

NELSON CPA, PLLC

18300 Redmond Way, Suite 100, Redmond, WA 98052
Tel (425) 881-7350 | Fax (425) 786-9244 | www.nelson.cpa

January 8, 2026

Dear Client:

The 2025 Tax Organizer will assist you in collecting and reporting information necessary for us to properly prepare your 2025 income tax return. Please complete the organizer sections as appropriate and provide supporting documentation where necessary. Prior year data is included on the organizer sections for your reference.

Please provide us with the following additional information:

- A copy of your 2024 tax return, if not prepared by this office
- Form(s) W-2 (wages, etc.)
- Form(s) 1099 (interest, dividends, etc.)
- Schedule(s) K-1 (income/loss from partnerships, S corporations, etc.)
- Form(s) 1098 (mortgage interest) and property tax statements
- Brokerage statements from stock, bond or other investment transactions
- Closing statements pertaining to real estate transactions
- Form(s) 1099-K (Merchant Card and Third Party Network Payments)
- All other supporting documents (schedules, checkbooks, etc.)
- Any tax notices received from the IRS or other taxing authorities

Thank you for your help in the completion of the Tax Organizer. Please contact us if you need further assistance.

Sincerely,



Stephen L. Nelson, CPA

NELSON CPA, PLLC

18300 Redmond Way, Suite 100, Redmond, WA 98052
Tel (425) 881-7350 | Fax (425) 786-9244 | www.nelson.cpa

January 8, 2026

Dear Client:

We're providing this engagement letter to confirm our understanding of the terms and objectives of our tax return engagement and the nature and limitations of the services provided to you. If you agree, please sign and return this letter. You also may want to retain a copy for your records.

Services Provided

We will prepare your federal individual income tax return for calendar year 2025 from data you furnish. We will not go through and verify each value used in your tax returns. Therefore, before filing, you should review the information relative to income, deductions, and credits to determine that there are no omissions or misstatements. Where tax law is unclear or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions, we will use our judgment in resolving questions. Unless otherwise instructed by you in writing, we will resolve such questions in your favor, whenever possible.

Services Not Provided

While we are of course available to provide you with tax or business planning services, it is our policy to put all advice on which a client might rely into writing in the form of a tax planning letter or formal tax memo. We believe this is necessary to avoid confusion and to make clear the specific nature of our advice. You should not rely on any advice that has not been put into such a form. In particular, you should not rely on oral discussions, telephone calls, email messages, or voice mail messages as tax or business planning advice.

We will not audit or otherwise verify the data you or people working for you submit. Accordingly, our engagement cannot be relied on to disclose errors, fraud, or other illegal acts that may exist. Our engagement ends upon delivery of the tax return. Any follow-up services that might be required (such as representing you in an IRS audit) will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

Limitations of Liability

You agree that our maximum liability for any negligent errors or omissions committed by us in the performance of this or any other engagement will be limited to the amount of our fees for this engagement, except to the extent determined to result from our gross negligence or willful misconduct.

Because there are inherent difficulties in recalling or preserving information after an engagement ends, you agree that, notwithstanding the statute of limitations of the State of Washington, any claim based on this or any other engagement must be filed within 24 months after the performance of our service, unless you have previously provided us with written notice of a specific deficit in our services that forms the basis of the claim.

Estimated Fees and Costs

We will bill you our normal and customary fees for the tax preparation services you require, which are determined largely by the time we spend working on your returns. Accordingly, you save expense if you can provide complete, accurate, and organized accounting records. We anticipate fees will rise by five percent as compared to the previous year's fees if the returns are similar. The fee is due and payable upon completion of the work. If you find that you are unable to pay the complete invoice by the due date, please know that we are often able to provide more lenient payment terms. To make such arrangements, however, please discuss this option in advance of our beginning work. Finally, we will notify you immediately of any circumstances we encounter that could significantly affect our initial estimate of total fees.

If this letter expresses your understanding, please sign it where indicated and return it to us.

Sincerely,



Stephen L. Nelson, CPA

Accepted and agreed to:

Signature

Date

Signature

Date

2025

1040

US

Miscellaneous Questions

If any of the following items pertain to you or your spouse for 2025, please check the appropriate box and provide additional information if necessary.

