GRAY.CPA, PC
CERTIFIED PUBLIC ACCOUNTANTS

TAX YEAR 2026

INCOME TAX GUIDE AND ORGANIZER

This worksheet will assist you in collecting the necessary information to prepare your tax return accurately. Given the nature of tax laws this year, please include as much of the requested information as possible. This will help optimize your potential tax savings opportunities.

Please include your last year's return (if you are a new client) and all W-2, 1099, and K-1 forms, if any.

Upon completing the Tax Organizer, please read and sign below.

I have gathered and submitted the information contained in this questionnaire and to the best of my knowledge it is true, correct, and complete.

(Please Sign) _____ Date _____

Access Client Portal: https://login.atomanager.com/ATOM_GAC/WebInfo.aspx Website: www.gray.cpa

PERSONAL DATA

TAXPAYER (OR SINGLE)		SPOUSE	
Last Name		Last Name	
First Name & Initial		First Name & Initial	
Occupation		Occupation	
Phone (Home)		Phone (Home)	
Phone (Work or Cell)		Phone (Work or Cell)	
Soc. Sec. # (full)	Date of Birth	Soc. Sec. # (full)	Date of Birth
Email address		Email address	

ID Verification (for anti-fraud, anti-ID theft)			
DL or State ID #		DL or State ID #	
Issue Date	Expiration Date	Issue Date	Expiration Date

Mailing Address		
City	State	Zip

DEPENDENTS				X if post-secondary student; # mos. lived in your home	
NAME (First, Initial & Last)	DOB		Soc. Sec. No.		Relationship

*** Social Security numbers are required for all dependents. ***

One or more of my dependents is/are NOT a U.S. resident or citizen: Yes No

If filing Head of Household and qualifying person is your child but not your dependent above, enter child's/children's name(s) here:

If filing Head of Household and qualifying person is your child but not your dependent above:

1. Did your name, address, or marital status change during the year?	Yes	No
2. Are you being claimed as a dependent on another tax return?	Yes	No
3. Are you (or your spouse) blind or permanently disabled?	Yes	No
4. Did you claim children above that don't live with you?	Yes	No
5. Did you carry forward or incur any adoption expenses during the year?	Yes	No

GENERAL QUESTIONNAIRE

Did you have a financial interest in or authority over a foreign bank account or trust (bank account, securities, trust, fund, etc.)?	Yes	No
Did you own, receive, sell, send, exchange, or otherwise aquire any financial interest in any virtual currency?	Yes	No
Did you use bartering to exchange any goods or services (including with digital/virtual assets)?	Yes	No
Did you purchase health insurance from the HHS Marketplace?	Yes	No
Did you receive any premium health insurance credits during the year?	Yes	No
Did you have any worthless stocks, uncollectible bad debts, or were a victim of a Ponzi scheme?	Yes	No
Did you receive any distribution from an IRA, profit sharing or pension plan?	Yes	No
Have you reached the age of 70½?	Yes	No
If yes, have you begun your mandatory retirement saving withdrawals?	Yes	No
If yes, did you make a direct contribution to a charity from an IRA?	Yes	No
Do you own bonds that qualify for the Gulf, Renewable Energy or Build America bond credits?	Yes	No
Did you or your dependents take a distribution from a Qualified Tuition Program (QTP) or 529 program during the year?	Yes	No
Did you start a new business during the year?	Yes	No

