

F Sullivan Andrews & Taylor, PC
R 5544 Greenwich Road, Suite 103
O
M Virginia Beach, VA 23462

2025 TAX ORGANIZER

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This tax organizer has been prepared for your use in gathering the information needed for your 2025 tax return.

To save you time, selected information from your 2024 tax return has been entered in this organizer. Please line through any information that does not apply to your 2025 tax return.

In some cases, 2024 amounts have been included in a separate column. These amounts are for comparison purposes only. You do not need to change these prior year amounts.

If we may be of further assistance, please contact us at your convenience.

REMOVE THIS SHEET PRIOR TO RETURNING THE COMPLETED ORGANIZER



SULLIVAN
ANDREWS
& TAYLOR
CPA'S

5544 GREENWICH RD., SUITE 103

VIRGINIA BEACH, VIRGINIA 23462
(757) 499-7744 FAX (757) 497-0972

WWW.SATCPA.COM

Dear Friend and Client,

On behalf of everyone here, Merry Christmas and Happy New Year! This time of year comes and goes so quickly, so we encourage you to savor every moment as the sun sets on 2025. With the passing of the holidays each year, comes the start of a new year and tax season. We encourage you to begin gathering the files and data needed for your tax filing obligations and we look forward to the opportunity to assist you in fulfilling those obligations.

We hope that 2025 has been a successful and rewarding year and wish for your continued success in 2026. The One Big Beautiful Bill passed by congress this year made permanent many of the tax benefits you have enjoyed over the past several years, benefits that otherwise would have expired. Here at SAT, we remain closely engaged with these changes and continue to monitor the developing guidance for provisions that will affect 2026 and beyond. As always, we have reached out to many of you throughout the year whenever we believed a conversation or planning opportunity could be helpful.

As we begin our 41st tax season, we would like to sincerely thank you for the continued opportunity to serve you. We request that the taxpayer (and spouse if a joint return) review and sign the enclosed engagement letter and we encourage you to use and return this organizer to us as quickly as possible. Late in tax season it gets very difficult to commit the level of attention to the preparation of your return that we would like. We strive to continue our legacy of providing timely and quality tax services; however, delays in brokerage statements, K-1 forms, and amended tax reports have continued to affect our ability to obtain the information needed to complete returns before the traditional due dates. While we strive to ensure the timely filing of returns whenever possible, various factors such as processing volumes, delayed documents, or other unforeseen circumstances may influence our ability to file on time. Help us accomplish a timely filing by providing as much of your source documents to us as early as possible. We anticipate that any tax return organizers brought to us later than Friday March 6, 2026, will go on extension.

We extend good wishes to you for 2026 and look forward to continuing our relationship with you and assisting with any financial issues in your life that may be causing you concern.

Sincerely,

Sullivan Andrews, & Taylor, P.C.

MEMBERS

AMERICAN INSTITUTE OF

CERTIFIED PUBLIC ACCOUNTANTS

VIRGINIA SOCIETY OF CERTIFIED

PUBLIC ACCOUNTANTS

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2025 TAX ORGANIZER

T Sullivan Andrews & Taylor, PC
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Virginia Beach, VA 23462

I (We) have submitted this information for the sole purpose of preparing my (our) tax return(s). Each item can be substantiated by receipts, canceled checks or other documents. This information is true, correct and complete to the best of my (our) knowledge.

| | |
|--------------------|------|
| Taxpayer Signature | Date |
| Spouse Signature | Date |



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January 05, 2026

Dear Client:

We are pleased to confirm our acceptance and our understanding of the tax preparation services we are to provide to you for the year ended December 31, 2025.

We will prepare the personal federal income tax return and the state income tax returns which you request for the year ended, December 31, 2025. Our engagement will be considered complete upon the delivery of the completed returns to you. You are responsible for ensuring the timely filing of your return and the return of any required e-file signature forms to permit us to release any electronically filed returns on a timely basis. This engagement does not cover the preparation of any tax returns not listed above.

The objective of our tax services portion of the engagement is to prepare the tax returns in accordance with Statements on Standards for Tax Services issued by the AICPA and comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care.

We will prepare the returns from information which you will furnish to us. You are responsible for the safeguarding of assets, the proper recording of transactions in your books and records, the substantial accuracy of your financial records, and the full and accurate disclosure to us of all relevant facts affecting the returns. Your returns may be electronically filed with the IRS and certain states. We will provide you with a copy of your final returns for review prior to such electronic transmission. You have final responsibility for the tax return and, therefore, all signing parties should review the return carefully before signing any return. The IRS requires that you sign an e-file authorization form indicating that you have reviewed the return, it is correct to the best of your knowledge, and you authorize us to submit it electronically. We cannot transmit any return until we have the appropriate signed authorizations.

MEMBERS

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PUBLIC ACCOUNTANTS

Timeliness of information and your cooperation are essential to our ability to complete these returns. Although we continue to strive to file returns before their due dates, we have seen significant delays the last few years due to delays in the issuance of brokerage statements, K-1 forms, and tax form and e-file delays by the IRS and State tax agencies. As a result, we will strive to ensure a timely filing of returns when adequate information has been provided to us prior to March 6, 2026, however, circumstances outside of our control may impact our ability to ensure a timely filing for all returns which may require us to pursue an extension.

We will advise you with regard to tax positions taken in preparation of the tax returns, but you must make all decisions with regard to those matters. Notwithstanding anything to the contrary, we will not be required to take any position with respect to any tax return which would subject us to a tax return preparer penalty; we will advise you of the same, and we reserve the right to withdraw from this engagement if you wish to continue to take such tax position. In the event of our withdrawal, you shall continue to be responsible and obligated to pay our fees through the date of withdrawal.

The U.S. Department of the Treasury requires information reporting with respect to U.S. Persons or entities having an financial interest in, or signature or other authority over, bank accounts, securities, or other financial accounts having a value exceeding \$10,000 in a foreign country; this applies to taxpayers that have direct or indirect control over a foreign or domestic entity with foreign financial accounts, even if the taxpayer does not have foreign accounts. The IRS also requires information reporting with respect to (i) certain foreign owners of U.S. entities and transactions with those entities and related parties; (ii) certain ownership by U.S. persons or entities of, and certain transactions with foreign entities; (iii) certain gifts or inheritances received from foreign persons or entities; and (iv) direct or indirect operations in a country on the Secretary of the Treasury's list of international boycott jurisdictions. Taxpayers are also required to report certain interests in "specified foreign financial assets" with their income tax return. Failure to disclose the required information may result in substantial civil and/or criminal penalties. By your signature below, you accept responsibility for informing us of all such situations and reportable assets, and timely providing us with the information to prepare any required forms.

If, during our work, we discover information that affects prior-year tax returns, we will make you aware of the facts. However, we cannot be responsible for identifying all items that may affect prior-year returns. If you become aware of such information during the year, please contact us to discuss the best resolution of the issue. We will be happy to prepare appropriate amended returns as a separate engagement.

Our work in connection with the preparation of the tax return(s) does not include any procedures designed to discover errors, misappropriation, or other irregularities, should any exist. The returns will be prepared solely from information provided to us without any verification by us. You agree to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorney's fees, resulting from your knowing misrepresentations to us.

In accordance with federal law, in no case will we disclose your tax return information to any location outside the United States, to another tax return preparer outside of our firm for purposes of a second opinion, or to any other third party for any purpose other than to prepare your return without first receiving your consent.

The IRS permits you to authorize us to discuss, on a limited basis, aspects of your return for one year after the return's due date. Your consent to such a discussion is evidenced by checking a box on the return. Unless you tell us otherwise, we will check that box authorizing the IRS to discuss your return with us.

Should we receive any request for the disclosure of privileged information from any third party, including a subpoena or IRS summons, we will notify you. In the event you direct us not to make the disclosure, you agree to hold us harmless from any expenses incurred in defending the privilege, including, by way of illustration only, our attorney's fees, court costs, outside adviser's costs, or penalties or fines imposed as a result of your asserting the privilege or your direction to us to assert the privilege.

The return(s) may be selected for review by the taxing authorities. In the event of an audit, you may be requested to produce documents, records, or other evidence to substantiate the items of income and deduction shown on a tax return. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of a tax examination, we will be available, upon request, to represent you. However, such additional services are not included in our fees for preparation of the tax return(s).

