

ATTENTION! Heads-Up for 2026

- **No more paper refund checks.** The IRS plans to stop mailing paper refund checks starting in 2026.
- **Paper check payments *may end*.** Beginning in 2026, the IRS may stop accepting paper checks for balances due and estimated tax payments.

Action Needed from All Clients

Please complete the following sections in your organizer (page 7 or 8):

- "Direct Deposit / Electronic Payment"
- "Bank Information"

These details allow us to send refunds electronically and schedule secure ACH payments for any amounts due.

If You're Expecting a Refund

If you don't have (and don't want to open) a bank account, you can choose one of these options:

- Apply your refund to next year's tax return
- Receive your refund on a prepaid debit card
- Have your refund deposited into a digital wallet

If You'll Owe Tax or Estimates

- If we file your return by April 15, we can auto-withdraw from your bank account (ACH).
- If you don't want auto-withdrawal or your return is extended and filed after April 15, make your electronic payment(s) directly with the IRS at irs.gov/payments (Online Account, Direct Pay, or EFTPS).

Dear Client,

If you would like PPG Partners, LLC to complete your 2025 tax return, please do the following:

1. Read the Tax Return Agreement and then sign and date at the end.
2. Complete the Foreign Assets Disclosure and then sign and date at the bottom.

You must sign and return the Tax Return Agreement and the Foreign Assets Disclosure in order for us to complete your 2025 tax return. **Please return these signed forms with your tax documents; you do not need to send them ahead of time.**

3. Verify your current mailing address.
4. Verify or add your bank account information should you receive a refund(s).
5. Read and complete all questions in the tax organizer to the best of your ability.

Once these steps are completed, please send us: your signed Tax Return Agreement and Foreign Assets Disclosure, tax organizer, and supporting forms and documents that will help us complete your return.

If you are receiving a paper copy of this organizer and would like a PDF copy, please email Renee at rklaas@ppgpartners.net.

A Note from your PPG Partners Team

We aim to deliver tax returns digitally whenever possible. Digital delivery offers greater convenience and efficiency than paper, allowing for easy retrieval, storage, and sharing of documents. It also promotes faster processing, minimizes the risk of document loss or damage, and reduces paper usage. To protect your privacy, we send any documents with personal information using a secure email system, which is safer than regular mail.

Please verify or add your email address(es) on page 2 of the organizer. Your email also helps us request any additional details needed to complete your return.

We understand any change can be challenging, and we thank you for taking this step with us!

January 1, 2026

Dear Client,

TAX RETURN AGREEMENT

PPG Partners, LLC (“firm,” “we,” “us,” or “our”) is pleased to provide Client (“you” or “your”) with the professional services described below. Please review this letter carefully, as it outlines the nature and limitations of the services we will provide and the responsibilities of both parties.

This engagement is also subject to our firm’s Standard Terms and Conditions Addendum, which applies to all client engagements and is available upon request. By proceeding with this engagement, you acknowledge that you have been advised of the Addendum and that it governs this engagement in addition to the terms below.

Tax Organizer

The 2025 tax organizer will assist you in collecting and reporting information necessary for us to properly prepare your 2025 income tax return. This organizer is designed as a tool to assist you in providing supporting documentation. Prior year data, as available, is included in the organizer sections for your reference in determining what information we require. You may find some information, such as addresses, email addresses, phone numbers, etc. needs updating. **It is also important that you verify or add your bank account information.** Please feel free to jot down notes, questions and comments on the organizer. **Please do not wait to return the organizer and supporting information when you are missing only a couple of items.** We will be able to complete the majority of the tax return with the initial items you provide us.

We must receive all of your tax information no later than **Friday, March 13, 2025**, to ensure that your return will be completed by April 15, 2026. If we have not received all of your information by Friday, March 13, 2026, we cannot guarantee your return will be completed by April 15, 2026, and you may be subject to late filing or late payment penalties.

Here is a list of the items we really need you to send us:

- A copy of your 2024 tax return, if not prepared by this office.
- IP PIN number(s). If you are married, you and your spouse will both have an IP PIN.
- Amounts and dates of estimated tax payments made for 2025 for both Federal and State.
- Form(s) W-2 (for wages, etc.).
- Form(s) 1099 (interest, dividends, etc.).
- Year-end brokerage statements (for stock sales: remember we need to know what you paid for the stocks and when you bought them).
- Schedule(s) K-1 (income/loss from partnerships, S-corporations and trusts).

