		
1=spouse, 2=joint	10		
1=first Schedule C filed for this business	44		
If required to file Form(s) 1099, did you or will you file all required Form(s) 1099: 1=yes, 2=no ..	112		
1=not subject to self-employment tax	39		
1=did not "materially participate"	22		
1=personal services is not a material income producing factor	220		
1=investment	37		
1=minister's Schedule C	302		
1=single member limited liability company	418		
1=trader in financial instruments or commodities	95		

INCOME

	2025 Amount	2024 Amount
Gross receipts or sales (Form 1099-NEC)	51	
Returns and allowances	52	
Other income:		
_____	54	
_____	54	
_____	54	
_____	54	

COST OF GOODS SOLD

Inventory at beginning of the year	14		
Purchases	15		
Cost of items for personal use	16		
Cost of labor	17		
Materials and supplies	18		
Other costs:			
_____	19		
_____	19		
_____	19		
_____	19		
Inventory at end of the year	20		

Please enter all pertinent 2025 amounts. Last year's amounts are provided for your reference.

EXPENSES

	2025 Amount	2024 Amount
Accounting.....	201	
Advertising.....	56	
Answering service.....	202	
Bad debts from sales or service.....	57	
Bank charges.....	203	
Car and truck expenses (not entered elsewhere).....	59	
Commissions.....	60	
Contract labor.....	87	
Delivery and freight.....	204	
Dues and subscriptions.....	205	
Employee benefit programs.....	64	
Insurance (other than health).....	66	
Mortgage interest (paid to banks, etc.).....	12	
Other interest (not entered elsewhere).....	67	
Janitorial.....	206	
Laundry and cleaning.....	207	
Legal and professional.....	69	
Miscellaneous.....	208	
Office expense.....	70	
Outside services.....	209	
Parking and tolls.....	210	
Pension and profit sharing plans - contributions.....	71	
Pension and profit sharing plans - admin. and education costs.....	53	
Postage.....	211	
Printing.....	212	
Rent - vehicles, machinery, & equipment (not entered elsewhere).....	58	
Rent - other.....	72	
Repairs.....	73	
Security.....	213	
Supplies.....	74	
Taxes - real estate.....	45	
Taxes - payroll.....	41	
Taxes - sales tax included in gross receipts.....	43	
Taxes - other (not entered elsewhere).....	75	
Telephone.....	214	
Tools.....	215	
Travel.....	76	
Meals in full (50%).....	81	
Department of Transportation meals in full (80%).....	86	
Uniforms.....	216	
Utilities.....	77	
Wages.....	78	

Other expenses:

	90	
	90	
	90	
	90	
	90	

NOTE: If you purchased or disposed of any business assets, please complete Sheet 22.

2025	1040	US	Capital Gains & Losses (Schedule D)	17
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**If you sold any stocks, bonds, or other investment property in 2025, please list the pertinent information for each sale below or provide a spreadsheet file with this information.
Be sure to attach all 1099-B forms and brokerage statements.**

[illegible]

	17
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Please enter all pertinent 2025 amounts. Last year's amounts are provided for your reference.

PRIOR YEAR INSTALLMENT SALE

			2025 Amount	2024 Amount
No.	Description of property.....	800		
	Date acquired (m/d/y).....	25		
	Date sold (m/d/y).....	26		
	Gross profit ratio (.xxxx).....	500		
	Current year principal payments (-1 if none).....	36		
No.	Description of property.....	800		
	Date acquired (m/d/y).....	25		
	Date sold (m/d/y).....	26		
	Gross profit ratio (.xxxx).....	500		
	Current year principal payments (-1 if none).....	36		
No.	Description of property.....	800		
	Date acquired (m/d/y).....	25		
	Date sold (m/d/y).....	26		
	Gross profit ratio (.xxxx).....	500		
	Current year principal payments (-1 if none).....	36		
No.	Description of property.....	800		
	Date acquired (m/d/y).....	25		
	Date sold (m/d/y).....	26		
	Gross profit ratio (.xxxx).....	500		
	Current year principal payments (-1 if none).....	36		
No.	Description of property.....	800		
	Date acquired (m/d/y).....	25		
	Date sold (m/d/y).....	26		
	Gross profit ratio (.xxxx).....	500		
	Current year principal payments (-1 if none).....	36		
No.	Description of property.....	800		
	Date acquired (m/d/y).....	25		
	Date sold (m/d/y).....	26		
	Gross profit ratio (.xxxx).....	500		
	Current year principal payments (-1 if none).....	36		
No.	Description of property.....	800		
	Date acquired (m/d/y).....	25		
	Date sold (m/d/y).....	26		
	Gross profit ratio (.xxxx).....	500		
	Current year principal payments (-1 if none).....	36		

2025**1040****US****Sale of Home & Moving Expenses****17, 27**

If you sold your home or moved in 2025, please complete the information below.
For the sale of home, please provide Form 1099-S and closing statements from
the purchase and sale of your home.

SALE OF HOME (17)

Description of property (Box 3)	800	
Date acquired (m/d/y)	25	
Date sold (m/d/y) (Box 1)	26	
Sales price (Box 2)	27	
1=sale of home	46	
1=owned and used property as main home for at least 2 of 5 years before sale	145	
1=business use in year of sale	167	
Number of days after December 31, 2008 that home was not used as principal residence	367	

Adjusted Basis

Original cost.....		
Improvements:		

Adjusted basis.....	29	

Expenses of Sale (Commissions, advertising fees, legal fees, and loan charges paid by the seller)

Total expenses of sale.....	28	

Reduced Exclusion

Please complete the following information if due to a change in health, place of employment, or unforeseen circumstances you either:
a) Did not meet the ownership and use tests *, or **b) Excluded gain on the sale of another home after May 6, 1997.**

If excl. gain from another home after May 6, 1997 & within 2 yrs. of current sale, enter date of sale (m/d/y) ..	152	
1=sale due to change in health, employment or unforeseen circumstances	161	
Days used as main home - taxpayer	148	
Days used as main home - spouse	149	
Days property owned - taxpayer	150	
Days property owned - spouse	151	

MOVING EXPENSES (27) (If you are a member of the Armed Forces and moved due to a permanent change in station)

1=spouse, 2=joint	1	
1=armed forces move due to permanent change of station	14	
Miles from old home to new work place	2	
Miles from old home to old work place	3	
Expenses for transportation and storage of household goods and personal effects	4	
Lodging and travel (excluding meals):		
Lodging and travel (excluding automobile)	5	
Parking fees and tolls	15	
Gas and oil	16	
Miles driven to new home	17	

(* owned and used property as main home for at least 2 of 5 years before sale)

17, 27

2025**1040****US****Rental & Royalty Income (Schedule E)**No. **18**

Please enter all pertinent 2025 amounts. Last year's amounts are provided for your reference.