Do you expect to start a new business this coming year?	Yes		No	
Did you pay anyone (over 18) $2,100 or more to work at your home during the calendar year?	Yes		No	
Did you have children under age 19 with investment income (age 24 if dependent student)?	Yes		No	
Did you or your spouse have qualified military combat pay?	Yes		No	
Did you receive any source of income that is not listed in this tax organizer?	Yes		No	
Do you expect any significant changes in income, withholding taxes or your tax liability for the coming year?	Yes		No	
Did you have any foreign income?	Yes		No	
Did you have living expenses in a foreign country as a result of income earned abroad?	Yes		No	
Did you become disabled during the year?	Yes		No	
Were you a handicapped employee?	Yes		No	
Did you have a Medical or Health Savings Account (MSA or HSA)?	Yes		No	
Did you pay long term healthcare insurance premiums or receive benefits during the year?	Yes		No	
Did you receive any insurance or other reimbursement from a prior year casualty, theft loss or medical deduction?	Yes		No	
Did you receive employer-provided educational assistance or transportation benefits?	Yes		No	
Did you make any gifts of over $18,000 to any individual (do not include tuition or medical expenses, or gifts to your spouse)?	Yes		No	
Did you donate a partial interest in any goods to charitable organizations?	Yes		No	
Did you sell your principal home during the year? *Please provide closing statements for **both** the **purchase** and **sale** of this property.*	Yes		No	
Did you purcahse a new home during the year? *Please provide closing statement for purchase.*	Yes		No	
Did you purchase any energy efficient equipment (electric or hybrid vehicle, AC, furnace, etc.)?	Yes		No	
Did you make any major purchases during the year requiring payment of sales tax (including any new vehicle, boat, etc.)?	Yes		No	
Did you revise a prior year divorce decree that includes alimony?	Yes		No	
Were you notified by the IRS or STATE of a change to any prior year tax return?	Yes		No	
If you would like your refund deposited directly into your bank account, please attach a voided check or deposit slip (up to 3 accounts).	Yes		No	
Would you like to purchase savings bonds with your refund, if any?	Yes		No	
Are you a school teacher who paid out of pocket for classroom materials without reimbursement?	Yes		No	
Please provide a list of expenses for potential deduction.				
I need to report business income. *Please ask for and use our Worksheet C.*	Yes		No	
I need to report rental property income. *Please ask for and use our Worksheet E.*	Yes		No	
I need to report farm income. *Please ask for and use our Worksheet F.*	Yes		No	
I have made estimated payments to the IRS (in addition to any withholding from my pay). *Please provide payment **date(s)** and **amount(s)**.*	Yes		No	
I need to file a tax return in another state: *State(s)* _____	Yes		No	
Type of return (personal, franchise tax, other business, other) _____				

INCOME

T/S/J Code: T -- Taxpayer S -- Spouse J -- Joint Use these codes if married filing jointly

W-2 FORMS

T/S	Name of Employer	Taxable Wages	Withheld Fed. Tax	Oher Taxes Withheld			
				Soc. Sec.	Medicare	State	Local
		$	$	Please Attach W-2s			
		$	$				
		$	$				
		$	$				
		$	$				
		$	$				

SOCIAL SECURITY

		Benefits (from box 5)	Federal Tax Withheld
IMPORTANT: Attach Forms(s) SSA-1099	Taxpayer	$	$
	Spouse	$	$

MISCELLANEOUS INCOME

Please Attach Relevant Forms (Show Losses in Brackets)

T/S/J	Source of Income			Amount
	Alimony *Received* under *Pre-2019* Agreement (List Alimony *paid* in Misc. Deductions)			$
	Jury Duty (or other public service)			$
	Tips / Gratuities (not reported on W-2)			$
	Contest / Awards / Gambling Winnings		*Please attach Form(s) 1099-MISC, W2G, or explain*	$
	Commissions / Bonuses (not reported on W-2)		*Please attach Form(s) 1099 NEC*	$
	Pensions / Annuities		*Please attach Form(s) 1099-R*	$
	IRA / Keogh		*Please attach Form(s) 1099-R*	$
	Profit Sharing Distributions		*Please attach Form(s) 1099-R*	$
	Unemployment Compensation		*Please attach Form(s) 1099-G*	$
	Partnerships / Estates / Trusts	*Attach Form(s) K-1*	Place X in the box if you did NOT actively or materially participate in earning the income (or loss) listed	$
	Small Business Corporations / Sub Chapter S	*Attach Form(s) K-1*		$
	Business / Self-Employed	*(attach Schedule C or details)*		$
	Farm	*(attach Worksheet F or details)*		$
	Rental	*(attach Worksheet E or details)*		$
	Forgiven Debt		*Please attach Form(s) 1099-A or C*	$
	Other (explain):			$