If the income tax returns we are to prepare in connection with this engagement are joint returns, you are each our client. You each acknowledge that there is no expectation of privacy from the other concerning our services in connection with this engagement, and we are at liberty to share with either of you, without the prior consent of the other, any and all documents and other information concern the preparation of your returns. You also acknowledge that unless we are notified otherwise in advance and in writing, we may construe an instruction from either of you to be an instruction from both parties.

Other Relevant Information

Our fee will be based on the number of hours spent and the staff positions of the individuals assigned. You will also be billed for out-of-pocket costs such as report production, word processing, postage, travel, etc. Our invoices for these fees will be rendered as work progresses and are payable on presentation.

At the conclusion of this engagement, we will return to you all original records you supplied to us and any other records we deem to be part of your accounting system.

Your records are the primary records for your returns and comprise the backup and support for the results of this engagement.

Our records and files, including our engagement documentations, whether kept on paper or electronic media, are our property and are not a substitute for your own records. Our firm policy calls for us to destroy our engagement files and all pertinent engagement documentation after a retention period of seven years (or longer, if required by law or regulation), after which time these items will no longer be available. We are under no obligation to notify you that our records relating to your returns are to be destroyed. We reserve the right to modify the retention period without notifying you. Catastrophic events or physical deterioration may result in our firm's records being unavailable before the expiration of the above retention period.

Except as set forth above, you agree that our firm may destroy paper originals and copies of any documents, including, without limitation, correspondence, agreements, and representation letters, and retain only digital images thereof.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If there are additional returns you expect us to prepare, please inform us by noting so below your signature at the end of this letter. If you have any questions, please let us know. If you acknowledge and agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

SULLIVAN, ANDREWS & TAYLOR, P.C.

Acknowledged:

This letter correctly sets forth our understanding.

Taxpayer:

Spouse:

Printed Name

Printed Name

Signature

Signature

Date

Date



2025

Questions (Page 1 of 5)

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The following questions pertain to the 2025 tax year. For any question answered Yes, include supporting detail or documents.

Personal Information:

| | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
|---|------------------------------|-----------------------------|
| Did your marital status change? | <input type="checkbox"/> | <input type="checkbox"/> |
| Are you married? | <input type="checkbox"/> | <input type="checkbox"/> |
| If Yes, do you and your spouse want to file separate returns? | <input type="checkbox"/> | <input type="checkbox"/> |
| If No, are you in a domestic partnership, civil union, or other state-defined relationship? | <input type="checkbox"/> | <input type="checkbox"/> |
| Can you or your spouse be claimed as a dependent by another taxpayer? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you or your spouse serve in the military or were you or your spouse on active duty? | <input type="checkbox"/> | <input type="checkbox"/> |

Dependents:

| | | |
|--|--------------------------|--------------------------|
| Were there any changes in dependents from the prior year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Note: Include non-child dependents for whom you provided more than half the support. | | |
| Did you or your spouse pay for child care while you or your spouse worked or looked for work? | <input type="checkbox"/> | <input type="checkbox"/> |
| Do you have any children under age 18 with unearned income more than \$1,350? | <input type="checkbox"/> | <input type="checkbox"/> |
| Do you have any children age 18 or student children, aged 19 to 23, who did not provide more than half of their cost of support with earned income and that have unearned income of more than \$1,350? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you adopt a child or begin adoption proceedings? | <input type="checkbox"/> | <input type="checkbox"/> |
| Are any of your dependents non-U.S. citizens or non-U.S. residents? | <input type="checkbox"/> | <input type="checkbox"/> |

Healthcare:

| | | |
|---|--------------------------|--------------------------|
| Did you obtain healthcare coverage through the Marketplace? | <input type="checkbox"/> | <input type="checkbox"/> |
| If Yes, include all Forms 1095-A. | | |
| If you received advance premium tax credit, are married, and are filing separately from your spouse, are you a victim of domestic abuse or spousal abandonment? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you, your spouse, or a dependent have healthcare purchased through the Marketplace and for whom you did not receive Form 1095-A? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive Form 1095-A for someone claimed as a dependent on another taxpayer's return or who is filing their own return and is not claimed as a dependent on another taxpayer's return? | <input type="checkbox"/> | <input type="checkbox"/> |
| Are any of your dependents required to file a tax return? | <input type="checkbox"/> | <input type="checkbox"/> |



2025

Questions (Page 2 of 5)**2B****Healthcare (continued):**

| | | |
|--|------------------------------|-----------------------------|
| Was anyone covered on your health insurance policy also covered on another health insurance policy for any part of the year? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Were you eligible for employer-sponsored healthcare coverage? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you or your spouse have any transactions pertaining to a health savings account (HSA)? | <input type="checkbox"/> | <input type="checkbox"/> |
| If you received a distribution from an HSA, include all Forms 1099-SA. | | |
| Did you or your spouse have any transactions pertaining to a medical savings account (MSA)? | <input type="checkbox"/> | <input type="checkbox"/> |
| If you received a distribution from an MSA, include all Forms 1099-SA. | | |
| Did you or your spouse receive any distributions from long-term care insurance contracts? | <input type="checkbox"/> | <input type="checkbox"/> |
| If Yes, include all Forms 1099-LTC. | | |
| If you or your spouse are self-employed, are you or your spouse eligible to be covered under an employer's health plan at another job? | <input type="checkbox"/> | <input type="checkbox"/> |
| If Yes, how many months were you covered? _____ | | |
| If you or your spouse are self-employed, are you or your spouse eligible to be covered under an employer's long-term care plan at another job? | <input type="checkbox"/> | <input type="checkbox"/> |
| If Yes, how many months were you covered? _____ | | |

Education:

| | | |
|--|--------------------------|--------------------------|
| Did you, your spouse, or your dependents incur any post-secondary education expenses, such as tuition? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you or your spouse pay any student loan interest? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you or your spouse withdraw any amounts from your IRA to pay for higher education expenses incurred by you, your spouse, your children or grandchildren? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you or your spouse withdraw any amounts from a Coverdell Education Savings Account or Qualified Education Program (Section 529 plan)? | <input type="checkbox"/> | <input type="checkbox"/> |
| If Yes, include all Forms 1099-Q. | | |
| If Yes, were the amounts withdrawn used for qualified tuition expenses? | <input type="checkbox"/> | <input type="checkbox"/> |

Deductions and Credits:

| | | |
|---|--------------------------|--------------------------|
| Did you or your spouse contribute property (other than cash) with a fair market value of more than \$5,000 to a charitable organization? | <input type="checkbox"/> | <input type="checkbox"/> |
| If Yes, provide the appraisal of property contributed. An appraisal is not required for contributions of publicly traded securities or contributions of non-publicly traded stock of \$10,000 or less. | | |
| Did you or your spouse incur any casualty or theft losses? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you or your spouse make any large purchases, such as motor vehicles and boats? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you or your spouse incur any casualty or loss attributable to a federally declared disaster? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you or your spouse purchase a new alternative technology vehicle, including a qualified plug-in electric drive motor vehicle? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you or your spouse use gasoline or special fuels for business or farm purposes (other than for a highway vehicle)? | <input type="checkbox"/> | <input type="checkbox"/> |
| If Yes, provide the number of gallons of gasoline or special fuels used for off-highway business purposes. | | |
| Gallons _____ Type _____ | | |
| Did you or your spouse install any alternative energy equipment in your residence such as solar water heaters, solar electricity equipment (photovoltaic) or fuel cells? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you or your spouse install any energy efficiency improvements or energy property in your residence such as exterior doors or windows, insulation, heat pumps, furnaces, central air conditioners, or water heaters? | <input type="checkbox"/> | <input type="checkbox"/> |



2025

Questions (Page 3 of 5)**2C****Investments:**Did you or your spouse have any debts canceled, forgiven or refinanced? Yes NoDid you or your spouse start or purchase a business, rental property, or farm, or acquire any new interest in any partnership or S corporation? Yes NoDid you or your spouse sell an existing business, rental property, farm, or any existing interest in a partnership or S corporation? Yes NoDid you or your spouse sell, exchange, or purchase any real estate? Yes No

If Yes, include closing statements.

Did you or your spouse receive grants of stock options from your employer, exercise any stock options granted to you or your spouse or dispose of any stock acquired under a qualified employee stock purchase plan? Yes NoDid you or your spouse engage in any put or call transactions? Yes No

If Yes, provide the transaction details.

Did you or your spouse close any open short sales? Yes NoDid you sell or exchange any digital assets? Yes No

If Yes, include all Forms 1099-DA.