GENERAL INFORMATION

		2025 Amount	2024 Amount
Description of property.....	800		Type of Property 1 = Single Family Residence 2 = Multi-Family Residence 3 = Vacation / Short-Term Rental 4 = Commercial 5 = Land 6 = Royalties 7 = Self-Rental
Street address.....	801		
City.....	820		
State.....	821		
ZIP code.....	822		
Type of property (see table).....	802		
Other type of property.....	803		
Number of days rented.....		34	

Percentage of ownership if not 100% (.xxxx).....	500	1=did not actively participate ...	38
Percentage of tenant occupancy if not 100% (.xxxx).....	503	1=real estate professional	32
1=spouse, 2=joint.....	33	1=rental other than real estate..	71
1=qualified joint venture.....	108	1=investment.....	48
1=nonpassive activity, 2=passive royalty.....	39	1=single member limited liability company.....	418
If required to file Form(s) 1099, did you or will you file all required Form(s) 1099: 1=yes, 2=no			112

INCOME

	2025 Amount	2024 Amount
Rents or royalties received	110	

DIRECT EXPENSES

NOTE: Direct expenses are related only to the rental activity. These include rental agency fees, advertising, and office supplies.

Advertising.....	4	
Association dues.....	16	
Auto and travel (not entered elsewhere).....	5	
Cleaning and maintenance.....	6	
Commissions.....	7	
Gardening.....	18	
Insurance.....	8	
Legal and professional fees.....	10	
Licenses and permits.....	23	
Management fees.....	19	
Miscellaneous.....	24	
Mortgage interest (paid to banks, etc.).....	9	
Excess mortgage interest.....	67	
Other interest (not entered elsewhere).....	29	
Painting and decorating.....	20	
Pest control.....	21	
Plumbing and electrical.....	17	
Repairs.....	11	
Supplies.....	12	
Taxes - real estate.....	13	
Taxes - other (not entered elsewhere).....	25	
Telephone.....	22	
Utilities.....	14	
Wages and salaries.....	15	
Other:		
_____	27	
_____	27	
_____	27	
_____	27	

NOTE: If you purchased or disposed of any business assets, please complete Sheet 22.

18

2025**1040****US****Rental & Royalty Income (Sch. E) (cont.)**No. **18** p2

Please enter all pertinent 2025 amounts. Last year's amounts are provided for your reference. The indirect expense column should only be used for vacation homes or less than 100% tenant occupied rentals.

GENERAL INFORMATION

Foreign region.....
 Foreign postal code.....
 Foreign country.....

823	
824	
825	

OIL AND GAS

Production type (preparer use only).....
 Cost depletion.....
 Percentage depletion rate or amount.....
 State cost depletion, if different (-1 if none).....
 State % depletion rate or amount, if different (-1 if none).....

	2025 Amount	2024 Amount
42		
43		
502		
76		
506		

PERSONAL USE OF DWELLING UNIT (INCLUDING VACATION HOME)

Number of days personal use.....
 Number of days owned (if optional method elected).....

35		
53		

INDIRECT EXPENSES

NOTE: Indirect expenses are related to operating or maintaining the dwelling unit.
 These include repairs, insurance, and utilities.

Advertising.....
 Association dues.....
 Auto and travel (not entered elsewhere).....
 Cleaning and maintenance.....
 Commissions.....
 Gardening.....
 Insurance.....
 Legal and professional fees.....
 Licenses and permits.....
 Management fees.....
 Miscellaneous.....
 Mortgage interest (paid to banks, etc.).....
 Excess mortgage interest.....
 Other interest (not entered elsewhere).....
 Painting and decorating.....
 Pest control.....
 Plumbing and electrical.....
 Repairs.....
 Supplies.....
 Taxes - real estate.....
 Taxes - other (not entered elsewhere).....
 Telephone.....
 Utilities.....
 Wages and salaries.....

204		
216		
205		
206		
207		
218		
208		
210		
223		
219		
224		
209		
267		
229		
220		
221		
217		
211		
212		
213		
225		
222		
214		
215		

Other:

227		
227		
227		
227		
227		
227		

18 p2

Please enter all pertinent 2025 amounts. Last year's amounts are provided for your reference.

GENERAL INFORMATION

Principal product

800

Employer ID number

801

Agricultural activity code

Accounting method: 1=cash, 2=accrual

1=spouse, 2=joint

1=farm rental (Form 4835)

Type of rental property (farm rental only): 1=land, 2=self-rental, 3=other

1=crop insurance proceeds election

If required to file Form(s) 1099, did you or will you file all required Form(s) 1099: 1=yes, 2=no

1=did not "materially participate" (Schedule F only)

1=did not actively participate (Farm rental only)

1=real estate professional (farm rental only)

1=single member limited liability company

% of ownership if not 100% (.xxxx) (Farm rental only)

1

2

5

84

966

64

112

65

85

3

418

504

FARM INCOME

Cash method:

Sales of livestock and other resale items

Cost or basis of livestock or other resale items

Sales of products raised

Accrual method:

Sales of livestock, produce, etc.

Beginning inventory of livestock, etc.

Cost of livestock, etc. purchased

Ending inventory of livestock, etc.

Other farm income:

Total cooperative distributions

Taxable cooperative distributions

Total agricultural program payments (other than CRP)

Taxable agricultural program payments (other than CRP)

Total conservation reserve program payments

Taxable conservation reserve program payments

Commodity credit loans reported under election

Total commodity credit loans forfeited or repaid

Taxable commodity credit loans forfeited or repaid

Total crop insurance proceeds received in 2025

Taxable crop insurance proceeds received in 2025

Taxable crop insurance proceeds deferred from 2024

Custom hire (machine work) income not included above

2025 Amount

2024 Amount

6

7

8

17

23

24

25

9

10

11

12

141

142

13

73

74

14

75

76

15

Please enter all pertinent 2025 amounts. Last year's amounts are provided for your reference.