Yes

No

- Did your marital status change during the year?
- Did your address change during the year?
- Could you be claimed as a dependent on another person's tax return?
- Were there any changes in dependents?
- Did you receive IRS document Form 1095-A (Health Insurance Marketplace Statement), if so, please attach.
- Did you receive unreported tip income of \$20 or more in any month?
- Did you receive any overtime pay in 2025?
- Did you receive any disability income?
- Did you buy or sell any stocks, bonds or other investment property?
- Did you purchase, sell, or refinance your principal home or second home, or did you take a home equity loan?
- Did you make any residential energy-efficient improvements or purchases involving solar, wind, geothermal or fuel cell energy sources?
- Did you receive a distribution from or make a contribution to a retirement plan (401(k), IRA, etc.)?
- Did you transfer or rollover any amount from one retirement plan to another retirement plan?
- Did you convert part or all of your traditional, SEP, or SIMPLE IRA to a Roth IRA in 2025?
- Did you, your spouse, or a dependent incur any tuition expenses that are required to attend a college, university, or vocational school?
- Did you incur a loss because of damaged or stolen property?
- Did you use your car on the job (other than to and from work)?
- Do you want to electronically file your tax return?
- May the IRS discuss your tax return with your preparer?

2025

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US

Miscellaneous Questions

Was your home rented out or used for business?

Were you notified or audited by either the Internal Revenue Service or the State taxing agency?

2025	1040	US	Tax Organizer
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Nelson CPA, PLLC
 18300 Redmond Way, Suite 100
 Redmond, WA 98052
 Telephone number: (425) 881-7530
 Fax number: (425) 786-9244
 E-mail address: steve@nelson.cpa

Tax Return Appointment

Date:
 Time:
 Location:

This tax organizer will assist you in gathering information necessary for the preparation of your 2025 tax return. Please enter all pertinent 2025 information. If you have attached a government form for an item, check the box and do not enter a 2025 amount.

CLIENT INFORMATION

Taxpayer

Spouse

First name and initial.....		
Last name.....		
Title/suffix.....		
Social security number....		
Occupation.....		
Date of birth (m/d/y).....		
Date of death (m/d/y).....		
1=blind.....		
Home phone.....		
Work phone.....		
Work extension.....		
Cell phone.....		
E-mail address.....		
Drivers License #.....		
Drivers License State.....		
Issue Date.....		
Expiration Date.....		

Address

Street address.....
 Apartment number.....
 City.....
 State.....
 ZIP code.....

DEPENDENTS

Dependent No.

Dependent No.

First name.....		
Last name.....		
Title/suffix.....		
Date of birth (m/d/y).....		
Date of death (m/d/y).....		
Date of adoption (m/d/y).....		
Social security number....		
Relationship.....		
Months lived at home.....		

WAGES, SALARIES AND TIPS

Employer Name:

2025 Amount

2024 Amount

Attach Forms W-2

2025

1040

US

Tax Organizer

Please enter all pertinent 2025 information. If you have attached a government form for an item, check the box and do not enter a 2025 amount.

INTEREST INCOME

Payer Name:

2025 Amount

2024 Amount

Attach Forms 1099-INT

DIVIDEND INCOME

Payer Name:

Attach Forms 1099-DIV

PENSION AND IRA INCOME

Payer name:

Attach Forms 1099-R

GAMBLING Winnings

Payer name:

Total gambling losses.....

Winnings not reported on Form W-2G.....

Attach Forms W-2G

OTHER GOVERNMENT FORMS - INCOME

Form 1099-B - Sales of stock (also include transaction history).....

Form 1099-MISC - Miscellaneous income.....

Form 1099-K - Merchant card and third party network payments.....

Form 1099-S - Sales of real estate (also include closing statements).....

Form 1099-G - State tax refunds.....

Attach Forms 1099

Attach Forms 1099

Taxpayer:

Form SSA-1099 - Social security benefits.....

Form 1099-G - Unemployment compensation.....

Attach Forms 1099

Spouse:

Form SSA-1099 - Social security benefits.....

Form 1099-G - Unemployment compensation.....