Did you or your spouse sell any securities not reported on Form 1099-B? Yes No**Retirement or Severance:**Did you or your spouse contribute to a Roth IRA or convert an existing IRA into a Roth IRA? Yes NoDid you or your spouse roll into a Roth IRA any distributions from a retirement plan, an annuity plan, tax shelter annuity or deferred compensation plan? Yes NoDid you or your spouse turn age 73 and have money in an IRA or other retirement account without taking any distribution? Yes NoDid you or your spouse make a qualified charitable distribution directly from an IRA? Yes NoDid you or your spouse retire or change jobs? Yes NoDid you or your spouse receive deferred, retirement or severance compensation? Yes No

If Yes, enter the date received (Mo/Da/Yr). _____

Personal Residence:Did your address change? Yes No

If Yes, provide the new address.

If Yes, did you move to a different home because of a change in the location of your job? Yes NoDid you or your spouse claim a homebuyer credit for a home purchased in 2008? Yes NoDid you or your spouse withdraw any amounts from your Individual Retirement Account (IRA) or Roth IRA to acquire a principal residence? Yes NoAre your total mortgages on your first and/or second residence greater than \$750,000? Yes No

If Yes, provide the principal balance and interest rate at the beginning and end of the year. _____

Did you or your spouse take out a home equity loan? Yes NoDid you or your spouse have an outstanding home equity loan at the end of the year? Yes No

If Yes, provide the principal balance and interest rate at the beginning and end of the year. _____

Are you claiming a deduction for mortgage interest paid to a financial institution and someone else received the Form 1098? Yes NoDid you or your mortgagee receive mortgage assistance payments? Yes No

If Yes, include all Forms 1098-MA.



2025

Questions (Page 4 of 5)

2D

Sale of Your Home:

| | Yes | No |
|--|--------------------------|--------------------------|
| Did you sell your home? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive Form 1099-S? | <input type="checkbox"/> | <input type="checkbox"/> |
| If Yes, include Form 1099-S. | | |
| Did you or your spouse own and occupy the home as your principal residence for at least two years of the five-year period prior to the sale? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you or your spouse ever rent out the property? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you or your spouse ever use any portion of the home for business purposes? | <input type="checkbox"/> | <input type="checkbox"/> |
| Have you or your spouse sold a principal residence within the last two years? | <input type="checkbox"/> | <input type="checkbox"/> |
| At the time of the sale, the residence was owned by the: <input type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse <input type="checkbox"/> Both | | |

Gifts:

| | | |
|---|--------------------------|--------------------------|
| Did you or your spouse make any gifts, including birthday, holiday, anniversary, graduation, education savings, etc., with a total (aggregate) value in excess of \$19,000 to any individual? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you or your spouse make any gifts of difficult-to-value assets (such as non-publicly traded stock) to any person regardless of value? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you or your spouse make any gifts to a trust for any amount? | <input type="checkbox"/> | <input type="checkbox"/> |
| Do you or your spouse have a life insurance trust? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you or your spouse assist with the purchase of any asset (auto, home) for any individual? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you or your spouse forgive any indebtedness to any individual, trust or entity? | <input type="checkbox"/> | <input type="checkbox"/> |

Foreign Matters:

| | | |
|---|--------------------------|--------------------------|
| Did you or your spouse perform any work outside of the U.S. or pay any foreign taxes? | <input type="checkbox"/> | <input type="checkbox"/> |
| Were you or your spouse a grantor or transferor for a foreign trust, have any interest in or a signature authority over a bank account, securities account or other financial account in a foreign country? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you or your spouse create or transfer money or property to a foreign trust? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you or your spouse own any foreign financial assets? | <input type="checkbox"/> | <input type="checkbox"/> |
| Were you or your spouse subject to the transition tax on undistributed foreign income and elect to pay the tax in installments? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you or your spouse have an interest in an S corporation that had undistributed foreign income subject to the transition tax? | <input type="checkbox"/> | <input type="checkbox"/> |
| If Yes, did the corporation cease to be an S corporation? | <input type="checkbox"/> | <input type="checkbox"/> |
| If Yes, was there a sale or liquidation of substantially all of the corporation's assets or did the corporation cease business? | <input type="checkbox"/> | <input type="checkbox"/> |
| If Yes, did you or your spouse transfer any share of stock in the corporation? | <input type="checkbox"/> | <input type="checkbox"/> |



2025

Questions (Page 5 of 5)

2E

Miscellaneous:

Did you or your spouse pay in excess of \$1,000 in any quarter, or \$2,800 during the year for domestic services performed in or around your home to individuals who could be considered household employees? Yes No

Did you or your spouse receive unreported tip income of \$20 or more in any month? Yes No

Have you or your spouse received a punitive damage award or an award for damages other than for physical injuries or illness? Yes No

Did you or your spouse engage in any bartering transactions? Yes No

Were you or your spouse notified by the IRS or other taxing authority of any changes in prior year returns? Yes No

For any trust that you or your spouse created or are trustee, did any beneficiaries, grantors, or trustees die or move? Yes No

In 2025, did you or your spouse: (a) receive (as a reward, award, or compensation); (b) sell, exchange, gift or otherwise dispose of a digital asset (or a financial interest in a digital asset)? Yes No

In 2025, did you or your spouse receive Payroll Protection Program loan forgiveness or are you or your spouse seeking forgiveness? Yes No

If No, enter the date loan forgiveness was denied or that you or your spouse decided not to seek forgiveness.
Date (Mo/Da/Yr) _____

If No, enter the amount of the loan for which forgiveness was denied or the amount of the loan for which you or your spouse decided not to seek forgiveness.
Amount _____

Do you own an interest in an LLC or similar entity that has a reporting obligation under the Corporate Transparency Act? Yes No

Additional state pages have been included at the back of the organizer and should be reviewed.



Personal Information

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2025

Taxpayer:

| | | |
|---|-----------|--|
| First Name and Initial | Last Name | Social Security Number |
| Occupation | | Date of Birth (Mo/Da/Yr) Date of Death (Mo/Da/Yr) |
| Driver's License or State-Issued ID Number | | Expiration Date (Mo/Da/Yr) Issue Date (Mo/Da/Yr) State |
| <input type="checkbox"/> Driver's License <input type="checkbox"/> State-Issued ID <input type="checkbox"/> No Identification | | <input type="checkbox"/> Does not expire |

Spouse:

| | | |
|---|-----------|--|
| First Name and Initial | Last Name | Social Security Number |
| Occupation | | Date of Birth (Mo/Da/Yr) Date of Death (Mo/Da/Yr) |
| Driver's License or State-Issued ID Number | | Expiration Date (Mo/Da/Yr) Issue Date (Mo/Da/Yr) State |
| <input type="checkbox"/> Driver's License <input type="checkbox"/> State-Issued ID <input type="checkbox"/> No Identification | | <input type="checkbox"/> Does not expire |

Contact Information:

| | | |
|-----------------------------|-----------------------------|------------------------|
| Street Address | Apartment Number | |
| City | State | |
| Foreign Province or County | | |
| Foreign Country | | |
| Taxpayer Daytime/Work Phone | Taxpayer Evening/Home Phone | Taxpayer Foreign Phone |
| Taxpayer Cell Phone | Taxpayer Fax Number | |
| Spouse Daytime/Work Phone | Spouse Evening/Home Phone | Spouse Foreign Phone |
| Spouse Cell Phone | Spouse Fax Number | |
| Taxpayer Email Address | | |
| Spouse Email Address | | |
| Preferred Method of Contact | | |

| | | |
|--|-----------------------------------|---------------------------------|
| May the IRS or other taxing authority discuss the return with the preparer? Is the taxpayer claimed as a dependent on someone else's tax return? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| | <input type="checkbox"/> Taxpayer | <input type="checkbox"/> Spouse |
| | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

Are you considered legally blind per IRS regulations?
 Do you want to contribute to the Presidential Election Campaign Fund?
 Are you a U.S. citizen or Green Card holder?

