

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.

Client signature _____ Date _____ _____ Date _____

Spouse signature (if applicable)

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

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

2025**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

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

TS **Employer Name** **Wages**

Retirement

Provide all copies of Form 1099-R

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

Form 1099-NEC Income

Provide all copies of Form 1099-NEC

Income

Name:

SSN:

Dividend Income

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

Interest Income

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

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

Installment Sale Income

TSJ _____ Description of property: _____

Date acquired **Date sold** **2025** **Prior Years**

Selling price

Mortgages assumed

Cost of property sold

Depreciation allowed

Commissions and expense of sale

Gross profit percentage

Interest received

Principal payments received

Property was sold to a related party

2025**Other Income and Adjustments**

Name:

SSN:

Other Income

		2025 Taxpayer	2025 Spouse
Social Security Benefits (attach Forms 1099-SSA)	.....	.....	.....
Railroad Retirement Benefits (attach Forms 1099-RRB)	.....	.....	.....
State income tax refund (attach Forms 1099-G)	.....	.....	.....
Alimony received			
Divorce or separation date		Amount	
Unemployment compensation (attach Forms 1099-G)	.....	.....	.....
Unemployment compensation repaid in 2025	.....	.....	.....
Gambling winnings (attach Forms W2-G)	.....	.....	.....
Alaska Permanent Fund	.....	.....	.....
Jury duty pay	.....	.....	.....
ABLE distributions	.....	.....	.....
Scholarships or grants not reported on Form W-2	.....	.....	.....
Other income:	.....	.....	.....

Adjustments

		2025 Taxpayer	2025 Spouse
Educator expenses (If you are an educator, enter the amount you paid for classroom supplies)	.....	.....	.....
Contributions made to a Health Savings Account (HSA)	.....	.....	.....
Payments made for Self-Employed Health Insurance for you, your spouse, or dependents	.....	.....	.....
Alimony paid			
Name	.....	.....	.....
SSN	.....	Divorce or separation date	.....
Name	.....	.....	.....
SSN	.....	Divorce or separation date	.....
Contributions made to a Self-Employed Pension plan (SEP), SIMPLE, or Solo 401K	.....	.....	.....
Contributions made to an Individual Retirement Account (IRA)	.....	.....	.....
Contributions made to a Roth IRA	.....	.....	.....
Interest paid on a student loan	.....	.....	.....
Other adjustments:	.....	.....	.....

Schedule A - Itemized Deductions

Name:

SSN:

Medical and Dental Expenses

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

Amount above that is for Medicare premiums

Long-term care premiums (you)

Long-term care premiums (your spouse)

Long-term care premiums (dependents)

Mileage driven for medical purposes

Out of pocket medical & dental expenses

 Doctor, dental, etc

 Prescription medicines

 Glasses & contacts

 Hearing aids

 Medical equipment & supplies

 Hospital services

 Laboratory services

 Nursing services

 Other _____

 Other _____

Taxes Paid

State and local income taxes

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

Real estate taxes

Personal property taxes

 Auto registration taxes not deductible for state

Other taxes (list) _____

Interest Paid

Home mortgage interest paid (attach Form 1098)

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

Home mortgage interest paid to an individual

Paid to:

 Name _____

 Address _____

 City, State, ZIP _____

 SSN or EIN _____

Points not reported on Form 1098

Investment interest

Charitable Contributions

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

Miles driven for charitable purposes

Other Miscellaneous Deductions

Amortizable bond premiums

Federal estate tax

Gambling losses

Impairment-related work expenses

Claim repayments

Unrecovered pension investments

Loss from other activities from Schedule K-1

Ordinary loss debt instrument

Excess deduction on termination

Job Expenses & Certain Miscellaneous Deductions

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

 Safety equipment, tools, & supplies

 Uniforms

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

 Dues to professional organizations

 Books & subscriptions

 Other _____

 Union dues

 Tax preparation fees

 Other nonpersonal expenses related to taxable income

 Safe deposit box fees

 Investment expenses not entered elsewhere

 Other _____

 Home equity interest

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Schedule C - Profit or Loss from Business

Name:

SSN:

General Business Information

TS _____ Professional product or service _____ Employer ID number _____

Business name _____

Business address, city, state, ZIP _____

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

Select if this business is for:

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

Yes No

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

	2025	2025
Gross receipts or sales	Other income
Returns & allowances

Expenses

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

Cost of Goods Sold

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

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

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?
 Was another vehicle available for personal use?

Yes No

Do you have evidence to support your deduction?
 If "Yes," is the evidence written?

Mileage

Number of miles the vehicle was driven during 2025

Business Other

Commuting _____

Expenses

Garage rent Repairs

Gas Tires

Insurance Tolls

Licenses Lease addback

Oil Other expenses

Parking fees _____

Rental fees _____

Interest _____

Property tax _____

Business Use of Home

Name of business home is used for _____

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

What is the total square footage of your home? _____

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

How many days during the year was the area used? _____

How many hours per day was the area used? _____

 The daycare facility was in operation for the entire year**Expenses****Office expenses****Home expenses**

Mortgage interest _____

Real estate taxes _____

Excess mortgage interest _____

Excess real estate taxes _____

Insurance _____

Rent _____

Repairs & 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.

2025

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.