FARM INCOME (continued)

Other income:	2025 Amount	2024 Amount
	16	
	16	
	16	
	16	
	16	
	16	
	16	
	16	
	16	

FARM EXPENSES

Car and truck expenses (not entered elsewhere)	60	
Chemicals	27	
Conservation expenses	28	
Custom hire (machine work)	40	
Employee benefit programs	31	
Feed purchased	32	
Fertilizers and lime	33	
Freight and trucking	34	
Gasoline, fuel, and oil	35	
Insurance (other than health)	36	
Mortgage interest (paid to banks, etc.)	41	
Other interest (not entered elsewhere)	42	
Labor hired	37	
Pension and profit sharing - contributions	43	
Pension and profit sharing plans - admin. and education costs	57	
Rent - vehicles, machinery, and equipment (not entered elsewhere)	39	
Rent - other (land, animals, etc.)	44	
Repairs and maintenance	45	
Seeds and plants purchased	46	
Storage and warehousing	47	
Supplies purchased	48	
Taxes (not entered elsewhere)	49	
Utilities	50	
Veterinary, breeding, and medicine	51	
Capitalized preproductive period expenses (also enter below)	77	
Other expenses:		
	53	
	53	
	53	
	53	
	53	
	53	
	53	
	53	
	53	
	53	

NOTE: If you purchased or disposed of any business assets, please complete Sheet 22.

2025	1040	US	Partnership and S corporation Information		20.1,20.2
Please add, change or delete 2025 information as appropriate. Be sure to attach all Schedule K-1s.					
PARTNERSHIP INFORMATION (20.1)					
No.	Name of Partnership	Employer Identification Number	Tax Shelter Registration Number	Additional Amounts Invested in Partnership	
	800	801	802	161	
S CORPORATION INFORMATION (20.2)					
No.	Name of S corporation	Employer Identification Number	Tax Shelter Registration Number	Additional Amounts Invested in S corporation	
	800	801	802	161	
					20.1,20.2

2025	1040	US	Estate or Trust and REMIC Information	20.3,20.4
Please add, change or delete 2025 information as appropriate. Be sure to attach all Schedule K-1s and Schedule Qs.				
ESTATE OR TRUST INFORMATION (20.3)				
No.	Name of Estate or Trust	Employer Identification Number	Tax Shelter Registration Number	
	800	801	802	
REMIC INFORMATION (20.4)				
No.	Name of REMIC	Employer Identification Number		
	800	801		
20.3,20.4				

Please enter all pertinent 2025 amounts. Last year's amounts are provided for your reference.

GENERAL INFORMATION

	2025 Amount	2024 Amount
Description of vehicle	800	
1=no evidence to support your deduction	30	
1=no written evidence to support your deduction	31	
1=vehicle is available for off-duty personal use	39	
1=no other vehicle is available for personal use	40	
1=vehicle used primarily by more than 5% owner	41	
Number of months of business use if changed from 100% personal use	333	

AUTOMOBILE MILEAGE

Total mileage (for the tax year)	36	
Business mileage	37	
Commuting mileage (for the tax year)	38	
Average daily round-trip commute	334	

ACTUAL EXPENSES

Parking fees and tolls (business portion only)	335	
Gasoline, lube, oil	338	
Repairs	339	
Tires	340	
Insurance	341	
Miscellaneous	342	
Auto license (other than personal property taxes)	343	
Personal property taxes (based on car's value)	344	
Interest (car loan) (for Schedule C, E & F)	345	
Vehicle rent or lease payments	350	
Inclusion amount (enter as positive)	351	
Value of employer-provided vehicle on Form W-2 (2106)	346	

2025

1040

US

Adjustments to Income

24

Please enter all pertinent 2025 information. Last year's amounts are provided for your reference.

TRADITIONAL IRA CONTRIBUTIONS

	2025 Amount		2024 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
IRA contributions you made or expect to make (1=maximum) (\$7,000/\$8,000 if 50 or older)	1	51		
Contributions made to date	3	53		
1=covered by plan, 2=not covered	5	55		
2025 payments from 1/1/26 to 4/15/26	8	58		

ROTH IRA CONTRIBUTIONS

	2025 Amount		2024 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
Roth IRA contributions you made or expect to make (1=maximum) (\$7,000/\$8,000 if 50 or older) ..	27	77		
Contributions made to date	30	80		

SEP, SIMPLE AND QUALIFIED PLANS (KEOGH)

	2025 Amount		2024 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
Profit-sharing (25%/1.25) contributions you made or expect to make (1=maximum)	10	60		
Money purchase (25%/1.25) contributions you made or expect to make (1=maximum)	11	61		
Defined benefit contributions you expect to make	13	63		
Self-employed SEP (25%/1.25) contributions you made or expect to make (1=maximum)	12	62		
Plan contribution rate if not .25 (.xxxx)	501	551		
Individual 401k: SE elective deferrals (except Roth) (1=max.)	44	94		
Individual 401k: SE designated Roth contributions (1=max.)	144	194		

SIMPLE contributions:

	2025 Amount		2024 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
Self-employed SIMPLE contributions you made or expect to make (1=maximum)	22	72		
Employer matching rate if not .03 (.xxxx)	502	552		
1=nonelective contributions (2%)	24	74		
Contributions made to date	14	64		

ADJUSTMENTS TO INCOME

Self-employed health insurance:

	2025 Amount		2024 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
Total premiums (excluding long-term care)	16	66		
Long-term care premiums	26	76		
Student loan interest paid (1098-E, box 1)	23	73		
Educator expenses (kindergarten thru grade 12)	28	78		
Jury duty pay given to employer	43	93		
Expenses from rental of personal property	37	87		

Alimony paid:

	Taxpayer		Spouse	
Date of divorce or sep. agreement	102		103	
Recipient's first name	39		89	
Recipient's last name	40		90	
Recipient's SSN	41		91	
Amount paid	18	2024 amt:	68	2024 amt:

24

Please enter all pertinent 2025 amounts and attach all 1098 forms.
Last year's amounts are provided for your reference.

MEDICAL AND DENTAL EXPENSES

NOTE: Enter self-employed health insurance premiums on Sheet 24 and Medicare insurance premiums on Sheet 14.