INTEREST INCOME

Use payer name listed on 1099-INT and attach

T/S/J	Name of Payer	Interest Amount	Exempt	Code
		Please Attach 1099-INTs		

DIVIDEND INCOME

Please attach all 1099-DIV forms

T/S/J	Name of Payer	Total Ordinary Dividends	Qualified Dividends	Capital Gain Distributions	Non Taxable	X
			Please Attach 1099-DIVs			

CAPITAL GAINS AND LOSSES

Stocks, Bonds and Mutual Funds (Attach Form 1099-B)
Sale of Property and Real Estate (Attach Form 1099-S)

T/S/J	Description (e.g., # shares, name or stock symbol)	Date Acquired mm/dd/yyyy	Date Sold mm/dd/yyyy	Sale Price	Cost or Basis	Code

Please Attach Brokerage Statement, Form(s) 1099-B or 1099-S

SALE OF PERSONAL RESIDENCE

Date Old Residence Aquired		Cost or Basis	$
Improvements (additions, landscaping, driveway, new roof, etc.)			$
Date Old Residence Sold		Selling Price	$
Expenses of Sale (commissions, legal fees, points, stamps, etc.)			$
1. Was any part of residence rented or used for business?	Yes		No
2. Did you own and use the home as your principal residence for at least two			
of the last five years?	Yes		No
3. Have you rolled over a gain from the sale of a prior residence into the home sold?	Yes		No
If so, please provide Form 2119 from the tax return for the year prior to when the home sold.			
4. Was sale required due to job transfer, medical or unforeseen circumstance?	Yes		No
Date New Residence Acqired (or construction began)			
Date of Occupancy		Cost of New Residence	$
If married, do you and your spouse have the same proportionate interest			
in the new residence as in the old?	Yes		No

Please attach copy of real estate closing papers for both the *purchase and sale* of your *old* home *and* the *purchase* of your *new* home.

NON-TAXABLE INCOME

Important to list even if not taxable

	Child Support / Payments / Assistance (not alimony)	$
	Veterans Benefits / Disability Income	$
	Workmen's Compensation / Loss of Time Payments	$
	Other (Explain):	$

INCOME TAXES PAID OR REFUNDED

If someone else prepared your taxes last year, please provide a copy.	FEDERAL	STATE	LOCAL
Balance paid on last year's return (or prior years)	$	$	$
Refunds received from last year's return (or prior years)	$	$	$

ESTIMATED TAXES PAID			FEDERAL	STATE	LOCAL
If not paid by due dates, list actual dates paid.	1st Quarter	4/15	$	$	$
	2nd Quarter	6/15	$	$	$
	3rd Quarter	9/15	$	$	$
	4th Quarter	1/15	$	$	$

DEDUCTIONS

List only amounts that have actually been paid during the year. Save all canceled checks and receipts for a period of at least 3 years. You may round off to the nearest dollar. Please **CIRCLE** any deduction that is a disproportionate amount for only you or only your spouse (it may be to your advantage to file separately).

MEDICAL

Only the amount of un-reimbursed medical expenses that exceeds 10% of Adjusted Gross Income is allowed.

Description of Medical Expenses		Amount
Doctors, Dentists, Clinics, Hospitals, Nurses, etc.	Please DO NOT provide/attach doctor bills, statement, etc. Only provide total dollar amounts.	$
Prescriptions & Drugs (doctor prescribed only)		$
Insulin (general drugs not allowed)		$
Eye Glasses / Contact Lenses		$
Hearing Aids, Supplies, & Other Medical Aids		$
X-Ray / Lab Fees		$
Ambulance, Paramedic		$
Nurses (board & room)		$
Equipment (prescribed & rented)		$
Nursing Home Medical Care		$
Medicar Part B Service Payments		$
Smoking Cessation Program		$
Other:		$
Other:		$
Other:		$
Medical Insurance		
Important: Provide proof of health insurance (Form 1095 or equivalent)		
Insurance - paid by **you, not paycheck deduction**: Pre-Tax = P After Tax = A Unsure = U		
Group Health Plans		$
Medicare Premiums		$
Other Insurance (long term healthcare, MSA, other)		$
Summary Total (optional)		$
Lodging (while away from home)		$
Transportation (total miles driven for medical reasons or actual cost		$