Attach Forms 1099

MISCELLANEOUS INCOME

Alimony received.....

Spouse: Alimony received.....

Other:

2025

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US

Tax Organizer

Please enter all pertinent 2025 information. If you have attached a government form for an item, check the box and do not enter a 2025 amount.

RETIREMENT PLAN CONTRIBUTIONS

Taxpayer:

Traditional IRA contributions (1=maximum).....

Roth IRA contributions (1=maximum).....

Self-employed SEP, SIMPLE, & qualified plan contributions (1=maximum)

Spouse:

Traditional IRA contributions (1=maximum).....

Roth IRA contributions (1=maximum).....

Self-employed SEP, SIMPLE, & qualified plan contributions (1=maximum)

2025 Amount	2024 Amount

OTHER GOVERNMENT FORMS - DEDUCTIONS

Form 1098-E - Student loan interest.....

Form 1098-T - Tuition and related expenses.....

Attach Forms 1098

Affordable Care Act

Form 1095-A - Health Insurance Marketplace Statement.....

Attach Forms 1095

ADJUSTMENTS TO INCOME

Taxpayer:

Self-employed health insurance premiums.....

Educator expenses.....

Expenses from rental of personal property.....

Other adjustments to income:

Alimony Paid - Recipient name & SSN

Spouse:

Self-employed health insurance premiums.....

Educator expenses.....

Expenses from rental of personal property.....

Other adjustments to income:

Alimony Paid - Recipient name & SSN

MEDICAL AND DENTAL EXPENSES

Prescription medicines and drugs.....

Doctors, dentists and nurses.....

Hospitals and nursing homes.....

Insurance premiums.....

Taxpayer: Long-term care premiums.....

Spouse: Long-term care premiums.....

Insurance reimbursements.....

Out-of-pocket lodging and transportation expenses.....

Number of medical miles.....

Other:

2025

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US

Tax Organizer

Please enter all pertinent 2025 information. If you have attached a government form for an item, check the box and do not enter a 2025 amount.

MEDICAL AND DENTAL EXPENSES (Continued)

Other:

2025 Amount

2024 Amount

TAXES PAID

State income taxes - 1/25 payment on 2024 state estimate.....
 State income taxes - paid with 2024 state extension.....
 State income taxes - paid with 2024 state return.....
 State income taxes - paid for prior years and/or to other states.....
 City/local income taxes - 1/25 payment on 2024 city/local estimate.....
 City/local income taxes - paid with 2024 city/local extension.....
 City/local income taxes - paid with 2024 city/local return.....
 State and local sales taxes paid (except autos and special items).....
 Use taxes paid on 2025 purchases.....
 Use taxes paid on 2024 state return.....
 Sales tax on autos not included above.....
 Sales taxes paid on boats, aircraft and other special items.....
 Real estate taxes - principal residence.....
 Real estate taxes - property held for investment.....
 Foreign income taxes.....

Other:



Personal property taxes (including automobile fees in some states).....

Attach Tax Notice

INTEREST PAID

Home mortgage interest and points paid

Home mortgage interest not on Form 1098 (include name, SSN, & address of payee)

Points not reported on Form 1098

Investment interest (interest on margin accounts):

Passive Interest.....

CASH CONTRIBUTIONS

Note: No deduction is allowed for cash or check contributions unless the donor maintains a bank record, or a written communication from the donee, showing the name of the organization, contributions date(s), and contribution amount(s).

2025

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US

Tax Organizer

Please enter all pertinent 2025 information. If you have attached a government form for an item, check the box and do not enter a 2025 amount.

CASH CONTRIBUTIONS (Continued)

Volunteer Expenses (out-of-pocket).....
Number of charitable miles.....

2025 Amount	2024 Amount

NONCASH CONTRIBUTIONS

Note: No deduction is allowed for contributions of clothing and household items that are not in good used condition or better.

In addition, a deduction for any item with minimal monetary value may be denied.

MISCELLANEOUS DEDUCTIONS

Union and professional dues.....
Tax return preparation fee.....
Safe deposit box rental.....
Investment expenses.....
Estate tax, section 691(c).....

