

# REBECCA COCHRAN CPA LLC

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## ENGAGEMENT LETTER

Subject: Preparation of Your 2025 Tax Returns

Thank you for choosing REBECCA COCHRAN CPA LLC to assist you with your 2025 taxes. This letter confirms the terms of our engagement with you and outlines the nature and extent of the services we will provide. In order to ensure an understanding with you and outline the nature and extent of the services we will provide. In order to ensure an understanding of our mutual responsibilities, we ask all clients to please review this letter, sign below, and return this form to us before we begin work on your tax returns. When you submit your tax information to us, you acknowledge and agree to the terms and conditions for our services outlined in this Engagement Letter.

Firm Responsibilities: We will prepare your 2025 federal and state and local (if applicable) income tax returns. We will depend on you to provide the information we need to prepare complete and accurate returns. We will perform accounting services only as needed to prepare your tax returns. Our work will not include procedures to find defalcations or other irregularities. Accordingly, our engagement should not be relied upon to disclose errors, fraud, or other illegal acts, though it may be necessary for you to clarify some of the information you submit. We will inform you of any material errors, fraud, or other illegal acts we discover. Additional charges will apply for such services.

Client Responsibilities: An Organizer is provided to help you collect the data required for your return. The Organizer will help you avoid overlooking important information. By using it, you will contribute to the efficient preparation of your returns and help minimize the cost of our services. You should retain all the documents, canceled checks and other data that form the basis of your income and deductions. These materials may be necessary to prove the accuracy and completeness of the returns in the event of an audit.

You are required to report the maximum value of specified foreign financial assets, which include financial accounts with foreign institutions and certain other foreign non-account investment assets. You are responsible for informing us of all foreign assets. Based upon the information that you provide; we will calculate any applicable foreign tax credits and notify you if the data indicates you may be subject to additional filing requirements. Failure to file the required forms can result in both civil and criminal penalties, which may be substantial in amount.

You are responsible for complying with the tax filing requirements of any other country. You acknowledge and agree that we have no responsibility to raise these issues with you and foreign filing obligations are not within the scope of this engagement.

You have the final responsibility for the income tax returns and therefore, you should review them carefully before signing them. You acknowledge that any understated tax, interest and penalties that result from missing or inadequate information are your responsibility. We can assist you in resolving these liabilities, but we have no financial responsibility

for the liability.

Additionally, your returns may be selected for review by the taxing authorities. In the event of such government tax examination, we will be available upon request to represent you and will render additional invoices for the time and expenses incurred. The law provides various penalties that may be imposed when taxpayers understate their tax liability.

Our fee is based on the time required at standard billing rates plus out-of-pocket expenses. Invoices are due and payable upon presentation of the completed tax returns. A signed electronic filing authorization and payment in full for our services rendered is required before any tax return can be electronically filed or released. We reserve the right to withhold the completed returns until invoices are paid in full.

Our Workpapers: Our firm's workpapers, including any schedules, analyses, memoranda and other documents prepared by us during the course of this engagement, are the property of the firm and constitute confidential information. These workpapers are not a substitute for your tax records and are not intended to be relied upon by third parties. We will retain these workpapers in accordance with our firm's record retention policies and professional standards. While we may provide copies of certain schedules or supporting information for your convenience, you acknowledge that the underlying workpapers remain the property of the firm. Access to our workpapers by outside parties will only be provided as required by law, regulation or professional standards (e.g. a peer review or regulatory examination.)

Revision of Returns: Should a tax return require revision after completion, through no fault of our own, revision fees will apply. Any tax return requiring revision due to legitimate preparation error will be revised at no charge.

Estimated Tax Payments: You may be required to make quarterly estimated tax payments. We will calculate the estimated payments for the upcoming year, based upon the information provided in preparation for the current year's returns. We have no obligation to update future estimated tax payments after the engagement is complete. Once your tax returns are finalized, additional charges will apply if you request our assistance in updating the payment amounts.

