

2025 INDIVIDUAL TAX ORGANIZER



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Engagement Letter for Tax Preparation Services

Client(s) Name: _____

This letter confirms the terms of our tax engagement and clarifies the nature and extent of the professional services that we will provide.

Preparation: We will prepare the following **Individual Tax** returns:

Federal - Tax Year(s) _____ State(s) / Tax Year(s) _____

We will prepare the following **Business Tax / Estate / Trust** Returns:

Federal - Form / Tax Year(s) _____ State(s) / Tax Years _____

This engagement pertains only to the listed tax year(s), and our responsibilities do not include preparation of any other tax returns that may be due to any taxing authority. Our services are not intended to determine whether you have filing requirements in other taxing jurisdictions than the one(s) you have informed us of.

This engagement does not apply to services related to an audit of the return by a government agency, additional correspondence with a government agency, or other services that may be required after filing of your returns. We are available under the terms of a separate engagement letter to provide Audit Services or a nexus study that will enable us to determine whether any other state tax filings are required. We will not audit or otherwise verify the data you submit, although we may ask you to clarify some of it for us. We will render such bookkeeping assistance as we find necessary for the preparation of the income tax returns at an additional charge when necessary to properly prepare the return. You must review the return carefully before signing to make sure the information is correct. Our work does not include any procedures designed to discover defalcations or other irregularities, such as fraud or embezzlement, should any exist.

You agree to furnish all information that is necessary for the preparation of the above tax returns and are responsible for the proper recording of transactions in the books of accounts, for the safeguarding of assets, and for the substantial accuracy of the financial records. You are responsible for disclosing any foreign accounts that may trigger a filing requirement. You are also responsible for maintaining sufficient documentation to substantiate all items of income and deduction claimed, including travel and entertainment expenses. We recommend that you provide photocopies or digital copies of all tax documents to prevent any loss of data. T.M. Tax Practices, LLC will not be responsible for lost originals. T.M. Tax Practices, LLC conducts business via the U.S. Postal Service unless you request otherwise, and will not be responsible for any lost or stolen documents.

Requirement to File Electronically: We are required by law to file most income tax returns electronically. If your return cannot be filed electronically, or you request a waiver from the electronic filing requirement, we may require your approval and signature on a waiver document. In this case we will supply you with paper copies and envelopes for sending to the appropriate Federal and State agencies.

Fees & Payment: Our fees will be based upon the complexity of your tax return(s), time required, as well as out-of-pocket costs and processing and handling fees. If you request an estimate, we will give you a non binding estimate based upon your representations about the complexity of your tax return(s). We make every effort to hold fees to the amount of your estimate. Because unforeseen or changed circumstances might affect this original fee estimate, your actual fees may exceed the original fee estimate. It is our policy to notify you as soon as practical when the fees exceed the original fee estimate.

T.M. Tax Practices, LLC reserves the right to ask for a retainer, based on the estimated price of the tax return. If the cost of preparation exceeds the retainer, the difference must be paid before we file your returns. Any excess will be refunded. If a retainer is required but not paid, services will be terminated. If a retainer is not required, we require full payment of preparation fees before we file your returns. Payment information is required prior to the commencement of preparation of the tax return. However, you will be notified prior to payment processing.

Expedite Fees & On-Time Filing Guarantee: Expedite fees may be applicable in order to guarantee on-time filing based on the timeliness in which your information is received by our offices. The expedite fee will be incurred within the following time-frames.

15 Days prior to the due date: 10% expedite fee

7 Days prior to the due date: 25% expedite fee

The expedite fee percentage is based on the total costs of preparation of the tax return. As an example, a \$500 tax return will receive a \$125.00 expedite fee if all information to prepare the return has been received within 48 hours of the due date. You may avoid any expedite fees by providing your documents for preparation in advance of the expedite fee window. We CANNOT guarantee on time filing for any documentation provided to us within 5 days of the filing deadline. If your information is received within 5 days prior to the deadline an extension will be filed if an extension is available. If your information is received within 5 days prior to the extended deadline your tax return may be filed late potentially resulting in late filing fees with both the IRS and any State taxing agencies.

Liability: You agree that T.M. Tax Practices, LLCs' liability hereunder for damages, unless caused by our gross negligence or willful misconduct, shall not exceed the total amount paid for the services described herein. This shall be your exclusive remedy. If you should receive a notice from a taxing authority, you must provide a copy within 30 days of the date on the first notice. In the event of an examination or other government contact, we are available for a fee to represent you upon request.