Unreimbursed employee expenses:

Other:

2025

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US

Direct Deposit & Estimates (Form 1040 ES) (cont.)

7.1

Please enter all pertinent 2025 information.

APPLICATION OF 2025 OVERPAYMENT (7.1)

If you have an overpayment of 2025 taxes, do you want the excess refunded? or applied to 2026 estimate?

Other (please explain):

2026 ESTIMATED TAX INFORMATION

Do you expect your 2026 taxable income to be different from 2025? Yes No

If "yes" explain any differences in income, deductions, dependents, etc.:

Do you expect your 2026 withholding to be different from 2025? Yes No

If "yes" explain any differences:

2025

1040

US

Education Distributions (ESA's and QTP's)

14.3

Please enter all pertinent 2025 amounts and attach all 1099-Q forms.
 Enter qualified education expenses below that are not entered elsewhere.
 Last year's amounts are provided for your reference.

ESA'S AND QTP'S (Form 1099-Q)

2025 Amount

2024 Amount

No. <input type="text"/>	Name of payer.....	
	1=spouse.....	
	Qualified expenses:	
	Higher education (net of nontaxable benefits).....	
	Elementary & secondary education (net of nontaxable benefits).....	
	Form 1099-Q:	
	Gross distributions (Box 1).....	
	Earnings (Box 2).....	
	Basis (Box 3).....	
	Rollover: 1=nontaxable, 2=taxable (Box 4).....	
Distribution type: 1=private 529, 2=state 529, 3=Coverdell ESA (Box 5).....		
ESA's only:		
2025 contributions to this ESA.....		
Value of this account at 12/31/25 (plus outstanding rollovers).....		
Basis in this ESA as of 12/31/24.....		

No. <input type="text"/>	Name of payer.....	
	1=spouse.....	
	Qualified expenses:	
	Higher education (net of nontaxable benefits).....	
	Elementary & secondary education (net of nontaxable benefits).....	
	Form 1099-Q:	
	Gross distributions (Box 1).....	
	Earnings (Box 2).....	
	Basis (Box 3).....	
	Rollover: 1=nontaxable, 2=taxable (Box 4).....	
Distribution type: 1=private 529, 2=state 529, 3=Coverdell ESA (Box 5).....		
ESA's only:		
2025 contributions to this ESA.....		
Value of this account at 12/31/25 (plus outstanding rollovers).....		
Basis in this ESA as of 12/31/24.....		

No. <input type="text"/>	Name of payer.....	
	1=spouse.....	
	Qualified expenses:	
	Higher education (net of nontaxable benefits).....	
	Elementary & secondary education (net of nontaxable benefits).....	
	Form 1099-Q:	
	Gross distributions (Box 1).....	
	Earnings (Box 2).....	
	Basis (Box 3).....	
	Rollover: 1=nontaxable, 2=taxable (Box 4).....	
Distribution type: 1=private 529, 2=state 529, 3=Coverdell ESA (Box 5).....		
ESA's only:		
2025 contributions to this ESA.....		
Value of this account at 12/31/25 (plus outstanding rollovers).....		
Basis in this ESA as of 12/31/24.....		

14.3

2025

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US

ABLE Distributions

14.4

Please enter all pertinent 2025 amounts. Last year's amounts are provided for your reference.

ABLE DISTRIBUTIONS / CONTRIBUTIONS

No. <input type="text"/>	Name of payer or issuer	
	1=spouse	
	Distributions (1099-QA):	
	Gross distributions (1)	
	Earnings (2)	
	Basis (3)	
	1=program to program transfer (4)	
	1=ABLE account terminated (5)	
	1=recipient is not the designated beneficiary (6)	
	Qualified disability expenses paid	
Amount excluded from 10% tax		
Excess contributions:		
Excess contributions withdrawn by due date of return		
Earnings on excess contributions		

No. 	Name of payer or issuer		
	1=spouse		
	Distributions (1099-QA):		
	Gross distributions (1)		
	Earnings (2)		
	Basis (3)		
	1=program to program transfer (4)		
	1=ABLE account terminated (5)		
	1=recipient is not the designated beneficiary (6)		
	Qualified disability expenses paid		
	Amount excluded from 10% tax		
	Excess contributions:		
	Excess contributions withdrawn by due date of return		
	Earnings on excess contributions		

2025

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US

Business Income (Schedule C)No. **16**

Please enter all pertinent 2025 amounts. Last year's amounts are provided for your reference.

GENERAL INFORMATION

Principal business/profession
 Principal business code
 Business name, if different from Form 1040
 Business address, if different from Form 1040
 City, if different from Form 1040
 State, if different from Form 1040
 ZIP code, if different from Form 1040
 Foreign region
 Foreign postal code
 Foreign country
 Employer identification number
 Other accounting method

Principal business/profession
Principal business code
Business name, if different from Form 1040
Business address, if different from Form 1040
City, if different from Form 1040
State, if different from Form 1040
ZIP code, if different from Form 1040
Foreign region
Foreign postal code
Foreign country
Employer identification number
Other accounting method

Accounting method: 1=cash, 2=accrual
 Inventory method: 1=cost, 2=lower cost/market, 3=other
 1=change of inventory method
 1=spouse, 2=joint
 1=first Schedule C filed for this business
 If required to file Form(s) 1099, did you or will you file all required Form(s) 1099: 1=yes, 2=no ..
 1=not subject to self-employment tax
 1=did not "materially participate"
 1=personal services is not a material income producing factor
 1=investment
 1=minister's Schedule C
 1=single member limited liability company
 1=trader in financial instruments or commodities

Accounting method: 1=cash, 2=accrual
Inventory method: 1=cost, 2=lower cost/market, 3=other
1=change of inventory method
1=spouse, 2=joint
1=first Schedule C filed for this business
If required to file Form(s) 1099, did you or will you file all required Form(s) 1099: 1=yes, 2=no ..
1=not subject to self-employment tax
1=did not "materially participate"
1=personal services is not a material income producing factor
1=investment
1=minister's Schedule C
1=single member limited liability company
1=trader in financial instruments or commodities

INCOME

Gross receipts or sales (Form 1099-NEC)
 Returns and allowances
 Other income:

2025 Amount	2024 Amount

COST OF GOODS SOLD

Inventory at beginning of the year
 Purchases
 Cost of items for personal use
 Cost of labor
 Materials and supplies
 Other costs:

Inventory at beginning of the year	
Purchases	
Cost of items for personal use	
Cost of labor	
Materials and supplies	
Other costs:	

Inventory at end of the year

Inventory at end of the year	
------------------------------------	--

2025	1040	US	Business Income (Schedule C) (cont.)	No. <input type="text"/>	16 p2
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Please enter all pertinent 2025 amounts. Last year's amounts are provided for your reference.

EXPENSES

Accounting.....
 Advertising.....
 Answering service.....
 Bad debts from sales or service.....
 Bank charges.....
 Car and truck expenses (not entered elsewhere).....
 Commissions.....
 Contract labor.....
 Delivery and freight.....
 Dues and subscriptions.....
 Employee benefit programs.....
 Insurance (other than health).....
 Mortgage interest (paid to banks, etc.).....
 Other interest (not entered elsewhere).....
 Janitorial.....
 Laundry and cleaning.....
 Legal and professional.....
 Miscellaneous.....
 Office expense.....
 Outside services.....
 Parking and tolls.....
 Pension and profit sharing plans - contributions.....
 Pension and profit sharing plans - admin. and education costs.....
 Postage.....
 Printing.....
 Rent - vehicles, machinery, & equipment (not entered elsewhere).....
 Rent - other.....
 Repairs.....
 Security.....
 Supplies.....
 Taxes - real estate.....
 Taxes - payroll.....
 Taxes - sales tax included in gross receipts.....
 Taxes - other (not entered elsewhere).....
 Telephone.....
 Tools.....
 Travel.....
 Meals in full (50%).....
 Department of Transportation meals in full (80%).....
 Uniforms.....
 Utilities.....
 Wages.....

