

2025	1040	US	Tax Organizer
------	------	----	---------------

**Bayerkohler Ltd**  
**11132 Zealand Ave N**  
**Champlin MN 55316**

Telephone number: **763-762-4401**  
 Fax number: **763-762-4418**  
 E-mail address: **Barb@bayerkohlercpa.com**

## 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.

NOTE: If you claim the earned income credit, please provide proof that your child is a resident of the United States. This proof is typically in the form of: school records or statement, landlord or property management statement, health care provider statement, medical records, child care provider records, placement agency statement, social service records or statement, place of worship, Indian tribal office statement, or employer statement.

NOTE: If your child is disabled, please provide one of the following forms of proof of disability: doctor statement, other health care provider statement, or social services agency or program statement.

### 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.....		

Address

In care of.....  
 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.....		

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.....		

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.

WAGES, SALARIES AND TIPS

Employer name:

2025 Amount

2024 Amount

Attach Forms W-2

INTEREST INCOME

Payer name:

Attach Forms 1099-INT

DIVIDEND INCOME

Payer name:

Attach Forms 1099-DIV

PENSIONS, IRA AND GAMBLING INCOME

Payer name:

Attach Forms 1099-R & W-2G

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

Total gambling losses.....

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) .....

Attach Forms 1099

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

Attach Forms 1099

Taxpayer:

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

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

Form 1099-Q (529 Plan) .....

Form 1099-QA/5498-QA (ABLE Accounts) .....

Attach Forms 1099

Spouse:

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

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

Form 1099-Q (529 Plan) .....

Form 1099-QA/5498-QA (ABLE Accounts) .....

Attach Forms 1099

Tax Organizer

Other: \_\_\_\_\_


## Self-employed, SEP, SIMPLE, &amp; qualified plan contributions (1=maximum) . . . . .

[illegible]

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

Attach Forms 1098	

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

Attach Forms 1095	

---


  


---


  


---

[illegible]

State income taxes - 1/25 payment on 2024 state estimate

--	--

## 2025 Amount

## 2024 Amount

[illegible]

### Attach Tax Notice

## Attach Forms 1098

Attach Forms 1098	




## CASH CONTRIBUTIONS


Number of charitable miles .....

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.







---

2025	1040	US	Client Information	1
------	------	----	--------------------	---

**Bayerkohler Ltd**  
**11132 Zealand Ave N**  
**Champlin MN 55316**  
Telephone number: **763-762-4401**  
Fax number: **763-762-4418**  
E-mail address: **Barb@bayerkohlercpa.com**

**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 add, change, or delete information as appropriate.

**CLIENT INFORMATION**

Filing Status	Filing status (table) .....	
	1=married filing separate and lived with spouse .....	
	Year spouse died, if qualifying surviving spouse (2023 or 2024) ....	
Taxpayer	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 .....	
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 .....	
Address	In care of .....	
	Street address .....	
	Apartment number .....	
	City .....	
	State .....	
	ZIP code .....	
Foreign Address	Region .....	
	Postal code .....	
	Country .....	

**Filing Status**  
1 = Single  
2 = Married filing joint  
3 = Married filing separate  
4 = Head of household  
5 = Qualifying surviving spouse (QSS)

2025	1040	US	Client Information (continued)	1 p2
Please add, change or delete information for 2025.				
CLIENT INFORMATION				
Taxpayer Contact Information	Home phone.....		<b>Daytime Phone</b>  1 = Work 2 = Home 3 = Mobile	
	Work phone.....			
	Work extension.....			
	Daytime phone (table).....			
	Mobile phone.....			
	Fax number.....			
	E-mail address.....			
Spouse Contact Information	Home phone.....			
	Work phone.....			
	Work extension.....			
	Daytime phone (table).....			
	Mobile phone.....			
	Fax number.....			
	E-mail address.....			
Taxpayer Authentication	Driver's license no.....			
	Driver's license state.....			
	Issue date (m/d/y).....			
	Expiration date (m/d/y).....			
	Theft protection PIN.....			
Spouse Authentication	Driver's license no.....			
	Driver's license state.....			
	Issue date (m/d/y).....			
	Expiration date (m/d/y).....			
	Theft protection PIN.....			