Personal Identification Numbers: Code - 1 - Issued by IRS 2 - Issued by State or City

The IRS has recommended that taxpayers have an Identity Protection (IP) PIN to increase filing security. If you would like an IP PIN for yourself, your spouse, or your dependents or have one but do not know the IP PIN assigned, visit IRS.gov to retrieve it or apply.

| TS | State | City | Code | PIN | Prior Year PIN |
|----|-------|------|------|-----|----------------|
| | | | | | |
| | | | | | |



Dependents and Wages

3A

2025

Dependent Information:

| First Name and Initial | Last Name | Social Security Number | Date of Birth (Mo/Da/Yr) | Date of Death (Mo/Da/Yr) | Relationship to Taxpayer |
|------------------------|-----------|------------------------|--------------------------|--------------------------|--------------------------|
| A | | | | | |
| B | | | | | |
| C | | | | | |
| D | | | | | |
| E | | | | | |
| F | | | | | |
| G | | | | | |
| H | | | | | |

Did dependent have income over \$5,200?



| Months Lived in Your Home | X if Disabled | Yes or No | Identity Protection PIN | Prior Year IP PIN |
|---------------------------|---------------|-----------|-------------------------|-------------------|
| A | | | | |
| B | | | | |
| C | | | | |
| D | | | | |
| E | | | | |
| F | | | | |
| G | | | | |
| H | | | | |

Provide the name of any dependent who is not a U.S. citizen or Green Card holder.

Provide the name of any person living with you who is claimed as a dependent on someone else's tax return.

List the years that a release of claim to exemption is given for a dependent child not living with you.

Wages and Salaries: Include all copies of your current year Forms W-2

Note: Use this section to report any wages and/or salaries for which no Form W-2 was received.

| TS | Employer's Name | Taxable Wages | Tax Withheld | | | | |
|----|-----------------|---------------|--------------|-------------|----------|-------|-------|
| | | | Federal | FICA/TIER 1 | Medicare | State | Local |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |



2025

Electronic Filing

4

Electronic Filing:

Electronic filing is the means by which your return is transmitted directly to the IRS and state tax authorities. The IRS has implemented an electronic filing mandate requiring certain preparers, including this firm, to file all returns that they prepare electronically. Some states also require certain preparers to electronically file state returns prepared. The IRS and some states allow taxpayers to elect not to file their returns electronically.

Do not electronically file the federal return

Do not electronically file the state return(s)

Note: The IRS and some states that require returns to be electronically filed also impose fees and/or penalties for failure to do so. If you checked either of the boxes above, you may be required to sign an "opt-out" form before we can release your returns. As a follow-up we will contact you to discuss these requirements and your ability to "opt-out" of electronic filing.

The IRS requires, and many states allow, the use of a Personal Identification Number (PIN) in lieu of mailing a signature document when electronically filing.

Would you like to use a randomly generated PIN? Yes No

Taxpayer

Spouse

If No, enter a 5-digit self-selected PIN:

Taxpayer PIN _____

Spouse PIN _____



Direct Deposit and Withdrawal

2025

4A

Direct Deposit and Electronic Funds Withdrawal Account Information:

The IRS and certain states allow refunds to be deposited to and balances due to be paid directly from your financial institution. If you would like to receive your refund or pay a balance due electronically, complete the following information. Additional space has been provided for the use of multiple accounts. If you selected direct deposit or electronic withdrawal in 2024, your account information is already included below.

| | |
|-----|----|
| Yes | No |
| | |

Would you like any refunds owed to you directly deposited?

| | |
|--|--|
| | |
| | |

Would you like to pay any amount due on your federal return using electronic withdrawal?

If Yes, what amount would you like withdrawn, if not the entire balance due?

If Yes, when should the withdrawal occur, if other than the due date of the return? (Mo/Da/Yr)

Would you like to pay any amount due on your state return(s) using electronic withdrawal?

| | |
|--|--|
| | |
| | |

If Yes, what amount would you like withdrawn, if not the entire balance due?

If Yes, when should the withdrawal occur, if other than the due date of the return? (Mo/Da/Yr)

The IRS and some states allow estimated payments to be electronically withdrawn on the due dates of the estimated payments.

Would you like to pay any estimated payments due for your federal return using electronic withdrawal?

| | |
|--|--|
| | |
| | |

Would you like to pay any estimated payments due for your state return(s) using electronically withdrawn, if available?

Name of bank or financial institution

Routing Transit Number (RTN)

Account number

Type of account:

Checking

Traditional Savings

IRA Savings

Archer MSA Savings

Coverdell Ed. Savings

HSA Savings

Is this a business account?

Yes

No

Account owner

Taxpayer

Spouse

Joint

I confirm that the bank account information and the direct deposit/electronic withdrawal options selected above are correct.

| | |
|-----|----|
| Yes | No |
| | |

Would you like any refunds owed to you directly deposited?

| | |
|--|--|
| | |
| | |

Would you like to pay any amount due on your federal return using electronic withdrawal?

If Yes, what amount would you like withdrawn, if not the entire balance due?

If Yes, when should the withdrawal occur, if other than the due date of the return? (Mo/Da/Yr)

Would you like to pay any amount due on your state return(s) using electronic withdrawal?

| | |
|--|--|
| | |
| | |

If Yes, what amount would you like withdrawn, if not the entire balance due?

If Yes, when should the withdrawal occur, if other than the due date of the return? (Mo/Da/Yr)

The IRS and some states allow estimated payments to be electronically withdrawn on the due dates of the estimated payments.

Would you like to pay any estimated payments due for your federal return using electronic withdrawal?

| | |
|--|--|
| | |
| | |

Would you like to pay any estimated payments due for your state return(s) using electronically withdrawn, if available?

Name of bank or financial institution

Routing Transit Number (RTN)

Account number

Type of account:

Checking

Traditional Savings

IRA Savings

Archer MSA Savings

Coverdell Ed. Savings

HSA Savings

Is this a business account?

Yes

No

Account owner

Taxpayer

Spouse

Joint

I confirm that the bank account information and the direct deposit/electronic withdrawal options selected above are correct.



Interest Information:

Include copies of all Forms 1099-INT or other documents for interest received

Tax-Exempt Interest Code: 1 - 1099-INT 2 - Private Activity Bond 3 - Both

Seller-Financed Mortgage Interest Information:

| Name of Individual from Whom Mortgage Interest Was Received | Identification Number of Individual | 2025 Interest Amount | 2024 Interest Amount |
|---|-------------------------------------|----------------------|----------------------|
| | | | |

Address of Individual from Whom Mortgage Interest Was Received

Enter Any Additional Information:

Note: List all items sold during the year on Form 7.



2025

Dividend Income

5B

Dividend Information:

Include copies of all Forms 1099-DIV or other documents for dividends received

| TSJ | Name of Payer | Box 1a Total Ordinary Dividends | Box 1b Qualified Dividends | Box 2a Total Capital Gain Distribution | U.S. Bond Interest Amount or Percent in Box 1a |
|-------|---------------|---------------------------------------|----------------------------------|--|--|
| A | | | | | |
| B | | | | | |
| C | | | | | |
| D | | | | | |
| E | | | | | |
| F | | | | | |
| G | | | | | |
| H | | | | | |
| I | | | | | |
| J | | | | | |
| K | | | | | |
| L | | | | | |
| M | | | | | |
| N | | | | | |
| Total | | | | | |

Tax-Exempt Interest Code: 1 - 1099-DIV 2 - Private Activity Bonds 3 - Both

| Code | Tax-Exempt Interest | 2024 Gross Dividends Amount |
|-------|------------------------|-----------------------------------|
| A | | |
| B | | |
| C | | |
| D | | |
| E | | |
| F | | |
| G | | |
| H | | |
| I | | |
| J | | |
| K | | |
| L | | |
| M | | |
| Total | | |

Enter Any Additional Information:

| |
|--|
| |
| |
| |
| |
| |
| |
| |

Note: List all items sold during the year on Form 7.



2025

Business Income and Cost of Goods Sold

6

Name of Business:

Principal Business or Profession:

TSJ

Employer ID number

Street address

City, state, ZIP or postal code, and country

Method of inventory

Method of accounting

Business Questions for 2025:

Did you dispose of this business?

 Yes No

If Yes, what was the disposition date?

(Mo/Da/Yr)

Was there a change in determining quantities, costs or valuations between opening and closing inventory?

Were you involved in the operations of this business on a regular, continuous and substantial basis?