- Form(s) 1099-SSA (for social security benefits).
- IRA, SEP & 401(k) deposits.
- Form(s) 1098 (mortgage interest).
- Copy of property tax bills paid during the year and the date they were actually paid.
- Closing statements (real estate purchases or sales).
- Charitable donations (see note below).
- IRS Form(s) 1095 or other forms received relating to health insurance coverage.
- Form(s) 1099-SA for health savings accounts deposits and withdrawals (were withdrawals used for qualified medical expenses?). Please include a year-end summary of your account from your bank.
- Paperwork for new vehicle purchases.
- 529 Plan deposits and withdrawals (college savings plans).
- Kid's tax material, including college tuition, Form(s) 1098-T, Form(s) 1099-Q, and other education expense **invoices paid**.
- Statement of Tuition paid to K-12 private school.
- Anything else that looks, feels or smells like tax material.

Please indicate the amount of any Internet or out-of-state purchases in which you did not pay sales tax: \$ _____.

Charitable Donations

By law all charitable contributions claimed as a deduction on your tax return must be substantiated by keeping a written record of the contribution. Acceptable written records used to substantiate each contribution include a cancelled check or bank record that supports the donation, or a written receipt or similar statement that includes (1) the name of the donee organization, (2) the date and amount of the contribution, and (3) if any goods or services were received in exchange for the contribution. Contributions of \$250 or more require a letter of acknowledgment from the charitable organization. If the resulting returns are examined by the IRS, requests may be made for the written record of the contribution. It is recommended that for any charitable contribution claimed, you retain the written records for at least seven years.

Engagement Objective and Scope

We will prepare your federal and state individual income tax returns for the year ended 2025, based on information you provide to us. Our objective is to assist you in calculating your tax due and to provide you with forms and schedules suitable for filing with the Internal Revenue Service (“IRS”) and applicable state and local tax authorities. You are responsible for the filing and content of your tax return(s). We will not prepare any other tax returns unless you specifically request and we agree to do so in writing.

Our engagement does not include procedures to detect errors, fraud, or other wrongdoing and cannot be relied upon to disclose such matters. If we identify or suspect noncompliance with laws or regulations, we will discuss it with you. We are not responsible for identifying or communicating deficiencies in your internal controls.

CPA Firm Responsibilities

We will perform our services with the same standard of care that a reasonable tax return preparer would exercise in this type of engagement. Unless otherwise noted, that standard is defined by the Statements on Standards for Tax Services (“SSTS”) issued by the American Institute of Certified Public Accountants (“AICPA”), U.S. Treasury Department Circular 230 (“Circular 230”), and the Internal Revenue Code and Treasury Regulations (“the Code”).

We will not sign a tax return that includes a position contrary to tax law, lacks reasonable basis, or fails to meet applicable disclosure standards. If you insist on taking such a position, we will withdraw from the engagement. Once our services are complete, we have no obligation to inform you of future tax law changes affecting your returns. We will not update or amend prior returns unless separately engaged.

Client Responsibilities

You agree to provide us with complete and accurate information to prepare your tax returns. We will rely on the information you provide and will not audit or verify the data, although we may request clarification or supporting documents. You are responsible for maintaining records to substantiate income, deductions, credits, and other amounts reported on your returns, including digital asset transactions and foreign activities, if applicable.

You are responsible for timely submission of all required tax filings and payments. We will not be liable for penalties, interest, or other costs arising from incomplete, inaccurate, or untimely information you provide. You have final responsibility for reviewing your completed returns before signing and filing.

Joint Filers and Confidentiality

For joint returns, both spouses are considered clients under this Agreement. Any information provided to us in connection with the preparation of your joint return may be shared with either spouse. If you prefer that certain information not be shared, please notify us in writing before we begin preparation.

Timing, Extensions, and E-filing

We expect to begin work upon receipt of this executed Agreement and all requested information. Our services under this Agreement will conclude upon the later of (a) the electronic acceptance of your filed return, (b) delivery of the paper copy of your return to you, or (c) one (1) year from the date of this Agreement.

