NEW CLIENT TAX PREPARATION QUESTIONNAIRE 2025

FOR OFFICE USE ONLY

These are questions we would normally ask you while sitting with us during preparation. Please read carefully. PLEASE FILL OUT CAREFULLY.

	FULL LEGAL NAME	SOC SEC #	DATE OF BIRTH	OCCUPATION IN 2025
Taxpayer - TP				
Spouse - SP				
Street Address				
City, State, Zip				

TP CELL PHONE#		TP EMAIL	
SP CELL PHONE #		SP EMAIL	

DEPENDENTS ON RETURN THAT YOU ARE CLAIMING-NAME (FULL LEGAL NAME)	DATE OF BIRTH	SOCIAL SECURITY NUMBER	RELATIONSHIP	# OF NIGHTS LIVING IN HOUSE

CALL OUR OFFICE IF YOU HAVE ANY QUESTIONS FILLING OUT THIS FORM OR QUESTIONS GENERATED FROM FILLING OUT THIS FORM.

YES **NO** Please visit our website for additional information at: bratkowskicpa.com/2025-tax-changes

☐ ☐ Did you receive **TIP INCOME** in 2025?

Please note that your Form W-2 may not clearly indicate the specific amount of tips eligible for deduction. Because not all tips qualify, your employer is required to provide a separate statement with this additional information. You can claim this deduction even if you do not itemize.

☐ ☐ Were you paid for **OVERTIME** in 2025?

Please be aware that your Form W-2 likely will not display the specific amount of deductible overtime pay. Since not all overtime qualifies for a deduction, your employer is required to provide supplemental documentation. You can claim this deduction even if you do not itemize.

☐ ☐ Did you purchase and finance a **NEW vehicle** in 2025?

Only new vehicles assembled in the USA are eligible for an interest expense deduction. Provide purchase paperwork with cost and VIN number.

New savings accounts form children under 18.

Parents and Grandparents can put up to $5,000 per year in new Trump Accounts for minors. The earnings will be taxed on withdrawal unless after being converted to an IRA, used to pay for higher education or subject to another exclusion. Automatically converts to Traditional IRA at age 18. Children born in 2025 -2028 are eligible for a grant of $1,000 from the US Government to kick start the account. You must apply for the grant thru tax preparation. Contributions can be made starting July 4,2026.

Charitable deduction if you do not itemize.

Monetary charitable contributions are deductible up to $2,000 if joint filing and $1,000 if single.

No more Refunds or Payments by Check!

IRS will no longer accept payments by check. IRS will no longer issue refunds by check.

TO GET A REFUND YOU MUST PROVIDE US WITH A ROUTING & ACCOUNT NUMBER FOR EVERY RETURN

See our website for additional information. Tip, Overtime and New Vehicle deductions are all subject to income limitations.
bratkowskicpa.com/2025-tax-changes or the IRS website irs.gov

YES **NO**

☐ ☐ DID YOU OR YOUR SPOUSE RECEIVE AN IRS PIN DUE TO IDENTITY THEFT? (PLEASE PROVIDE DOCUMENTS)

☐ ☐ DID YOUR MARITAL STATUS CHANGE IN 2025 HOW? ____________

Did you and your spouse live in SEPARATE households for the entire year? ____ For the last 6 months of the year? ____

☐ ☐ IF YOU MOVED TO OR FROM ANOTHER STATE; DATE OF MOVE? ____________

ADDRESS OF THE OTHER RESIDENCE: ____________

☐ ☐ DID YOU LIVE INSIDE THE CITY LIMITS OF SAINT LOUIS CITY DURING <u>**ALL**</u> OF 2025?

IF YOU ONLY LIVED IN ST LOUIS CITY FOR **PART** OF THE YEAR, PLEASE PROVIDE THE **START** AND **END** DATES: ____________

YES	NO	
☐	☐	DID YOU LOSE ANY OF THE DEPENDENTS LISTED ON YOUR PRIOR TAX RETURN?

Which dependents did you lose?		WHY?	
Which dependents did you lose?		WHY?	

☐ ☐ DID ANY OF YOUR DEPENDENTS LIVE IN YOUR HOME FOR LESS THAN 6 MONTHS OF 2025? (NOT INCLUDING TIME AWAY FOR SCHOOL OR HEALTH CARE)

If yes, where did they live when not in your home? Are you still claiming him/her as a dependent?

☐ ☐ IS IT POSSIBLE THAT A DIFFERENT TAXPAYER MIGHT CLAIM ANY OF YOUR DEPENDENTS? IF YES, EXPLAIN BELOW.