Have you prepared or will you prepare all required Forms 1099?

| 2025 Amount | 2024 Amount |
|-------------|-------------|
| | |

Health insurance premiums paid for yourself and your dependents

Income:

Payment card and third party transactions:

 Include all Forms 1099-K

| Description | 2025 Amount | 2024 Amount |
|-------------|-------------|-------------|
| | | |
| | | |
| | | |

Miscellaneous income: Include all Forms 1099-MISC and 1099-NEC

| | | |
|--|--|--|
| | | |
| | | |
| | | |

Other Income:

| | | |
|--|--|--|
| | | |
| | | |
| | | |

Other gross receipts or sales

Less returns and allowances

Cost of Goods Sold:

Beginning inventory

| 2025 Amount | 2024 Amount |
|-------------|-------------|
| | |
| | |
| | |
| | |

Purchases less cost of items withdrawn for personal use

Cost of labor (do not include amounts paid to yourself)

Materials and supplies

Other costs of goods sold:

| Description | 2025 Amount | 2024 Amount |
|-------------|-------------|-------------|
| | | |
| | | |
| | | |

Ending inventory



Name of Business:

Principal Business or Profession: _____

Expenses:

| | |
|--|-------|
| Advertising | ..... |
| Car and truck expenses | ..... |
| Parking fees and tolls | ..... |
| Commissions and fees | ..... |
| Contract labor | ..... |
| Employee benefit programs and health insurance (other than pension and profit-sharing plans) | ..... |
| Insurance (other than health) | ..... |
| Interest - mortgage (paid to banks, etc.) | ..... |
| Interest - other | ..... |
| Legal and professional fees | ..... |
| Office expense | ..... |
| Pension and profit-sharing plans | ..... |
| Rent or lease - vehicles, machinery and equipment | ..... |
| Rent or lease - other business property | ..... |
| Repairs and maintenance | ..... |
| Supplies (not included in Cost of Goods Sold) | ..... |
| Taxes and licenses | ..... |
| Travel | ..... |
| Meals | ..... |
| Entertainment (deductible only on some state returns) | ..... |
| Utilities | ..... |
| Wages | ..... |
| Dependent care benefits | ..... |

Other Expenses:

Property and Equipment: **Include a list if more space is needed**

| X if not new | Acquisitions - Description | Date Acquired (Mo/Da/Yr) | Cost |
|--------------|----------------------------|--------------------------|------|
| | | | |
| | | | |
| | | | |

| Dispositions - Description | Date Acquired (Mo/Da/Yr) | Cost | Date Sold (Mo/Da/Yr) | Selling Price |
|----------------------------|-----------------------------|------|-------------------------|---------------|
| | | | | |
| | | | | |



2025

**Business Expenses - Vehicle and
Other Listed Property**

6B

Name of Business:

Principal Business or Profession:

Listed Property Questions for 2025:

Do you have evidence to support your deduction?

If Yes, is the evidence written?

Do you have evidence to support the business use percentage claimed on listed property?

If Yes, is the evidence written?

| | |
|------------|-----------|
| Yes | No |
| | |
| | |
| | |
| | |

If you are an employer who provides vehicles for use by employees:

Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?

Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees?

Do you treat all use of vehicles by employees as personal use?

Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles and retain the information received?

Do you meet the requirements for qualified demonstration use by maintaining a written policy statement that prohibits vehicle use by individuals other than full-time vehicle salespersons, use for personal vacation trips, storage of personal possessions in the vehicle and limits the total mileage outside the salesperson's normal working hours?

| | |
|------------|-----------|
| Yes | No |
| | |
| | |
| | |
| | |

Vehicle:

Description of vehicle

Date placed in service (Mo/Da/Yr)

Do you (or your spouse) have another vehicle available for your personal use?

Was your vehicle available for use during off-duty hours?

| Vehicle 1 | |
|--|--|
| | |
| | |
| <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| | |
| | |
| <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| | |
| | |

| Vehicle 2 | |
|--|--|
| | |
| | |
| | |
| <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| | |
| | |
| <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| | |
| | |
| <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| | |
| | |

Mileage:

Total miles

Total business miles

Total commuting miles for the year

| 2025 Miles | 2024 Miles |
|------------|------------|
| | |
| | |
| | |

| 2025 Miles | 2024 Miles |
|------------|------------|
| | |
| | |
| | |

Actual Expenses:

Gasoline, oil, repairs, insurance, etc

Interest

Taxes

Fair market value of leased vehicle

Vehicle rentals/leases

| 2025 Amount | 2024 Amount |
|-------------|-------------|
| | |
| | |
| | |
| | |
| | |

| 2025 Amount | 2024 Amount |
|-------------|-------------|
| | |
| | |
| | |
| | |
| | |



Business Expenses

6C

2025

Name of Business:
Principal Business or Profession:

Business Expenses: **Enter all expenses at 100 percent**

If not 100%, please enter the percentage to apply to this business %

Parking fees and tolls
Local transportation
Travel expenses
Meals
Entertainment (deductible only on some state returns)

| 2025 Amount | 2024 Amount |
|-------------|-------------|
| | |
| | |
| | |
| | |
| | |

Other Business Expenses:

| Description | 2025 Amount | 2024 Amount |
|-------------|-------------|-------------|
| | | |
| | | |
| | | |

Reimbursements: **List only reimbursements NOT reported in Box 1 of your Form W-2**

| 2025 Amount | 2024 Amount |
|-------------|-------------|
| | |
| | |
| | |

Amount received for other expenses
Amount received for meals
Amount received for entertainment
If you are a statutory employee, does your employer's reimbursement plan for meals and entertainment allow for offset of other reimbursements?

Yes No

Vehicle:

If not 100%, please enter the percentage to apply to this business %
Description of vehicle
Date vehicle was placed in service (Mo/Da/Yr)

.....

Do you (or your spouse) have another vehicle available for personal purposes?
Was your vehicle available for personal use during off-duty hours?

Yes No
 Yes No

Total miles
Total business miles
Average daily commuting miles
Total commuting miles for the year
Gasoline and oil
Repairs
Insurance
Interest
Taxes
Value of employer provided vehicle
Temporary vehicle rentals
Fair market value of leased vehicle
Vehicle leases

| 2025 | 2024 |
|------|------|
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |

Other Vehicle Expenses:

| Description | 2025 Amount | 2024 Amount |
|-------------|-------------|-------------|
| | | |
| | | |
| | | |



2025

Business Use of Home**6D**

Name of Business:

Principal Business or Profession:

Partial Use of Your Home for Business:

Square footage of home used exclusively for business

Total square footage of home

Total hours home was used for day care during the year

| 2025 | 2024 |
|------|------|
| | |
| | |
| | |

Was your home used for day care purposes for the entire year?

| | |
|-----|----|
| Yes | No |
| | |
| | |

Were improvements made to the home and/or home office since the time you began using the home for business?

Expenses: Enter all expenses at 100 percent

Direct expenses benefit the business part of your home.

Example: Cost of painting or repairs made to the specific area or room used for business.

Indirect expenses are required for keeping up and running your entire home.

Example: Real estate taxes.

Casualty losses

Deductible mortgage interest paid to:

- Financial institutions
- Individuals

Real estate taxes

Insurance

Repairs and maintenance

Utilities

Rent

| Direct Expenses | | Indirect Expenses | |
|-----------------|-------------|-------------------|-------------|
| 2025 Amount | 2024 Amount | 2025 Amount | 2024 Amount |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

Other Expenses:

| Description | Direct Expenses | | Indirect Expenses | |
|-------------|-----------------|-------------|-------------------|-------------|
| | 2025 Amount | 2024 Amount | 2025 Amount | 2024 Amount |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

Seller-Financed Mortgage Interest Information:

| Name of Individual to Whom Mortgage Interest Was Paid | Identification Number of Individual | Address of Individual to Whom Mortgage Interest Was Paid |
|---|-------------------------------------|--|
| | | |



Gains or Losses from Sales of Stocks, Securities and Other Capital Assets:

Include all Forms 1099-A, 1099-B, 1099-S and copies of mutual fund statements for the year

Did you have any of the following during the year?

| | | |
|--|-------|--|
| Mutual fund transactions | ..... |  |
| Exchange of any securities or investments for something other than cash | ..... |  |
| Sales of inherited property | ..... |  |
| Sales of any stock or stock options at a loss and purchases of the same or substantially similar stock or options 30 days before or 30 days after the sale | ..... |  |
| Commodity sales, short sales or straddles | ..... |  |
| Reinvestment of the proceeds of gains in a qualified opportunity fund | ..... |  |
| Sale of any investments in qualified opportunity funds | ..... |  |
| Debts that became uncollectible | ..... |  |
| Securities that became worthless | ..... |  |
| Sale of any property where you will receive payments in future years | ..... |  |

| TSJ | Kind of Property and Description | Quantity | Date Acquired (Mo/Da/Yr) | Date Sold (Mo/Da/Yr) |
|-----|----------------------------------|----------|--------------------------|----------------------|
| A | | | | |
| B | | | | |
| C | | | | |
| D | | | | |
| E | | | | |
| F | | | | |
| G | | | | |
| H | | | | |

| Gross Sales Price (Less Commissions) | Cost or Other Basis | Federal Tax Withheld | State Tax Withheld |
|---|--------------------------------|---------------------------------|-------------------------------|
| A | | | |
| B | | | |
| C | | | |
| D | | | |
| E | | | |
| F | | | |
| G | | | |
| H | | | |