	2025 Amount	TS	2024 Amount
Prescription medicines and drugs	4		
Doctors, dentists and nurses	5		
Hospitals and nursing homes	6		
Insurance premiums not entered elsewhere (excl. LT care & amts. paid w/ pre-tax dollars)	7		
Long-term care premiums - taxpayer	17		
Long-term care premiums - spouse	58		
Insurance reimbursement (enter as a positive number)	8		
Lodging and transportation:			
Out-of-pocket expenses	9		
Medical miles driven	52		
Other medical and dental expenses:			
	10		
	10		
	10		

TAXES PAID (State and local withholding and 2025 estimates are automatic.)

State income taxes - 1/25 payment on 2024 state estimate	11		
State income taxes - paid with 2024 state return extension	12		
State income taxes - paid with 2024 state return	13		
State income taxes - paid for prior years and/or to other state	14		
City/local income taxes - 1/25 payment on 2024 city/local estimate	211		
City/local income taxes - paid with 2024 city/local extension	212		
City/local income taxes - paid with 2024 city/local return	213		

SALES AND USE TAXES PAID

State and local sales taxes (except autos and special items)	91		
Use taxes paid on 2025 purchases	92		
Use taxes paid with 2024 state return	96		
Sales tax on autos not included above	349		
Sales tax on boats, aircraft, other special items	93		

OTHER TAXES PAID

Real estate taxes - principal residence:			
	15		
	15		
Real estate taxes - held for investment :			
	16		
	16		
	16		
Personal property taxes (including auto fees in some states. Provide a copy of tax notice)	18		
Foreign income taxes	19		
Other taxes:			
	20		

Please enter all pertinent 2025 amounts. Last year's amounts are provided for your reference.

INTEREST PAID

Home mortgage int. (Box 1) and points (Box 5) reported on Form 1098:

	2025 Amount	TS	2024 Amount
	21		
	21		
	21		

Home mortgage interest not reported on Form 1098:

Payee's name.....	85.____	
Payee's SSN or FEIN....	86.____	
Payee's street address..	87.____	
Payee's city.....	88.____	
Payee's state.....	106.____	
Payee's ZIP code.....	108.____	
Payee's region.....	1350.____	
Payee's postal code.....	1351.____	
Payee's country.....	1352.____	

Amount paid.....	22.____	
------------------	---------	--

Points not reported on Form 1098:

	23	
	23	

Investment interest (interest on margin accounts):

	24	
	24	

Passive interest.....	27	
-----------------------	----	--

NOTE: Points paid on loans other than to buy, build, or improve your main home are deductible over the life of the mortgage. For these types of loans also provide the dates and lives of the loans.

CASH CONTRIBUTIONS

NOTE: No deduction is allowed for cash or check contributions unless the donor maintains a bank record, or a written communication from the donee, showing the name of the organization, contribution date(s), and contribution amount(s).

Churches, schools, hospitals, and other charitable organizations (60% limitation):

Contributions by cash or check:

	32	
	32	
	32	
	32	
	32	

Volunteer expenses (out-of-pocket).....	31	
---	----	--

Number of charitable miles.....	53	
---------------------------------	----	--

Veterans' organizations, fraternal societies, nonprofit cemeteries, and certain private nonoperating foundations (30% limitation):

Contributions by cash or check:

	41	
	41	
	41	
	41	
	41	

Volunteer expenses (out-of-pocket).....	40	
---	----	--

Number of charitable miles.....	54	
---------------------------------	----	--

2025**1040****US****Itemized Deductions (continued)****25** p3

Please enter all pertinent 2025 amounts. Last year's amounts are provided for your reference.

NONCASH CONTRIBUTIONS

NOTE: Use Sheet 26 if total noncash contributions are over \$500. No deduction is allowed for contributions of clothing and household items that are not in *good* used condition or better. In addition, a deduction for any item with minimal monetary value may be denied.

50% limitation (see above):

2025 Amount**TS****2024 Amount**

33			
33			
33			
33			

30% limitation (see above):

34			
34			
34			
34			

30% capital gain property (gifts of capital gain property to 50% limit orgs.):

35			
35			
35			
35			

20% capital gain property (gifts of capital gain property to non-50% limit orgs.):

36			
36			
36			
36			

STATE MISC. DEDS. IF NON-CONFORMING TO TAX CUTS & JOBS ACT (subject to 2% AGI limit)

Union and professional dues

42			
----	--	--	--

Other unreimbursed employee expenses (uniforms and protective clothing, professional subscriptions, employment agency fees, and certain edu. expenses):

43			
43			
43			
43			
43			
43			

Investment expense:

44			
44			
44			
44			
44			
44			

Tax return preparation fee

45			
----	--	--	--

Safe deposit box rental

46			
----	--	--	--

Miscellaneous deductions (2% AGI) (certain legal and accounting fees, and custodial fees):

47			
47			
47			
47			
47			
47			

25 p3

OTHER MISCELLANEOUS DEDUCTIONS

Other miscellaneous deductions:

[illegible]

2025

1040

US

Itemized Deductions (continued)

25 p5

If either of the following conditions below apply to you, your home mortgage interest deduction may need to be limited and the input section provided below should be completed. If neither condition applies, enter home mortgage interest amounts on organizer sheet 25 p2.

1. Total home equity debt exceeded \$100,000 at any time during 2025 (\$50,000 if married filing separate). For this purpose, home equity debt is defined as any mortgages taken out in which the proceeds were used to buy, build, or improve your home.
2. Total home acquisition debt exceeded \$750,000 at any time during 2025 (\$375,000 if married filing separate). For this purpose, home acquisition debt is defined as any mortgages taken out after October 13, 1987 in which the proceeds were used to buy, build, or improve your home.

NOTE: When completing the input section below, grandfather debt represents loans taken out prior to October 14, 1987.

Please enter all pertinent 2025 amounts and attach all 1098 forms.
Last year's amounts are provided for your reference.

