

Gattinger CPA P.A.

PO Box 13287
Maumelle, AR 72113
Dave@GattingerCPA.com
Phone: (501)310-8563 | Fax: (888)857-6438

February 6, 2026

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Income tax time is here! Please use the enclosed packet to assist you in gathering information for the efficient preparation of your 2025 tax return and to avoid extra fees for preparation of your tax returns. Please review the entire packet and answer all questions that apply. It is also best to not use staples or **orange** and **green** highlighters.

Please bring all W2s, 1099s, 1098s, 1095s, and all other tax related information. I need the forms and other documentation sent to you, not just a handwritten summary. Note your questions on the organizer/checklist.

Please sign the 2-page letter "**Preparation of Your 2025 Tax Returns**" and bring this packet and all supporting documents, including W-2 and 1099 statements, to your tax-preparation appointment.

Appointments

All meetings, including virtual, are by appointment only. I can still meet clients in person at 9200 Maumelle Blvd, next to LED World, the building next to Metro Builders Appliances & More (it's now 2 buildings). My office is on the end of the building.

Please **set your own appointment** at a time convenient for you by visiting GattingerCPA.com and selecting "Book". If unable to book your own appointment, you can call or email for an appointment. If you want to meet virtually via Zoom, please indicate when scheduling your appointment and I'll send you instructions.

Security

Included is a copy of IRS publication 4524 "Taxes, Security, Together" for your information.

We no longer will send tax returns via email; it is just not safe. I use **TaxDome** where I will put your tax documents in a secure portal that you can access 24/7. If you have not activated your account, please let me know. It's really easy!

If you have your information saved on your computer, you upload documents into your TaxDome account and I'll have them. If you are unable to scan your documents to your computer, you can download the TaxDome app to your mobile device and use the scan option to submit the documents to your account and I'll have them - just like magic.

Payment Options

Payment is due before I electronically file your tax return. If I provide your cost in the letter "Preparation of Your 2025 Tax Return," you can pay in advance, if you desire.

You can pay with a check payable to "Gattinger CPA, P.A." You can also use credit/debit cards, Cash App, or good old fashion cash. I can also email your invoice to you and you can pay electronically.

I appreciate your trust in our business. Please feel free to contact me through TaxDome, at (501)310-8563 or email Dave@GattingerCPA.com if you have any questions or need additional information.

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January 20, 2026

Your privacy is important to us. Please read the following privacy policy.

We collect nonpublic personal information about you from various sources, including:

- * Interviews regarding your tax situation
- * Applications, organizers, or other documents that supply such information as your name, address, telephone number, Social Security Number, number of dependents, income, and other tax-related data
- * Tax-related documents you provide that are required for processing tax returns, such as Forms W-2, 1099R, 1099-INT and 1099-DIV, and stock transactions

We do not disclose any nonpublic personal information about our clients or former clients to anyone, except as requested by our clients or as required by law.

We restrict access to personal information concerning you, except to our employees who need such information in order to provide products or services to you. We maintain physical, electronic, and procedural safeguards that comply with federal regulations to guard your personal information.

If you have any questions about our privacy policy, please contact us.

Sincerely,

David L Gattinger
Gattinger CPA P.A.
(501)310-8563

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Maumelle, AR 72113
Dave@GattingerCPA.com
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February 6, 2026

Subject: Preparation of Your 2025 Tax Returns

:

Thank you for choosing Gattinger CPA P.A. 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.

We will prepare your 2025 federal and state income tax returns. We will depend on you to provide the information we need to prepare complete and accurate returns. We may ask you to clarify some items but will not audit or otherwise verify the data you submit. An Organizer is enclosed 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 efficient preparation of your returns and help minimize the cost of our services.

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, of course, inform you of any material errors, fraud, or other illegal acts we discover. If you require more extensive accounting services, there will be additional fees.

The law imposes penalties when taxpayers underestimate their tax liability. Please call us if you have concerns about such penalties.

Should we encounter instances of unclear tax law, or of potential conflicts in the interpretation of the law, we will outline the reasonable courses of action and the risks and consequences of each. We will ultimately adopt, on your behalf, the alternative you select.

Based on your prior year tax returns, your investment in our tax preparation services is \$ _____, unless there are changes to your tax situation. Extra work will normally require additional fees. Completing the enclosed tax organizer will help avoid extra work and fees. Invoices are due and payable upon presentation, before we efile your returns. To the extent permitted by state law, an interest charge may be added to all accounts not paid within thirty (30) days.

Payment can be made in advance, if desired, and we accept checks, credit/debit cards, the Cash App, and cash.

We will return your original records to you at the end of this engagement. You should securely store these records, along with all supporting documents, canceled checks, etc., as these items may later be needed to prove accuracy and completeness of a return. We will retain copies of your records and our work papers for your engagement for seven years, after which these documents will be destroyed.

Our engagement to prepare your 2025 tax returns will conclude with the delivery of the completed returns to you (if paper-filing), or your signature and our subsequent submittal of your tax return (if e-filing). If you decide to not 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. Any further work may incur additional fees.