<b>2025</b>	<b>1040</b>	<b>US</b>	<b>Dependents</b>	<b>2</b>																																																																																																																																		
Please add, change or delete information for 2025.																																																																																																																																						
<b>DEPENDENTS</b>																																																																																																																																						
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;"></td> <td style="width: 35%; text-align: center;">Dependent</td> <td style="width: 35%; text-align: center;">Dependent</td> <td style="width: 10%;"></td> </tr> <tr><td>First name.....</td><td></td><td></td><td rowspan="14" style="vertical-align: top; padding: 5px;"> <b>Type of Dependent</b>            1 = Child living w/taxpayer            2 = Child not living w/taxpayer            3 = Dependent other than child            4 = Head of household or qualifying surviving spouse (QSS) only, not a dependent            5 = Earned income credit only, not a dependent   <b>Earned Income Credit</b>            1 = When applicable (default)            2 = Student age 19 to 23            3 = Disabled            4 = Force            5 = Suppress             NOTE: If you claim the earned income credit, please provide proof that your child is a resident of the U.S. This proof is typically in the form of:            1. School records or statement            2. Landlord or property management statement            3. Health care provider statement            4. Medical records            5. Child care provider records            6. Placement agency statement            7. Social service records or statement            8. Place of worship statement            9. Indian tribe office statement            10. Employer statement             NOTE: If your child is disabled, please provide one of the following forms of proof of disability:            1. Doctor statement            2. Other health care provider statement            3. Social services agency or program statement         </td> </tr> <tr><td>Last name.....</td><td></td><td></td></tr> <tr><td>Title/suffix.....</td><td></td><td></td></tr> <tr><td>Date of birth (m/d/y).....</td><td></td><td></td></tr> <tr><td>Date of death.....</td><td></td><td></td></tr> <tr><td>Date of adoption.....</td><td></td><td></td></tr> <tr><td>Social security number.....</td><td></td><td></td></tr> <tr><td>Relationship.....</td><td></td><td></td></tr> <tr><td>Months lived at home.....</td><td></td><td></td></tr> <tr><td>Type of dependent (see table).....</td><td></td><td></td></tr> <tr><td>Earned income credit (see table).....</td><td></td><td></td></tr> <tr><td>Claimed by: 1=taxpayer, 2=spouse.....</td><td></td><td></td></tr> <tr><td>IRS theft protection PIN.....</td><td></td><td></td></tr> <tr> <td></td> <td style="text-align: center;">Dependent</td> <td style="text-align: center;">Dependent</td> <td></td> </tr> <tr><td>First name.....</td><td></td><td></td></tr> <tr><td>Last name.....</td><td></td><td></td></tr> <tr><td>Title/suffix.....</td><td></td><td></td></tr> <tr><td>Date of birth (m/d/y).....</td><td></td><td></td></tr> <tr><td>Date of death.....</td><td></td><td></td></tr> <tr><td>Date of adoption.....</td><td></td><td></td></tr> <tr><td>Social security number.....</td><td></td><td></td></tr> <tr><td>Relationship.....</td><td></td><td></td></tr> <tr><td>Months lived at home.....</td><td></td><td></td></tr> <tr><td>Type of dependent (see table).....</td><td></td><td></td></tr> <tr><td>Earned income credit (see table).....</td><td></td><td></td></tr> <tr><td>Claimed by: 1=taxpayer, 2=spouse.....</td><td></td><td></td></tr> <tr><td>IRS theft protection PIN.....</td><td></td><td></td></tr> <tr> <td></td> <td style="text-align: center;">Dependent</td> <td style="text-align: center;">Dependent</td> <td></td> </tr> <tr><td>First name.....</td><td></td><td></td></tr> <tr><td>Last name.....</td><td></td><td></td></tr> <tr><td>Title/suffix.....</td><td></td><td></td></tr> <tr><td>Date of birth (m/d/y).....</td><td></td><td></td></tr> <tr><td>Date of death.....</td><td></td><td></td></tr> <tr><td>Date of adoption.....</td><td></td><td></td></tr> <tr><td>Social security number.....</td><td></td><td></td></tr> <tr><td>Relationship.....</td><td></td><td></td></tr> <tr><td>Months lived at home.....</td><td></td><td></td></tr> <tr><td>Type of dependent (see table).....</td><td></td><td></td></tr> <tr><td>Earned income credit (see table).....</td><td></td><td></td></tr> <tr><td>Claimed by: 1=taxpayer, 2=spouse.....</td><td></td><td></td></tr> <tr><td>IRS theft protection PIN.....</td><td></td><td></td></tr> </table>						Dependent	Dependent		First name.....			<b>Type of Dependent</b> 1 = Child living w/taxpayer 2 = Child not living w/taxpayer 3 = Dependent other than child 4 = Head of household or qualifying surviving spouse (QSS) only, not a dependent 5 = Earned income credit only, not a dependent  <b>Earned Income Credit</b> 1 = When applicable (default) 2 = Student age 19 to 23 3 = Disabled 4 = Force 5 = Suppress  NOTE: If you claim the earned income credit, please provide proof that your child is a resident of the U.S. This proof is typically in the form of: 1. School records or statement 2. Landlord or property management statement 3. Health care provider statement 4. Medical records 5. Child care provider records 6. Placement agency statement 7. Social service records or statement 8. Place of worship statement 9. Indian tribe office statement 10. Employer statement  NOTE: If your child is disabled, please provide one of the following forms of proof of disability: 1. Doctor statement 2. Other health care provider statement 3. Social services agency or program statement	Last name.....			Title/suffix.....			Date of birth (m/d/y).....			Date of death.....			Date of adoption.....			Social security number.....			Relationship.....			Months lived at home.....			Type of dependent (see table).....			Earned income credit (see table).....			Claimed by: 1=taxpayer, 2=spouse.....			IRS theft protection PIN.....				Dependent	Dependent		First name.....			Last name.....			Title/suffix.....			Date of birth (m/d/y).....			Date of death.....			Date of adoption.....			Social security number.....			Relationship.....			Months lived at home.....			Type of dependent (see table).....			Earned income credit (see table).....			Claimed by: 1=taxpayer, 2=spouse.....			IRS theft protection PIN.....				Dependent	Dependent		First name.....			Last name.....			Title/suffix.....			Date of birth (m/d/y).....			Date of death.....			Date of adoption.....			Social security number.....			Relationship.....			Months lived at home.....			Type of dependent (see table).....			Earned income credit (see table).....			Claimed by: 1=taxpayer, 2=spouse.....			IRS theft protection PIN.....		
	Dependent	Dependent																																																																																																																																				