Installment Sales: Do not include interest received in principal amount



Sale of Your Home and Moving Expenses

2025

8

Sale or Exchange of Your Home:

Include the closing statements from the purchase and sale of your former and new homes

Former Home Information:

TSJ
 Date acquired (Mo/Da/Yr)
 Date sold (Mo/Da/Yr)
 Selling price

Original Cost and Cost of Improvements:

| Description | Amount |
|-------------|--------|
| | |
| | |
| | |
| | |

Sale Expenses:

Commissions, legal fees, advertising and other expenses.

| Description | Amount |
|-------------|--------|
| | |
| | |
| | |
| | |

Did you personally own and occupy the home for at least 2 of the 5 years preceding the sale? Yes No

If your spouse is deceased, did the sale occur within two years of the date of death and did your spouse live in the home for at least 2 of the 5 years preceding the sale? Yes No

If you had a foreign mortgage on the above property, please provide the amount of the mortgage retired on the sale and the date the mortgage was acquired or the date the mortgage was most recently renegotiated _____

Moving Expenses:

TSJ

Were the moving expenses reimbursed by your employer? Yes No

Enter reimbursements not included in wages on your Form W-2

Was the move due to a permanent change of station pursuant to a military order? Yes No

Mileage:

Number of miles from old home to new workplace (applicable only on some state returns)

Yes No

Number of miles from old home to old workplace (applicable only on some state returns)

Yes No

Number of automobile miles

Yes No

Transportation Expenses:

Costs of transportation of household goods and personal effects

Miles

Costs of travel and lodging (do not include meals or automobile expenses)

Amount

Automobile expenses (gasoline, oil, etc.)

Miles

Meals (Pennsylvania only)

Amount



Pension, Annuity and Retirement Plan Information

9A

2025

Pensions and Annuities: Include all Forms 1099-R and any nontaxable distribution details

| TSJ | Name of Payer | 2025 Gross Distributions | Taxable Amount | Federal Tax Withheld | State Tax Withheld | Is this a Rollover? | 2024 Gross Distributions |
|-----|---------------|--------------------------|----------------|----------------------|--------------------|---------------------|--------------------------|
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

Self-Employed Retirement Plan: Include copies of all Forms 1099-R

Taxpayer

| |
|-----|
| Yes |
| No |
| |
| |

Spouse

| |
|-----|
| Yes |
| No |
| |
| |

2025 Amount

| |
|--|
| |
| |
| |
| |
| |

2025 Amount

| |
|--|
| |
| |
| |
| |
| |

Have you established a self-employed retirement or SIMPLE plan with deductible contributions?

Do you want to contribute the maximum amount allowed?

Contributions to:

Simplified employee pension plan

Defined benefit plan

Defined contribution plan

SIMPLE plan



Rental and Royalty Income

10

2025

Location of Property: _____

TSJ _____

Type of property _____

Have you prepared or will you prepare all required Forms 1099?

Yes No

Ownership percentage if not 100%

| 2025 | 2024 |
|------|------|
| | % |
| | |
| | |

How many days was this property rented at fair market value?

How many days was this property used personally (including use by family members)?

Income:

Rents received

Royalties received

| 2025 Amount | 2024 Amount |
|-------------|-------------|
| | |
| | |

Payment card and third party transactions: Include all Forms 1099-K

| Description | 2025 Amount | 2024 Amount |
|-------------|-------------|-------------|
| | | |
| | | |
| | | |
| | | |

Miscellaneous income: Include all Forms 1099-MISC

| Description | 2025 Amount | 2024 Amount |
|-------------|-------------|-------------|
| | | |
| | | |
| | | |
| | | |

Other income:

| Description | 2025 Amount | 2024 Amount |
|-------------|-------------|-------------|
| | | |
| | | |
| | | |
| | | |



Location of Property: _____

Expenses:

| | |
|---------------------------------------|-------|
| Advertising | ..... |
| Auto and travel | ..... |
| Cleaning and maintenance | ..... |
| Commissions | ..... |
| Insurance | ..... |
| Legal and other professional fees | ..... |
| Management fees | ..... |
| Mortgage interest paid to banks, etc. | ..... |
| Mortgage interest paid to individuals | ..... |
| Other interest | ..... |
| Repairs | ..... |
| Supplies | ..... |
| Taxes | ..... |
| Utilities | ..... |
| Dependent care benefits | ..... |
| Employee benefits | ..... |
| Other Expenses: | ..... |

1000



Partnership Income: **Include all Schedules K-1**

S Corporation Income: **Include all Schedules K-1**

Estate and Trust Income: **Include all Schedules K-1**

Real Estate Mortgage Investment Conduit (REMIC) Income: **Include all Schedules Q**

| TSJ | Entity Name | Employer ID Number |
|-----|-------------|--------------------|
| | | |
| | | |



Activity Name: _____

Business Expenses: **Enter all expenses at 100 percent**
If not 100%, enter the percentage to apply to this business

Parking fees and tolls
Local transportation
Travel expenses
Meals
Entertainment (deductible only on some state returns)
Other Business Expenses:

Other Business Expenses

| Description | 2025 Amount | 2024 Amount |
|-------------|-------------|-------------|
| | | |
| | | |
| | | |

Reimbursements: List only reimbursements NOT reported in Box 1 of your Form W-2

Amount received for other expenses
Amount received for meals
Amount received for entertainment

| 2025 Amount | 2024 Amount |
|-------------|-------------|
| | |
| | |
| | |

Vehicle:

If not 100%, enter the percentage to apply to this business

Description of vehicle

Date vehicle was placed in service _____ (Mo/Da/Yr)

Do you (or your spouse) have another vehicle available for personal purposes?
Was your vehicle available for personal use during off-duty hours?

| | | | |
|--|-----|--|----|
| | Yes | | No |
| | Yes | | No |

Total miles
Total business miles
Average daily commuting miles
Total commuting miles for the year
Gasoline and oil
Repairs
Insurance
Interest
Taxes
Value of employer provided vehicle
Temporary vehicle rentals
Fair market value of leased vehicle
Vehicle leases

Other Vehicle Expenses:

| Description | 2025 Amount | 2024 Amount |
|-------------|-------------|-------------|
| | | |
| | | |
| | | |



Include Forms: W-2G, 1099-MISC, 1099-NEC, 1099-RRB, 1099-SSA, 1099-SA, 1099-LTC, 1099-QA, and 1099-G

Miscellaneous Income and Adjustments:

State and Local Income Tax Refunds:

Other Income:

Alimony Paid or Received:

| TSJ | Recipient's Name | Recipient's Social Security Number | Date of Original Divorce or Separation (Mo/Da/Yr) | Date Divorce or Separation Agreement Modified (Mo/Da/Yr) | Alimony Received? | 2025 Amount | 2024 Amount |
|-----|------------------|------------------------------------|---|--|-------------------|-------------|-------------|
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |



Miscellaneous Adjustments

13A

2025

Educator Expenses: Deduction for amounts paid by educators of kindergarten through Grade 12

| TS | 2025 Amount | 2024 Amount |
|----|-------------|-------------|
| | | |
| | | |

Health Savings Accounts (HSAs) Include all Forms 1099-SA

| TS | Description | 2025 Amount | 2024 Amount |
|----|--|-------------|-------------|
| | Contributions made for 2025 | | |
| | Distributions received from all HSAs in 2025 | | |

What type of coverage applies to your high deductible health plan? Self only Family

Yes

No

Were any HSA contributions listed above also shown on your Form W-2?

Were all distributions from your HSA for unreimbursed medical expenses?

Did you or your spouse enroll in Medicare?

If Yes, what month did you enroll?

.....

.....

What month did your spouse enroll?

.....

.....

