

## 2025 TAX YEAR ORGANIZER- Kevin Schmidt CPA

Please complete this questionnaire to the best of your ability. Please provide last year's tax return (if a new client) and all W-2, 1099, 1098, and K-1 forms received. Please note any questions you have below.

Taxpayer: \_\_\_\_\_  
Full Name Occupation

Mailing Address: \_\_\_\_\_  
Street City State Zip Code

Phone Email Social Security # Date of Birth

Please enter your **Spouse's** information (if applicable): (include address if different than above)

Spouse: \_\_\_\_\_  
Full Name Occupation

Phone Email Social Security # Date of Birth

School District: \_\_\_\_\_

YES NO

Did we prepare your tax return last year?

**If not, please provide a copy of your 2024 Federal and Iowa tax return.**

Is your Name, Address, and Marital Status the same as last year? What changed? \_\_\_\_\_

Were there any deaths in your **immediate** family in 2025? If so, who? \_\_\_\_\_

Are you or your spouse legally blind? If so, who: \_\_\_\_\_

Do you anticipate having a significant change in income, deductions or tax liability next year?

If so, why \_\_\_\_\_

Are you or your spouse a teacher who worked at least 900 hours/yr? (deduct up to \$500 for supplies)

Were you notified by the IRS or State of any changes to any prior year tax return (s)?

**Please provide documentation/letter you received as well as the amount paid or received and the date.**

If you owed taxes for Federal or state for your 2024 tax return did you pay the full amount owed?

If you didn't pay the full amount owed, how much did you pay in 2025? \_\_\_\_\_

Were you a victim of identity theft and received an IP PIN from the IRS? Please provide letter (s) from IRS

Was a child *adopted* during the year or were any adoption expenses paid?

**Provide a breakout of the expenses paid** \_\_\_\_\_

Did you pay interest on a loan for a new vehicle purchased in 2025 that had final assembly in the US?

If so, please provide documentation of the amount of interest paid on the loan in 2025

Did you make any energy efficient improvements to your home (insulation, exterior windows, exterior doors, water heater, furnace, central air conditioner, geothermal, solar panels, wind turbines, biomass boilers)

If so, what was purchased and what was the cost: \_\_\_\_\_

Did you pay for a home energy audit in 2025?

Did you purchase a new or used plug in electric vehicle or a fuel cell vehicle in 2025?

If so, provide year, make, model, VIN, date purchased: \_\_\_\_\_

## 2025 TAX YEAR ORGANIZER

Page 2

Please enter your **Dependent's** information (if applicable):

**Generally, to claim a child as a dependent, they must be under age 19 at year end or under age 24 if a full-time student or be disabled. If you are a non-custodial parent claiming a dependent, please bring a signed Form 8332.**

	Full Name	Relationship	Social Security #	Date of Birth
Dependent 1:	_____	_____	_____	_____
Dependent 2:	_____	_____	_____	_____
Dependent 3:	_____	_____	_____	_____
Dependent 4:	_____	_____	_____	_____
Dependent 5:	_____	_____	_____	_____

Is there a chance someone else may attempt to claim a child listed above as their dependent? YES NO  
\_\_\_\_\_

If so, who and what child(ren) is involved? \_\_\_\_\_

Did you pay any *child/dependent care expenses (daycare)* to enable you to work? \_\_\_\_\_

Daycare \_\_\_\_\_ Address \_\_\_\_\_

Daycare Tax ID/SS# \_\_\_\_\_ Amount for 1<sup>st</sup> child \$ \_\_\_\_\_ Amount for 2<sup>nd</sup> child \$ \_\_\_\_\_

Did you contribute to the "College Savings Iowa" 529 plan for a child(ren)? \_\_\_\_\_

Provide 2025 contributions by child: \_\_\_\_\_

Did a child under age 24 have more than \$2,700 in **unearned** income (interest, dividends, capital gains, etc) \_\_\_\_\_

Compile information on all sources of **income** for you, your spouse and dependents and provide it to me.