☐ ☐ DID YOUR DEPENDENT **UNDER 13** USE DAYCARE, SUMMER **DAY** CAMPS OR AFTER SCHOOL PROGRAMS?

YOU ARE **REQUIRED** TO PROVIDE THE **FULL NAME, ADDRESS, FEDERAL ID NUMBER OR SOCIAL SECURITY # OF THE PROVIDER**

Provider (Name, Address, **EIN** or **SSN**)	$ Amount Paid	Dependent Served

☐ ☐ DID YOU MAKE ESTIMATED QUARTERLY TAX PAYMENTS, 1040-ES?

FEDERAL	DATE PAID	AMOUNT	**STATE**	DATE PAID	AMOUNT
1ST Q			1ST Q		
2ND Q			2ND Q		
3RD Q			3RD Q		
4TH Q			4TH Q		

☐ ☐ DID YOU AND/OR YOUR SPOUSE CONTRIBUTE TO A TRADITIONAL **IRA** OR ROTH **IRA** (NOT AN EMPLOYER'S PLAN)?

	TRADITIONAL IRA	$ AMOUNT	**ROTH IRA**	$ AMOUNT
TAXPAYER		$		$
SPOUSE		$		$

☐ ☐ DID YOU WITHDRAW MONEY FROM A PENSION PLAN, 401(K), OR IRA? If **YES**, please provide 1099-R(s)

☐ ☐ DID YOU HAVE A RMD (REQUIRED MINIMUM DISTRIBUTION) If **YES**, please provide 1099-R(s)

☐ ☐ DID YOU HAVE ALIMONY PAID OR RECEIVED ☐ **PAY** OR **RECEIVE** ☐ (PLEASE CIRCLE) ALIMONY/MAINTENANCE?

AMOUNT PER MONTH		NUMBER OF MONTHS IN CURRENT TAX YEAR	
DATE OF SETTLEMENT		OTHER PARTY'S SSN	

THIS IS NOT RELATED TO CHILD SUPPORT

☐ ☐ DID YOU OR YOUR SPOUSE TAKE COLLEGE COURSES? **YOU MUST PROVIDE A 1098-T**. Spent on JUST books & supplies $

Did you receive any reimbursements for the EDUCATION EXPENSES from your employer or the government? Please explain & how much?

☐ ☐ DID A DEPENDENT GO TO COLLEGE/TRADE SCHOOLS? PLEASE PROVIDE THE **1098-T**. Spent on JUST books & supplies $

(AMOUNTS SPENT ON ROOM AND BOARD IS NOT PART OF THIS CALCULATION. ONLY BOOKS, SUPPLIES, & RELATED FEES.)

☐ ☐ DID YOU CONTRIBUTE TO A 529 ACCOUNT (COLLEGE FUND)? $

☐ ☐ DID YOU HAVE ANY DISTRIBUTIONS FROM A 529 ACCOUNT? IF **YES** PLEASE PROVIDE ALL 1099-Q's ISSUED.

☐ ☐ DID YOU SELL STOCKS/BONDS/MUTUAL FUNDS, OR CRYPTO OUTSIDE OF AN IRA, 401(K), OR PENSION FUND?

PLEASE PROVIDE SALE INFORMATION (INCLUDING ALL COST BASIS' FOR ALL TRANSACTIONS) (Broker 1099B) It is possible that they might be missing from the broker statements

☐ ☐ DID YOU SHORT SALE A PROPERTY, FILE BANKRUPTCY, OR HAVE DEBT FORGIVEN? (IF YOU RECEIVED A 1099-A OR 1099-C PLEASE PROVIDE THOSE FORMS WITH EXPLANATION)

☐ ☐ DID YOU BUY OR SELL REAL ESTATE? - IF YES WE NEED PURCHASE INFORMATION AS WELL AS SALE INFORMATION

ADDRESS OF PROPERTY	Date of Purchase	Date of Sale	Purchase $	Sale $	Type of Use

You Must Provide Closing Statements for each purchase AND sale. (Also referred to as HUD-1 or ALTA statement). Ask your real estate agent or title company if you are missing these documents.

YES	NO	
☐	☐	DID YOU REFINANCE OR GET A HELOC ON YOUR PRIMARY RESIDENCE IN 2025. IF YES, PLEASE PROVIDE CLOSING DISCLOSURE DOCS.

IF YES, DID YOU TAKE OUT ANY CASH TO USE ON THINGS OTHER THAN THE HOUSE? I.E. BUY A CAR, GO ON VACATION, PAY DOWN/OFF CREDIT CARDS?