First name.....			<b>Type of Dependent</b> 1 = Child living w/taxpayer 2 = Child not living w/taxpayer 3 = Dependent other than child 4 = Head of household or qualifying surviving spouse (QSS) only, not a dependent 5 = Earned income credit only, not a dependent  <b>Earned Income Credit</b> 1 = When applicable (default) 2 = Student age 19 to 23 3 = Disabled 4 = Force 5 = Suppress  NOTE: If you claim the earned income credit, please provide proof that your child is a resident of the U.S. This proof is typically in the form of: 1. School records or statement 2. Landlord or property management statement 3. Health care provider statement 4. Medical records 5. Child care provider records 6. Placement agency statement 7. Social service records or statement 8. Place of worship statement 9. Indian tribe office statement 10. Employer statement  NOTE: If your child is disabled, please provide one of the following forms of proof of disability: 1. Doctor statement 2. Other health care provider statement 3. Social services agency or program statement																																																																																																																																			
Last name.....																																																																																																																																						
Title/suffix.....																																																																																																																																						
Date of birth (m/d/y).....																																																																																																																																						
Date of death.....																																																																																																																																						
Date of adoption.....																																																																																																																																						
Social security number.....																																																																																																																																						
Relationship.....																																																																																																																																						
Months lived at home.....																																																																																																																																						
Type of dependent (see table).....																																																																																																																																						
Earned income credit (see table).....																																																																																																																																						
Claimed by: 1=taxpayer, 2=spouse.....																																																																																																																																						
IRS theft protection PIN.....																																																																																																																																						
	Dependent	Dependent																																																																																																																																				
First name.....																																																																																																																																						
Last name.....																																																																																																																																						
Title/suffix.....																																																																																																																																						
Date of birth (m/d/y).....																																																																																																																																						
Date of death.....																																																																																																																																						
Date of adoption.....																																																																																																																																						
Social security number.....																																																																																																																																						
Relationship.....																																																																																																																																						
Months lived at home.....																																																																																																																																						
Type of dependent (see table).....																																																																																																																																						
Earned income credit (see table).....																																																																																																																																						
Claimed by: 1=taxpayer, 2=spouse.....																																																																																																																																						
IRS theft protection PIN.....																																																																																																																																						
	Dependent	Dependent																																																																																																																																				
First name.....																																																																																																																																						
Last name.....																																																																																																																																						
Title/suffix.....																																																																																																																																						
Date of birth (m/d/y).....																																																																																																																																						
Date of death.....																																																																																																																																						
Date of adoption.....																																																																																																																																						
Social security number.....																																																																																																																																						
Relationship.....																																																																																																																																						
Months lived at home.....																																																																																																																																						
Type of dependent (see table).....																																																																																																																																						
Earned income credit (see table).....																																																																																																																																						
Claimed by: 1=taxpayer, 2=spouse.....																																																																																																																																						
IRS theft protection PIN.....																																																																																																																																						