If you do not provide the required information in a timely manner, it may be necessary to apply for an extension. Filing an extension extends the time to file, not the time to pay. All tax payments remain due by the original deadline. We are not responsible for penalties or interest if required information is delayed or incomplete.

As an Electronic Return Originator (“ERO”), we will not e-file your returns until we receive all signed authorization forms. If you fail to timely sign and return the required authorization, we cannot and will not e-file on your behalf.

Out-of-Scope Services

This engagement does not include IRS or state audit representation, amended returns, tax planning, bookkeeping, payroll reporting, foreign filings, or assistance with digital assets, PTET, or other complex reporting unless we agree in writing to expand the engagement. Any additional work will be subject to a separate engagement letter and fee arrangement.

Professional Fee

Our fee is based on the complexity of the engagement, the time required, and out-of-pocket expenses. Changes in the information provided, filing status, or required forms may affect the final fee. Fees are payable upon completion of the engagement, and we may withhold delivery of returns until payment is received.

Termination

This Agreement automatically terminates upon completion of the services described or one (1) year from the execution date, whichever occurs first. Either party may terminate this Agreement in writing at any time. We may also withdraw if you fail to provide required information, insist on taking an unsupportable tax position, or fail to pay fees when due.

We appreciate the opportunity to serve you. This Agreement represents the entire understanding between us and supersedes all prior discussions. Please sign and return this letter to acknowledge your acceptance. We will not begin services until we receive your executed Agreement.

Sincerely,

PPG Partners, LLC

ACCEPTED:

Taxpayer Signature

Date

Spouse Signature

Date

REPORTING OF FOREIGN ASSETS

Disclosure of Foreign Assets

We need to ensure a \$10,000 penalty (or higher), and the loss of tax return statute of limitation, will not affect you. Check “Yes” or “No” to each question and write in any applicable information/amounts:

Yes **No**

____ Do you own, directly or with others, any foreign stock or securities, financial instruments, foreign-issued annuities or life insurance, or foreign hedge or private-equity funds?

If so, what country? _____

Estimated value of the stock 12/31/2025 \$ _____

____ Do you have a retirement or deferred compensation plan/account in another country?

If so, what country? _____ FMV on 12/31/2025 \$ _____

Highest estimated value of the retirement plan during 2025 \$ _____

____ Do you have a bank/brokerage account or a custodial account in another country?

Highest value of the bank account during the year \$ _____

____ Do you have any other assets outside the U.S., such as land?

If so, what country? _____

Description and estimated value of the assets \$ _____

OR

____ At any time during 2025, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country?

If “Yes,” you may be required to file Form FinCEN 114 to report that financial interest or signature authority. Enter the name of the foreign country where the financial account is located: _____

Highest value of the financial account during the year \$ _____

____ During 2025, did you receive a distribution from, or were you the grantor of or transfer to, a foreign trust? If “Yes,” you may have to file Form 3520.

The above information is correct to the best of my knowledge.

Signature _____ Date _____

Print Name _____

Signature _____ Date _____

Print Name _____

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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.

PERSONAL INFORMATION

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 for 2025?

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 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 tip income that is reported on your W-2?
- Did you receive unreported tip income of \$20 or more in any month?
- Did you receive any Overtime pay?
- Did you receive any disability income?
- Did you have any foreign income or pay any foreign taxes?
- 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?

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Miscellaneous Questions**PURCHASES, SALES AND DEBT**

Yes No

- 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?
- Did you buy or sell any stocks, bonds or other investment property in 2025?
- Did you sell or do you plan to sell any dividend generating stocks or mutual funds during the first 60 days of 2026?
- Did you purchase, sell, or refinance your principal home or second home, or did you take a home equity loan?
- Did you purchase a home in 2025 and you were overseas on official extended duty?
- 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?

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?
- Did you convert part or all of your traditional, SEP, or SIMPLE IRA to a Roth IRA in 2025?

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?