TAXES PAID

Description of Taxes Paid	State	Amount
Real Estate Taxes, Home (include whether you itemize or not)		$
Real Estate Taxes, Other (not included on Rental Schedule)		$
Property Tax Rebates (if any)		$
Personal Property Taxes (if any)		$
Property Taxes (if any)		$
Auto Licenses / Number of Vehicles		$
State and Local Income Taxes (if not listed elsewhere)		$
Sales Tax: Automobile or Boat		$
If you paid any special assessments or substantial sales tax, please attach supporting documents.		

CASUALTY/THEFT LOSSES

Only the TOTAL NET RESULT that exceeds 10% of Adjusted Gross Income is allowed.

Fire, Storm, Theft, and Auto Damage - If more than one, provide similar detail for each.			Place X here if loss occurred in a Federally declared disaster area.
Date Aquired	Date Acquired	Cost or Basis	$
		Insurance Paid	$
Describe How or What Happened	Date of Loss	Market Value Before	$
		Market Value After	$

CHARITABLE CONTRIBUTIONS

Please attach receipt(s).

Receipts / canceled checks are now required for all cash donations.

Cash Contributions to Eligible Organizations (must have receipts or bank records for all donations)	**Amount**
Church / Temple Name:	$
Cancer / Heart / Easter / Christmas Seals, etc. (attach list if more than one)	$
Veteran's Organization Name:	$
Schools (name and describe, attach list if more than one)	$
Other:	$
Summary Total Optional - A summary total for cash/check contributions may be used. Political contributions are not deductible. Deduct value of gift received for any contributions.	$
Non-Cash Contributions - Property, Clothing, Furniture, Food, etc. - Attach explanation listing name & address of donee organization, items donated, date of donation, and fair market value. - If total value of a single donation exceeds $500 explain method used to arrive at value (items over $5,000 require an appraisal). - If you donated a vehicle, please attach your charity's form 1098-C.	$
Volunteer Work - Mileage & Parking Attach explanation listing date, name & address of donee organization, activity performed, miles driven, and parking fees.	$

INTEREST

Accounts, names, and Social Security numbers must match Form 1098 issued by financial institutions.

MORTGAGE INTEREST ON **PRINCIPAL** RESIDENCE

Paid to **Financial Institution** (from Form 1098) Name:		
Paid to **Individual** (List name, address, Social Security number below)		
Name	Address	Social Security Number
Paid to **Financial Institution** (from Form 1098) Name:		
Paid to **Individual** (List name, address, Social Security number below)		
Name	Address	Social Security Number

Did you aquire a new mortgage or borrow on an existing mortgage during the year?		Yes	No
If yes, what is your combined mortgage debt?	$		
Points paid to acquire new mortgage (if not included above)	$		
Home Equity Loan Interest (used to buy, build, or substantially improve a qualified residence)	$		
Student Loan Interest (attach Form 1098-E and details: who for, loan date, loan purpose)	$		
Other:	$		
Other:	$		
Deductible Investment Interest	$		

Note: Personal interest from credit cards, department stores, autos, bank loans, etc., is NOT deductible.

CHILD AND DEPENDENT CARE

X if you have employer provided dependent care benefits

If required to be gainfully employed (or a full-time student), and if service performed in your home (Nanny), X here.

Name/Address of Provider	**Soc. Sec. or ID #**	**Paid**
		$
		$
		$
		$
Federal ID No. if required to file IRS wages reports	Total Paid During the Year $	$
	Number of Children Under Age 13 #	

Use Form W-10 for provider details. Allocate expenses by dependent. Attach details if more space is needed.

RETIREMENT CONTRIBUTIONS

X if covered by a retirement plan at work		Date	Traditional IRA	SEP / SIMPLE	Roth IRA
	Taxpayer or Single		$	$	$
	Spouse		$	$	$

If you want the maximum allowable deduction, write MAX in the money column(s). You will be informed of amount to depost.	List total value of ALL IRAs on 12/31	
	Single or Taxpayer	$
	Spouse	$

HIGHER EDUCATION EXPENSES

Note: Many of your higher education expenses qualify for special tac credits and deductdions. Other may qualify as exclusions from imcome for tax-free an/or penalty-free withdrawals from your tax deferred savings accounts. Please provide information individually for each student and include all Forms 1099-Q.

Note: Place X if student is attending less than 1/2 time		1st Student	2nd Student	3rd Student
Code (T = Taxpayer; S = Spouse; D1 = Dependent 1; D2 = Dependent 2				
		Amount	Amount	Amount
Tuition		$	$	$
Fees, Books, Supplies		$	$	$
Other:		$	$	$
Other:		$	$	$

Other Expenses (Enter amount as these expenses may qualify for tax/penalty-free IRA withdrawals, student loan interest deduction, or U.S. Savings Bond Interest Income Exclusion)				
Code (T = Taxpayer; S = Spouse; D1 = Dependent 1; D2 = Dependent 2		1st Student	2nd Student	3rd Student
Room and Board		$	$	$
Amount of any Grants, Scholarships		$	$	$

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MEDICAL EXPENSES

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www.gray.cpa

Itemized Deductions for Medical Expenses

Client / Proprietor: Tax Year Ending:

Note: Amounts above should reflect expenses *after* any reimbursements.

Expenses for Medications and Drugs

	$	$
	$	$
	$	$
	$	$
	$	$
	$	$
	$	$
	$	$
Total Expenses for Medications and Drugs		$

Expenses to Doctors

	$	$
	$	$
	$	$
	$	$
	$	$
	$	$
	$	$
	$	$
	$	$
Total Expenses to Doctors		$

Expenses to Hospitals

	$	$
	$	$
	$	$
	$	$
	$	$
Total Expenses to Doctors		$

Expenses for Insurance

	$	$
	$	$
	$	$
	$	$
Total Expenses to Doctors		$

Other Medical and Dental Expenses

	$	$
	$	$
	$	$
	$	$
	$	$
	$	$
Total Other Medical and Dental Expenses		**$**

Total Expenses: **$**

The above expenses are expenses actually paid during the tax year. I have receipts to support these expenses.

Signed: Date:

MEDICAL MILEAGE RECORD

Provider	Date	Miles	Date	Miles	Date	Miles
Total miles						
Mileage rate						
Mileage deduction						

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WORKSHEET C

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BUSINESS REVENUE & EXPENSE REPORT

Client: **EIN:** **Tax Year:**

Business Name: **TX Franchise #:**

Accounting method: Cash or accrual?	In what year did you start or buy this business?

Gross receipts / sales (include sales tax)	$	Total assets as of 12/31	$
Returns & allowances	$	Beginning inventory	$
Interest income	$	Purchases	$
Other income	$	Ending inventory	$
Tax-exempt income	$	Distributions/Dividends to Shareholders	ATTACH