PLEASE PROVIDE DETAILS WITH DOLLAR AMOUNTS ______

☐ ☐ DID YOU INVEST IN A **NEW** BUSINESS VENTURE? If YES, please contact our office to discuss what might be needed.

☐ ☐ DID YOU INHERIT REAL ESTATE, STOCKS, BONDS, OR IRAs? Do you expect to receive a 1099 OR K-1 from the estate or trust?

☐ ☐ DID YOU HAVE AN INTEREST OR SIGNATURE AUTHORITY OVER A FOREIGN BANK OR INVESTMENT TYPE ACCOUNT DURING ANY TIME IN 2025?

☐ ☐ DID YOU RECEIVE A DISTRIBUTION FROM, OR WERE YOU THE GRANTOR OF, OR TRANSFEROR TO, A FOREIGN TRUST OR DID YOU HAVE AN INTEREST IN ANY FOREIGN ASSETS OR ACCOUNTS.

☐ ☐ DID THE TOTAL BALANCES OF ALL FOREIGN ACCOUNTS EQUAL OR EXCEED $10,000 AT ANY TIME DURING THE YEAR?
(PENALTY FOR FAILING TO REPORT FOREIGN ACCOUNTS IS $10,000 PER ACCOUNT PER YEAR!)

☐ ☐ DID YOU RECEIVE, SELL, EXCHANGE, OR DISPOSE OF A DIGITAL ASSET (OR A FINANCIAL INTEREST IN A DIGITAL ASSET)? (I.E., BITCOIN)
YOU ARE REQUIRED BY LAW TO REPORT THE GAINS FOLLOWING SIMILAR RULES FOR STOCK SALES.

☐ ☐ DID YOU ENGAGE THE SERVICES OF ANY HOUSEHOLD EMPLOYEES? (PLEASE PROVIDE PAYROLL DOCUMENTS AND SCHEDULE H)

☐ ☐ MEDICAL EXPENSES (OTHER THAN MEDICAL INSURANCE) UNREIMBURSED BY INSURANCE OR HSA $ ______
(Doctors, dentists, therapy, medical devices, home alterations, hospitals, medical travel, etc.)

☐ ☐ TOTAL MEDICAL INSURANCE PREMIUMS YOU PAID FOR **OUT OF POCKET** (OTHER THAN MEDICARE AND OTHER THAN THOSE PAID THROUGH PAYROLL DEDUCTION WITH **PRE-TAX** DOLLARS $ ______

☐ ☐ MEDICARE PREMIUM THAT WERE NOT PAID THRU SOCIAL SECURITY OR RAILROAD RETIREMENT DEDUCTIONS $ ______

☐ ☐ IF YOU ARE OVER 70 1/2, DID YOU CONTRIBUTE TO A CHARITABLE ORGANIZATION **DIRECTLY FROM AN IRA**

ORGANIZATION RECEIVING FUNDS	$ AMOUNT	BROKER PREFORMING TRANSACTION

☐ ☐ **MONETARY** CONTRIBUTIONS TO CHARITY: TOTAL FOR ALL CASH, CHECK, & EQUIVALENT $ ______
You are required to have records to prove contributions and letters from organizations for **any** contribution over **$250**

☐ ☐ CONTRIBUTIONS TO CHARITY: **NONCASH**
LIST THE ORGANIZATIONS YOU CONTRIBUTED TO AND THE **DOLLAR VALUE** OF THE GOODS DONATED.
Helpful sites for valuing items: check websites of:
goodwillsega.org/donation-calculator/ or https://www.bankrate.com/taxes/donation-value-guide/

	ORGANIZATION AND ADDRESS	DATE OF	DESCRIPTION OF DONATED GOODS	$ DOLLAR VALUE AT
#1				
#2				

☐ ☐ DID YOU INCUR UNREIMBURSED EXPENSES DOING CHARITABLE VOLUNTEER WORK?

Total cost of goods, office supplies, travel, meeting expenses, etc. $ ______

Total miles driven for charitable work ______

☐ ☐ **IF YOU PARTICIPATED IN THE AFFORDABLE CARE ACT (OBAMACARE) HEALTHCARE.GOV - YOU MUST PROVIDE THE 1095-A. WE cannot file your TAX RETURN without this form. The return will be REJECTED and you will still be required to provide the 1095-A form to us.**

☐ ☐ HSA - DID YOU MAKE ANY CONTRIBUTIONS TO A HSA PLAN OUTSIDE OF WORK (NOT PAID THROUGH PAYROLL)? $ ______

☐ ☐ HSA - WAS ALL OF THE DISTRIBUTION ACTUALLY USED FOR MEDICAL PURPOSES?