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Miscellaneous Questions**ITEMIZED DEDUCTIONS**

Yes No

- Did you incur a loss because of damaged or stolen property?
- Did you work out of town for part of the year?
- Did you use your car on the job (other than to and from work)

ESTIMATED TAXES

- Did you make any estimated income payments for 2025 to IRS or the state? If so, please fill in the amounts and dates on page 8 or 9 of the organizer.
- 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

- If you currently receive a paper tax organizer, would you prefer a digital version going forward? If yes, please verify or add the email address(es) where you'd like it sent on page 2 of the organizer.
- Do you want to electronically file your tax return?
- 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?
- Did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust or did you have an interest in any foreign assets or accounts?
- Was your home rented out or used for business?

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Miscellaneous Questions

Yes

No

- Did you have a medical savings account (MSA), a Medicare + Choice MSA, or acquire an interest in an MSA or a Medicare + Choice 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 have a health savings account (HSA) in 2025? If so, how much did you contribute to your HSA for 2025?
- Did you receive a distribution from your health savings account (HSA)?
- Did you receive a distribution from an Achieving a Better Life Experience (ABLE) savings account?
- Did you engage the services of any household employees? If so, you may have employment taxes to pay. Please call us to discuss.
- 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?
- 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? If so, please make the necessary changes on page 7 or 8.
- Did you receive an IP PIN from the IRS and/or state? If so, please send us a copy of the letter(s) you received. If you are married, **both** spouses should receive a letter.
- At any time during the tax year, did you: receive or sell, exchange, gift, or otherwise acquire or dispose of a digital asset/virtual currency (or a financial interest in a digital asset/virtual currency)?
- Did you pay rent in 2025? If yes, list the total paid: _____
- If you answered yes above, was heat included in your rent?

2025	1040	US	Client Information	1
<p>PPG Partners, L.L.C. 5525 Green Bay Road Kenosha WI 53144 Telephone number: 2626572060 Fax number: 2626572080 E-mail address: rich@ppgpartners.net</p>			<p>Tax Return Appointment</p> <p>Date: Time: Location:</p>	
<p>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.</p>				
<p>CLIENT INFORMATION</p>				
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.....			
<p>Filing Status</p> <p>1 = Single 2 = Married filing joint 3 = Married filing separate 4 = Head of household 5 = Qualifying surviving spouse (QSS)</p>				
				1

2025	1040	US	Client Information (continued)	1 p2
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Please add, change or delete information for 2025.

CLIENT INFORMATION

Taxpayer Contact Information	Home phone.....		Daytime Phone 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.....		

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Dependents

2

Please add, change or delete information for 2025.

DEPENDENTS

	Dependent	Dependent	
First name.....			Type of Dependent 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
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.....			Earned Income Credit 1 = When applicable (default) 2 = Student age 19 to 23 3 = Disabled 4 = Force 5 = Suppress
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.....			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
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.....			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.....			

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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	Wages, Pensions, Gambling Winnings	10, 13.1, 13.2
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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) 1=spouse	Wages, Tips, Other Compensation (Box 1)	Tax Withheld					2024 Wages
				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 Distribution code #1 1=IRA/SEP/SIMPLE 1=spouse	Gross Distribution (Box 1)	Taxable Amount (Box 2a)	Tax Withheld		Value of all IRAs at 12/31/25	2024 Distribution
					Federal (Box 4)	State (Box 14)		

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			

10, 13.1, 13.2

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)

DIVIDEND INCOME (12)

2025	1040	US	Miscellaneous Income	14.1
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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	Itemized Deductions	25
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Please enter all pertinent 2025 amounts and attach all 1098 forms.
Last year's amounts are provided for your reference.

MEDICAL AND DENTAL EXPENSES

NOTE: Enter self-employed health insurance premiums on Sheet 24 and Medicare insurance premiums on Sheet 14.

Prescription medicines and drugs

Doctors, dentists and nurses

Hospitals and nursing homes

Insurance premiums not entered elsewhere (excl. LT care & amts. paid w/pre-tax dollars)

Long-term care premiums - taxpayer

Long-term care premiums - spouse

Insurance reimbursement (enter as a positive number)

Lodging and transportation:

 Out-of-pocket expenses

 Medical miles driven

2025 Amount	TS	2024 Amount

Other medical and dental expenses:

_____	_____	_____
_____	_____	_____
_____	_____	_____

TAXES PAID (State and local withholding and 2025 estimates are automatic.)