Advertising / marketing / promotion	$	Rents / leases: office & bldg. space	$
Gifts ($25 per person limit)	$	Rents / leases: land	$
Meeting expenses	$	Rents / leases: equipment	$
Meals with clients (entertainment not allowed)	$	Repairs & maintenance	$
Auto Mileage for Business Use of Vehicle(s):		Janitorial	$
Use Vehicle & Home Office Worksheet	Worksheet	Tools	$
Commissions & Fees	$	Laundry & cleaning	$
Bank charges	$	Repairs	$
Credit card fees	$	Maintenance	$
Contract / Other Labor (non-W-2)	Provide 1099s	Other: _____	$
1099-NECs for > $600 - total (provide copies)	$	Salaries & Wages	
Other < $600 (no 1099s) - total	$	Employee salaries & wages	$
Outside Services	$	Supplies (not included in COGS)	
Depletion	ATTACH	Fuel (for machines/equipment)	$
Depreciation	ATTACH	Office supplies	$
Employee benefit programs	ATTACH	Other: _____	$
Insurance		Taxes & Licenses	
Building & equipment	$	TX Franchise Tax	$
Health premiums	$	Local property tax	$
Liability	$	Payroll taxes: FICA	$
Worker's compensation	$	Payroll taxes: Medicare	$
Other insurance (other than health ins.)	$	Payroll taxes: Federal Unemployment (FUTA)	$
Interest: Mortgage	$	Payroll taxes: State Unemployment (SUTA)	$
Interest: Other	$	Foreign taxes	ATTACH
Legal & Professional		Occupancy taxes	$
Accounting (tax preparation)	$	TX sales tax	$
Payroll processing expenses	$	Other taxes	$
Other: _____	$	Licenses / permits	$
Office Expenses		Travel Away From Home (overnight):	
Computer expenses	$	Lodging	$
Dues & subscriptions	$	Transportation (airfare, train, car rental, etc.)	$
Internet	$	Meals (total cost)	$
Postage / shipping / freight	$	Utilities	
Printing / copies	$	Waste / refuse	$
Software	$	Water	$
Security	$	Sewer	$
Uniforms	$	Gas	$
Telephone (all)	$	Electric	$
Training & education	$	Other Expenses	
Other: _____	$	Other: _____	$
Other: _____	$	Other: _____	$
Pensions & profit sharing	$	Other: _____	$

The above expenses are ordinary & necessary for my business operations. I have receipts to support these expenses.

X Date:

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RENTAL PROPERTY INCOME & EXPENSE WORKSHEET

To maximize your deductions, please complete this form. Use a separate form for each property; do not combine properties.

Client (name(s) as on title): Tax Year:

Property: City: State: Zip Code:

For help with these questions, please see Rental Property FAQs at www.gray.cpa/Resources/Rental Property.			
Accounting method: Cash or accrual?		Date Purchased:	
Did you participate "actively" this year? *	(yes / no)	1st date property offered for rent:	
Did you participate "materially" this year? *	(yes / no)	Days rented at fair rental market value:	
Is property part of a Rental Real Estate Enterprise? *	(yes / no)	Days of personal use (not counting for repairs, etc.):	
** For help with these questions, please see our Resources/Rental Property page on our website: www.gray.cpa/Resources/Rental Property*			
New Purchases - Date Purchased:		Property Taxes Paid at Purchase/Closing:	$
Purchase Price:	$	Prepaid Mortgage Interest & Points Paid at Closing:	$
Closing Costs:	$	Value of Land Separate from from Buildings:	$
I paid more than $600 to an *unincorporated service provider* (yes / no)		I provided a 1099 to the provider and IRS (yes / no)	
INCOME			
Gross Rents Received	$	Deposits Received	$
Other Income (storage unit, laundry, etc.)	$	Deposits Refunded	$
Total Income or (Loss)	$	Deposits Retained	$
Net Income or (Loss) before depreciation	$		
EXPENSES			
Advertising & Marketing	$	Repairs:	
Alarm System – Security	$	Appliances	$
Bookkeeping / Accounting	$	Electrical	$
Contract or Other Labor (non-W-2)	Provide 1099s	Equipment Rental	$
1099-NECs for > $600 - total (provide copies)	$	HVAC	$
Other < $600 (no 1099s) - total	$	Other _____	$
Cleaning & Maintenance	$	Plumbing	$
Commissions / Referral Fees	$	Roof	$
Credit Checks	$	Structure	$
HOA / POA Dues	$	Storage, Rental	$
Insurance	$	Supplies	$
Interest – Mortgage	$	Tools – Small (under $200, each) - total:	$
Interest – Other _____	$	Tools – $200 or more, each - total:	$
Keys / Locks / Lock Boxes	$	Travel Away From Home (overnight):	
Legal & Professional Fees	$	Lodging	$
Licenses	$	Transportation (airfare, train, car rental, etc.)	$
Management Fees	$	Meals (total cost)	$
Meals & Entertainment:		Utilites:	
Meals in Restaurants w/ Business Assoc./Clients	$	Electricity	$
Entertainment (baseball game, axe throwing, etc.)	Not Allowed	Gas	$
Mileage for Business Use of Vehicle(s):		Other _____	$
Use Vehicle & Home Office Worksheet	Worksheet	Sewer	$
Office:		Telephone (office, mobile, pager, fax, etc.)	$
Bank charges	$	Trash	$
Internet	$	Water	$
Notary	$	Wages (provide W-2s)	$
Postage	$	Payroll Taxes	$
Supplies	$	Tax – Personal Property	$
Other: _____	$	Tax – Real Property: Land & Improvements	$
Other: _____	$	Equipment / Assets Purchased This Year:	
Pest Control	$	Use Asset Acquisition & Disposition Worksheet	Worksheet

The above expenses are ordinary & necessary for my rental operations. I have receipts to support these expenses.

Signed: Date:

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Farm Income / Deductions Worksheet

Client / Proprietor:	**Tax Year Ending:**
SSN:	**Fed. EIN:**
Principal Product/Crops (this year):	

Accounting Method: (circle one)	cash / accrual	This farm is owned:
Do you rent on a crop share basis?	yes / no	By an individual
Is 2/3 (or more) of your income from farming?	yes / no	By a partnership
Did you take an active part in the operation of this farm?	yes / no	By a corporation
Did you elect to include Commodity Credit loans as income?	yes / no	

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	$
Total distributions received from cooperatives (attach 1099 forms)	$
Less non-income items (from line above)	$
AGI program payments in cash	$
Commodity credit loans (under election or forfeited)	$
Crop insurance proceeds	$
Fed. Gasoline tax credits	$
Farm rental income	$
Materials & Supplies	$
Machine work income	$
State tax credits	$
Other:	$
Other:	$
Total Revenues	$

DEDUCTIONS

Breeding fees	$
Chemicals _____ Fertilizers & lime _____	$
Conservation expenses	$
Feed purchased	$
Freight & trucking	$
Gasoline, fuel & oil	$
Interest _____ Mortgage interest (paid to financial linstitution) _____	$
Auto/travel - farm related	$
Insurance (other than health) _____ Self-employed health insurance _____	$
Labor / wages	$
Machine hire	$
Rent of farm pasture	$
Repairs & maintenance	$
Seed, plants purchased	$
Storage/warehousing	$
Supplies purchased	$
Taxes	$
Utilities: Gas/propane _____ Electric _____ Water/sewer _____ Other _____	$
Telephone (including cell phone) _____ Internet services _____ Website services _____ Software _____	$
Internet services _____ Website services _____ Software _____	$
Vet/medicines	$
Pension and profit sharing plans (list breakdown by employee)	$
Other employee benefit programs (submit details)	$
Depreciation if pre-determined (attach schedule)	$
Other: _____	$
Other: _____	$
Farm use gallons purchased: Gasoline # _____ Oil # _____	$
Note: Amounts above should reflect expenses ***after*** any reimbursements.	
Note: Do not include personal or living expenses (such as taxes, insurance, repairs, etc., on your home) which do not produce income.	
Total Expenses:	$

The above expenses are ordinary & necessary for my farm operations. I have receipts to support these expenses.

Signed: Date:

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GRAY.CPA, PC
7400 Lohman's Ford Road, Suite C, Lago Vista, TX 78645
Certified Public Accountants
(512) 267-2272
www.gray.cpa

Real Estate Professionals Report

Client: Tax Year:

Gross commissions	$	Accounting method (circle one)	cash / accrual
Interest income (attach 1099 INTs)	$	In what year did you start or buy this business?	
Other income	$	Do you operate as an S Corp. or LLC?	yes / no
Tax-exempt income	$	Have you registered your S Corp. or LLC with TREC?	yes / no

Advertising		Legal Fees	$
Online	$	License	$
Magazines	$	Lock Boxes	$
Signs	$	Maps	$
Conventions	$	Multiple Listing Dues	$
Other:	$	Multiple Listing Fees	$
Other:	$	Notary Fees	$
Appraisal Fees	$	Office Supplies, etc.	$
Auto Mileage for Business Use of Vehicle(s):		Outside Services	$
Use Vehicle & Home Office Worksheet	Worksheet	Photography & Supplies	$
Bank Charges (business account)	$	Postage & Freight	$
Board Dues	$	Printing	$
Board Fees	$	Professional Services	$
Bookkeeping	$	Publications: Books & Manuals, Tradebooks	$
Business Credit Card Annual Fee(s)	$	Referral Fees	$
Commissions Paid	$	Rent, Office	$
Contract / Other Labor (non-W-2)	Provide 1099s	Repairs & Maintenance on Listed Properties	$
1099-NECs for > $600 - total (provide copies)	$	State Industrial Insurance System (workman's comp.)	$
Other < $600 (no 1099s) - total	$	**Telephone Expenses**	
Dues - professional organizations & societies	$	Answering Services	$
Gifts ($25 per person limit)	$	Cellular Phone Charges	$
Education		Cellular Phone Purchase	$
Books	$	Tools	$
Continuing Education Courses	$	**Travel Away From Home (overnight):**	
Professional Development	$	Lodging	$
Seminars	$	Transportation (airfare, train, car rental, etc.)	$
Meals & Entertainment:		Meals (total cost)	$
Meals in Restaurants w/ Business Assoc. (100%)	$	**Other Expenses**	
Entertainment (baseball game, axe throwing, etc.)	Not Allowed		$
Equipment / Assets Purchased This Year:			$
Use Asset Acquisition & Disposition Worksheet	Worksheet		$
Equipment Rental	$		$
Equipment Repairs	$		$
Finders Fees	$		$

The above expenses are ordinary & necessary for my business operations. I have receipts to support these expenses.

X Date:

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Auto & Truck Expenses Worksheet		Actual Expenses	
Business Name		Gas	$
Vehicle Year, Make, Model		Oil	$
Date Purchased		Parking Fees	$
Date Placed in Service		Tolls	$
Total Miles Driven		Property Tax	$
Business Miles		Garage rent	$
Commuting Miles		Repairs	$
Other Miles		Tires	$
Beginning Odometer		Insurance	$
Ending Odometer		Licenses	$
Was vehicle leased?	Yes / No	Interest from Loan Payments	$
Lease Payments (Annual)	$	Other Expenses	LIST BELOW
Vehicle used primarily by a more than 5% owner or related person?			Yes / No
Was the vehicle available for personal use during off-duty hours?			Yes / No
Do you or your spouse have another vehicle available for your personal use?			Yes / No
Do you have written evidence to support this deduction?			Yes / No

Business Use of Home		Used for daycare?	Yes / No
Business Name		Total Home Square Footage	$
Date Placed in Service		Office Square Footage	$
Number of months office was used regularly (at least 15 days per month) and exclusively for business			$
Home Utilities Expense: Electricity, Gas, Water, Sewer, Trash			LIST BELOW
Electricity			$
Gas			$
Water			$
Sewer			$
Trash / refuse			$
HOA/POA, Homeowners Insurance, Other Expenses			$
		TOTAL:	$

Other Asset Aquisitions

Please use/request Asset Acquisition & Disposition Worksheet

Asset Dispositions

Please use/request Asset Acquisition & Disposition Worksheet

Notes / Other Information

NEW EQUIPMENT / CAPITAL IMPROVEMENTS

If during the year you purchased Equipment, Furniture, Vehicles or made Property Improvements, list below.

Description	Property Code	Date	Cost	Asset Was		If Trade-In Involved	
				New	Used	Description	Allowance
			$				$
			$				$
			$				$
			$				$
			$				$
			$				$
			$				$
			$				$
			$				$
			$				$
			$				$
			$				$
			$				$
			$				$
			$				$

DEPRECIABLE ASSETS SOLD OR DISPOSED OF

If during the year you purchased Equipment, Furniture, Vehicles or made Property Improvements, list below.

Description	Property Code	Date Acquired	Original Cost	Date Disposed of	Describe Means of Disposal	Amount Received
			$			$
			$			$
			$			$
			$			$
			$			$
			$			$
			$			$
			$			$
			$			$
			$			$