Other Adjustments to Income: Include all Forms 1098-E for Student Loan Interest Paid

| TSJ | Nature and Source | 2025 Amount | 2024 Amount |
|-----|-------------------|-------------|-------------|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |



Medical and Dental Expenses:

Prescription medicines and drugs
Total medical insurance premiums paid *
Long-term care expenses
Total insurance reimbursement
Number of miles traveled for medical care
Personal protective equipment
Lodging
Doctors, dentists, etc.
Hospitals
Lab fees
Eyeglasses and contacts

Taxpayer long-term care insurance premiums paid
Spouse long-term care insurance premiums paid

| 2025 Amount | 2024 Amount |
|-------------|-------------|
| | |

* Do not include Medicare premiums or premiums deducted in computing taxable wages reported on a W-2.

Other Medical Expenses:

| TSJ | Description | 2025 Amount | 2024 Amount |
|-----|-------------|-------------|-------------|
| | | | |
| | | | |
| | | | |

Taxes Paid: **Include copies of your tax bills**

Personal property taxes paid (include vehicle taxes)
General sales taxes paid on specified items

| TSJ | 2025 Amount | 2024 Amount |
|-----|-------------|-------------|
| | | |
| | | |

Itemize real estate taxes by state.

| TSJ | Real Estate Taxes | 2025 Amount | 2024 Amount |
|-----|-------------------|-------------|-------------|
| | | | |
| | | | |
| | | | |

Other Taxes Paid:

| TSJ | Description | 2025 Amount | 2024 Amount |
|-----|-------------|-------------|-------------|
| | | | |
| | | | |
| | | | |

If you purchased or sold your home in 2025, did you include any taxes from your closing statement in the amounts above? Yes No



Itemized Deductions - Mortgage Interest and Points

14A

2025

Mortgage Questions for 2025:

If you purchased or sold your home, did you include any mortgage interest from your closing statement in the amount below? . . . Yes No

Did you refinance your home? (If Yes, enclose the closing statement.) . . .

If Yes, how many years is your new mortgage loan? . . .

Did you purchase a new home or sell your former home during the year? . . .

If Yes, enclose the closing statements from the purchase and sale of your new and former homes.

If Yes, also, did you (or your spouse, if married) have an ownership interest in a principal residence in the US during the 3 year period prior to the purchase of this home? . . .

If Yes, did you (and your spouse, if married at the time of purchase) own and use the same home as a principal residence in the U.S. for any 5 consecutive year period during the 8 year period ending on the purchase date of the new home? . . .

Home Mortgage Interest Paid To Financial Institutions:

| TSJ | Paid To | Did You Receive Form 1098? | | 2025 Amount | 2024 Amount |
|-----|---------|----------------------------|----|-------------|-------------|
| | | Yes | No | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

Other Home Mortgage Interest Paid:

| TSJ | Paid To | | ID Number | 2025 Amount | 2024 Amount |
|-----|---------|---------|-----------|-------------|-------------|
| | Name | Address | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

Deductible Points:

| TSJ | Paid To | Did You Receive Form 1098? | | 2025 Amount | 2024 Amount |
|-----|---------|----------------------------|----|-------------|-------------|
| | | Yes | No | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

Investment Interest Expense:

Interest paid on money you borrowed that is allocable to property held for investment.

| TSJ | Paid To | 2025 Amount | 2024 Amount |
|-----|---------|-------------|-------------|
| | | | |
| | | | |
| | | | |



Itemized Deductions - Contributions

2025

15

Cash Contributions: Include all Forms 1098-C or other documentation.

You cannot deduct a cash contribution, regardless of the amount, unless you keep as a record of the contribution a bank record (such as a canceled check, a bank copy of a canceled check, or a bank statement containing the name of the charity, the date, and the amount) or a written communication from the charity. The written communication must include the name of the charity, date of the contribution, and amount of the contribution. Clothes and household items donated must be in good, used condition or better in order to be deductible unless the item donated is worth more than \$500 and you have the item's value appraised. Attach a copy of the appraisal. Include any vehicles donated to charity.

| TSJ | Organization or Description of Contribution | 2025 Amount | 2024 Amount |
|-----|---|-------------|-------------|
| | | | |
| | | | |
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| TSJ | Conservation Real Property | 2025 Amount | 2024 Amount |
|-----|----------------------------|-------------|-------------|
| | 100% limit | | |
| | 50% limit | | |

| TSJ | Description | 2025 Miles | 2024 Miles |
|-----|---|------------|------------|
| | Number of miles traveled performing volunteer work for qualified charitable organizations | | |

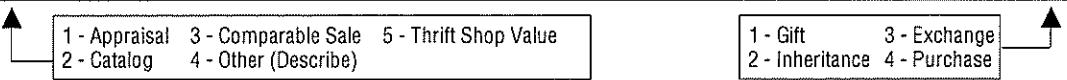
Noncash Contributions Totaling \$500 or Less: Include all documentation.

| TSJ | Description of Donated Property | 2025 Amount | 2024 Amount |
|-----|---------------------------------|-------------|-------------|
| | | | |
| | | | |

Noncash Contributions Totaling More Than \$500: Include all Forms 1098-C or other documentation.

| TSJ | Property Description | Date Acquired | Date of Donation | Cost or Basis |
|-----|----------------------|---------------|------------------|---------------|
| A | | | | |
| B | | | | |
| C | | | | |

| Fair Market Value (FMV) | Method Used to Determine FMV | Other Method Description | Method of Acquisition |
|-------------------------|------------------------------|--------------------------|-----------------------|
| A | | | |
| B | | | |
| C | | | |



| Donee Organization Name | Donee Organization Address |
|-------------------------|----------------------------|
| A | |
| B | |
| C | |



* These expenses are not deductible on the federal return but may be deductible on some state returns.

Miscellaneous Itemized Deductions:

Other Itemized Deductions:

Examples:

- Certain legal and accounting fees *
- Employment agency fees *
- Impairment-related work expense of a disabled person
- Investment expenses *
- Certain educational expenses *
- Repayment of amounts under a claim of right
- Custodial fees *
- Amortizable bond premium

Casualty or Theft Loss:

TSJ www.tsj.gob.ar

Property description

Which of the following describes the type of property that sustained the casualty or theft loss?

Personal use Business use Income producing Employee Use Personal use attributable to insolvent or bankrupt financial institution losses on deposits

Was the loss due to a federally declared disaster? Yes No

Date acquired (Mo/Da/Yr) _____
Date damaged or lost (Mo/Da/Yr) _____

Fair market value before casualty

Fair market value after casualty

Cost of replacement

Insurance reimbursement



Itemized Deductions - Business Use of Home

16A

2025

These expenses are not deductible on the Federal return but may be deductible on some state returns.

Partial Use of Your Home for Business:

Square footage of home used exclusively for business
Total square footage of home
Total hours home was used for day care during the year

| 2025 | 2024 |
|------|------|
| | |
| | |
| | |

Was your home used for day care purposes for the entire year? Were improvements made to the home and/or home office since the time you began using the home for business?

Yes
No

Expenses: Enter all expenses at 100 percent

Direct expenses benefit the business part of your home.

Example: Cost of painting or repairs made to the specific area or room used for business.

Indirect expenses are required for keeping up and running your entire home.

Example: Real estate taxes.

| | |
|---------------------------------------|-------|
| Casualty losses | ..... |
| Deductible mortgage interest paid to: | |
| Financial institutions | ..... |
| Individuals | ..... |
| Real estate taxes | ..... |
| Insurance | ..... |
| Repairs and maintenance | ..... |
| Utilities | ..... |
| Rent | ..... |

Other Expenses:

Seller-Financed Mortgage Interest Information:

| Name of Individual to Whom Mortgage Interest Was Paid | Identification Number of Individual | Address of Individual to Whom Mortgage Interest Was Paid |
|---|-------------------------------------|--|
| | | |



2025

Child/Dependent Care Expenses & Education Expenses

18

Child/Dependent Care Expenses:

General Information:

TSJ

Were you or your spouse a full time student or disabled?

| | | | |
|--------------------------|-----|--------------------------|----|
| <input type="checkbox"/> | Yes | <input type="checkbox"/> | No |
| <input type="checkbox"/> | Yes | <input type="checkbox"/> | No |

Did you pay an individual for services performed in your home?