- A. **W-2's** : Include Wages, Salaries. Also include Tips, Bonuses, and Commissions
- B. **Interest Income** (1099-INT, 1099-OID)
- C. **Dividend Income** (1099-DIV):
- D. **Capital Gains** (1099-B, 1099-S) : Mutual funds, Stock, Sale of Home, collectibles
- E. **Estate/Trust Income/Partnership/S-Corp**: Make sure to provide the K-1 form (s)
- F. **Other Income** (1099-G, W-2G) : Unemployment, Tax Refund, Winnings
- G. **Self-employment / Rental Income / Farm** (Complete Page 5, 6, 7 or bring own Income stmt/balance sheet)
- H. **Social Security benefits** (SSA-1099)
- I. **Pension/Annuity/IRA distributions (1099-R)**:

Were you involved in bankruptcy, foreclosure, or had any debt (including credit cards) cancelled? YES NO  
\_\_\_\_\_

If so describe: \_\_\_\_\_

Did you receive, sell, send, exchange, or acquire an interest in "virtual currency" in 2025 (Bitcoin, etc)? \_\_\_\_\_

Did you receive Tip income or Overtime pay in 2025? \_\_\_\_\_

If so, provide documentation to support the amounts (Year end paystub, letter from employer, etc).

Did you purchase or sell a principal residence (house) in 2025? Purchase \_\_\_\_\_ Sale \_\_\_\_\_

If a sale, had you ever used any portion of the house for a home office or as a rental unit? \_\_\_\_\_

Did you own and use the home as your principal residence for at least 2 of the last 5 years? \_\_\_\_\_

Was the sale required due to a job transfer, medical, or unforeseen circumstance (divorce, job loss)? \_\_\_\_\_

**Be sure to provide a copy of the "Settlement Sheet" for both the Sale and Purchase plus Form 1099-S**

Did you refinance a mortgage in 2025? \_\_\_\_\_

## 2025 TAX YEAR ORGANIZER

Page 3

YES NO

Have you or your spouse contributed or have plans to start an *IRA* for 2025 (through 4/15/26)? \_\_\_\_\_

Roth \_\_\_\_\_ or Traditional \_\_\_\_\_ Taxpayer: How Much? \$ \_\_\_\_\_ Spouse: How Much? \$ \_\_\_\_\_

Did you or your spouse take a distribution from a retirement account in 2025? **Bring 1099-R Form** \_\_\_\_\_

If so, did you roll it over into a different retirement account or IRA? \_\_\_\_\_

Are you, your spouse, or dependents currently enrolled in *college* (at least ½ time) or paying for any kind of *continuing education*? **(Bring 1098-T)** Who? \_\_\_\_\_

Is the student in the first 4 years of college? \_\_\_\_\_

Did you pay any *tuition or textbook* expenses (including extracurricular) for any **dependents** in *Kindergarten through twelfth grade*? Total for child 1: \$ \_\_\_\_\_ Child 2: \$ \_\_\_\_\_ Child 3: \$ \_\_\_\_\_

Are you, your spouse, or dependents paying on a *student loan*? **(Bring 1098-E tax form)** \_\_\_\_\_

Did you live in a foreign country or have a foreign bank account in 2025? \_\_\_\_\_

If so, what country (s) and how many days were you there? \_\_\_\_\_

Did you or your spouse pay for *Health Insurance* on an after tax basis **(not Pre-tax)**? \_\_\_\_\_

Total of premiums paid: \$ \_\_\_\_\_

Were some members of your household covered by health insurance purchased through the Federal Healthcare.gov **MarketPlace** in 2025? **If so make sure to provide your 1095-A form (s)** \_\_\_\_\_

Did you or your spouse pay for any *Long Term Care Insurance* or receive any benefits during the year? \_\_\_\_\_

Total premiums paid: (Taxpayer) \$ \_\_\_\_\_ Spouse \$ \_\_\_\_\_ Benefits received: \$ \_\_\_\_\_ (provide 1099-LTC form)

Did you move to or from another state in 2025? If so what State and date of move? \_\_\_\_\_

**Moving expenses are only deductible in 2025 if you moved for the military.**

Did you make any *alimony payments* (NOT CHILD SUPPORT)? **(only divorces PRIOR to 2019)** \_\_\_\_\_

Total of payments: \$ \_\_\_\_\_ Recipient Name & SS#: \_\_\_\_\_ Date of Divorce \_\_\_\_\_

Did you make any Estimated Tax payments for 2025? (if so, fill in amounts and dates below)

	Amount	Date	Amount	Date	Amount	Date	Amount	Date
<b>Federal:</b>	1 <sup>st</sup> \$		2 <sup>nd</sup> \$		3 <sup>rd</sup> \$		4 <sup>th</sup> \$	
<b>State:</b>	1 <sup>st</sup> \$		2 <sup>nd</sup> \$		3 <sup>rd</sup> \$		4 <sup>th</sup> \$	

### Standard Deduction Amounts for 2025

Filing Status	Federal
Single	\$ 15,750
Head of Household	\$ 23,625
Qualifying Widow(er)	\$ 31,500
Married filing Separately	\$ 15,750
Married filing Jointly	\$ 31,500

If blind or over age 65 by year end, you are eligible for an *extra* standard deduction on Federal.

**If you wish to *itemize* deductions (instead of taking the standard deduction) then complete Page 4 of Questionnaire.**

**Itemized Deductions (Schedule A):**

**I. Medical and Dental** (only to extent they **exceed 7.5%** of your income)

(Include out of pocket expenses only – those not covered by insurance or paid out of a flex spending account)

	Total
A. Prescription Medications (Doctor Prescribed only) and Insulin	\$ _____
B. Payments to Doctors, Dentists, Clinics, Hospitals, X-Ray, Lab fees, Ambulance, etc	\$ _____
C. Eyeglasses, Contacts, False Teeth, Hearing Aids, Wheelchairs, Medical Aid Equipment, etc	\$ _____
D. Lodging, Meals, Transportation (Parking fees, tolls)	\$ _____
E. Smoking Cessation (NOT nicotine patches/gum) and Weight Loss programs (extra costs of diet food)	\$ _____
F. Nursing Home Medical Care	\$ _____

**II. Taxes You Paid**

	Total
A. State Taxes withheld from your wages (W-2)	<b>Provide W-2s</b>
B. Property taxes or Mobile Home taxes paid (not Association fees or Assessments (unless Maintenance))	\$ _____
C. Annual Registration Fees for autos and Multipurpose vehicles ( <b>NOT motorcycles, or campers</b> )	
Vehicle 1: Fee \$ _____ Vehicle 2: Fee \$ _____ Vehicle 3: Fee \$ _____ Vehicle 4: Fee \$ _____	
D. If you purchased a vehicle, RV, motorcycle, plane, boat in 2025: <b>Enter the total Sales tax paid \$</b>	_____

**III. Interest You Paid**

	Total
A. Home Mortgage Interest Paid (Primary, 2 <sup>nd</sup> Home, Home Equity)	<b>Provide Form 1098 (s)</b>
Home equity loan interest is deductible only if the proceeds are used to improve home (NOT for personal expenses)	
B. Home Mortgage Interest on 1 <sup>st</sup> Mortgage paid to an individual (Contract for Deed) ( <b>Not on Form 1098</b> )	\$ _____
Name _____ Address _____ SS# _____	
C. Points (Loan Origination fee, Loan Discount) paid to acquire a mortgage or refinancing	<b>Provide Settlement sheet</b>
D. Interest paid on a loan for a boat or RV that has basic living accommodations (toilet, cooking, sleeping)	\$ _____

**IV. Gifts to Charity**

	Total
A. Contributions by cash or check	\$ _____
B. Donations of property – <b>If over \$500:</b> Include Receipts with Name, Address, Items and date donated	\$ _____
<b>If a vehicle, boat, or airplane donation over \$500 then provide Form 1098-C from the organization</b>	
C. Volunteer expenses – travel (\$.14 per mile), supplies (not cost of your time)	\$ _____
D. If you transferred funds from an IRA directly to a charity then bring documentation of the transfer.	

**V. Casualty and Theft Losses** (Only allowed if due to a federally or state-declared disaster)  
(include only amounts not covered by insurance or FEMA, etc)

	Total
A. Casualty or Theft losses	\$ _____

**VI. Miscellaneous Deductions** (Unreimbursed employee expenses and union dues are no longer allowed on Federal or Iowa)

	Total
Gambling Losses (limited to amount of Gambling Winnings)	\$ _____

## 2025 TAX YEAR ORGANIZER

Page 5

Complete this section if you or your spouse had any income from Business / Rentals.

Use a separate sheet for EACH business/Rental unit

Proprietor: \_\_\_\_\_ Business Name: \_\_\_\_\_ EIN: \_\_\_\_\_

Business or Rental property Address: \_\_\_\_\_

Principal Business/Profession (Product/Service): \_\_\_\_\_

Was the business started or acquired during the year? If yes, then what date? \_\_\_\_\_ YES NO

Was the business sold or discontinued during the year? Please provide date & proceeds? \_\_\_\_\_

Did you use a home office for the business? (exclusive use) \_\_\_\_\_

Sq. footage of office: \_\_\_\_\_ Total sq. footage of home: \_\_\_\_\_ Date 1<sup>st</sup> used: \_\_\_\_\_

Did you run a Day-Care Facility out of your home? \_\_\_\_\_

Total hours used for daycare per year (Days x Hours per day): \_\_\_\_\_

Was a rental unit's **personal** use greater than 14 days or 10% of days rented? If so then no loss is allowed \_\_\_\_\_

If your business paid subcontractors, did you issue everyone that you paid over \$600 a 1099-NEC? \_\_\_\_\_

### PROFIT OR LOSS FROM BUSINESS: (If Farm Income see page 7)

#### INCOME

Total Gross Receipts/Sales for Business: \$ \_\_\_\_\_

(Include income shown on 1099s and Grants in above total)

Rent Received: \$ \_\_\_\_\_

#### EXPENSES

Sales Returns & Allowances: \$ \_\_\_\_\_

Advertising: \$ \_\_\_\_\_

Training and Education: \$ \_\_\_\_\_

Bank and credit card processing Fees: \$ \_\_\_\_\_

Commissions Paid: \$ \_\_\_\_\_

Dues and Publications: \$ \_\_\_\_\_

Insurance (other than Health): \$ \_\_\_\_\_

Tools & Equipment (under \$2,500 each): \$ \_\_\_\_\_

If greater than \$2,500 each then include on Page 6)

Interest paid on business loans: \$ \_\_\_\_\_

Software: \$ \_\_\_\_\_

Legal and Professional Services: \$ \_\_\_\_\_

Office Supplies and Postage: \$ \_\_\_\_\_

Materials and Supplies: \$ \_\_\_\_\_

Utilities (Business premises): \$ \_\_\_\_\_

Cost of Labor/Subcontractors: \$ \_\_\_\_\_

Cellphone expense (business use %): \$ \_\_\_\_\_

Rent or Lease expense: \$ \_\_\_\_\_

Repairs and Maintenance: \$ \_\_\_\_\_

Mortgage Interest (Rental): \$ \_\_\_\_\_

Real Estate Taxes (Rental): \$ \_\_\_\_\_

Utilities of Home (Home Office): \$ \_\_\_\_\_

Homeowners Insurance (Home Office): \$ \_\_\_\_\_

Notes to Kevin: \_\_\_\_\_

#### COST OF GOODS SOLD (if applicable)

Inventory at *beginning* of the year: \$ \_\_\_\_\_

Purchases during the year: \$ \_\_\_\_\_

Above withdrawn for Personal Use: \$ \_\_\_\_\_

Inventory at *end* of the year: \$ \_\_\_\_\_

**Wages** (Bring copies of W-2s/W-3, 940, SUTA, 941s)

**Payroll taxes:** (paid by Employer, not employee share)

Health insurance for employees: \$ \_\_\_\_\_

Employee Benefit Programs: \$ \_\_\_\_\_

Retirement (Employer contributions): \$ \_\_\_\_\_

Taxes and Licenses: \$ \_\_\_\_\_

**Auto Expenses** (See Page 6 below)

**Travel (Overnight):**

Transportation (Airfare/Vehicle): \$ \_\_\_\_\_

Lodging: \$ \_\_\_\_\_

Cabs, Shuttle, Rentals, Tips: \$ \_\_\_\_\_

Other: \$ \_\_\_\_\_

**Meals and Entertainment:**

Meals and Tips: \$ \_\_\_\_\_

Entertainment: \$ \_\_\_\_\_

**Daycare Meals** (for daycare kids only, not your own):

# of Breakfasts \_\_\_\_\_ # of Lunches \_\_\_\_\_

# of Snacks (up to 3 per day) \_\_\_\_\_ Dinners \_\_\_\_\_

**Other Business Expenses:**

\_\_\_\_\_ \$ \_\_\_\_\_

\_\_\_\_\_ \$ \_\_\_\_\_

**Depreciable Property and Equipment used in the Business with a useful life longer than 1 year :****If each item was less than \$2,500 then include in "Tools & Equipment" on Page 5.**

<u>Description of Property</u>	<u>Date Placed in Service</u>	<u>Cost or Basis</u>	<u>Retired/Disposed in 2025 (Date, Price)</u>
_____	_____	\$ _____	_____
_____	_____	\$ _____	_____
_____	_____	\$ _____	_____
_____	_____	\$ _____	_____
_____	_____	\$ _____	_____
_____	_____	\$ _____	_____

**If this is your first year with us, please provide a depreciation schedule for all property placed in service before 2025.**

<b><u>Did you use a personal vehicle for business purposes in 2025?</u></b>	YES	NO
	_____	_____

Vehicle Description: \_\_\_\_\_ Date placed in service and Value: \_\_\_\_\_

Business Miles driven: \_\_\_\_\_ Total miles (both business &amp; personal) driven : \_\_\_\_\_

Interest (not principal) paid on Vehicle loan: \$ \_\_\_\_\_ Parking Fees &amp; Tolls: \_\_\_\_\_ License fees: \_\_\_\_\_

If you are choosing to deduct actual expenses (instead of the standard mileage rate (70 cents) then enter the following:

Gas: \$ \_\_\_\_\_ Maintenance &amp; Repairs: \$ \_\_\_\_\_ Insurance: \$ \_\_\_\_\_ Lease payments: \$ \_\_\_\_\_

**If you traded in a vehicle for a new one please bring the bill of sale that shows the amount the dealer gave for the trade.**Amortization (Organizational costs, Copyrights, Patents, Goodwill, etc):

<u>Description of Costs</u>	<u>Date Amortization Begins</u>	<u>Amortizable Amount</u>
_____	_____	\$ _____
_____	_____	\$ _____

## 2025 TAX YEAR ORGANIZER

Page 7

Please note that I only prepare tax returns for clients with side line farm operations (CRP, etc).  
If your main income source is Farming you should find a tax practice that specializes in preparing Farm returns.

### FARM INCOME/DEDUCTIONS

	YES	NO
<u>Do you rent on a crop share basis?</u>	_____	_____
<u>Did you take an active part in the operation of this farm?</u>	_____	_____

#### FARM INCOME:

Sales of Livestock and other items bought for **resale**: \_\_\_\_\_

Cost (or Basis) of items sold above: \_\_\_\_\_

Sales of livestock, produce, grains and other products **raised**: \_\_\_\_\_

#### FARM DEDUCTIONS:

Breeding Fees: _____	Labor/wages: _____
Chemicals: _____	Rent or Lease (vehicles/machinery): _____
Conservation Expenses: _____	Rent of Farm pasture: _____
Feed Purchased: _____	Repairs/Maintenance: _____
Fertilizers & Lime: _____	Seed, plants purchased: _____
Freight & Trucking: _____	Storage/warehousing: _____
Gasoline, fuel: _____	Supplies purchased: _____
Interest: _____	Taxes: _____
Auto/travel: _____	Utilities: _____
Insurance: _____	Vet/medicines: _____
Mortgage Interest: _____	Other Interest: _____
Custom Hire (machine work): _____	Legal and Professional fees: _____
Labor hired: _____	Pension plans: _____

#### Depreciable Property and Equipment used in the Business:

<u>Description of Property</u>	<u>Date Placed in Service</u>	<u>Cost or Basis</u>	<u>Retired/Disposed in 2025 (Date, Price)</u>
_____	_____	\$ _____	_____
_____	_____	\$ _____	_____
_____	_____	\$ _____	_____
_____	_____	\$ _____	_____
_____	_____	\$ _____	_____