	2025 Amount	TS	2024 Amount
Fair market value of the property on the date that the last debt was secured	493		
Home acquisition and grandfather debt on the date that the last debt was secured	494		

LOAN INFORMATION

Loan #1

Lender's name	820		
Form (see table)	416		
Number of form	417		
1=taxpayer, 2=spouse, blank=joint	496		
Interest paid	401		
Points paid	402		
Total principal paid	404		
Lump sum principal payment (if paid off)	403		
Months outstanding (if not 12)	405		
1=home acquisition debt incurred after 12/15/17 (blank=10/13/87 - 12/15/17)	418		
Home acquisition debt balance - beginning of year	407		
Home acquisition debt borrowed in 2025	408		
Home equity debt balance - beginning of year	410		
Home equity debt borrowed in 2025	411		
Grandfather debt balance - beginning of year	413		

Loan #2

Lender's name	830		
Form (see table)	436		
Number of form	437		
1=taxpayer, 2=spouse, blank=joint	497		
Interest paid	421		
Points paid	422		
Total principal paid	424		
Lump sum principal payment (if paid off)	423		
Months outstanding (if not 12)	425		
1=home acquisition debt incurred after 12/15/17 (blank=10/13/87 - 12/15/17)	438		
Home acquisition debt balance - beginning of year	427		
Home acquisition debt borrowed in 2025	428		
Home equity debt balance - beginning of year	430		
Home equity debt borrowed in 2025	431		
Grandfather debt balance - beginning of year	433		

Form

- 1 = Schedule A (default)
2 = Business use of home
3 = Schedule E

25 p5

2025**1040****US****Itemized Deductions (continued)****25** p5 cont

Please enter all pertinent 2025 amounts and attach all 1098 forms.
Last year's amounts are provided for your reference.

LOAN INFORMATION (continued)

Loan #3

2025 Amount**TS****2024 Amount**

Lender's name.....

Form (see table).....

Number of form.....

1=taxpayer, 2=spouse, blank=joint.....

Interest paid.....

Points paid.....

Total principal paid.....

Lump sum principal payment (if paid off).....

Months outstanding (if not 12).....

1=home acquisition debt incurred after 12/15/17.....

Home acquisition debt balance - beginning of year.....

Home acquisition debt borrowed in 2025.....

Home equity debt balance - beginning of year.....

Home equity debt borrowed in 2025.....

Grandfather debt balance - beginning of year.....

840			
456			
457			
498			
441			
442			
444			
443			
445			
458			
447			
448			
450			
451			
453			

Loan #4

Lender's name.....

Form (see table).....

Number of form.....

1=taxpayer, 2=spouse, blank=joint.....

Interest paid.....

Points paid.....

Total principal paid.....

Lump sum principal payment (if paid off).....

Months outstanding (if not 12).....

1=home acquisition debt incurred after 12/15/17.....

Home acquisition debt balance - beginning of year.....

Home acquisition debt borrowed in 2025.....

Home equity debt balance - beginning of year.....

Home equity debt borrowed in 2025.....

Grandfather debt balance - beginning of year.....

850			
476			
477			
499			
461			
462			
464			
463			
465			
478			
467			
468			
470			
471			
473			

Form

- 1 = Schedule A (default)
2 = Business use of home
3 = Schedule E

25 p5 cont

2025

1040

US

Noncash Contributions (Form 8283)

26.1,26.2

If your total noncash contributions are in excess of \$500 in 2025, please complete the information below for each donee using the following guidelines:

* If you contributed a motor vehicle, boat, or airplane with a claimed value of more than \$500, attach Form 1098-C or other written acknowledgement received from the donee organization.

* A deduction for contributions of clothing or other household items that are not in *good* used condition or better is not allowed. In addition, a deduction for any item with minimal monetary value may be denied. However, these rules do not apply to any contribution of a single item for which a deduction of more than \$500 is claimed, if a qualified appraisal for the donated property is provided.

DONATED PROPERTY INFORMATION

No.	Name of charitable organization (donee)		800	
	Street address		802	
	City		803	
	State		804	
	ZIP code		805	
	1=spouse, 2=joint		37	
	Property description (other than vehicle)		800	
	Vehicle	Identification number (VIN)	803	
		Year (yyyy)	10	
		Make	804	
		Model	805	
		Odometer mileage	11	
	Date of contribution (m/d/y)		4	
	Date acquired by donor (m/y)		5	
	How acquired by donor (Table 1 or describe)		801	
Donor's cost or basis		6		
Fair market value		7		
Method used to determine FMV (Table 2 or describe)		802		

No.	Name of charitable organization (donee)		800	
	Street address		802	
	City		803	
	State		804	
	ZIP code		805	
	1=spouse, 2=joint		37	
	Property description (other than vehicle)		800	
	Vehicle	Identification number (VIN)	803	
		Year (yyyy)	10	
		Make	804	
		Model	805	
		Odometer mileage	11	
	Date of contribution (m/d/y)		4	
	Date acquired by donor (m/y)		5	
	How acquired by donor (Table 1 or describe)		801	
Donor's cost or basis		6		
Fair market value		7		
Method used to determine FMV (Table 2 or describe)		802		

1**How Property was Acquired**

1 = Purchase 3 = Inheritance
2 = Gift 4 = Exchange

2**Method Used to Determine FMV**

1 = Appraisal 3 = Catalog
2 = Thrift shop value 4 = Comparable sales

For other methods, see IRS Pub. 561.

26.1,26.2

2025

1040

US

Business Use of Home (Form 8829)

No.

29

Please enter 2025 indirect expenses in full. Nonbusiness portion will carry to Schedule A.
Business percentage will be applied to indirect expenses only.

BUSINESS USE OF HOME

Form.....
 Number of form (e.g., enter 2 for Schedule C number 2)
 Business use area (square footage)
 Total area of home (square footage)
 Total hours facility used (for daycare facilities only)
 Total hours available (if not 8,760, 8,784 if a leap year)
 Area of home included above used exclusively for daycare business, if any (sq ft)
 % (.xx) or amount of gross income from home if not 100% (-1 if none)
 % (.xx) or amount of expenses from home if not 100% (-1 if none)

	2025 Amount	2024 Amount
45		
46		
2		
1		
3		
9		
89		
502		
503		

INDIRECT EXPENSES

NOTE: Indirect expenses are for keeping up and running your entire home.
They benefit both the business and personal parts of your home.

Mortgage interest.....
 Real estate taxes.....
 Casualty losses.....
 Insurance.....
 Miscellaneous.....
 Rent.....
 Repairs and maintenance.....
 Utilities.....
 Excess mortgage interest.....
 Excess real estate taxes.....
 Other indirect expenses:

11		
12		
13		
14		
15		
16		
17		
18		
19		
54		

20		
20		
20		
20		

DIRECT EXPENSES

NOTE: Direct expenses benefit only the business part of your home. They include
painting or repairs made to specific areas or rooms used for business.

Mortgage interest.....
 Real estate taxes.....
 Casualty losses.....
 Insurance.....
 Miscellaneous.....
 Rent.....
 Repairs and maintenance.....
 Utilities.....
 Excess mortgage interest.....
 Excess real estate taxes.....
 Excess casualty losses.....
 Allowable casualty losses.....
 Other direct expenses:

21		
22		
23		
24		
25		
26		
27		
28		
29		
55		
30		
31		

32		
32		
32		
32		

29

Please enter all pertinent 2025 amounts. Last year's amounts are provided for your reference.

GENERAL INFORMATION

Occupation, if different from Form 1040	800	
Form.....	13	
Number of form (1=first Schedule C, 2=second, etc.)	14	
1=spouse.....	1	
1=performance artist, 2=handicapped, 3=fee-basis government official	8	
1=minister's expenses	226	

EMPLOYEE BUSINESS EXPENSES

	2025 Amount	2024 Amount
Meal expenses in full.....	44	
Reimbursements for meals not on W-2, box 1	45	
1=Department of Transportation (80% meal allowance)	50	
Local transportation (bus, taxi, train, etc.)	7	
Travel expenses while away from home overnight	9	
Reimbursements not included on Form W-2, box 1	12	
Other business expenses:		
	10	
	10	
	10	
	10	
	10	
	10	
	10	
	10	
	10	
	10	
	10	

2025

1040

US

Vehicle Expenses (Form 2106) (cont.)

No.

30 p2

Please enter all pertinent 2025 amounts. Last year's amounts are provided for your reference.

VEHICLE INFORMATION

1=vehicle used primarily by more than 5% owner
 1=vehicle is available for off-duty personal use
 1=no other vehicle is available for personal use
 1=no evidence to support your deduction
 1=no written evidence to support your deduction

	2025 Amount	2024 Amount
11		
4		
2		
5		
6		

VEHICLE 1

Description of vehicle
 Date placed in service (m/d/y)
 Total mileage (for the tax year)
 Business mileage
 Commuting mileage (for the tax year)
 Average daily round-trip commute
 Number of months of business use if changed from 100% personal use
 Parking fees and tolls (business portion only)

801		
15		
16		
17		
19		
18		
80		
70		

Actual expenses:

Gasoline, lube, oil
 Repairs
 Tires
 Insurance
 Miscellaneous
 Auto license (other than personal property taxes)
 Personal property taxes (based on car's value)
 Interest (car loan) (for Schedule C, E & F)
 Vehicle rent or lease payments
 Inclusion amount (enter as positive)
 Value of employer-provided vehicle on Form W-2 (2106)

51		
52		
53		
54		
22		
55		
56		
57		
23		
20		
24		

VEHICLE 2

Description of vehicle
 Date placed in service (m/d/y)
 Total mileage (for the tax year)
 Business mileage
 Commuting mileage (for the tax year)
 Average daily round-trip commute
 Number of months of business use if changed from 100% personal use
 Parking fees and tolls (business portion only)

802		
29		
30		
31		
33		
32		
112		
71		

Actual expenses:

Gasoline, lube, oil
 Repairs
 Tires
 Insurance
 Miscellaneous
 Auto license (other than personal property taxes)
 Personal property taxes (based on car's value)
 Interest (car loan) (for Schedule C, E and F)
 Vehicle rent or lease payments
 Inclusion amount (enter as positive)
 Value of employer-provided vehicle on Form W-2 (2106)

61		
62		
63		
64		
36		
65		
66		
67		
37		
34		
38		

30 p2

2025	1040	US	Health Savings Accounts (8889)	32.1
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Please enter all pertinent 2025 amounts & attach all 1099-SA forms.
Last year's amounts are provided for your reference.

HSA CONTRIBUTIONS

NOTE: Contributions to an HSA are only eligible to persons covered under a high deductible health plan. For tax year 2025, a high deductible health plan is one with an annual deductible that is not less than \$1,650 for self-only coverage or \$3,300 for family coverage and the annual out-of-pocket expenses (deductibles, co-payments, and other amounts, but not premiums) do not exceed \$8,300 for self-only coverage or \$16,600 for family coverage.

	2025 Amount		2024 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
1=self-only coverage, 2=family coverage	3	53		
HSA contributions you made or expect to make, except rollovers, employer contributions, and contributions made to an employee account through a cafeteria plan (1=maximum)	5	55		
Contributions included above that were made after you became eligible for Medicare	32	82		
Contributions made to date	39	89		

HSA DISTRIBUTIONS

Total HSA distribution received (1099-SA, box 1) ...	15	65		
Distributions included above that were rolled over to another HSA	16	66		
Total unreimbursed qualified medical expenses	17	67		

				32.1
--	--	--	--	------

Please enter all pertinent 2025 information. Last year's amounts are provided for your reference. You must have paid for the care of one or more dependents enabling you to work or attend school to qualify for this credit.

DEPENDENT CARE EXPENSES (33.1)	2025 Amount		2024 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
Dependent care expenses incurred but not paid in 2025	3	53		
Employer-provided benefits forfeited in 2025	6	56		

PERSONS AND EXPENSES QUALIFYING FOR DEPENDENT CARE CREDIT

No.	First name	17	
	Last name	18	
	Title or suffix	24	
	Date of birth (m/d/y)	22	
	Social security number	19	
	Qualified dependent care expenses incurred and paid in 2025	20	2024 amt:
	1=over age 12 & disabled at the time care was provided	23	
	1=spouse, 2=joint	21	

No.	First name	17	
	Last name	18	
	Title or suffix	24	
	Date of birth (m/d/y)	22	
	Social security number	19	
	Qualified dependent care expenses incurred and paid in 2025	20	2024 amt:
	1=over age 12 & disabled at the time care was provided	23	
	1=spouse, 2=joint	21	

PERSONS OR ORGANIZATIONS PROVIDING CARE (33.2)

No.	Name of provider	10	
	Street address	11	
	City	12	
	State	26	
	ZIP code	27	
	Foreign region	28	
	Foreign postal code	29	
	Foreign country	30	
	Identification number (SSN or EIN)	13	
	Amount paid to care provider in 2025	14	2024 amt:
	1=spouse, 2=joint	15	
	1=care provided ind. above was a household employee	33	
	1=employer furnished dependent care	34	

Please enter all pertinent 2025 information. Last year's amounts are provided for your reference.