Document Retention: It is our policy to retain work papers related to this engagement for seven years. Upon the expiration of the seven-year period, you agree that we shall be free to destroy our work papers. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies. You should retain the tax records related to the current year's tax returns, including any receipts, statements or other supporting documentation, for at least seven years after it was filed, since any additional assessments are usually made during this period. Once your return(s) is (are) completed, you will be given a copy for your records.

Privacy Notice: As your service provider, we collect information provided by you from your tax organizer, worksheets, documents, computer data files and discussions. It may also include information provided to us at your request by brokerage houses and banks, and information that we develop as part of the engagement.

We are committed to the safekeeping of your confidential information and we maintain physical and electronic safeguards to protect your information. We are required to keep all information about our engagement confidential. We will not disclose any information about you unless we have your approval as required by law, even if you are no longer a client. If you would like your records released to a third party, such as a mortgage lender, you must provide us with a signed disclosure statement in a timely manner. A copy of our disclosure statement can be found on our website.

Confidentiality Assurance, But Not Attorney-Client Privilege: Information you provide will be kept confidential. However, our discussions are not protected by any form of attorney-client privilege. We will advise you to consult with an attorney at any time we feel it may be appropriate.

Jurisdiction: Notwithstanding anything contained herein, both T.M. Tax Practices, LLC and you agree that regardless of where you are domiciled and regardless of where this Agreement is physically signed, this Agreement shall have been deemed to have been entered into in our office located in Clark County, Nevada USA, and Clark County, Nevada, USA, shall be the exclusive jurisdiction for resolving disputes related to this Agreement. This Agreement shall be interpreted and governed in accordance with the Laws of Nevada.

Agreement: If the foregoing correctly sets forth your understanding of our tax engagement, please sign this letter in the space below. We want to express our appreciation for this opportunity to work with you and sincerely appreciate your engagement in this matter.

_____	Date _____	_____	Date _____
<i>Client signature</i>		<i>Spouse signature (if applicable)</i>	

Credit Card Authorization Form

Please complete all fields. Payment information must be obtained prior to the commencement of work. However, payment will not be processed until the tax return(s) have been prepared and prior to filing. You may request a quote for tax preparation services prior to the commencement of work. You may cancel this authorization at any time by contacting us. This authorization will remain in effect until canceled.

Credit Card Information			
Card Type:	<input type="checkbox"/> MasterCard	<input type="checkbox"/> Visa	<input type="checkbox"/> Discover <input type="checkbox"/> Amex
Cardholder Name (as shown on card): _____			
Card Number: _____			
Expiration Date (mm/yy): _____		CVV: _____	
Cardholder ZIP Code (from credit card billing address): _____			

By signing below I authorize T.M. Tax Practices, LLC to charge the above credit card for agreed upon services.

- ☐ I would like to add Audit Protection* for an additional \$75.00. I understand that this amount will be added to my tax preparation fees at the time of billing. By not checking the box I am opting out of Audit Protection which means that all audit or correspondence services will be billed at \$250.00 per hour.

Cardholder Signature

Date

**Audit Protection includes representation by a licensed professional to assist you with a covered federal or state income tax audit or notice. This is limited to tax returns prepared by T.M. Tax Practices, LLC. Audit Protection does NOT cover amended returns not originally prepared by T.M. Tax Practices. Audit Protection does NOT cover late tax filings or tax returns currently under audit or IRS inquiry. In addition, Audit Protection does not provide legal assistance nor representation before Federal or State courts, including Tax Court. It is the responsibility of the taxpayer to provide us with ample time to respond to any notices or inquiries sent to the taxpayer from the IRS.*

Individual Organizer Checklist

The tax organizer has been designed to help in the collection and organization of information necessary to prepare your income tax returns. The information requested will assist us in preparing your return in the most efficient and timely manner possible. Because this is the information we will be using to prepare and file your tax returns with the IRS (and applicable state taxing agency), please verify it is complete and accurate before submitting.

In addition to completing the organizer, there are documents we will need to prepare your taxes. Below is a standard list of items to help you get started in gathering the necessary documents we will need to prepare your taxes:

- ☐ **Completed Organizer (*See Below)**
- ☐ **Prior Year Tax Return** - If you are a first-time tax client, please provide a copy of your last previously filed tax return.
- ☐ **Bookkeeping Records** - If you use a bookkeeping system please provide us with the year-end profit & loss statement, balance sheet, and general ledger rather than completing the income and expense information within the organizer.
- ☐ **Income Statements** - (i.e. W-2, 1099, K-1, Closing Statements: HUD)
- ☐ **Expense Statements** (i.e. 1098, Purchase Statement: HUD)
- ☐ **Other** - Please include any other documents you may deem necessary

***The organizer will indicate where there are additional documents we require. Please be sure to upload those documents as well for items applicable to you.**

If there are questions or sections you are not sure about, please note them and we will discuss them before finalizing and filing your return(s). When your organizer is complete and you have compiled the above information, please return via our secure client portal. For your security, we can only accept information provided through our secure client portal. Please contact us if you require other arrangements to provide your information.