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

☐

PERSONAL INFORMATION

Did your marital status change during the year?

☐

☐

Did your address change during the year?

☐

☐

In 2025, could you be claimed as a dependent on another person's tax return?

☐

☐

DEPENDENTS

Were there any changes in dependents?

☐

☐

Were any of your unmarried children who might be claimed as dependents 19 years of age or older (or 24 years or older if student) at the end of 2025?

☐

☐

Did you have any children under age 19 or full-time students under age 24 at the end of 2025, with interest and dividend income in excess of \$1,350, or total investment income in excess of \$2,700?

☐

☐

HEALTH CARE COVERAGE

Did you receive IRS document Form 1095-A (Health Insurance Marketplace Statement), If so, please attach.

☐

☐

INCOME

Did you receive unreported tip income of \$20 or more in any month?

☐

☐

Did you receive any overtime pay in 2025?

☐

☐

Did you cash any Series EE U.S. savings bonds issued after 1989 and pay qualified higher education expenses for yourself, your spouse or your dependents?

☐

☐

Did you receive any disability income?

☐

☐

Did you have any foreign income or pay any foreign taxes?

☐

☐

PURCHASES, SALES AND DEBT

Did you start a business or farm, purchase rental or royalty property, or acquire an interest in a partnership, S corporation, trust, or REMIC?

☐

☐

Did you purchase or dispose of any business assets (furniture, equipment, vehicles, real estate, etc.), or convert any personal assets to business use?

☐

☐

In 2025, 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 have any debts cancelled or forgiven?

☐

☐

Does anyone owe you money which has become uncollectible?

☐

☐



2025	1040	US	Miscellaneous Questions (continued)
------	------	----	-------------------------------------

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

RETIREMENT PLANS

Did you receive a distribution from a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)?

Did you make a contribution to a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)?

Did you transfer or rollover any amount from one retirement plan to another retirement plan?

EDUCATION

Did you receive a distribution from an Education Savings Account or a Qualified Tuition Program?

Did you, your spouse, or a dependent incur any tuition expenses that are required to attend a college, university, or vocational school?

ITEMIZED DEDUCTIONS

Did you incur a loss because of damaged or stolen property?

Did you work out of town for part of the year?

Did you purchase a new or used vehicle in 2025?

ESTIMATED TAXES

Did you apply an overpayment of 2024 taxes to your 2025 estimated tax (instead of being refunded)?

If you have an overpayment of 2025 taxes, do you want the excess applied to your 2026 estimated tax (instead of being refunded)?

Do you expect your 2026 taxable income and withholdings to be different from 2025?

MISCELLANEOUS

Do you want to allocate \$3 to the Presidential Election Campaign Fund?