Extensions: We will accept all tax returns for preparation regardless of the date we receive them. However, we do not guarantee that returns will be completed before the filing deadline if we do not have all of the needed information by March 15th. If an extension of time is required, any tax that may be due must be paid to the taxing authority with the extension. Any amounts not paid by the filing deadline are subject to interest and late payment penalties in addition to the taxes. If needed, we will complete the filing of the extension on your behalf, but no calculations of tax due will be completed by our office. We will bill \$55 for preparation and e-filing of the extension forms. You are responsible for determining any necessary tax liability and making your payments before the filing deadline.

Tax Planning Services: This engagement does not include tax planning services. While preparing your tax returns, we may bring to your attention potential tax saving strategies for you to consider. However, we have no responsibility to do so, and will take no action with respect to such recommendations as the responsibility for implementation remains with you, the taxpayer. If you ask us to provide tax planning services, additional charges will apply.

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

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

Taxpayer Signature

Date

Spouse Signature

Date

## Questionnaire

### Questionnaire

#### Personal Information

Yes No

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

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

#### Dependent Information

Yes No

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

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

#### Health Care Information

Yes No

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

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

Yes No

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

## Questionnaire

### Questionnaire

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

### Itemized Deduction Information

Yes No

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

### Retirement Information

Yes No

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

## Questionnaire

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

### Questionnaire

Did you receive any Social Security benefits during the year?

### Education Information

Yes No

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

### Foreign Tax Information

Yes No

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

### Refund, Withholding, and Estimated Tax Information

Yes No

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

### One Big Beautiful Bill Implications

Yes No

- Did you receive qualified tips reported on Form W-2 or a statement provided by your employer?  
If "Yes," provide documentation or amount.
- Did you receive overtime pay reported on Form W-2 or a statement provided by your employer?  
If "Yes," provide documentation or amount.
- Did you purchase a new passenger vehicle for personal use during 2025?  
If "Yes," are the following true:

Yes No

- The final assembly was in the U.S.?
- The gross vehicle weight is under 14,000 pounds?
- The vehicle was not purchased with a lease?
- The vehicle was used to secure the loan?

- If you have a dependent born during 2025, do you want to establish a Trump Account?

Yes No

- If "Yes," do you want to receive a \$1,000 pilot program contribution?

### Miscellaneous Information

**Questionnaire****Questionnaire****Yes No**

- Did you receive, sell, exchange, gift, or otherwise dispose of any digital asset or financial interest in any digital asset? If "Yes," provide any Forms 1099-DA received.
- Did you incur a gain or loss due to damaged or stolen property, while living in a federally declared disaster area?  
If "Yes," provide the incident date, value of the property, amount of insurance reimbursements, and the declaration number assigned by FEMA.
- Did you pay wages to any household employees (babysitter, nanny, housekeeper, etc.)?
- Did you make gifts to any one person in excess of \$19,000 during the year?

**Yes No**

- If "Yes," are you splitting the gift with your spouse?
- Did you incur moving expenses with the military during the year?
- Did you make any energy-efficient improvements to your main home during the year?
- Are you a business owner who paid health insurance premiums for your employees during the year?
- Did you receive a cash payment or digital asset of more than \$10,000 in one transaction or two or more related transactions during the year?

**Yes No**

- If "Yes," was Form 8300, Report of Cash Payment over \$10,000 Received in Trade or Business, filed?
- Do you own interest or shares in or did you dispose of a Qualified Opportunity Fund during the year?
- Did you make any purchases subject to use tax during the year?  
If "Yes," provide details.
- Did you receive any notices from the IRS or state taxing authority?  
If "Yes," explain. \_\_\_\_\_
- May the IRS discuss your tax return with your preparer?
- Would you like a copy of your tax return sent to you electronically instead of receiving a printed copy?