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

State income taxes - paid with 2024 state return extension

State income taxes - paid with 2024 state return

State income taxes - paid for prior years and/or to other state

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

_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

SALES AND USE TAXES PAID

State and local sales taxes (except autos and special items)

Use taxes paid on 2025 purchases

Use taxes paid with 2024 state return

Sales tax on autos not included above

Sales tax on boats, aircraft, other special items

_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

OTHER TAXES PAID

Real estate taxes - principal residence:

_____	_____	_____
_____	_____	_____

Real estate taxes - held for investment :

_____	_____	_____
_____	_____	_____
_____	_____	_____

Personal property taxes (including auto fees in some states. Provide a copy of tax notice)

_____	_____	_____
_____	_____	_____

Foreign income taxes

_____	_____	_____
_____	_____	_____

Other taxes:

_____	_____	_____
_____	_____	_____

2025	1040	US	Itemized Deductions (continued)	25 p2
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Please enter all pertinent 2025 amounts. Last year's amounts are provided for your reference.

INTEREST PAID

Home mortgage int. (Box 1) and points (Box 5) reported on Form 1098:

2025 Amount	TS	2024 Amount

Home mortgage interest not reported on Form 1098:

Payee's name.....

Payee's name.....		
Payee's SSN or FEIN.....		
Payee's street address.....		
Payee's city.....		
Payee's state.....		
Payee's ZIP code.....		
Payee's region.....		
Payee's postal code.....		
Payee's country.....		
Amount paid.....		

Points not reported on Form 1098:

Investment interest (interest on margin accounts):

Passive interest.....

NOTE: Points paid on loans other than to buy, build, or improve your main home are deductible over the life of the mortgage. For these types of loans also provide the dates and lives of the loans.

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, contribution date(s), and contribution amount(s).

Churches, schools, hospitals, and other charitable organizations (60% limitation):

Contributions by cash or check:

Volunteer expenses (out-of-pocket).....

Number of charitable miles.....

Veterans' organizations, fraternal societies, nonprofit cemeteries, and certain private nonoperating foundations (30% limitation):

Contributions by cash or check:

Volunteer expenses (out-of-pocket).....

Number of charitable miles.....

2025	1040	US	Itemized Deductions (continued)	25 p3
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Please enter all pertinent 2025 amounts. Last year's amounts are provided for your reference.

NONCASH CONTRIBUTIONS

NOTE: Use Sheet 26 if total noncash contributions are over \$500. 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.

50% limitation (see above):

2025 Amount	TS	2024 Amount

30% limitation (see above):

30% capital gain property (gifts of capital gain property to 50% limit orgs.):

20% capital gain property (gifts of capital gain property to non-50% limit orgs.):

STATE MISC. DEDS. IF NON-CONFORMING TO TAX CUTS & JOBS ACT (subject to 2% AGI limit)

Union and professional dues

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Other unreimbursed employee expenses (uniforms and protective clothing, professional subscriptions, employment agency fees, and certain edu. expenses):

Investment expense:

Tax return preparation fee

--	--

Safe deposit box rental

--	--

Miscellaneous deductions (2% AGI) (certain legal and accounting fees, and custodial fees):

2025 1040 US Itemized Deductions (continued) 25 p4

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

OTHER MISCELLANEOUS DEDUCTIONS

Estate tax, section 691(c)

Other miscellaneous deductions:

2025 Amount	TS	2024 Amount

2025 1040 US Itemized Deductions (continued) 25 p5

imited and the input section provided below should be completed. If neither condition applies, enter home mortgage interest amounts on organizer sheet 25 p2.

1. Total home equity debt exceeded \$100,000 at any time during 2023 (\$50,000 if married filing separate). For this purpose, home equity debt is defined as any mortgages taken out in which the proceeds were used to buy, build, or improve your home.
2. Total home acquisition debt exceeded \$750,000 at any time during 2025 (\$375,000 if married filing separate). For this purpose, home acquisition debt is defined as any mortgages taken out after October 13, 1987 in which the proceeds were used to buy, build, or improve your home.

NOTE: When completing the input section below, grandfather debt represents loans taken out prior to October 14, 1987.