☐ ☐ DID YOU DO ENERGY EFFICIENT IMPROVEMENTS TO YOUR PERSONAL RESIDENCE? PLEASE PROVIDE **$** AMOUNT FOR EACH

SOLAR $ ______ FURNACE 96%+ $ ______ AC SEER 16+ $ ______

WINDOWS $ ______ WATER HEATER/BOILER 90% + EFF. $ ______

EXTERIOR DOORS $ ______ INSULATION $ ______

FOR ALL WINDOWS AND DOORS PURCHASED IN 2025 - YOU MUST PROVIDE US WITH THE ENERGY STAR STICKER TO ENTER THE "QUALIFIED MANUFACTURER'S IDENTIFICATION NUMBER"

YES	NO	
☐	☐	DID YOU PURCHASE A **NEW** PLUG IN HYBRID OR ALL ELECTRIC VEHICLE? COST **$**
		MAKE MODEL VIN
☐	☐	DID YOU PURCHASE A **USED** PLUG IN HYBRID OR ALL ELECTRIC VEHICLE FOR $25,000 OR LESS? COST **$**
		MAKE MODEL VIN
☐	☐	SELF-EMPLOYED INDIVIDUALS: YOU MAY RECEIVE A NEW TYPE OF 1099. **1099-NEC (NON EMPLOYEE COMPENSATION)** If you need worksheets to help you organize and prepare your income and expenses by category, please call us.
☐	☐	RENTAL REAL ESTATE OWNERS: If you need worksheets to help you organize and prepare your income and expenses, call us.
☐	☐	PARTNERS & SHAREHOLDERS/ MEMBERS IN BUSINESSES - ENSURE YOU PROVIDE US WITH THE K-1 FROM THE BUSINESS/S

BE SURE TO INCLUDE ALL OF YOUR:

W2s	**SOCIAL SECURITY SSA-1099's**
INTEREST INCOME 1099's	**MORTGAGE INTEREST STATEMENTS**
DIVIDEND INCOME 1099's	**UNEMPLOYMENT COMPENSATION / 1099G**
STOCK SALES - 1099B & 1099-DA - BROKER STATEMENTS	**ANY AND ALL OTHER 1099's**
PENSION/IRA 1099R's	**K-1's FROM PARTNERSHIPS / S-CORPS / TRUSTS / ESTATES**
GAMBLING W2-G's	**REAL ESTATE & PERSONAL PROPERTY TAX PAYMENTS**
1099-Q & 1099-K	**1095-A HEALTH CARE MARKETPLACE / OBAMA CARE/ AFFORDABLE CARE ACT**

WHAT STATES ARE BEING FILED OTHER THAN MISSOURI? This information is required if you need an extension for time to file.

AL AZ AR CA CO CT DE DC GA HI ID IL IN IA KS KY LA ME MD MA MI

MN MS MT NH NJ NM NY NC ND OH OK OR PA RI SC UT VT VA WV WI

DO YOU EXPECT TO HAVE TO FILE A RETURN FOR W-2 WAGES EARNED IN THE CITY OF SAINT LOUIS OR KANSAS CITY?

SAINT LOUIS CITY Y / N ☐ KANSAS CITY Y / N ☐

DO YOU EXPECT TO HAVE TO FILE A RETURN FOR BUSINESS INCOME NOT ON A W-2 IN THE CITY OF SAINT LOUIS OR KANSAS CITY?

SAINT LOUIS CITY Y / N ☐ KANSAS CITY Y / N ☐

DO YOU HAVE ANY QUESTIONS, COMMENTS OR CONCERNS FOR US FOR YOUR 2025 RETURN?

BY SIGNING THE BELOW, YOU ACKNOWLEDGE THE INFORMATION YOU PROVIDED TO BE TRUE AND CORRECT FOR THE PURPOSE OF PREPARING YOUR TAX RETURN. ONLY THE SIGNATURE OF PERSON/S COMPLETING THIS QUESTIONNAIRE ARE TO SIGN.

TAXPAYER SPOUSE (IF APPLICABLE) DATE

Per federal mandate, the IRS now requires all tax payments and refunds to be processed electronically rather than by paper check. Please provide your banking details so we can set up these secure transfers for your upcoming filing. We look forward to working with you under these updated digital guidelines.