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

- ☐ Are you or your spouse blind?
- ☐ Are you or your spouse disabled?
- ☐ Are you or your spouse a full-time student?
- ☐ Do you or your spouse want to designate \$3 to go to the Presidential Election Campaign Fund?
- ☐ At any time during 2025 did you:
(a) receive (as a reward, award, or payment for property or service) a digital asset?
(b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? If "Yes," provide any Forms 1099-DA received

Identification Information

Taxpayer's type of photo ID	Spouse's type of photo ID
<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

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 the aggregate value of your foreign accounts exceed \$10,000 at any time during the year?
- Did you have ownership in a foreign corporation at any time during the year?

Dependent and Other Information

Name:

SSN:

Dependent Information

First Name, Last Name and 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						

Other Information

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," provide purchase statement.
- If you have a dependent born during 2025, do you want to establish a Trump Account to receive a \$1,000 pilot program contribution?
- Did you make gifts to any one person in excess of \$19,000 during the year?
- Did you make any energy-efficient improvements to your main home during the year?

Healthcare Coverage Questionnaire

Name:

SSN:

Healthcare Information

[illegible]

YES NO

☐ ☐ Did anyone other than you or your spouse pay for healthcare coverage for anyone listed above?

☐ ☐ Did you pay for healthcare coverage for anyone not listed above?

If you had coverage for any part of the year:

Where was the policy obtained?

☐ Employer ☐ Medicare ☐ Medicaid ☐ Marketplace (Exchange) ☐ Other

If you didn't have coverage part or all of the year:

Answer YES if the following applies to any member of the household

☐ ☐ Was your previous insurance policy canceled in 2025?

☐ ☐ Was coverage offered by your employer or your spouse's employer?

☐ ☐ Are you a member of a federally recognized Indian tribe?

☐ ☐ Are you eligible for services through an Indian healthcare provider?

☐ ☐ Are you a member of a healthcare sharing ministry?

☐ ☐ Did you live in the United States the entire year?

☐ ☐ Are you enrolled in TRICARE?

☐ ☐ Did you apply for CHIP coverage?

☐ ☐ Do any of the following apply to you? Do NOT indicate which one.

- Became homeless
- Evicted in the past six months, or facing eviction or foreclosure
- Received a shut-off notice from a utility company
- Recently experienced domestic violence
- Recently experienced the death of a close family member
- Recently experienced a fire, flood, or other natural or human-caused disaster that resulted in substantial damage to your property
- Filed for bankruptcy in the last six months
- Incurred unreimbursed medical expenses in the last 24 months that resulted in substantial debt
- Experienced unexpected increases in essential expenses due to caring for an ill, disabled, or aging family member

2025

Income

Name: _____

SSN:

Wages & Salaries

Provide all copies of Form W-2

[illegible]

Retirement

Provide all copies of Form 1099-R

[illegible]

☐ 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?

2025

Income

Name: _____

SSN:

Form 1099-MISC Income

Provide all copies of Form 1099-MISC

[illegible]

Form 1099-NEC Income

Provide all copies of Form 1099-NEC

[illegible]

2025

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

2025

Sale of Capital Assets

Name:

SSN:

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

Provide all brokerage statements

[illegible]

Installment Sale Income

TSJ _____ Description of property: _____

Date acquired	Date sold	2025	Prior Years
---------------	-----------	------	-------------

Selling price	
1	100
2	100
3	100
4	100
5	100
6	100
7	100
8	100
9	100
10	100
11	100
12	100
13	100
14	100
15	100
16	100
17	100
18	100
19	100
20	100
21	100
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84	100
85	100
86	100
87	100
88	100
89	100
90	100
91	100
92	100
93	100
94	100
95	100
96	100
97	100
98	100
99	100
100	100

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 ☐

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 ☐ ☐

Boy or Girl Scouts ☐ ☐

Goodwill ☐ ☐

Red Cross ☐ ☐

Salvation Army ☐ ☐

United Way ☐ ☐

Veterans ☐ ☐

Hospital ☐ ☐

University ☐ ☐

Other _____ ☐ ☐

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

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		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.

2025

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]

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

Gas

Insurance

Licenses

Oil

Parking fees

Rental fees

Interest

Property tax

Repairs

Tires

Tolls

Lease addback

Other expenses

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 & 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.

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

Additional Information for 2025

Name:

SSN:

Please provide any additional information, or questions you may have, pertaining to the preparation of your 2025 tax return.