Does your spouse want to allocate \$3 to the Presidential Election Campaign Fund?

May the IRS discuss your tax return with your preparer?

Did you have an interest in or signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account?

Miscellaneous Questions (continued)

2025

1040

US

## Miscellaneous Questions (continued)

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

**MISCELLANEOUS (continued)**☐☐

Did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust?

☐☐

Was your home rented out or used for business?

☐☐

Did you have a medical savings account (MSA), a Medicare Advantage MSA, or acquire an interest in an MSA or a Medicare Advantage MSA because of the death of the account holder? Or, were you a policyholder who received payments under a long-term care (LTC) insurance contract or received any accelerated death benefits from a life insurance policy?

☐☐

Did you receive a distribution from an Achieving a Better Life Experience (ABLE) savings account?

☐☐

Are you a member of the Armed Forces of the United States on active duty who moved pursuant to a military order related to a permanent change of station or an employee/appointee of the intelligence community who were required to relocate due to a change in assignment?

☐☐

Did you engage the services of any household employees?

☐☐

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

☐☐

Did you or your spouse make any gifts to an individual that total more than \$19,000 or any gifts to a trust?

☐☐

Did your bank account information change within the last twelve months?

☐☐

At any time during 2025, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency?

☐☐

In 2025, did you finance the purchase of a new personal use vehicle which was assembled in the U.S.?

<b>2025</b>	<b>1040</b>	<b>US</b>	<b>Miscellaneous Questions</b>
-------------	-------------	-----------	--------------------------------

**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	
<input type="checkbox"/>	<input type="checkbox"/>	Did your marital status change during the year?
<input type="checkbox"/>	<input type="checkbox"/>	Did your address change during the year?
<input type="checkbox"/>	<input type="checkbox"/>	Could you be claimed as a dependent on another person's tax return?
<input type="checkbox"/>	<input type="checkbox"/>	Were there any changes in dependents?
<input type="checkbox"/>	<input type="checkbox"/>	Did you and your dependents have health care coverage for the full-year?
<input type="checkbox"/>	<input type="checkbox"/>	Did you receive an IRS document 1095-A (Health Insurance Marketplace Statement)? If so, please attach.
<input type="checkbox"/>	<input type="checkbox"/>	Did you receive unreported tip income of \$20 or more in any month?
<input type="checkbox"/>	<input type="checkbox"/>	Did you receive any overtime pay?
<input type="checkbox"/>	<input type="checkbox"/>	Did you receive any disability income?
<input type="checkbox"/>	<input type="checkbox"/>	Did you buy or sell any stocks, bonds or other investment property?
<input type="checkbox"/>	<input type="checkbox"/>	Did you purchase, sell, or refinance your principal home or second home, or did you take a home equity loan?
<input type="checkbox"/>	<input type="checkbox"/>	Did you make any residential energy-efficient improvements or purchases involving solar, wind, geothermal or fuel cell energy sources?
<input type="checkbox"/>	<input type="checkbox"/>	Did you receive a distribution from or make a contribution to a retirement plan (401(k), IRA, etc.)?
<input type="checkbox"/>	<input type="checkbox"/>	Did you transfer or rollover any amount from one retirement plan to another?
<input type="checkbox"/>	<input type="checkbox"/>	Did you convert part or all of your traditional/SEP/SIMPLE IRA to a Roth IRA?
<input type="checkbox"/>	<input type="checkbox"/>	Did you, your spouse, or a dependent incur any tuition expenses that are required to attend a college, university, or vocational school?
<input type="checkbox"/>	<input type="checkbox"/>	Did you incur a loss because of damaged or stolen property?
<input type="checkbox"/>	<input type="checkbox"/>	Did you use your car on the job (other than to and from work)?
<input type="checkbox"/>	<input type="checkbox"/>	May the IRS discuss your tax return with your preparer?
<input type="checkbox"/>	<input type="checkbox"/>	Was your home rented out or used for business?
<input type="checkbox"/>	<input type="checkbox"/>	Were you notified or audited by either the IRS or the State taxing agency?
<input type="checkbox"/>	<input type="checkbox"/>	At any time during the tax year did you: receive or sell, exchange, gift, or otherwise dispose of digital asset?