ELIGIBLE CHILDREN

		2025 Amount	2024 Amount	
No.	First name	11		
	Last name	12		
	Identification number	13		
	Date of birth (m/d/y)	14		
	1=born before 2008 and was disabled	15		
	1=special needs child	16		
	1=foreign child	17		
	1=adoption was not final in 2025	22		
	Qualified Adoption Expenses Paid in	2024 for adoption not finalized by end of 2025	23	
		Prior years for adoption of foreign child finalized in 2025	26	
		2024 and 2025 for adoption finalized in 2025	20	
		2025 for adoption finalized before 2025	24	
	1=spouse, 2=joint	21		
No.	First name	11		
	Last name	12		
	Identification number	13		
	Date of birth (m/d/y)	14		
	1=born before 2008 and was disabled	15		
	1=special needs child	16		
	1=foreign child	17		
	1=adoption was not final in 2025	22		
	Qualified Adoption Expenses Paid in	2024 for adoption not finalized by end of 2025	23	
		Prior years for adoption of foreign child finalized in 2025	26	
		2024 and 2025 for adoption finalized in 2025	20	
		2025 for adoption finalized before 2025	24	
	1=spouse, 2=joint	21		
No.	First name	11		
	Last name	12		
	Identification number	13		
	Date of birth (m/d/y)	14		
	1=born before 2008 and was disabled	15		
	1=special needs child	16		
	1=foreign child	17		
	1=adoption was not final in 2025	22		
	Qualified Adoption Expenses Paid in	2024 for adoption not finalized by end of 2025	23	
		Prior years for adoption of foreign child finalized in 2025	26	
		2024 and 2025 for adoption finalized in 2025	20	
		2025 for adoption finalized before 2025	24	
	1=spouse, 2=joint	21		

Please complete the information below if you paid qualified education expenses in 2025 for you, your spouse, or your dependents enrolled in an accredited postsecondary institution. Last year's amounts are provided for your reference.

STUDENT INFORMATION

1=taxpayer, 2=spouse

First name

Last name

Social security number

Number of prior years AOC claimed

1=student was NOT enrolled at least half-time for at least one academic period that began in 2025 (or the first 3 months of 2026 if the qualified expenses were made in 2025) at an eligible institution in a qualified program

1=student completed first four years of post-secondary education before 2025

1=student was convicted, before the end of 2025, of a felony for possession or distribution of a controlled substance

17		
12		
13		
14		
35		
41		
32		
42		

EDUCATIONAL INSTITUTION ATTENDED (#1)

Name

Street address

City

State

ZIP code

1=2025 Form 1098-T was NOT received

1=2025 Form 1098-T received with Box 7 completed

1=2024 Form 1098-T received with Box 7 completed

Federal ID number from Form 1098-T

950		
951		
952		
953		
954		
243		
245		
244		
958		

EDUCATIONAL INSTITUTION ATTENDED (#2)

Name

Street address

City

State

ZIP code

1=2025 Form 1098-T was NOT received

1=2025 Form 1098-T received with Box 7 completed

1=2024 Form 1098-T received with Box 7 completed

Federal ID number from Form 1098-T

850.		
851.		
852.		
853.		
854.		
43.		
45.		
44.		
858.		

QUALIFIED EDUCATION EXPENSES

Qualified tuition & fees paid in 2025 (net of refund or assistance, & not entered elsewhere)

Books & supplies required to be purchased from institution

Books & supplies not entered above

Amount of prior year refund or assistance *

	2025 Amount	2024 Amount
16		
27		
28		
20		

* Refund of qualified expenses and tax-free educational assistance received after you file your return for the year in which the expenses were paid.

Please enter all pertinent 2025 information. Last year's amounts are provided for your reference.

HOUSEHOLD EMPLOYMENT TAXES

NOTE:If you paid any one household employee cash wages of \$2,800 or more in 2025; withheld federal income tax during 2025 for any household employee; or paid total cash wages of \$1,000 or more in any calendar quarter of 2024 or 2025 to household employees please complete the following:

Employer identification number

1

1=spouse, 2=joint

2

Social security, Medicare and income taxes:

1=paid any one employee cash wages of \$2,800 or more

1=withheld federal income tax for household employee

Total cash wages subject to social security taxes

Total cash wages subject to Medicare taxes

Federal income tax withheld

Taxes withheld from state disability payments

2025 Amount

2024 Amount

4

5

6

7

8

33

Federal unemployment tax:

1=paid total cash wages of \$1,000 or more in any calendar quarter of 2024 or 2025

Total cash wages subject to FUTA tax

1=paid unemployment contributions to only one state

1=paid all state unemployment contributions by 4/15/26

1=all wages taxable for FUTA were also taxable for state unemployment

Name of state

Contributions paid to state unemployment fund

10

11

12

13

14

15

17

2025**1040****US****Parent's Election to Report Child's Inc.**No. **44**

Please enter all pertinent 2025 amounts & attach all 1099-INT and 1099-DIV forms.
Last year's amounts are provided for your reference.

CHILD'S INFORMATION

First name.....	800	
Last name.....	803	
Social security number.....	801	
Date of birth (m/d/y).....	26	
1=nontaxable to federal.....	19	
1=nontaxable to state.....	18	

INTEREST INCOME (Form 1099-INT)

Banks, credit unions, etc. (Box 1):

2025 Amount**2024 Amount**

3		
3		

U.S. bonds, T-bills, etc. (nontaxable to state) (Box 3):

17		
17		

Tax-exempt interest:

Total municipal bonds.....

16		
----	--	--

In-state municipal bonds.....

4		
---	--	--

Adjustments:

Nominee distribution.....

5		
---	--	--

Accrued interest.....

6		
---	--	--

Tax-exempt interest (1099-INT in error).....

22		
----	--	--

OID adjustment.....

7		
---	--	--

ABP adjustment.....

8		
---	--	--

Foreign:

1=interest in or authority over foreign account.....

9		
---	--	--

Name of foreign country.....

802		
-----	--	--

1=grantor/transferor or received distribution from foreign trust.....

10		
----	--	--

Post 8/7/86 private activity bond interest (included above) (6251).....

20		
----	--	--

DIVIDEND INCOME (Form 1099-DIV)

Total ordinary dividends (Box 1a):

11		
11		

Qualified dividends (Box 1b).....

29		
----	--	--

Total capital gain distributions (Box 2a):

13		
13		

Unrecaptured section 1250 gain (Box 2b).....