**Preparer Notes**

# 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)?

## Identification Information

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

## Account Information for Deposits and Withdrawals

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

## Appointment Information

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

## Dependent and Other Information

Name:

SSN:

## Dependent Information

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

List dependents required to file a return

## Child and Other Dependent Care Expenses

Name of Care Provider	Address	SSN or EIN	Amount Paid

## Estimates

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

2025

**Child and Dependent Care**

Name:

SSN:

**Child Care Provider's Information**

You or your spouse were a full-time student or disabled during 2025?

2025

2024

Social Security Number or Employer ID Number

Amount paid

Name

Street address

City

Phone

U.S. only State, ZIP

Foreign only Province / state,  
Country, Postal code

Check here if the care provider is your household employee (Schedule H)

Social Security Number or Employer ID Number

2025

2024

Amount paid

Name

Street address

City

Phone

U.S. only State, ZIP

Foreign only Province / state,  
Country, Postal code

Check here if the care provider is your household employee (Schedule H)

Social Security Number or Employer ID Number

2025

2024

Amount paid

Name

Street address

City

Phone

U.S. only State, ZIP

Foreign only Province / state,  
Country, Postal code

Check here if the care provider is your household employee (Schedule H)

## Income

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

SSN:

## **Wages & Salaries**

Provide all copies of Form W-2

TS

**Employer Name**

## 2025 Federal Wages

## Retirement

Provide all copies of Form 1099-R

TS

**Payer Name**

## 2025 Distribution

Yes  No Did you take a distribution from an IRA and give it to an organization eligible to receive tax-deductible contributions?  
 Yes  No Did you use any of the distributions for disaster relief?

### Income

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

SSN:

**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

## 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:	2025	Prior Years
Date acquired	Date sold		
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	<input type="checkbox"/>		

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 . . . . .

## 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 . . . . .

## 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) . . . . .

    . . . . .

    . . . . .

    . . . . .

## Job Expenses &amp; 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 . . . . .

## 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 . . . . .

Union dues . . . . .

Tax preparation fees . . . . .

Other nonpersonal expenses related to taxable income

Safe deposit box fees . . . . .

Investment expenses not entered elsewhere . . . . .

Other . . . . .

Home equity interest . . . . .

## Other Information

Name:

SSN:

**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 ..... \_\_\_\_\_

## 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  
 Exempt Notary income Newspaper delivery and you are under 18 years of age  
 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 &amp; allowances .....

## Expenses

2025

2025

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

## Cost of Goods Sold

2025

2025

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

## Schedule E - Income or Loss from Rental Real Estate &amp; 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  
ExpensesRental 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.

## 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.

## Schedule F - Profit or Loss from Farming

Name:

SSN:

## General Information

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

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

Yes No

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

## Income

2025

2025

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

## Expenses

2025

2025

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

2025

## Form 4835 - Farm Rental Income and Expenses

Name:

SSN:

**General Information**

TSJ \_\_\_\_\_ Employer ID Number \_\_\_\_\_

Description \_\_\_\_\_

 This farm was disposed of during 2025**Income**

2025

2025

Income from production of livestock,  
produce, grains, & other crops . . . . .

Crop insurance proceeds:

Total cooperative distributions . . . . .

Amount received in 2025 . . . . .

Total agricultural payments . . . . .

 You elect to defer to 2026

Commodity Credit Corporation (CCC) loans:

Amount deferred from 2024 . . . . .

CCC loans reported . . . . .

Other income . . . . .

CCC loans forfeited . . . . .

**Expenses**

2025

2025

Car &amp; truck expenses . . . . .

Seeds &amp; plants purchased . . . . .

Chemicals . . . . .

Storage &amp; warehousing . . . . .

Conservation expenses . . . . .

Supplies purchased . . . . .

Custom hire (machine work) . . . . .

Taxes . . . . .

Employee benefit programs . . . . .

Utilities . . . . .

Feed purchased . . . . .

Veterinary, breeding, &amp; medicine . . . . .

Fertilizers &amp; lime . . . . .

Other expenses (list) . . . . .

Freight &amp; trucking . . . . .

. . . . .

Gasoline, fuel, &amp; oil . . . . .

. . . . .