Please enter all pertinent 2025 information.

DIRECT DEPOSIT / ELECTRONIC PAYMENT (3)

1=direct deposit of federal tax refund into bank account

1=electronic payment of balance due

1=electronic payment of estimated tax

BANK INFORMATION

Name of Bank	Percent to Deposit (xx.xx)	Routing Number	Account Number	Type of Account (Table 1)	Type of Invest. (Table 2)

2025 ESTIMATED TAX / 1040-ES (6)

Federal

	Amount Paid	Date Paid	TS	2025 Voucher Amount
Overpayment applied from 2024				
1st quarter payment				
2nd quarter payment				
3rd quarter payment				
4th quarter payment				
Additional Estimated Tax Payments				
Paid with extension				
Former spouse SSN if joint estimates				

State

	Amount Paid	Date Paid	TS	2025 Voucher Amount
Overpayment applied from 2024				
1st quarter payment				
2nd quarter payment				
3rd quarter payment				
4th quarter payment				
Additional Estimated Tax Payments				
Paid with extension				

1

Type of Account

1 = Savings

2 = Checking

2

Type of Investment

1 = Checking or savings (default)

2 = Taxpayer's IRA (next year limits)

3 = Spouse's IRA (next year limits)

4 = Health savings account (HSA)

5 = Archer MSA

6 = Coverdell savings account (ESA)

7 = Other

8 = Taxpayer's IRA (current year limits)

9 = Spouse's IRA (current year limits)

2025	1040	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: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

				7.1
--	--	--	--	-----

2025	1040	US	Wages, Pensions, Gambling Winnings	10, 13.1, 13.2
------	------	----	------------------------------------	----------------

Please enter all pertinent 2025 amounts & attach all W-2, W-2G and 1099-R forms.  
Last year's amounts are provided for your reference.

WAGES, SALARIES, TIPS (10)

No.	Name of Employer (Box c)	1=retirement plan (Box 13)		Wages, Tips, Other Compensation (Box 1)	Tax Withheld					2024 Wages
		1=spouse			Federal (Box 2)	Social Security (Box 4)	Medicare (Box 6)	State (Box 17)	Local (Box 19)	

PENSIONS, IRA DISTRIBUTIONS (13.1)

No.	Name of Payer	Distribution code #2				Gross Distribution (Box 1)	Taxable Amount (Box 2a)	Tax Withheld		Value of all IRAs at 12/31/25	2024 Distribution
		Distribution code #1						Federal (Box 4)	State (Box 14)		
		1=IRA/SEP/SIMPLE									
		1=spouse									

GAMBLING WINNINGS (W-2G) (13.2)

No.	Name of Payer	1=spouse	Gross Winnings (Box 1)	Tax Withheld			2024 Winnings
				Federal (Box 4)	State (Box 15)	Local (Box 17)	

GAMBLING LOSSES & WINNINGS (NON W-2G) (13.2)

Total gambling losses.....	2025 Amount	TS	2024 Amount
Winnings not reported on Form W-2G.....			

2025	1040	US	Interest & Dividend Income	11, 12
------	------	----	----------------------------	--------

Please enter all pertinent 2025 amounts & attach all 1099-INT, 1099-OID and 1099-DIV forms.  
Last year's amounts are provided for your reference.

INTEREST INCOME (11)

No.	Name of Payer (also enter SSN & address for seller-financed mortgage)	1=taxpayer 2=spouse	Interest Income			Tax-Exempt Interest		Early Withdrawal Penalty (Box 2)	2024 Interest
			Banks, S&Ls, C/Us, etc. (Box 1)	Seller- Financed Mtg. (Box 1)	U.S. Bonds, T-Bills (Box 3)	Total Municipal Bonds	In-state Municipal Bonds		

DIVIDEND INCOME (12)

No.	Name of Payer	1=taxpayer 2=spouse	Dividend Income					Tax-Exempt Interest		Foreign Tax Paid (Box 7)	2024 Dividends
			Total Ordinary Dividends (Box 1a)	Qualified Dividends (Box 1b)	Total Capital Gain Distrib. (Box 2a)	SubSection 199A (Box 5)	U.S. Bonds (% or amt.)	Total Municipal Bonds	In-state Muni-bonds (% or amt.)		