24		
----	--	--

Section 1202 gain (Box 2c).....

2		
---	--	--

Collectibles (28%) gain (Box 2d).....

23		
----	--	--

Nontaxable distributions (Box 3).....

12		
----	--	--

Tax-exempt interest:

Total municipal bonds.....

15		
----	--	--

In-state municipal bonds.....

21		
----	--	--

Nominee distributions:

Ordinary dividends.....

14		
----	--	--

Qualified dividends.....

31		
----	--	--

Capital gain distributions.....

25		
----	--	--

Alaska permanent fund dividends included above.....

27		
----	--	--

44

Please enter all pertinent 2025 amounts. Last year's amounts are provided for your reference.

GENERAL INFORMATION

	2025 Amount	2024 Amount
Canadian province or Mexican state	37	
Other type of filer	834	
Foreign identification:		
Taxpayer:		
1=passport, 2=foreign TIN	5	
Other type of identification	835	
Number	836	
Country of issue	837	
Spouse:		
1=passport, 2=foreign TIN	8	
Other type of identification	855	
Number	856	
Country of issue	857	
Taxpayer:		
Title	800	
Spouse:		
Title	851	

2025**1040****US****Report of Foreign Bank & Fin. Accts.**No. **82.1** p2

Please enter all pertinent 2025 amounts. Last year's amounts are provided for your reference.

INFORMATION ON FINANCIAL ACCOUNTS

1=spouse.....

Type of account: 1=bank account, 2=securities account, or specify

Maximum value of account (-1 if unknown)

Financial institution:

Name of institution (Line 1) (mandatory)

Name of institution (Line 2)

Mailing address

Account number

City

State

ZIP/postal code

Country (if not US)

Accounts owned jointly:

Number of joint owners (Mandatory for Part III accounts) (-1 if joint owner is joint filer)

Principal joint owner:

Taxpayer identification number, if not joint filer

TIN type: 1=EIN, 2=SSN/ITIN, 3=foreign , 4=unknown

Last name

First name

Middle initial

Address

City

State

ZIP/postal code

Country (if not US)

Accounts where filer has no financial interest:

Last name or org. name (mandatory)

First name

Middle initial

Taxpayer identification number

TIN type: 1=EIN, 2=SSN/ITIN, 3=foreign , 4=unknown

Address

City

State

ZIP/postal code

Country (if not US)

Filer's title

2025 Amount**2024 Amount**

3		
809		
13		

804		
805		
838		
803		
839		
840		
841		
842		

7		
---	--	--

843		
34		
844		
845		
852		
846		
847		
848		
849		
850		

810		
811		
812		
813		
35		
814		
815		
816		
817		
818		
853		

82.1 p2

2025

1040

US

Foreign Reporting (8938)

No.

82.2 p2

Please enter all pertinent 2025 amounts. Last year's amounts are provided for your reference.

FOREIGN DEPOSIT AND CUSTODIAL ACCOUNTS (Part I)

	2025 Amount	2024 Amount
Description of asset	835	
Type of account: 1=deposit, 2=custodial	21	
Use financial institution information from Form 114	41	
Financial institution information (if not filing Form 114):		
Maximum value of account during year	26	
Name of institution	832	
Account number (mandatory for part I)	828	
Mailing address of institution	833	
City of institution	834	
State/province of institution	848	
Postal code of institution	849	
Country of institution	850	
1=account opened during year	22	
1=account closed during year	23	
1=account jointly owned with spouse	24	
1=no tax item in Part III with respect to this account	25	
1=used foreign currency exchange rate to convert value to US dollars	27	
Foreign currency in which account is maintained	829	
Foreign currency exchange rate (xxxx.xxxx)	830	
Source of exchange rate	831	

OTHER FOREIGN ASSETS (Part II)

Identifying number or other designation (mandatory for part II)	836	
Date asset acquired during year (m/d/y)	28	
Date asset disposed of during year (m/d/y)	29	
1=jointly owned with spouse	30	
1=no tax item in Part III with respect to this asset	31	
Maximum value of asset during year	32	
1=used foreign currency exchange rate to convert value to US dollars	33	
Foreign currency in which asset is denominated	837	
Foreign currency exchange rate (xxxx.xxxx)	838	
Source of exchange rate	839	
Foreign entity information (complete if stock or interest):		
Name of entity	840	
Type of entity	841	
Mailing address of entity	842	
City of entity	843	
State/province of entity	851	
Postal code of entity	852	
Country of entity	853	

1

Type of Entity

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

82.2 p2

2025**1040****US****Foreign Reporting (8938) (continued)**No. **82.2** p2

Please enter all pertinent 2025 amounts. Last year's amounts are provided for your reference.

OTHER FOREIGN ASSETS (Part II) (continued)

Issuer or counterparty (#1):

Name
 1=issuer, 2=counterparty
 Type of issuer or counterparty (see table 2)
 Issuer or counterparty: 1=US person, 2=foreign person
 Mailing address
 City
 State/province
 Postal code
 Country

844.____	
35.____	
845.____	
36.____	
846.____	
847.____	
854.____	
855.____	
856.____	

Issuer or counterparty (#2):

Name
 1=issuer, 2=counterparty
 Type of issuer or counterparty (see table 2)
 Issuer or counterparty: 1=US person, 2=foreign person
 Mailing address
 City
 State/province
 Postal code
 Country

844.____	
35.____	
845.____	
36.____	
846.____	
847.____	
854.____	
855.____	
856.____	

Issuer or counterparty (#3):

Name
 1=issuer, 2=counterparty
 Type of issuer or counterparty (see table 2)
 Issuer or counterparty: 1=US person, 2=foreign person
 Mailing address
 City
 State/province
 Postal code
 Country

844.____	
35.____	
845.____	
36.____	
846.____	
847.____	
854.____	
855.____	
856.____	

Issuer or counterparty (#4):

Name
 1=issuer, 2=counterparty
 Type of issuer or counterparty (see table 2)
 Issuer or counterparty: 1=US person, 2=foreign person
 Mailing address
 City
 State/province
 Postal code
 Country

844.____	
35.____	
845.____	
36.____	
846.____	
847.____	
854.____	
855.____	
856.____	

2**Type of Issuer or Counterparty**

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

82.2 p2

Please furnish any additional information or supporting details not provided elsewhere in this tax organizer.