Expenses incurred in 2024 but paid in 2025

| |
|--|
| |
| |
| |

Employer-provided dependent care benefits that were forfeited in 2025

2024 carryover used in grace period

Child/Dependent Care Providers:

Provider 1:

Name

| |
|--|
| |
|--|

Street address

| |
|--|
| |
|--|

City, state, ZIP or postal code, and country

| |
|--|
| |
|--|

Social security number OR

| |
|--|
| |
|--|

Employer identification number

| |
|--|
| |
|--|

Telephone number (California only)

| |
|--|
| |
|--|

Provider was a household employee

| |
|--|
| |
|--|

| | | | |
|--------------------------|-----|--------------------------|-------------|
| <input type="checkbox"/> | Yes | <input type="checkbox"/> | No |
| 2025 Amount | | | 2024 Amount |
| | | | |

Expenses incurred and paid in 2025

| |
|--|
| |
|--|

Expenses incurred and not paid in 2025

| |
|--|
| |
|--|

Provider 2:

Name

| |
|--|
| |
|--|

Street address

| |
|--|
| |
|--|

City, state, ZIP or postal code, and country

| |
|--|
| |
|--|

Social security number OR

| |
|--|
| |
|--|

Employer identification number

| |
|--|
| |
|--|

Telephone number (California only)

| |
|--|
| |
|--|

Provider was a household employee

| |
|--|
| |
|--|

| | | | |
|--------------------------|-----|--------------------------|-------------|
| <input type="checkbox"/> | Yes | <input type="checkbox"/> | No |
| 2025 Amount | | | 2024 Amount |
| | | | |

Expenses incurred and paid in 2025

| |
|--|
| |
|--|

Expenses incurred and not paid in 2025

| |
|--|
| |
|--|

Qualifying Persons for Child/Dependent Care Expenses:

| First Name and Initial | Last Name | Social Security Number | Dis-abled | 2025 Expenses Incurred | 2024 Expenses Incurred |
|------------------------|-----------|------------------------|-----------|------------------------|------------------------|
| | | | | | |
| | | | | | |
| | | | | | |

Higher Education Expenses for Education Credits and/or Tuition Fees Deduction:

Qualified expenses are for post-secondary education tuition and related expenses; they do not include room or board. Include a detailed listing of the expenses.

Include copies of all Forms 1098-T

| First Name and Initial | Last Name | Social Security Number | 2025 Qualified Expenses |
|------------------------|-----------|------------------------|-------------------------|
| | | | |
| | | | |
| | | | |



2025

Household Employment Taxes

19

General Information:TSJ Employer identification number Yes NoDid you pay any one household employee cash wages of \$2,400 or more in 2025? Did you withhold any federal income tax from wages paid to any household employee? Did you pay total cash wages of \$1,000 or more in any calendar quarter of 2024 or 2025? **Social Security, Medicare and Income Taxes:**

| | 2025 Amount | 2024 Amount |
|---|-------------|-------------|
| Cash wages subject to social security taxes | | |
| Cash wages subject to Medicare taxes (if different than cash wages subject to social security) | | |
| Cash wages subject to additional Medicare tax withholding | | |
| Federal income tax withheld | | |
| State disability plan payments subject to social security taxes | | |
| State disability plan payments subject to Medicare taxes (if different than plan payments subject to social security) | | |

Federal Unemployment (FUTA) Tax:Did you pay unemployment contributions to more than one state? Were all of the wages subject to FUTA tax subject to the state's unemployment tax?

| State | Total Cash Wages Subject to FUTA | 2024 Amount |
|-------|----------------------------------|-------------|
| | | |
| | | |
| | | |
| | | |

Complete the following for all state unemployment contributions made:

X if payment to be made after April 18, 2026

| Name of State | Total Taxable Wages | Contribution Paid to Unemployment Fund | X | 2024 Amount |
|---------------|---------------------|--|---|-------------|
| | | | | |
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2025

Federal Tax Payments

20

Refund Application:

If you have an overpayment of 2025 taxes, do you want the excess:

Refunded Yes No
Applied to your 2026 estimated tax liability Yes No

Federal Estimated Tax Payments:

2025 1st Quarter Estimate (Due 04-15-2025)
2025 2nd Quarter Estimate (Due 06-17-2025)
2025 3rd Quarter Estimate (Due 09-16-2025)
2025 4th Quarter Estimate (Due 01-15-2026)

| Amount Due | Date Paid if Not Date Due (Mo/Da/Yr) | Amount Paid |
|------------|--|-------------|
| | | |
| | | |
| | | |
| | | |

2024 overpayment applied to 2025 estimate

Tax Planning Information for Tax Year 2026:

Do you expect any of the following to occur in 2026?

Yes No

A change in your marital status
A change in the number of your dependents
A substantial change in your income
A substantial change in your withholding
A substantial change in deductions

If you answered Yes to any of the above questions, provide details.

| |
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State and City Tax Payments

20A

2025

State and City Estimated Tax Payments:

2025 1st Quarter Estimate
 2025 2nd Quarter Estimate
 2025 3rd Quarter Estimate
 2025 4th Quarter Estimate

| | |
|------------|--|
| TSJ _____ | State/City _____ |
| Amount Due | Date Paid if Not Date Due (Mo/Da/Yr) |
| | |
| | |
| | |
| | |

If you have an overpayment of 2025 taxes, do you
want the excess applied to your 2026 estimated tax liability? Yes No

2024 overpayment applied to 2025 estimate
 Balance of prior year(s)' tax paid in 2025 plus
amount paid with 2024 extensions
 Estimated tax payments for 2024 paid in 2025

State and City Estimated Tax Payments:

2025 1st Quarter Estimate
 2025 2nd Quarter Estimate
 2025 3rd Quarter Estimate
 2025 4th Quarter Estimate

| | |
|------------|--|
| TSJ _____ | State/City _____ |
| Amount Due | Date Paid if Not Date Due (Mo/Da/Yr) |
| | |
| | |
| | |
| | |

If you have an overpayment of 2025 taxes, do you
want the excess applied to your 2026 estimated tax liability? Yes No

2024 overpayment applied to 2025 estimate
 Balance of prior year(s)' tax paid in 2025 plus
amount paid with 2024 extensions
 Estimated tax payments for 2024 paid in 2025

State and City Estimated Tax Payments:

2025 1st Quarter Estimate
 2025 2nd Quarter Estimate
 2025 3rd Quarter Estimate
 2025 4th Quarter Estimate

| | |
|------------|--|
| TSJ _____ | State/City _____ |
| Amount Due | Date Paid if Not Date Due (Mo/Da/Yr) |
| | |
| | |
| | |
| | |

If you have an overpayment of 2025 taxes, do you
want the excess applied to your 2026 estimated tax liability? Yes No

2024 overpayment applied to 2025 estimate
 Balance of prior year(s)' tax paid in 2025 plus
amount paid with 2024 extensions
 Estimated tax payments for 2024 paid in 2025



General Information:

City or county of residence on January 1, 2026:

Taxpayer _____
Spouse _____

Enter the amount of Internet or out of state purchases for which you did not pay sales tax

Taxpayer

Spouse

Residency Information:

If you did not live in Virginia for all of 2025, enter the dates you did live in Virginia

| Taxpayer | | Spouse | |
|--------------------|------------------|--------------------|------------------|
| From (Mo/Da/Yr) | To (Mo/Da/Yr) | From (Mo/Da/Yr) | To (Mo/Da/Yr) |

Enter the state names other than Virginia where you had income . . .

Education Savings:

Education Savings:

If Yes, enter the following:

Yes

No

| TS | Name of Designated Beneficiary | Type of Plan | Social Security Number | Account Number | 2025 Amount Contributed |
|----|--------------------------------|--------------|------------------------|----------------|-------------------------|
| | | | | | |
| | | | | | |
| | | | | | |

Voluntary Contributions:

Enter the amount you wish to contribute on your 2025 tax return to:

Virginia Nongame Wildlife Program
Virginia Democratic Party political contribution
Virginia Republican Party political contribution
Virginia Housing Program
Elderly and Disabled Transportation Fund
Virginia Arts Foundation
Open Space Recreation and Conservation Fund
Chesapeake Bay Restoration Fund
Family and Children's Trust Fund (FACT)
Virginia State Forests Fund
Virginia Federation of Humane Societies
Spay and Neuter Fund
Cancer Centers of Virginia
Children of America Finding Hope
Virginia Military Family Relief Fund
Federation of Virginia Food Banks
Endowment Fund for the Board of the Blind and Visually Impaired
Public School Foundation Contribution
Foundation name(s)



Enter Any Additional Virginia Information: