TAX DEDUCTION LOCATOR & IRS TROUBLE MINIMIZER

YOUR TAX APPOINTMENT

Please complete and sign this organizer prior to your appointment.

- ○ Please call to schedule your appointment. Try to call early before the calendar is booked up.
- ○ Please mail the completed organizer along with the requested information to this office prior to your appointment.
- ○ Please mail the completed organizer along with the requested information to this office so the return can be prepared by correspondence.
- ○ Your tax appointment is scheduled for:

Day: _____

Date: _____

Time: _____

○ Office Appointment ○ Virtual Appointment

Please notify this office promptly if you are unable to keep this appointment.

REFERRALS ARE ALWAYS APPRECIATED

If you know someone who would like a tax appointment, please have them call this office. Do not be concerned that your business, personal or financial matters will be discussed with clients whom you refer. All client information is treated in the utmost confidence.

IF YOU ARE A NEW CLIENT, BE SURE TO PROVIDE A COPY OF LAST YEAR'S TAX RETURN.

SAVE TIME - READ THIS FIRST

This organizer is designed to assist and remind you of information that is needed to prepare your tax return. The goal is to not overlook anything so you can maximize your legal deductions, comply with government reporting requirements, and avoid problems with the IRS after the return is filed.

Taxes are complicated and the rules change constantly. This organizer was designed specifically for the 2026 tax year and certain items may not apply to other years. Although care has been taken to accommodate most taxpayers' needs, please note questions that are related to issues not included here under "Questions You May Have" in Section D6.

Section Categories

To help you collect your information quickly, this organizer is organized into five general areas. Information required from:

- everyone – Sections A1 – A13 (Pages 2 & 3)
- those who itemize their deductions – Sections B1 – B11 (Pages 4 & 5)
- those with business or rental income – Sections C1 – C7 (Pages 6 & 7)
- business owners - Pass-through deduction -Section D1 (Page 8).
- those who have relocated (military only), sold their home, made home energy improvements, or have debt relief income - Sections D2 - D6 (Page 8)

The instructions provided in the header of each section will help you determine if you are required to complete the information in that section.

If you paid foreign taxes (entered at Sections A10 or A11) and are a partner in a partnership or a shareholder in an S-Corporation, it is important that you so notify whoever is responsible for the entity's tax returns.

Before proceeding, please take a moment to review the purpose of the SPECIAL MARKERS used throughout this organizer.



Your tax information from the prior year is automatically transferred to this year's tax return. Therefore, not all taxpayer data and contact info needs to be recorded. The marker signifies that returning clients need only enter data in that section if it has changed since the prior year or if there is new information.



This marker notes areas where the IRS can match the entry in their computer and incomplete or incorrect information can trigger government correspondence or, worse yet, an office audit. Pay particular attention to sections or individual entries with this symbol.



This flag symbol denotes areas where a deduction or item of income is to be treated differently when computing the alternative minimum tax (AMT). The AMT is another way of computing your tax liability, which applies more restrictive limits on certain deductions and preference income. If higher than the regular tax, the AMT applies.



This marker indicates payments that may require the issuance of a 1099 if, in the course of a trade or business (including most rentals), the annual amount paid to an individual is $2,000 or more. Failure to file 1099s can lead to a loss of the tax deduction for that expense and failure to timely file the forms with the IRS and furnish copies to payees can result in substantial penalties.

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A - TAXPAYER INFORMATION

The information on this page is required for every taxpayer. Please review each section on this page and report items that are applicable to you, your spouse or dependents.

A1 - TAXPAYER INFORMATION

Returning clients: enter first and last name of filer and any changes only.

Filer Name (Must Match SS Admin)			Birthday / /
Social Security No. (and IRS IP-PIN if issued)		Occupation	
Driver's Licence (DL)			State
DL Issued Date	/ /	DL Expires	/ /
Contact Phone			○ Day ○ Evening
Email Address			☐ Legally Blind
Spouse Name (Must Match SS Admin)			Birthday / /
Social Security No. (and IRS IP-PIN if issued)		Occupation	
Driver's Licence (DL)			State
DL Issued Date	/ /	DL Expires	/ /
Contact Phone			○ Day ○ Evening
Email Address			☐ Legally Blind

A2 - ADDRESS

Returning clients can skip this section except for changes.

Street		Apt/Unit No			
City		State		Zip	
Home Phone Number (if different from above)					

A3 - STATUS CHANGES FOR 2026

Check any that apply and enter the effective date.

☐ Married	/ /	☐ Moved	/ /
☐ Separated	/ /	☐ Home Sold	/ /
☐ Divorced	/ /	☐ Spouse Deceased	/ /
☐ Retired	/ /	☐ Dependent Deceased	/ /

A4 - ESTIMATED TAXES PAID

This office cannot assume that all estimated taxes were paid as originally scheduled or on time. Therefore, please enter the amounts and dates of payment or provide proof of payments. Incorrect amounts will result in IRS or state correspondence after the return is filed.

Payment & Due Date	Date Paid	Federal	State
Applied from Last Year's Refund			
First Quarter (April 15, 2026)	/ /		
Second Quarter (June 15, 2026)	/ /		
Third Quarter (Sept. 15, 2026)	/ /		
Fourth Quarter (Jan. 15, 2027)	/ /		

A5 - REFUND DIRECT DEPOSIT

Complete this section to have your refund automatically deposited into your bank account. **The IRS is no longer issuing paper checks.** Direct deposit can be allocated to up to 3 separate accounts. Entries for only one account are provided below. If you wish to make multiple deposits, please provide the additional account information and how you wish to allocate the refund.

Bank Name	
Bank Routing Number (Exactly 9 Digits)	
Account Number (include hyphens - omit spaces & special characters – 17 digits max)	
Account Type ○ Checking ○ Savings	Allocation: %

A6 - INCOME & ADJUSTMENTS

	You	Spouse
W-2 Wages – Please provide W-2 Forms (retain copy "C" for your records)		
Partnership, Trust or S-Corporation K-1s (provide complete K-1 copies) **and K-3s if issued**		
Were you the beneficiary of an inheritance? If so, please verify with executor or trustee if you will be receiving a K-1.	☐ Yes	☐ Yes
State Tax Refund (provide 1099-G)		
Social Security or RR income (provide SSA-1099 or RRB-1099)		
Pension Income (provide all 1099-Rs) - enter IRA distributions in A7		
Alimony Received (IRS matches with alimony paid)		
Alimony Paid (provide name and SSN below)		
Paid to: SSN:		
Tips (not included in W-2s)		
Unemployment Compensation (provide 1099-G)		
Gambling Winnings (provide W-2Gs)		

A7 - IRA & RETIREMENT PLANS

		You	Spouse
Retirement plan with your employer?		☐ Yes	☐ Yes
Did you or your spouse convert a traditional IRA to a Roth IRA in 2026?		☐ Yes	☐ Yes
Traditional IRA, Keogh & SEP Plans	Contributions		
	Withdrawals (1099-R)[1]		
	Rollovers[2][3]		
	Basis (Total of your prior year non-deductible contributions)		
Roth IRA	Contributions		
	Withdrawals (1099-R)[1]		
	Rollovers[2][3]		

(1) Show reason if under age 59-1/2 (2) Must be reported even if not taxable unless directly "transferred"
(3) Rollovers from Traditional to a Roth IRA may be taxable.

A8 - SPECIAL QUESTIONS & INFO

Coverdell Education Account	**Contribution**		**Distribution** - provide 1099-Q	
Sec 529 Tuition Plan	**Contribution**		**Distribution** - provide 1099-Q	
HSA	**Contribution** other than via employer		**Distribution** - provide 1099-SA	
Adoption Expenses ☐ Special Needs Child			**K-12 Educator Expenses** Teachers, Aids, Principals, Coaches, Etc	

CHECK ALL THAT APPLY TO YOU (AND OR YOUR SPOUSE)

CAUTION – There are severe penalties with failing to report an interest in or signature authority over a foreign bank account. Call our attention to any foreign accounts, dealings, or inheritance.

- ☐ Have signature authority or are named as a co-owner on a bank account in a foreign country even if the funds are not yours.
- ☐ Received an inheritance from someone in a foreign country.
- ☐ Have a foreign bank account[1] (over $10,000 at any time in 2026)
- ☐ Received a distribution from, or were the grantor, or transferor to, a foreign trust
- ☐ At any time during the year hold an interest in a foreign financial asset
- ☐ Exercised substantial control or 25% of the ownership interest in a corporation, LLC, or any other entity created by filing with a secretary of state or similar office in the U.S.
- ☐ Receive, sell, exchange or otherwise acquire a financial interest in digital assets during the year. Provide 1099-DA if recommended.
- ☐ Invest in a Qualified Opportunity Zone Fund during the year
- ☐ Been denied Earned Income Credit by the IRS
- ☐ Been re-certified for the Earned Income, Child Tax, or American Opportunity Credit
- ☐ Bought, sold, or gifted real estate in 2026. If so, please call in advance.
- ☐ Made a gift of money or property to any individual in excess of $19,000 ($38,000 for joint gifts by a married couple) in 2026
- ☐ Employ household workers
- ☐ Sold jewelry, gold, coins, or other precious metals during the year
- ☐ Received Form 1099-K - Explain source of income: _____
- ☐ Filer ☐ Spouse You wish to contribute to the Presidential campaign fund

[1] includes offshore gambling accounts.

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A - TAXPAYER INFORMATION

The information on this page is required for every taxpayer. Please review each section on this page and report items that are applicable to you, your spouse or dependents.

A9 - DEPENDENTS

Returning clients need only enter first names and any changes. Enter all the information for new dependents.

First Name	Last Name (If Different)	Social Security Number (and, if issued, IRS IP-PIN) (Mandatory)	S, D, F, M, G, Other or HOH*	Months in Home (Your Home)	Birth Date	If over the age of 18	
						Income	Student
					/ /		☐ Yes
					/ /		☐ Yes
					/ /		☐ Yes

* Enter S-Son, D-Daughter, F-Father, M-Mother, G-Grandchild, or enter other relationship. Enter HOH for non-dependent Head of Household qualifiers.

A10 - INTEREST INCOME

Caution: All interest must be reported even if tax-free!

IRS matches payer and amount. Always use the payer name listed on 1099 even if not the original source.

Name of Payer (Please provide all forms 1099INT and 1099OID (Entries are not needed when 1099s are provided))	Banks, Credit Union, Corp Bonds, Seller Financed Mortgages, etc.	Foreign Taxes Paid or Withheld	Direct U.S. Obligations (Saving Bonds, T-Bills, etc. (State Tax-Free))	Home State Municipal Bonds (Generally Tax-Free)	Other State (Federal Tax-Free)
Forfeited Interest (early withdrawal penalty)			Federal Tax Witholding on Interest & Dividends		

Seller Financed Mortgages

Note: Seller financed mortgages require the name, SSN and address of the payer.

Payer Name:		SSN:		Address:	

A11 - DIVIDEND INCOME

IRS matches payer and amount. Always use payer name listed on 1099 even if not the original source. Some institutions use substitute 1099s and caution must be used in separating the various types of dividends. Please bring broker statements.

Name of Payer (Please provide all forms 1099DIV (Entries are not needed when 1099s are provided))	Foreign Taxes Paid or Withheld	Ordinary Dividends	Qualified Dividends(1)	Capital Gains	199A Dividends	Source U.S. Obligations (2)	Taxable to State Only	Non-Taxable State & Federal

(1) Qualified dividends receive special tax treatment and are included in the "Ordinary Dividends" total. (2) Includes income from savings bonds, T-Bills, etc., which are state tax-free.

A12 - INVESTMENT SALES

IRS matches gross proceeds from sales using the 1099-B and 1099-DA. Provide Forms 1099-B, 1099-DA and records of digital asset transactions and wallet transfers. All transactions must be reported even if there is no profit. If broker provides a summary of transactions, bring it and skip this section. For home sales, see Section D2.

Description (Please provide all forms 1099-B & 1099-DA and any gain/loss statements provided by broker)	Inherited?	Date Acquired	Date Sold	Selling Price	Cost or Other Basis(1)	Profit (Memo Only)
	☐ Yes	/ /	/ /			
	☐ Yes	/ /	/ /			
	☐ Yes	/ /	/ /			

(1) The basis from which gain is determined may not be the original cost and must account for stock splits, reverse splits, mergers, reinvested dividends, wash sales, etc.

A13 - CHILD OR DEPENDENT CARE EXPENSES

Care must enable you to work (or search for work) or attend school FULL-TIME. Care must be for a child under age 13 or an individual who is physically or mentally incapable of self care. If you are a student, also see section C4. IRS matches employer provided care benefits and income reporting of care provider.

☐ Employer provides dependent care services

Paid To	Address & Phone Number	Provider's SSN or Employer ID # MANDATORY unless it is an exempt organization (EO). If EO, check box.	Payments MUST BE Allocated by Child/Dependent: Child/Depnd.'s Name:	Child/Depnd.'s Name:	Child/Depnd.'s Name:
		☐			
		☐			
		☐			

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B - ITEMIZED DEDUCTIONS

Taxpayers may choose between itemized or standard deductions. This page and the adjoining page are for recording your expenses, which are needed when itemizing your deductions. If you are certain that you cannot itemize your deductions for either federal or state, you can skip this page and the next one **except B10.**

CAUTION: If you are married and filing separately and either you or your spouse itemize your deductions, then the other spouse must also itemize their deductions. The law does not allow one to itemize and the other to take the standard deduction. ☐ **If filing married separate and your spouse is itemizing deductions.**

B1 - MEDICAL EXPENSES

Although for Federal purposes medical expenses for 2026 are only deductible to the extent they exceed 7 ½% of your adjusted gross income (AGI) for the year, some states, such as Arizona, have no or a different limitation. If your state has a lower or no limitation be sure to list your medical expenses. Do NOT list expenses reimbursed or paid by insurance, employer or expenses and premiums paid with pre-tax funds or HSA distributions.

INSURANCE PREMIUMS for Medical, Dental, Vision & Hospital				
Medicare Insurance Premiums (Not payroll tax)				
Long-Term Care Insurance	Filer		Spouse	
Doctors, Dentists*(No discretionary cosmetic surgery)				
Acupuncture & Chiropractic Care				
Hospital (Includes nursing homes for individuals medically incapable of self care. Also includes hospital or nursing home meals.)				
Prescription Drugs (No over-the-counter drugs except insulin)				
Nursing Care ☐ Check if in-home care				
Eye Exam, Glasses, Contact Lenses, Contact Lens Solution				
Hearing Aids & Batteries				
Ambulance & Paramedics				
Auto Travel (To and from medical treatment)				miles
Parking & tolls (For medical treatment)				
Taxi, Uber, Lyft, Shuttle, Air Fare, Etc. (To reach medical treatment)				
Lodging (For medical treatment)	No. of days:			
Telephone (Medical-related toll charges only)				
Physical/psycho-therapy & special schooling for physically or mentally handicapped				
Supplies & Equipment				
Handicapped Placard				
Handicapped Home Modifications				
Rentals (crutches, wheelchair, walker, oxygen equipment, etc.)				
Other:				

* Includes Christian Science practitioner and psychological counseling.

B1.1 - VEHICLE INTEREST

Even if not itemizing, include up to $10,000 in interest on loans secured after 2024 by a new personal-use passenger vehicle, assembled in the U.S. and weighing under 14,000 pounds. Excludes family loans and non-personal vehicles like campers. Phases out for incomes $100,000-$150,000 (single) and $200,000-$250,000 (MFJ).

Paid		
Vehicle ID Number:		

B2 - INVESTMENT INTEREST

Interest paid on loans to acquire investments. This interest is only allowable to the extent of net investment income.

Brokerage Margin Accounts	
Vacant Land	
Other:	
Other:	

B3 - TAXES PAID

Do not list here any taxes associated with a business or rental activity. Taxes are not deductible for AMT purposes.

Real Estate – Primary Residence	Do not include interest and penalties	
Real Estate – 2nd Home		
Real Estate – Investment Property (Land, etc.)		

CAUTION – Some tax bills include non-deductible special services. Please provide copies of the tax bills.

Vehicle License Fees (Tax portion only):	(1)	(2)	(3)	
Personal Property Tax (Boat, plane, etc.)				
Sales Tax – Receipted (Leave blank for standard amount)				
Sales Tax – Cars, Boats, Home, Etc. (Do not include above)				
Income Taxes Paid to Another State	State:			
City, County, Local Taxes (not listed in another category)				
Other:				

State Income Tax Paid During 2026 (please provide proof of payment)
Do not include taxes withheld; they are automatic from the source documents.

Balance Due 2025 Return		Other Year's Tax Or Adjustment	
Extension Payment 2025 Return		2025 4th Qtr. Estimate Paid Jan. 2026	

B4 - HOME MORTGAGE INTEREST

Enter only interest on loans secured by your primary residence and designated second residence. This deduction is limited, for federal, to interest paid on $1 million ($750,000 for debts incurred after 12/15/2017) of home acquisition debt on your primary or designated second residence. The debt limit applies separately to each co-owner who is not your spouse. Equity debt interest is not federally deductible unless loan funds were used to make home improvements or can be traced to a deductible purpose. Some states allow a deduction for interest paid on up to $100,000 of equity debt. The IRS computer verifies the interest paid on home mortgages.

CAUTION – If no 1098 received, check "Paid To" box and enter payee's name. If paid to a person from whom you bought the home and no 1098 received, also complete **Box A** below.	**2nd Home**	**Equity Loan**	**Amount** Provide Form 1098
☐ Paid To:	☐	☐	
☐ Paid To:	☐	☐	
☐ Paid To:	☐	☐	
☐ Paid To:	☐	☐	

CAUTION – If Form 1098 was issued using a co-owner's SSN, enter that individual's name, address & SSN

Box A	Name:
	SSN:
	Address:

If your home or 2nd home is a qualified motor home, boat, etc., list the name of the payee here:

CHECK ALL THAT APPLY.

☐	Has the original home loan ever been refinanced?
☐	Did you refinance any of these loans this year? (If so, provide escrow closing statements)
☐	Have you exceeded the $100,000 (applies for some states) equity debt limit?
☐	Does the total of all your home loan balances exceed $1 million ($750,000 for post-12/15/2017 loans)?

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B - ITEMIZED DEDUCTIONS

B5 - CASH CHARITABLE CONTRIBUTIONS

If you made cash donations in 2026, complete this section. All cash contributions MUST be documented with either a bank record or written verification from the charity. Personal benefits must be excluded from the donation.

House of Worship		
Payroll Deduction	Filer	
	Spouse	
Other:		
Other:		
Other:		

B6 - NON-CASH CONTRIBUTIONS

Household and clothing items must be in good or better condition. Items of minimal value such as underclothing are not counted. A written receipt is required for donations of $250 or more. An itemized list should be included with your return if the total exceeds $500. Deductions are limited to the lesser of your cost or the fair market value (FMV) for each item contributed.

Clothing & Household Items	
Automobile Travel	miles
Volunteer Expenses - Explain:	
Vehicle Donation (Provide Form 1098-C)	
Other:	
Other:	

B7 - OTHER DEDUCTIONS

The expenses listed in this section are part of the "miscellaneous" itemized deductions but are listed separately because they are not subject to the 2% of AGI limit.

Gambling Losses (Only to the extent of gambling winnings)	
Impairment (Handicapped) Related Work Expenses	
Unrecovered Pension Basis (Deceased taxpayer)	

B8 - CASUALTY AND DISASTER LOSSES

These types of losses include some complicated tax issues and may or may not be deductible depending on the circumstances. The following are overview questions. Contact this office in advance for additional guidance.

Did you experience a loss from a fire, storm, flood, hurricane, tornado, earthquake, wildfire, theft, scam or other sudden, unexpected, or unusual event during 2026? ☐ Yes ☐ No

If yes, check all of the following that apply:

- ☐ Loss was related to a Federally declared disaster.
  - FEMA Disaster Declaration # (if known) _____
- ☐ Loss was to a personal residence.
- ☐ Loss was to a rental or business or property.
- ☐ Loss was due to a theft or scam.
  - ☐ The theft or scam loss was investment property.
- ☐ You received insurance recovery for any of the above.
- ☐ You received any form of assistance.

Briefly describe the loss:

B9 - MISCELLANEOUS

The expenses listed in this section and section B10 are not deductible for federal. Some states allow them only to the extent they exceed 2% of your AGI.

DO NOT enter self-employed business expenses here. Instead list them in Section C7 **Employee Business Expenses** Don't include amounts that COULD BE or were reimbursed by your employer. List all travel expenses including out-of-town meals, hotel, air fare, etc., in section C2.	You	Spouse
Auto Travel	See Section **C1**	
Business Gifts – Limited to $25 per recipient per year. **Must** be ordinary and necessary.		
Continuing Education	See Section **C4**	
Employment Seeking & Resume Fees		
Entertainment & Meals		
Equipment – Include individual items with a useful life of one year or more in Section B11.		
Insurance – Malpractice, E&O, Etc.		
Occupational Licenses, Fees, Credentials, Etc.		
Publications & Journals (Not general interest publications)		
Telephone (Business calls only)		
Tools – Include individual items with a useful life of one year or more in Section B11.		
Supplies		
Uniform Purchases (Not including street wear)		
Uniform Cleaning		
Union & Professional Dues		
Other:		
Other Miscellaneous Deductions		
Attorney Fees (To protect or produce taxable income only)		
IRA or SE Plan Fees Paid By You (Not deducted from the plan)		
Tax Preparation & Consulting Fees		
Credit/Debit Card Fees to Make Tax Payments		
Other:		

B10 - INVESTMENT EXPENSES

Investment expenses are not deductible for federal purposes. But are still allowed by some states.

Investment Expenses – DIRECTLY connected with the production of TAXABLE INCOME ONLY! Do not include purchase or sales costs. Include interest in Section B2.

Investment Advisory Fees	
Safe Deposit Box Fees	
Legal & Accounting (Related to investments)	
Other:	

B11 - ITEMS WITH A USEFUL LIFE OF ONE YEAR OR MORE

Equipment, tools, computers, etc., purchased this year and used in business having a useful life of more than one year must be treated differently for tax purposes.

Description of Property	Date Acquired	Cost
	/ /	
	/ /	
	/ /	

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C - BUSINESS EXPENSES

These expenses are solely deductible on business schedules. Do not enter employee business expenses. Instead, see B9.

C1 - VEHICLE OPERATING EXPENSES

DO NOT complete this section or the Business Vehicle Expense section if your vehicle is used only for commuting to work and for personal travel.

This section **MUST** be completed for every vehicle that is used for business whether or not you use the actual expense or "standard mileage rate." IF THIS IS THE FIRST YEAR OF BUSINESS USE FOR THE VEHICLE, PROVIDE A COPY OF THE PURCHASE OR LEASE CONTRACT.	**Vehicle #1**	**Vehicle #2**
	○ You ○ Spouse	○ You ○ Spouse
Enter vehicle make, model and year		
The vehicle is provided (owned) by your employer	☐	☐
Amount of reimbursement provided by the employer		
Reimbursement is included in W-2 (Box 1) wages	☐	☐
This vehicle is available for personal use	☐	☐
You have another vehicle for personal use	☐	☐
You have written evidence to support your deduction	☐	☐
Parking Expenses (do not include at place of employment) & Tolls		
	Jan - Dec	**Jan - Dec**
TOTAL MILES DRIVEN THIS YEAR Include all mileage – personal, commuting and business		
Business Miles For employer		
Between First & Second Job		
From Job to School (for job-related education)		
Rental		
Self-Employed Business		
Temporary Job Sites		
Other (i.e. investment, tax prep, union or professional meetings - Provide detail)		
Average Round-Trip Distance to Work – Required		
Total Commuting Miles for the Year – Required		
Vehicle Operating & Other Expenses – This information is only required if you are using the actual expense method, or if you used the actual method the first year the vehicle was placed in service.		
Fuel, Charging Expense for Electric Vehicle		
Maintenance, Tires, Batteries and Repairs		
Insurance (Do Not Duplicate Elsewhere)		
Vehicle Licenses (Do Not Duplicate Elsewhere)		
Lease Payments		
Loan Interest (Self-employed only)		
Taxes (Do Not Duplicate Elsewhere)		
Wash & Wax		

C2 - AWAY FROM HOME EXPENSES

	You	**Spouse**
Check if expenses incurred as an employee (Section B9)	☐	☐
Check if expenses incurred for a self-employed business (Section C7)	☐	☐
Airfare		
Auto Rental, Bus, Shuttle, Uber/Lyft, Taxi, Train, Etc.		
Meals (Including tips)		
Lodging (Meals must be separated and included in the line above)		
Laundry		
Bellman, Skycap, Etc.		
Other:		

BUSINESS EXPENSE DOCUMENTATION

Business expenses must be based on a log and/or other receipts and records. Receipts are required for expenditures of $75 or more and for all lodging expenses. The records should document: the business purpose, date and time, place and amount. Business meals must be ordinary and necessary to carry on the trade or business, not be lavish or extravagant, and be provided to a current or potential business customer or client, with the taxpayer or an employee present. For federal no deduction allowed for entertainment expenses. You must record the name and business relationship of each person for whom a meal is provided. **You may not deduct these expenses unless documented.**

C3 - HOME OFFICE EXPENSES

To qualify, a "home office" must be used exclusively and on a regular basis (a) as your principal place of business, or (b) by patients, clients, or customers in meeting and dealing with you in a normal course of business. A home office will qualify as your principal place of business if: 1) You use it exclusively and regularly for the administrative or management activities of your trade or business, and 2) You have no other fixed location where you conduct substantial administrative or management activities of your trade or business. A federal home office deduction is not allowed by employees. Enter 100% of home taxes and mortgage interest in Sections B3 & B4.

Office is for: ○ Filer ○ Spouse If both, provide separate set of data for both	☐ Self-Employed Business
	Date use began: / /

Area (sq ft) of: Entire Home: Ft² Office Area: Ft² Business Storage: Ft²

If Day Care Center, Days per Week Used:		Hours Per Day:	

Expenses (Entire Home)					
Rent(1)		Utilities		Insurance	
Repairs(2)		Maintenance		Management Condo Fees	
Expenses (Office Portion Only)					
Repairs		Maintenance		Other	

(1) If you own your home leave this entry blank. If this is the first time to claim this office, provide the home purchase settlement closing statement, property tax statement and list of improvements to the office. (2) Roof, outside painting included, not landscaping or pool maintenance.

C4 - EDUCATION EXPENSES

CAUTION: These expenses may qualify for tax credits and deductions and are used to justify certain exclusions and tax or penalty-free distributions. Expenses must be segregated by student. Use a different column for each student in the family. Please provide forms 1098-T and/or 1099-Q if applicable. Form 1098-T is mandatory to claim credit.

Student #1 Name:	○ Taxpayer	○ Spouse	○ Dependent
Student #2 Name:	○ Taxpayer	○ Spouse	○ Dependent
Student #3 Name:	○ Taxpayer	○ Spouse	○ Dependent

For Tuition Credit	**Student #1**	**Student #2**	**Student #3**
Full-Time Student? If yes, check box	☐	☐	☐
Post-Secondary Tuition – First Four Years			
Post-Secondary Tuition – After Four Years			
Enrollment Fees & Course Materials			
For Job Related Continuing Education (No federal deduction for employees)			
Tuition & Fees			
Seminar Fees, Etc.			
Books & Supplies			
Travel Expenses	List in Sections **C1** and/or **C2**		
For Education Plans – Certain expenses, although not deductible, must be reported to justify tax-free distributions from Coverdell Accounts, Qualified Tuition (Sec. 529) Plans and Savings Bond Interest Exclusions. If you did not have distributions from one of those, you can skip the entries below.			
Tuition K – 12th Grade (Coverdell, 529 plan)			
Tuition – Post Secondary			
Books & Supplies (not 529 plan for Grades K-12)			
Room & Board (not 529 plan for Grades K-12)			

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C - RENTAL & BUSINESS INCOME

7

1099 This marker indicates payments that may require the issuance of a 1099 if the annual amount you paid to an individual is $2,000 or more. Failure to issue 1099s could lead to the loss of the deduction for that expense and/or monetary penalties.

C5 - REAL ESTATE RENTAL INCOME & EXPENSES

For property purchased or converted to rental use this year, provide purchase documents and property tax statement. List business vehicle expenses and travel expenses under "Rental Mileage", Section C1. Enter equipment rental business activities in Section C7 below. Copy this page if you have more than two rental activities or purchased more than four business assets or property improvements.

Property Number	R or C(1)	Address or Description	Rental Income (Provide any 1099-Ks)	Percent Ownership (if not 100%)	IF A VACATION HOME	
					# of Days Personally Used	Number of Rental Days
#1						
#2						

Expenses	Property #1	Property #2	Expenses	Property #1	Property #2
Advertising			Taxes – Property		
Cleaning & Maintenance			Taxes – Payroll (Do not include amounts withheld from employees)		
Commissions 1099			Utilities (electric, gas, water, garbage collection, etc.)		
Insurance			Wages (W-2) (Generally the amount from line 1 of the 2026 form W-3)		
Legal & Professional Fees 1099			Condo or Homeowner Association (HOA) Dues		
Management Fees 1099			Telephone (toll calls only)		
Mortgage Interest Paid to Banks			Improvements & Replacements — These include cost of furnishings, appliances, drapes and major repairs. Enter these expenses in Section **C6**.		
Other Interest			For short-term rentals, including when tenants are secured using online services such as HomeAway, Airbnb and VRBO, enter the average number of days of rental use.		
Repairs 1099					
Supplies, Hardware, Etc.					

(1) R for Residential, C for Commercial

C6 - BUSINESS PURCHASES AND IMPROVEMENTS

Date Purchased	Description	Used For		Cost	Date Purchased	Description	Used For		Cost
		Rental #	Business #				Rental #	Business #	
/ /					/ /				
/ /					/ /				

C7 - SELF-EMPLOYED BUSINESS

List business vehicle expenses and travel expenses in Sections C1 and C2. Enter home office expenses in Section C3. Copy this page if you have more than two business activities.

Business Number	F or S(1)	Self-Employed Health Insurance Cost	Business Name	Employer ID Number (If Applicable)	Gross Income(2)(3)	Returns & Allowances	Beginning Inventory	Additions to Inventory (If other than purchases provide additional detail)	Ending Inventory
#1									
#2									

Expenses	Business #1	Business #2	Expenses	Business #1	Business #2
Advertising			Legal & Professional 1099		
Commissions and Fees 1099			Licenses (list multi-year licenses & permits under "other")		
Contract Labor 1099			Office Expense (other than home office - see below)		
Dues & Publications			Pension Plan Fees		
Business Meals (100%)			Rent – Equipment		
Employee Benefit Programs			Rent – Other		
Employee Health Benefit Plans			Repairs 1099		
Equipment – with useful life of less than one year			Supplies		
			Taxes – Payroll (Do not include amounts withheld from employees)		
Equipment – Other — Enter these expenses in Section **C6**.			Taxes – Sales		
Freight			Taxes – Property		
Gifts (Limited to $25 per person)			Telephone		
Insurance (Not Health)			Utilities		
Interest – Mortgage (other than home)			Wages (W-2) (Generally the amount from box 1 of the 2026 form W-3)		
Interest – Other			Other Expenses (provide list and amounts)		
Internet Service			Home Office (Enter information at C3 and check box indicating which business the home office is associated with)	☐	☐
Lease Improvements					

(1) F for Filer, S for Spouse (2) Enter the total gross income including cash and credit card payments. (3) If applicable, provide the amount tip income included in Gross Income: $_____

Please provide all Forms 1099-NEC as well as 1099-K received from all merchant card and third party payers.