	2025 Amount	2024 Amount
Accounting.....		
Advertising.....		
Answering service.....		
Bad debts from sales or service.....		
Bank charges.....		
Car and truck expenses (not entered elsewhere).....		
Commissions.....		
Contract labor.....		
Delivery and freight.....		
Dues and subscriptions.....		
Employee benefit programs.....		
Insurance (other than health).....		
Mortgage interest (paid to banks, etc.).....		
Other interest (not entered elsewhere).....		
Janitorial.....		
Laundry and cleaning.....		
Legal and professional.....		
Miscellaneous.....		
Office expense.....		
Outside services.....		
Parking and tolls.....		
Pension and profit sharing plans - contributions.....		
Pension and profit sharing plans - admin. and education costs.....		
Postage.....		
Printing.....		
Rent - vehicles, machinery, & equipment (not entered elsewhere).....		
Rent - other.....		
Repairs.....		
Security.....		
Supplies.....		
Taxes - real estate.....		
Taxes - payroll.....		
Taxes - sales tax included in gross receipts.....		
Taxes - other (not entered elsewhere).....		
Telephone.....		
Tools.....		
Travel.....		
Meals in full (50%).....		
Department of Transportation meals in full (80%).....		
Uniforms.....		
Utilities.....		
Wages.....		

Other expenses:

NOTE: If you purchased or disposed of any business assets, please complete Sheet 22.

2025	1040	US	Capital Gains & Losses (Schedule D)					17	
<p>If you sold any stocks, bonds, or other investment property in 2025, please list the pertinent information for each sale below or provide a spreadsheet file with this information. Be sure to attach all 1099-B forms and brokerage statements.</p>									
No.	Quantity	Description of Property (Box 1a)	Date Acquired (Box 1b)	Date Sold (Box 1c)	Sales Price (gross or net) (Box 1d)	Cost or Basis (Box 1e)	Blank=basis rep. to IRS, 1=nonrec. security (Box 3, 5)	Expenses of Sale (if gross sales price entered)	Federal Income Tax Withheld (Box 4)
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
								17	

2025

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US

Rental & Royalty Income (Schedule E)

No.

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Please enter all pertinent 2025 amounts. Last year's amounts are provided for your reference.

GENERAL INFORMATION

	2023 Amount	2024 Amount
Description of property.....		Type of Property
Street address.....		1 = Single Family Residence
City.....		2 = Multi-Family Residence
State.....		3 = Vacation/Short-Term Rental
ZIP code.....		4 = Commercial
Type of property (see table).....		5 = Land
Other type of property.....		6 = Royalties
Number of days rented.....	34	7 = Self-Rental

Percentage of ownership if not 100% (.xxxx).....		1=did not actively participate	
Percentage of tenant occupancy if not 100% (.xxxx).....		1=real estate professional	
1=spouse, 2=joint		1=rental other than real estate	
1=qualified joint venture		1=investment	
1=nonpassive activity, 2=passive royalty		1=single member limited liability company	
If required to file Form(s) 1099, did you or will you file all required Form(s) 1099: 1=yes, 2=no			

If required to file Form(s) 1099, did you or will you file all required Form(s) 1099: 1=yes, 2=no . . .

INCOME

Rents or royalties received

DIRECT EXPENSES

NOTE: Direct expenses are related only to the rental activity. These include rental agency fees, advertising, and office supplies.

Advertising.....	
Association dues.....	
Auto and travel (not entered elsewhere).....	
Cleaning and maintenance.....	
Commissions.....	
Gardening.....	
Insurance.....	
Legal and professional fees.....	
Licenses and permits.....	
Management fees.....	
Miscellaneous.....	
Mortgage interest (paid to banks, etc.).....	
Excess mortgage interest.....	
Other interest (not entered elsewhere).....	
Painting and decorating.....	
Pest control.....	
Plumbing and electrical.....	
Repairs.....	
Supplies.....	
Taxes - real estate.....	
Taxes - other (not entered elsewhere).....	
Telephone.....	
Utilities.....	
Wages and salaries.....	
Other:	

NOTE: If you purchased or disposed of any business assets, please complete Sheet 22.

2025 1040 US Rental & Royalty Income (Sch. E) (cont.) No. 18 p2

GENERAL INFORMATION

Foreign region
Foreign postal code
Foreign country

OIL AND GAS

Production type (preparer use only)
Cost depletion
Percentage depletion rate or amount
State cost depletion, if different (-1 if none)
State % depletion rate or amount, if different (-1 if none)

2025 Amount

2024 Amount

PERSONAL USE OF DWELLING UNIT (INCLUDING VACATION HOME)

Number of days personal use
Number of days owned (if optional method elected)

INDIRECT EXPENSES

NOTE: Indirect expenses are related to operating or maintaining the dwelling unit. These include repairs, insurance, and utilities.

Advertising	.....
Association dues	.....
Auto and travel (not entered elsewhere)	.....
Cleaning and maintenance	.....
Commissions	.....
Gardening	.....
Insurance	.....
Legal and professional fees	.....
Licenses and permits	.....
Management fees	.....
Miscellaneous	.....
Mortgage interest (paid to banks, etc.)	.....
Excess mortgage interest	.....
Other interest (not entered elsewhere)	.....
Painting and decorating	.....
Pest control	.....
Plumbing and electrical	.....
Repairs	.....
Supplies	.....
Taxes - real estate	.....
Taxes - other (not entered elsewhere)	.....
Telephone	.....
Utilities	.....
Wages and salaries	.....

Other:

2025 1040 US Partnership and S corporation Information 20.1,20.2

Please add, change or delete 2025 information as appropriate. Be sure to attach all Schedule K-1s.

PARTNERSHIP INFORMATION (20.1)

S CORPORATION INFORMATION (20.2)

2025	1040	US	Health Savings Accounts (8889)	32.1
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Please enter all pertinent 2025 amounts & attach all 1099-SA forms.
Last year's amounts are provided for your reference.

HSA CONTRIBUTIONS

NOTE: Contributions to an HSA are only eligible to persons covered under a high deductible health plan. For tax year 2025, a high deductible health plan is one with an annual deductible that is not less than \$1,650 for self-only coverage or \$3,300 for family coverage and the annual out-of-pocket expenses (deductibles, co-payments, and other amounts, but not premiums) do not exceed \$8,300 for self-only coverage or \$16,600 for family coverage.

	2025 Amount		2024 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
1=self-only coverage, 2=family coverage				
HSA contributions you made or expect to make, except rollovers, employer contributions, and contributions made to an employee account through a cafeteria plan (1=maximum)				
Contributions included above that were made after you became eligible for Medicare				
Contributions made to date				

HSA DISTRIBUTIONS

Total HSA distribution received (1099-SA, box 1) ...		
Distributions included above that were rolled over to another HSA		
Total unreimbursed qualified medical expenses		

2025	1040	US	Child and Dependent Care Expenses (Form 2441)	33.1,33.2
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Please enter all pertinent 2025 information. Last year's amounts are provided for your reference. You must have paid for the care of one or more dependents enabling you to work or attend school to qualify for this credit.

DEPENDENT CARE EXPENSES (33.1)

Dependent care expenses incurred but not paid in 2025
Employer-provided benefits forfeited in 2025

2025 Amount		2024 Amount	
Taxpayer	Spouse	Taxpayer	Spouse

PERSONS AND EXPENSES QUALIFYING FOR DEPENDENT CARE CREDIT

No. <input type="text"/>	First name	
	Last name	
	Title or suffix	
	Date of birth (m/d/y)	
	Social security number	
	Qualified dependent care expenses incurred and paid in 2025	2024 amt:
	1=over age 12 & disabled at the time care was provided 1=spouse, 2=joint	

No. <input type="text"/>	First name	
	Last name	
	Title or suffix	
	Date of birth (m/d/y)	
	Social security number	
	Qualified dependent care expenses incurred and paid in 2025	2024 amt:
	1=over age 12 & disabled at the time care was provided 1=spouse, 2=joint	

PERSONS OR ORGANIZATIONS PROVIDING CARE (33.2)

No. <input type="text"/>	Name of provider	
	Street address	
	City	
	State	
	ZIP code	
	Foreign region	
	Foreign postal code	
	Foreign country	
	Identification number (SSN or EIN)	
	Amount paid to care provider in 2025	2024 amt:
	1=spouse, 2=joint	
	1=care provided ind. above was a household employee	
	1=employer furnished dependent care	

33.1,33.2