Assisting you with your compliance with the Corporate Transparency Act ("CTA"), including beneficial ownership information ("BOI") reporting, is not within the scope of this engagement. You have sole responsibility for your compliance with the CTA, including its BOI reporting requirements and the collection of relevant

ownership information. We shall have no liability resulting from your failure to comply with the CTA. Information regarding the BOI reporting requirements can be found at fincen.gov/boi. Consider consulting with legal counsel if you have questions regarding the applicability of the CTA's reporting requirements and issues surrounding the collection of relevant ownership information.

To affirm that this letter correctly summarizes your understanding of the arrangements for this work, please sign the enclosed copy of this letter in the space indicated and bring it to your tax appointment.

We appreciate your confidence in us. Please call (501)310-8563 if you have questions.

Sincerely,

David L Gattinger
Gattinger CPA P.A.
(501)310-8563

(Both spouses must sign for preparation of joint returns.)

Accepted By:

Taxpayer signature

Date

Spouse signature

Date

Last minute checklist before your appointment

- ☐ This letter signed
- ☐ The 1 or 2 page Checklist complete
- ☐ The 3-page Questionnaire reviewed & completed
- ☐ Pages 1 and 2 reviewed (Personal and Dependent information); driver's license and bank info complete

2025

Page 1

Checklist

Name: _____

SSN: ***_**_****

Checklist

This checklist is provided to help you gather necessary information for us to prepare your 2025 income tax return. Return this list, along with the supporting documentation, to our office and let us know of any significant changes from your 2024 tax year.

General Information and Prior Year Documentation

- ☐ Proof of identity for those claimed on the return (driver's license or state issued ID, Social Security card, birth certificates for children. etc.)
- ☐ Income tax returns from the prior two years
If there were losses from business activities in prior years, include prior five years of returns instead of two
- ☐ Depreciation schedules from prior years for businesses, rentals, etc.

Current Year Income Documentation

- ☐ Wage and tax statements (Form W-2)
- ☐ Gambling income (Form W2-G)
- ☐ IRA distributions, pensions, and annuities (Form 1099-R)
- ☐ Dividend income (Form 1099-DIV)
- ☐ Interest income (Form 1099-INT)
- ☐ Miscellaneous income (Form 1099-MISC)
- ☐ Nonemployee compensation (Form 1099-NEC)
- ☐ Unemployment compensation and other government payments (Form 1099-G)
- ☐ Credit card, debit card, and third-party network transactions (Form 1099-K)
- ☐ Reportable payment transactions
- ☐ Social Security benefits (Form SSA-1099)
- ☐ Railroad retirement benefits (Form RRB-1099)
- ☐ Income from partnerships, S corporations, estates, and trusts (Schedule K-1)
☐ Basis information for any partnerships and S corporations
- ☐ Documentation of brokerage transactions and disposition of capital assets (Form 1099-B)
- ☐ Digital asset proceeds from brokerage transactions (Form 1099-DA)
- ☐ Proceeds from real estate transactions (Form 1099-S)
- ☐ Self-employed business income (Schedule C)
- ☐ Farm income (Schedule F)
- ☐ Farm rental income (Form 4835)
- ☐ Income from rental real estates and royalties (Schedule E)

Other Income (provide supporting documentation for income received for the following items)

- ☐ Sale of assets or property
- ☐ Cancellation of debt
- ☐ Other income _____

Payments (provide supporting documentation for payments made for the following items)

- ☐ Educator classroom expenses
- ☐ Employee business expenses
- ☐ Contributions to a Health Savings Account
- ☐ Expenses related to work relocation with the military
- ☐ Alimony
- ☐ Student loan interest
- ☐ Refunded student loan interest payments
- ☐ Student loan forgiveness
- ☐ Tuition and fees for higher education
- ☐ Expenses related to child or dependent care
- ☐ Contributions to a Retirement Savings Account
- ☐ Medical and dental expenses
- ☐ Real estate taxes

2025

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Checklist

Name:

SSN: ***_**_****

Checklist

- ☐ Other state and local taxes
- ☐ Mortgage interest
- ☐ Investment interest
- ☐ Cash contributions
- ☐ Noncash contributions (provide organization name)
- ☐ Unreimbursed employee expenses
- ☐ Investment expenses
- ☐ Gambling losses
- ☐ Other payments _____

2025

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Questionnaire

Name:

SSN: ***-**-****

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

Name:

SSN: ***-**-****

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?

2025

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Questionnaire

Name:

SSN: ***-**-****

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

2025

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Questionnaire

Name:

SSN: ***-**-****

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

☐ Driver's license ☐ State-issued photo ID

Photo ID number _____

State photo ID was issued _____

Date photo ID was issued _____

Date photo ID expires _____

Spouse's type of photo ID

☐ Driver's license ☐ State-issued photo ID

Photo ID number _____

State photo ID was issued _____

Date photo ID was issued _____

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 _____

2025

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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						