2025	1040	US	Miscellaneous Income	14.1
------	------	----	----------------------	------

Please enter all pertinent 2025 amounts and attach all 1099-MISC, 1099-NEC, 1099-K, SSA-1099, and RRB-1099 forms. Last year's amounts are provided for your reference.

MISCELLANEOUS INCOME

	2025 Amount		2024 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
Social security benefits (SSA-1099, box 5)				
Medicare premiums paid (SSA-1099)				
1=treat Medicare premiums paid as SE health ins.				
Tier 1 RR retirement benefits (RRB-1099, box 5)				
1=lump-sum election for SS benefits				
Alimony received				
Taxable scholarships and fellowships				
Jury duty pay				
Household employee income not on W-2				
Excess minister's allowance				
Alaska permanent fund dividends				
Income from rental of personal property				
Activity not engaged in for profit income				
Olympic & Paralympic medals & USOC prize money				
Prizes and awards				
Stock Options				
Strike or lockout benefits (other than bona fide gifts)				
Non-tuition fellowship and stipend payments entered above to include as taxable compensation for IRA purposes				
Wages earned while incarcerated not on W-2				
Income subject to S/E tax: (1099-NEC, box 1)				
Other income (1099-MISC, box 3, 8)				
Digital assets not reported elsewhere				

Form 1099-K

Amount of sale proceeds from Form 1099-K for personal item(s) sold at a loss				
Amount from Form 1099-K that was incorrectly reported				

TAX WITHHELD (not entered elsewhere)

Federal income tax withheld				
State income tax withheld				
Local income tax withheld				



2025	1040	US	State & Local Tax Refunds / Unemployment Compensation	14.2
------	------	----	---	------

Please add, change or delete 2025 information as appropriate.  
Be sure to attach all 1099-G forms.

**STATE AND LOCAL TAX REFUNDS /  
UNEMPLOYMENT COMPENSATION (Form 1099-G)**

2025 1099-G Amount

No. <input type="text"/>	Name of payer.....		
	1=spouse.....		
	Unemployment compensation:		
	Total received (Box 1).....		
	2025 Overpayment repaid .....		
	State and local refunds:		
	State and local income tax refund, credit or offsets (Box 2) .		
	1=city or local income tax refund .....		
	Tax year for box 2 if not 2024 (Box 3) .....		
	Federal income tax withheld (Box 4) .....		
	RTAA payments (Box 5).....		
	Taxable grants:		
	Federal taxable amount (Box 6).....		
	State taxable amount, if different .....		
	Farm amounts:		
	Agriculture payments (Box 7) .....		
	1=agriculture payments are from conservation reserve program .....		
Market gain (Box 9).....			
Number of farm.....			
1=box 2 is trade or business income (Box 8) .....			
State income tax withheld (Box 11).....			

No. <input type="text"/>	Name of payer.....		
	1=spouse.....		
	Unemployment compensation:		
	Total received (Box 1).....		
	2025 Overpayment repaid .....		
	State and local refunds:		
	State and local income tax refund, credit or offsets (Box 2) .		
	1=city or local income tax refund .....		
	Tax year for box 2 if not 2024 (Box 3) .....		
	Federal income tax withheld (Box 4) .....		
	RTAA payments (Box 5).....		
	Taxable grants:		
	Federal taxable amount (Box 6).....		
	State taxable amount, if different .....		
	Farm amounts:		
	Agriculture payments (Box 7) .....		
	1=agriculture payments are from conservation reserve program .....		
Market gain (Box 9).....			
Number of farm.....			
1=box 2 is trade or business income (Box 8) .....			
State income tax withheld (Box 11).....			

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 .....			

2025	1040	US	ABLE Distributions	14.4
------	------	----	--------------------	------

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

### ABLE DISTRIBUTIONS / CONTRIBUTIONS

		2025 Amount	2024 Amount
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. <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. <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 .....			