**Please enter all pertinent 2025 amounts and attach all 1098 forms.
Last year's amounts are provided for your reference.**

	2025 Amount	TS	2024 Amount
Fair market value of the property on the date that the last debt was secured .			
Home acquisition and grandfather debt on the date that the last debt was secured			

LOAN INFORMATION

Loan #1

Lender's name.....
Form (see table).....
Number of form.....
1=taxpayer, 2=spouse, blank=joint.....
Interest paid.....
Points paid.....
Total principal paid.....
Lump sum principal payment (if paid off).....
Months outstanding (if not 12).....
1=home acquisition debt incurred after 12/15/17 (blank=10/13/87 - 12/15/17).....
Home acquisition debt balance - beginning of year.....
Home acquisition debt borrowed in 2025.....
Home equity debt balance - beginning of year.....
Home equity debt borrowed in 2025.....
Grandfather debt balance - beginning of year.....

Loan #2

Lender's name.....
Form (see table).....
Number of form.....
1=taxpayer, 2=spouse, blank=joint.....
Interest paid.....
Points paid.....
Total principal paid.....
Lump sum principal payment (if paid off).....
Months outstanding (if not 12).....
1=home acquisition debt incurred after 12/15/17 (blank=10/13/87 - 12/15/17).....
Home acquisition debt balance - beginning of year.....
Home acquisition debt borrowed in 2025.....
Home equity debt balance - beginning of year.....
Home equity debt borrowed in 2025.....
Grandfather debt balance - beginning of year.....

Form

25 n5

2025	1040	US	Itemized Deductions (continued)	25 p5 cont
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Please enter all pertinent 2025 amounts and attach all 1098 forms.
Last year's amounts are provided for your reference.

LOAN INFORMATION (continued)

Loan #3

Lender's name.....
Form (see table).....
Number of form.....
1=taxpayer, 2=spouse, blank=joint.....
Interest paid.....
Points paid.....
Total principal paid.....
Lump sum principal payment (if paid off).....
Months outstanding (if not 12).....
1=home acquisition debt incurred after 12/15/17.....
Home acquisition debt balance - beginning of year.....
Home acquisition debt borrowed in 2025.....
Home equity debt balance - beginning of year.....
Home equity debt borrowed in 2025.....
Grandfather debt balance - beginning of year.....

	2025 Amount	TS	2024 Amount
Lender's name.....			
Form (see table).....			
Number of form.....			
1=taxpayer, 2=spouse, blank=joint.....			
Interest paid.....			
Points paid.....			
Total principal paid.....			
Lump sum principal payment (if paid off).....			
Months outstanding (if not 12).....			
1=home acquisition debt incurred after 12/15/17.....			
Home acquisition debt balance - beginning of year.....			
Home acquisition debt borrowed in 2025.....			
Home equity debt balance - beginning of year.....			
Home equity debt borrowed in 2025.....			
Grandfather debt balance - beginning of year.....			

Loan #4

Lender's name.....
Form (see table).....
Number of form.....
1=taxpayer, 2=spouse, blank=joint.....
Interest paid.....
Points paid.....
Total principal paid.....
Lump sum principal payment (if paid off).....
Months outstanding (if not 12).....
1=home acquisition debt incurred after 12/15/17.....
Home acquisition debt balance - beginning of year.....
Home acquisition debt borrowed in 2025.....
Home equity debt balance - beginning of year.....
Home equity debt borrowed in 2025.....
Grandfather debt balance - beginning of year.....

	2025 Amount	TS	2024 Amount
Lender's name.....			
Form (see table).....			
Number of form.....			
1=taxpayer, 2=spouse, blank=joint.....			
Interest paid.....			
Points paid.....			
Total principal paid.....			
Lump sum principal payment (if paid off).....			
Months outstanding (if not 12).....			
1=home acquisition debt incurred after 12/15/17.....			
Home acquisition debt balance - beginning of year.....			
Home acquisition debt borrowed in 2025.....			
Home equity debt balance - beginning of year.....			
Home equity debt borrowed in 2025.....			
Grandfather debt balance - beginning of year.....			

Form

1 = Schedule A (default)
2 = Business use of home
3 = Schedule E

2025

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US

Additional Information

Please furnish any additional information or supporting details not provided elsewhere in this tax organizer.