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D - BUSINESS DEDUCTION, RELOCATION, HOME SALE, DEBT RELIEF, TEMPORARY DEDUCTIONS

D1 - SEC 199A DEDUCTION

Income passed through from a business activity via a K-I may qualify for a special tax deduction.

The information needed to compute this deduction is included on **the K-1 and a separate K-1 statement** where the business income or loss is from partnerships, S-corporations and trusts Please be sure to provide the supplemental statement along with any K-1 form you've received.

D2 - HOME SALE

If you sold your home, abandoned it, or lost it to foreclosure, the disposition may need to be reported. If you received a 1099-S, it is very important that you provide it. If you abandoned the home or lost it to foreclosure, see Section D5.

CHECK ALL BOXES THAT APPLY

Address of Home Sold	
Date Purchased	/ /
Purchase Price (please provide purchase escrow statement)	

☐ You deferred gain from a home sale made prior to 5/7/1997. If so, please provide the Form 2119 for the year of sale.

Improvements to Home Sold (not maintenance)(provide list)		
Date of Sale	(Please bring FINAL closing escrow statement. This document will have the information needed for these entries.)	/ /
Sales Price		
Sales Expenses		

☐ You owned and used the home as your primary residence for two of the prior five years (counting back from the sale date)

☐ Your spouse (if married) owned and used the home as his/her primary residence for two of the prior five years

If owned and used less than two years, give reason for sale:

☐ If the home was ever used for business (such as a rental, home office or day care center)

☐ Any of the business use in the prior question was before 5/7/97

☐ The home was acquired by tax-deferred (Sec 1031) exchange after 10/22/04

☐ You (and/or spouse if married) have excluded gain from the sale of a prior residence within two years of the date of sale of this residence

☐ The home was inherited (including from a deceased spouse)

☐ The home was not used as your primary residence for any period after 2008

D3 - TEMPORARY DEDUCTIONS

The deduction listed here are deduction allowed in years 2025 through 2028.

OVERTIME DEDUCTION

☐ Check if received overtime pay during the year – The amount of qualified OT is includled W-2 Box 12 Code TT. The deduction is limited to $12,500 for each spouse and phases out for higher income taxpayers.

TIPS DEDUCTION

☐ Check if received tips during the year - The amount of qualified Tips is includled in W-2 Box 12 Code TP. The deduction is limited to $25,000 regardless of filing staus and phases out for higher income taxpayers.

D4 - MOVING DEDUCTIONS

Beginning in 2026, certain members of the intelligence community may qualify in addition to eligible Armed Forces members. There are no distance requirements for military or intelligence community. Some states may still allow a moving deduction for employees.

☐ Check if employer reimbursed any amount of moving expense or home sale assistance and provide the reimbursement statement from the employer (Form 3903 or a substitute statement)

Does not apply to Military or Intelligence Community.	A - Miles from Old Residence to New Job	miles
	B - Miles from Old Residence to Old Job	miles
	A minus B – if less than 50 miles, stop: no deduction allowed	miles

Commercial Mover		Truck Rental	
Temporary Storage (up to 30 days)		Lodging en route (no meals)	
Trailer Rental		Highway Tolls	
Rental Fuel Costs		Airfare	
# of owned vehicles driven to new home		Auto Travel	
Boxes/Tape/Supplies		Other:	

D5 - DEBT RELIEF & FORECLOSURE

If you had debt totally or partially forgiven, you may be required to report debt relief income. This includes real estate mortgages, credit card debt, vehicle loans, etc. Debts discharged in bankruptcy and most forgiven student loans are not included. Please call the office in advance to discuss what additional documentation may be required.

CHECK ALL THAT APPLY

☐ You had any amount of credit card debt forgiven and provide a copy of the 1099-C you received from the financial institution

☐ You abandoned your home and provide a copy of the 1099-A and/or the 1099-C you received from the financial institution (also complete Section D2 home sale information)

☐ Your home was foreclosed upon or you sold it under a "short sale" agreement with the lender and provide a copy of the 1099-A and/or the 1099-C you received

D6 - QUESTIONS YOU MAY HAVE

If you need more space please include a separate note.

D8 - SIGNATURE

To the best of my knowledge, all the information contained within this document is true, correct and complete.

Filer Signature	Date	Spouse Signature	Date
	/ /		/ /

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