Insurance (other than health) . . . . .

. . . . .

Interest - mortgage (paid to banks, etc.) . . . . .

. . . . .

Interest - other . . . . .

. . . . .

Labor hired (less jobs credit) . . . . .

. . . . .

Pension &amp; profit-sharing plans . . . . .

. . . . .

Rent - vehicles, machinery &amp; equipment . . . . .

. . . . .

Rent - other (land, animals, etc.) . . . . .

. . . . .

Repairs &amp; maintenance . . . . .

. . . . .

## 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?

Are you a member of a federally recognized Indian tribe?

Are you eligible for services through an Indian healthca

Are you a member of a healthcare sharing ministry?

Did you live in the United States the entire year?

□ □ Are you enrolled in TRICARE?

#### □ □ Bidirectional search for QUB coverages

Did you apply for C.R.W. 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

## Education Credits

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

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

Provide all Forms 1098-T

Student's first and last name: \_\_\_\_\_

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

Has the Hope Scholarship Credit or American Opportunity Credit been claimed for this student for a total of four times in any prior years?  Yes  NoWas the student enrolled at least half-time for at least one academic period that began in 2025 at an eligible educational institution pursuing a post-secondary degree, certificate, or other recognized post-secondary education credential? Did the student complete the first four years of post-secondary education before 2025? Was the student convicted, before the end of 2025, of a felony for possession or distribution of a controlled substance? Is the student pursuing a degree? 

Number of years the American Opportunity Credit has been claimed for this student \_\_\_\_\_

2025

2024

Total qualified educational expenses (including the cost of tuition, required enrollment fees, books, supplies, and equipment) that were REQUIRED to be paid directly to the educational institution \_\_\_\_\_

ADDITIONAL qualified educational expenses that were NOT required to be paid directly to the educational institution \_\_\_\_\_

Tax-free educational assistance received in 2025 allocable to the academic period \_\_\_\_\_

Tax-free educational assistance received in 2026 (and before 2025 return is filed) allocable to the academic period \_\_\_\_\_

Refunds of qualified education expenses paid in 2025 if the refund is received before the 2025 return is filed \_\_\_\_\_

Did the student receive Form 1098-T from this institution for 2025?  Yes  NoDid the student receive Form 1098-T from this institution for 2024 with box 7 checked? Educational  
Institution

EIN \_\_\_\_\_

Name \_\_\_\_\_

Street address, city, state, and ZIP \_\_\_\_\_

Student's first and last name: \_\_\_\_\_ SSN: \_\_\_\_\_

Has the Hope Scholarship Credit or American Opportunity Credit been claimed for this student for a total of four times in any prior years?  Yes  NoWas the student enrolled at least half-time for at least one academic period that began in 2025 at an eligible educational institution pursuing a post-secondary degree, certificate, or other recognized post-secondary education credential? Did the student complete the first four years of post-secondary education before 2025? Was the student convicted, before the end of 2025, of a felony for possession or distribution of a controlled substance? Is the student pursuing a degree? 

Number of years the American Opportunity Credit has been claimed for this student \_\_\_\_\_

2025

2024

Total qualified education expenses (including the cost of books, supplies, and equipment) that were REQUIRED to be paid directly to the educational institution \_\_\_\_\_

ADDITIONAL qualified education expenses that were NOT required to be paid directly to the educational institution \_\_\_\_\_

Tax-free educational assistance received in 2025 allocable to the academic period \_\_\_\_\_

Tax-free educational assistance received in 2026 (and before 2025 return is filed) allocable to the academic period \_\_\_\_\_

Refunds of qualified education expenses paid in 2025 if the refund is received before the 2025 return is filed \_\_\_\_\_

Did the student receive Form 1098-T from this institution for 2025?  Yes  NoDid the student receive Form 1098-T from this institution for 2024 with box 7 checked? Educational  
Institution

EIN \_\_\_\_\_

Name \_\_\_\_\_

Street address, city, state, and ZIP \_\_\_\_\_