

HOGAN ♦ HANSEN
A Professional Corporation
 Certified Public Accountants and Consultants

Name:

How would you like to receive your completed tax return (select one)?

- SafeSend (sent to you electronically to review, save, and e-sign)

Taxpayer e-mail address: _____

Spouse e-mail address: _____

- I use Hogan - Hansen's Client Portal; send it to me there.

- Paper copy

- Pick up at Hogan - Hansen OR

- Mail to: _____

When my tax return is ready, please notify me by (select one):

- Phone call: _____

- Text message to cell phone: _____

- Email: _____

- I do not need to be contacted. Just deliver as indicated above.

How would you like your original documents returned to you?

- Electronic file only (do not return my original paper documents)

- Hard copy - I will pick them up at Hogan - Hansen by July 1, 2025 (or within 1 month after return is filed). After this date, the paper copies will not be available and only an electronic copy will be.

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Enclosed is a Client Organizer for you to use in accumulating the information necessary to complete your 2024 income tax returns. Note that selected 2023 information is included in a separate column for your reference.

We file tax returns electronically with the Internal Revenue Service, Iowa Department of Revenue and other states. After we have completed your returns, you and your spouse, if applicable, will be required to sign federal Form 8879, Iowa Form 8453, and/or other corresponding state forms before we can electronically file your tax returns. If you have an overpayment that you would like direct deposited into your bank account, complete the bank routing data on the Direct Deposit/Electronic Funds Withdrawal page of the organizer.

Our professional standards require that we obtain a signed letter of understanding regarding our engagement. Accordingly, we will prepare your 2024 federal, Iowa and/or other required state income tax returns from information you furnish to us. We will not audit or verify the data you submit, although it may be necessary to ask you to clarify some of the information. We will use professional judgment in resolving questions where the tax law is unclear, or where there may be conflicts between various authorities' interpretations of the law and other supportable positions.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, cancelled checks and other data that form the basis of income and deductions. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. You have the final responsibility for the income tax returns and, therefore, you should carefully review the copies we provide to you.

If we do not have all the information to complete your return, we will file an extension for you.

We encourage you to use our secure, electronic file transfer portal to transfer documents to us for preparation of your returns. Scan the QR code at the top of this letter to set up your portal access or contact our office for assistance. The portal may be accessed on our website www.hoganhansen.com in the upper right-hand corner by clicking on Client Login.

Our fee for preparing your returns does not include representing you during an examination or assisting with a response to a notice or correspondence you may receive after filing these returns. All invoices are due upon the completion of the return. Payments not received within 30 days of the invoice date will be subject to a finance charge of 1.6% per month (19.2% per year). In

addition to finance charges, if we engage the services of a debt collection agency for the recovery of any unpaid balances, you shall be liable for all fees charged by the agency, which shall be in addition to the total outstanding amount owed by you.

Your returns may be selected for review or you may receive a notice or correspondence requesting additional information. In the event of such an income tax examination or correspondence requiring a response, we will be available to assist you. However, unless you have paid the optional **Audit and Identity Theft Protection Plan** fee, our additional services will be billed at our standard hourly rates plus direct expenses.

Any disputes you initiate concerning the services provided by us in connection with this engagement will, prior to resorting to litigation, be submitted to mediation upon written request by either party. Both parties agree to try in good faith to settle the dispute in mediation. The American Arbitration Association will administer any such mediation in accordance with its Commercial Mediation Rules. The results of the mediation proceeding shall be binding only if each of us agrees to be bound. We will share any costs of mediation proceedings equally. Should the dispute ultimately result in litigation, it will be settled in the appropriate Iowa District Court for our county.

If the above terms are acceptable to you and the services are in accordance with your requirements, please sign this letter in the space provided and return it to us. In lieu of your signature, providing us with the information necessary for the completion of your return will be considered acceptance of the terms of this agreement.

In addition, by signing below, you authorize Hogan - Hansen, P.C. to receive financial information from outside sources that is necessary for the completion of your tax return. However, if you wish us to disclose or discuss your tax information with a third party, you must sign a separate authorization disclosure form, which we will provide upon request.

Again, we wish to express our appreciation for this opportunity to work with you.

Sincerely,

HOGAN - HANSEN, P.C.

The services described in this letter are in accordance with my/our requirements. The terms described in the letter are acceptable to me/us and are hereby agreed to.

Date _____ Accepted By _____

Date _____ Accepted By _____

My signature above also authorizes Hogan - Hansen, P.C. to send me a text message to my cell phone, if needed. I understand that I am not required to receive text messages.

_____ I want to opt out and not receive any text messages.

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This Client Organizer is designed to help you gather the tax information needed to prepare your 2024 personal income tax return. Providing your information in an organized manner helps assure completeness and accuracy as well as minimizing the time it takes to prepare your tax returns. We have preprinted certain information from your 2023 personal income tax return to help you complete the organizer with minimal time and effort. If we do not have all the information to complete your return, we will file an extension for you.

The Client Questionnaire and Organizer pages ask about pertinent tax items necessary for preparing the most accurate tax return possible. Please answer all questions and attach a statement when necessary for additional information not provided in the Client Organizer. **In lieu of completing certain sections, simply include the forms or documents you received.**

We will need the original or a copy of the following information:

- Forms W-2 for wages, salaries and tips.
- Forms W-2G for gambling winnings.
- All Forms 1099 for interest, dividends, stocks/bonds/mutual funds sold, unemployment, retirement, miscellaneous income, Social Security, state or local refunds, etc.
- Six-digit Identity Protection PIN sent to you by the IRS, if applicable.
- Schedule K-1 from partnerships, S corporations, estates and trusts (federal and state K-1's).
- If your Client Organizer includes a depreciation schedule for fixed assets used in a business, farming or rental activity, please review the list and cross out those assets which were sold or are no longer in service. If an asset was sold, add the date of sale and proceeds you received. **If an asset was traded, provide a copy of the purchase agreement for the new asset which lists the trade-in value.**
- Statements supporting educational expenses, deductions or distributions, including any Forms 1098-T, 1098-E, or 1099-Q.
- Form 1095-A related to health care coverage premium tax credit.
- Statements supporting deductions for mortgage interest, taxes, and charitable contributions.
- Copies of closing statements for the sale or purchase of any real estate.
- Any tax notices sent to you by the IRS or other taxing authority.

We offer a wide range of professional services to help clients plan and manage their finances. Please let us know if you would like information about financial planning, college funding planning, business consulting, payroll processing, retirement planning, estate planning, retirement plan administration, or wealth management.

Thank you for the opportunity to serve you.

Sincerely,

HOGAN - HANSEN, P.C.

Questionnaire

Please check the appropriate box and include all necessary details and documentation.

	Yes	No
Personal Information		
Did your marital status change during the year?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, explain: _____		
Did your address change from last year?	<input type="checkbox"/>	<input type="checkbox"/>
Can you be claimed as a dependent by another taxpayer?	<input type="checkbox"/>	<input type="checkbox"/>
Did you change any bank accounts, or did routing transit numbers (RTN) and/or bank account number change for existing bank accounts that have been used to direct deposit (or direct debit) funds from (or to) the IRS or other taxing authority during the tax year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive an Identity Protection PIN (IP PIN) from the IRS or have you been a victim of identity theft? If yes, attach the IRS letter.	<input type="checkbox"/>	<input type="checkbox"/>
Did you reside in or operate a business in a Federally declared disaster area? The Federally declared disaster areas include victims of hurricanes, tropical storms, floods, as well as wildfires.	<input type="checkbox"/>	<input type="checkbox"/>
Dependent Information		
Were there any changes in dependents from the prior year?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, explain: _____		
Do you have any children under age 19 or a full-time student under age 24 with unearned income in excess of \$2,600 (interest, dividends, rents, etc.)?	<input type="checkbox"/>	<input type="checkbox"/>
Do you have dependents who must file a tax return?	<input type="checkbox"/>	<input type="checkbox"/>
Did you provide over half the support for any other person(s) other than your dependent children during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you pay for child care while you worked, looked for work, or while a full-time student?	<input type="checkbox"/>	<input type="checkbox"/>
Did you pay any expenses related to the adoption of a child during the year?	<input type="checkbox"/>	<input type="checkbox"/>
If you are divorced or separated with child(ren), do you have a divorce decree or other form of separation agreement which establishes custodial responsibilities?	<input type="checkbox"/>	<input type="checkbox"/>
Did any dependents receive an Identity Protection PIN (IP PIN) from the IRS or have they been a victim of identity theft? If yes, attach the IRS letter.	<input type="checkbox"/>	<input type="checkbox"/>
Purchases, Sales and Debt Information		
Did you start a new business or purchase rental property during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you sell, exchange, or purchase any assets used in your trade or business?	<input type="checkbox"/>	<input type="checkbox"/>
Did you acquire a new or additional interest in a partnership or S corporation?	<input type="checkbox"/>	<input type="checkbox"/>
Did you sell, exchange, or purchase any real estate during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you acquire or dispose of any stock during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you take out a home equity loan this year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you sell an existing business, rental, or other property this year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you have any debts canceled or forgiven this year, such as a home mortgage, student loan(s) or credit cards?	<input type="checkbox"/>	<input type="checkbox"/>

	Yes	No
Income Information		
Did you receive any unemployment benefits during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive any disability income during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive tip income not reported to your employer this year?	<input type="checkbox"/>	<input type="checkbox"/>
Did any of your life insurance policies mature, or did you surrender any policies?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive any awards, prizes, hobby income, gambling or lottery winnings?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive a Form 1099-K, 1099-MISC, 1099-NEC, or other income statement?	<input type="checkbox"/>	<input type="checkbox"/>
Do you expect a large fluctuation in income, deductions, or withholding next year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you have any sales or other exchanges of digital assets (including from an airdrop or a hard fork) or use digital assets to pay for goods or services?	<input type="checkbox"/>	<input type="checkbox"/>
Retirement Information		
Did you receive any Social Security benefits during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you make any withdrawals from an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan?	<input type="checkbox"/>	<input type="checkbox"/>
Did you make any contributions to an IRA or Roth IRA?	<input type="checkbox"/>	<input type="checkbox"/>
Education Information		
Did you have any educational expenses during the year on behalf of yourself, your spouse, or a dependent? If yes, attach any Form(s) 1098-T.	<input type="checkbox"/>	<input type="checkbox"/>
Did anyone in your family receive a scholarship of any kind during the year? If yes, were any of the scholarship funds used for expenses other than tuition, such as room and board?	<input type="checkbox"/>	<input type="checkbox"/>
Did you pay tuition or other school expenses for a dependent attending grades Kindergarten through 12 in Iowa? Several expenses qualify including tuition to private or parochial schools, textbook fees, music and sport fees and equipment, driver education fees (if paid to a school), and many more. (Credit available on all expenses paid during the year up to \$2,000 per dependent.) Please list expenses paid.	<input type="checkbox"/>	<input type="checkbox"/>
Did you make any withdrawals from an education savings or 529 Plan account?	<input type="checkbox"/>	<input type="checkbox"/>
Did you make any contributions to an education savings, 529 Plan account, or ISave 529 (formerly College Savings Iowa) account?	<input type="checkbox"/>	<input type="checkbox"/>
Did you pay any student loan interest this year?	<input type="checkbox"/>	<input type="checkbox"/>
Health Care Information		
Did you enroll for Marketplace Coverage through healthcare.gov under the Affordable Care Act? If yes, attach Form(s) 1095-A you received.	<input type="checkbox"/>	<input type="checkbox"/>
Did you make any contributions to a Health Savings Account (HSA)?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive any distributions from a Health Savings Account (HSA), Archer MSA, or Medicare Advantage MSA this year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you pay long-term care premiums for yourself or your family?	<input type="checkbox"/>	<input type="checkbox"/>
Did you make any contributions to an ABLE (Achieving a Better Life Experience) account? If yes, attach any Form(s) 5498-QA you received.	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive any withdrawals from an ABLE (Achieving a Better Life Experience) account? If yes, attach any Form(s) 1099-QA you received.	<input type="checkbox"/>	<input type="checkbox"/>
Itemized Deduction Information		
Did you make any cash or noncash charitable contributions (clothes, furniture, etc.)? If yes, please provide evidence such as a receipt from the donee organization, a canceled check, or record of payment, to substantiate all contributions made.	<input type="checkbox"/>	<input type="checkbox"/>
Did you pay any mortgage interest on an existing home loan? If yes, attach any Form(s) 1098 you received.	<input type="checkbox"/>	<input type="checkbox"/>
Did you incur interest expenses associated with any investment accounts you held?	<input type="checkbox"/>	<input type="checkbox"/>
Did you make any major purchases during the year (cars, boats, etc.)? If so, provide amount of state sales tax paid.	<input type="checkbox"/>	<input type="checkbox"/>

Miscellaneous Information

	Yes	No
Did you make gifts of more than \$18,000 to any individual?	<input type="checkbox"/>	<input type="checkbox"/>
Did you engage in any bartering transactions?	<input type="checkbox"/>	<input type="checkbox"/>
Did you make energy efficient improvements to your main home this year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you purchase a new or previously owned Clean vehicle this year that is eligible for the new clean vehicle credit? If yes, attach the vehicle statement from the dealer.	<input type="checkbox"/>	<input type="checkbox"/>
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?	<input type="checkbox"/>	<input type="checkbox"/>
Do you have any foreign financial accounts, foreign financial assets, or hold interest in a foreign entity?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive correspondence from the State or the IRS? If yes, include a copy.	<input type="checkbox"/>	<input type="checkbox"/>
Do you have previous years of tax returns that are either unfiled or filed with unpaid balances due?	<input type="checkbox"/>	<input type="checkbox"/>
Do you want to designate \$3 to the Presidential Election Campaign Fund? If you check yes, it will not change your tax or reduce your refund.	<input type="checkbox"/>	<input type="checkbox"/>
Are you a <u>volunteer</u> firefighter, EMS, or reserve peace officer in Iowa? If so, for how many months during the year? _____	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive any state tax credits such as School Tuition Organization, Endow Iowa, or various others? If so, please provide tax credit certificate received from the state.	<input type="checkbox"/>	<input type="checkbox"/>

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IRS regulations require paid tax preparers to perform a series of due diligence requirements for the Earned Income Credit, Child Tax Credit, American Opportunity Tax Credit, and Head of Household Filing Status. We believe you are/may be eligible for one or more of the credits or the filing status. As part of our engagement with you and to comply with these requirements, we ask all clients for whom returns are prepared to answer the following due diligence questions. Please respond to the questions below by entering Y (yes) or N (no) and return to our office.

Earned Income Credit - Y or N

Were you (taxpayer(s)) a US citizen or resident alien for all of 2024? _____

Are dependent(s) claimed on your tax return your: son, daughter, stepchild, foster child, or a descendant of any of them (for example, your grandchild), or brother, sister, half-brother, half-sister, stepbrother, stepsister, or a descendant of any of them (for example, your niece or nephew)? _____

Did any dependent(s) file a joint return with another person for 2024? _____

Did dependent(s) live with you in the United States for more than half of 2024? _____

*You can't claim the EIC for a child who didn't live with you for more than half of the year, even if you paid most of the child's living expenses.

Do you believe dependent(s) could also meet the qualifications to be a qualifying child of another tax filer? _____

*Sometimes a child meets the tests to be a qualifying child of more than one person. However, only one of these persons can actually treat the child as a qualifying child. Only that person can use the child as a qualifying child.

Child Tax Credit - Y or N

Are dependent(s) claimed on your tax return: your son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half-brother, half-sister, or a descendant of any of them (for example, your grandchild, niece, or nephew)? _____

Did dependent(s) provide over half of his or her own support for 2024? _____

Did dependent(s) live with you for more than half of 2024? _____

Did dependent(s) file a joint return with another person for 2024? _____

Are dependent(s) a U.S. citizen, a U.S. national, or a U.S. resident alien? _____

*We are required to obtain from the taxpayer a document proving the existence of the child such as one of the following (that would have the child's name on it):

- School record or statement

- Health care provider statement
- Child care provider record
- Place of worship statement

American Opportunity Tax Credit- Y or N

As of the beginning of 2024, has the student completed the first 4 years of postsecondary education (generally, the freshman through senior years of college), as determined by the eligible educational institution? _____

For the student, has the American Opportunity Tax credit been claimed by you or anyone else for this student for any 4 tax years before 2024? _____

*If the American Opportunity Tax credit has been claimed for this student for any 3 or fewer tax years before 2024, this requirement is met.

For at least one academic period beginning (or treated as beginning) in 2024, has the student met both of the following? _____

(a) Was enrolled in a program that leads to a degree, certificate, or other recognized educational credential; and

(b) Carried at least one-half the normal full-time workload for his or her course of study.

*The standard for what is half of the normal full-time workload is determined by each eligible educational institution. However, the standard may not be lower than any of those established by the U.S. Department of Education under the Higher Education Act of 1965. For 2024, treat an academic period beginning in the first 3 months of 2024 as if it began in 2024 if qualified education expenses for the student were paid in 2024 for that academic period.

As of the end of 2024, has the student been convicted of a federal or state felony for possessing or distributing a controlled substance? _____

Head of Household Filing Status - Y or N

Are you, the taxpayer, unmarried on 12/31/24 and do you provide more than half of the cost of keeping up a home for the year for a qualifying person? _____

General - Y or N

Can you provide documentation to substantiate the above answers? _____

Have you ever had any of these credits disallowed or reduced in the past? _____

We want to express our appreciation for this opportunity to work with you.

Sincerely,

HOGAN - HANSEN, P.C.

Completed By: _____

Date: _____

Filing (Marital) status code (1 = Single, 2 = Married filing joint, 3 = Married filing separate, 4 = Head of household, 5 = Qualifying surviving spouse) [1]

Mark if you were married but living apart all year [2]

Mark if your nonresident alien spouse does not have an Individual Taxpayer Identification Number (ITIN) [3]

	Taxpayer	Spouse
Social security number	_____ [4]	_____ [5]
First name	_____ [6]	_____ [7]
Last name	_____ [8]	_____ [9]
Occupation	_____ [10]	_____ [11]
Designate \$3.00 to the presidential election campaign fund? (1 = Yes, 2 = No, 3 = Blank)	___ [12]	___ [14]
Mark if dependent of another taxpayer	___ [15]	___ [16]
Taxpayer with income less than 1/2 support age 18 or 19 - 23 full-time student? (Y, N)	___ [17]	
Mark if legally blind	___ [20]	___ [21]
Date of birth	_____ [22]	_____ [24]
Date of death	_____ [26]	_____ [27]
Work/daytime telephone number/ext number	_____ [28] _____ [29]	_____ [30] _____ [31]
Home/evening telephone number	_____ [32]	_____ [33]
Do you authorize us to discuss your return with the IRS? (Y, N)	___ [34]	

Present Mailing Address

Address _____ [40]
 Apartment number _____ [41]
 City, state postal code, zip code _____ [42] _____ [43] _____ [44]
 Foreign country name _____ [46]
 Foreign phone number _____ [49]
 In care of addressee _____ [51]

Dependent Information

(*Please refer to Dependent Codes located at the bottom)

First Name [52]	Last Name	Date of Birth	Social Security No.	Relationship	Months*** in home	Dep Codes * **	Care expenses paid for dependent

Name of child who lived with you but is not your dependent _____ [53]
 Social security number of qualifying person _____ [54]

Dependent Codes

- *Basic 1 = Child who lived with you
- 2 = Child who did not live with you due to divorce/separation
- 3 = Other dependent
- 4 = Other dependents, but do not qualify for Credit for Other Dependents (ODC)
- 5 = Qualifying child for Earned Income Credit only
- 6 = Children who lived with you, but do not qualify for Earned Income Credit
- 7 = Children who lived with you, but do not qualify for Child Tax Credit
- 8 = Children who lived with you, but do not qualify for Child Tax Credit/Credit for Other Dependents/Earned Income Credit
- ***Months 77 = Reported on odd year return
- 88 = Reported on even year return
- 99 = Not reported on return
- **Other 1 = Student (Age 19 - 23)
- 2 = Disabled dependent
- 3 = Dependent who is both a student and disabled

Preparer - Enter on Screen Contact

Tax matters person (Indicate which spouse handles tax return related questions) (Blank = Both, T = Taxpayer, S = Spouse) _____ [8]

Taxpayer email address _____ [9]

Spouse email address _____ [10]

Taxpayer

Spouse

Fax telephone number _____ [11] _____ [20]

Mobile telephone number _____ [12] _____ [21]

Mobile telephone #2 number _____ [13] _____ [22]

Pager number _____ [14] _____ [23]

Other: _____ [15] _____ [24]

Telephone number _____ [16] _____ [25]

Extension _____ [17] _____ [26]

Preferred method of contact: _____ [18] _____ [27]

Email, Work phone, Home phone, Fax, Mobile phone, Mobile phone #2 _____ [18] _____ [27]

NOTES/QUESTIONS:

Per IRS Security Summit requirements, verify the name of financial institution, routing transit number, account number, and type of account below. If you would like to have a refund direct deposited into or a balance due debited from your bank account(s), please enter information in the fields below. Note that electronic funds will be withdrawn only from the primary account listed below.

Mark to verify all accounts listed below have been reviewed, updated as needed, and are correct. _____ [1]

Primary account:

Financial institution routing transit number _____ [5]
 Name of financial institution _____ [6]
 Your account number _____ [7]
 Type of account (1 = Savings, 2 = Checking, 3 = IRA*) _____ [8]
 Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) _____ [11]
 Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) _____ [12]
 Enter the maximum dollar amount, or percentage of total refund Dollar _____ [13] or Percent (xxx.xx) _____ [14]

Secondary account #1:

Financial institution routing transit number _____ [23]
 Name of financial institution _____ [24]
 Your account number _____ [25]
 Type of account (1 = Savings, 2 = Checking, 3 = IRA*) _____ [26]
 Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) _____ [29]
 Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) _____ [30]
 Enter the maximum dollar amount, or percentage of total refund Dollar _____ [15] or Percent (xxx.xx) _____ [16]

Secondary account #2:

Financial institution routing transit number _____ [31]
 Name of financial institution _____ [32]
 Your account number _____ [33]
 Type of account (1 = Savings, 2 = Checking, 3 = IRA*) _____ [34]
 Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) _____ [37]
 Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) _____ [38]
 Enter the maximum dollar amount, or percentage of total refund Dollar _____ [17] or Percent (xxx.xx) _____ [18]

*Refunds may only be direct deposited to established traditional, Roth or SEP-IRA accounts. Make sure direct deposits will be accepted by the bank or financial institution.

NOTES/QUESTIONS:

IRS regulations require paid tax preparers who expect to prepare a certain amount of federal individual tax returns to file them electronically. To comply with this requirement your return will be electronically filed this year if it qualifies for electronic filing under IRS rules. Taxpayers may choose to file a paper return instead of filing electronically.

Mark if you want to file a paper return even if you qualify for electronic filing _____ [1]

Receive email notification(s) when your electronic file is accepted by the taxing agency (Blank = None, 1 = Return, 2 = Return & Extension) _____ [2]

If 1 or 2, please provide email address on Organizer Form ID: Info

Mark if you are filing a balance due return electronically and you want to pay the amount due by debiting your financial institution account _____ [9]

The IRS requires a Personal Identification Number (PIN) be used in signing returns that are electronically filed.

Each taxpayer and spouse, if applicable, must provide a 5 digit self-selected PIN of your choice other than all zeroes.

Taxpayer self-selected Personal Identification Number (PIN) _____ [7]

Spouse self-selected Personal Identification Number (PIN) _____ [8]

NOTES/QUESTIONS:

Taxpayer -

Form of identification (1 = Driver's license, 2 = State issued identification card, 3 = No applicable identification, 4 = Identification not provided) _____[1]
Identification number _____[3]
Issue date _____[4]
Expiration date (mm/dd/yyyy) _____[5]
Location of issuance (State issued only) _____[6]
Document number (New York only) _____[7]

Spouse -

Form of identification (1 = Driver's license, 2 = State issued identification card, 3 = No applicable identification, 4 = Identification not provided) _____[10]
Identification number _____[12]
Issue date _____[13]
Expiration date (mm/dd/yyyy) _____[14]
Location of issuance (State issued only) _____[15]
Document number (New York only) _____[16]

NOTES/QUESTIONS:

If you have an overpayment of 2024 taxes, do you want the excess:

Refunded _____ [52]

Applied to 2025 estimated tax liability _____ [53]

Do you expect a considerable change in your 2025 income? (Y, N) _____ [54]

If yes, please explain any differences:

_____ [55]

_____ [56]

_____ [57]

_____ [58]

Do you expect a considerable change in your deductions for 2025? (Y, N) _____ [59]

If yes, please explain any differences:

_____ [60]

_____ [61]

_____ [62]

_____ [63]

Do you expect a considerable change in the amount of your 2025 withholding? (Y, N) _____ [64]

If yes, please explain any differences:

_____ [65]

_____ [66]

_____ [67]

_____ [68]

Do you expect a change in the number of dependents claimed for 2025? (Y, N) _____ [69]

If yes, please explain any differences:

_____ [70]

_____ [71]

_____ [72]

_____ [73]

Payment method used to pay your estimated taxes (1=Electronic Federal Tax Payment System (EFTPS); 2=Direct Pay) _____ [74]

2024 Federal Estimated Tax Payments

2023 overpayment applied to 2024 estimates + _____ [1]

Mark if you paid the calculated amounts on the dates due indicated below. Skip the remaining fields. _____ [5]

If your estimated payments were not made on the date due or were for an amount other than the calculated amount below, please enter the actual date and amount paid.

	Date Due	Date Paid if After Date Due	Amount Paid	Calculated Amount	Method*
1st quarter payment	04/15/24	_____ [6]	+ _____ [7]	_____	_____
2nd quarter payment	06/17/24	_____ [8]	+ _____ [9]	_____	_____
3rd quarter payment	09/16/24	_____ [10]	+ _____ [11]	_____	_____
4th quarter payment	01/15/25	_____ [12]	+ _____ [13]	_____	_____
Additional payment		_____ [14]	+ _____ [15]	_____	_____

***Method of payment indicated in prior year**

EFW = Electronic funds withdrawal EFTPS = Electronic Federal Tax Payment System
 Voucher = Form 1040-ES estimated tax payment voucher

NOTES/QUESTIONS:

Taxpayer/Spouse/Joint (T, S, J)

__ [1]

State postal code

__ [2]

Amount paid with 2023 return

+ _____ [3]

2023 overpayment applied to '24 estimates

+ _____ [4]

Treat calculated amounts as paid

__ [8]

	Date Paid		Amount Paid		Calculated Amount
1st quarter payment	_____ [9]	+	_____ [10]		_____
2nd quarter payment	_____ [11]	+	_____ [12]		_____
3rd quarter payment	_____ [13]	+	_____ [14]		_____
4th quarter payment	_____ [15]	+	_____ [16]		_____
Additional payment	_____ [17]	+	_____ [18]		_____

2024 City Estimated Tax Payments

City #1

City name _____ [28]

Amount paid with 2023 return + _____ [31]

2023 overpayment applied to '24 estimates + _____ [32]

Treat calculated amounts as paid _____ [36]

City #2

City name _____ [50]

Amount paid with 2023 return + _____ [53]

2023 overpayment applied to '24 estimates + _____ [54]

Treat calculated amounts as paid _____ [58]

	Date Paid		Amount Paid
1st quarter payment	_____ [37]	+	_____ [38]
2nd quarter payment	_____ [39]	+	_____ [40]
3rd quarter payment	_____ [41]	+	_____ [42]
4th quarter payment	_____ [43]	+	_____ [44]

	Date Paid		Amount Paid
1st quarter payment	_____ [59]	+	_____ [60]
2nd quarter payment	_____ [61]	+	_____ [62]
3rd quarter payment	_____ [63]	+	_____ [64]
4th quarter payment	_____ [65]	+	_____ [66]

Calculated Amount

1st quarter payment	_____
2nd quarter payment	_____
3rd quarter payment	_____
4th quarter payment	_____

Calculated Amount

1st quarter payment	_____
2nd quarter payment	_____
3rd quarter payment	_____
4th quarter payment	_____

City #3

City name _____ [72]

Amount paid with 2023 return + _____ [75]

2023 overpayment applied to '24 estimates + _____ [76]

Treat calculated amounts as paid _____ [80]

City #4

City name _____ [94]

Amount paid with 2023 return + _____ [97]

2023 overpayment applied to '24 estimates + _____ [98]

Treat calculated amounts as paid _____ [102]

	Date Paid		Amount Paid
1st quarter payment	_____ [81]	+	_____ [82]
2nd quarter payment	_____ [83]	+	_____ [84]
3rd quarter payment	_____ [85]	+	_____ [86]
4th quarter payment	_____ [87]	+	_____ [88]

	Date Paid		Amount Paid
1st quarter payment	_____ [103]	+	_____ [104]
2nd quarter payment	_____ [105]	+	_____ [106]
3rd quarter payment	_____ [107]	+	_____ [108]
4th quarter payment	_____ [109]	+	_____ [110]

Calculated Amount

1st quarter payment	_____
2nd quarter payment	_____
3rd quarter payment	_____
4th quarter payment	_____

Calculated Amount

1st quarter payment	_____
2nd quarter payment	_____
3rd quarter payment	_____
4th quarter payment	_____

Wages and Salaries #1

Please provide all copies of Form W-2.

2024 Information

Prior Year Information

Taxpayer/Spouse (T, S) _____ [1]
 Employer name _____ [3]
 Were these wages earned for service as: (1 = Minister, 2 = Military, 3 = Farming / Fishing, 4 = National Guard, 5 = Diff of Care) _____ [5]
 Mark if this is your current employer _____ [6]
 Mark if this is the last year for this employer _____ [9]
 Federal wages and salaries (Box 1) + _____ [10]
 Federal tax withheld (Box 2) + _____ [12]
 Social security wages (Box 3) (If different than federal wages) + _____ [14]
 Social security tax withheld (Box 4) + _____ [16]
 Medicare wages (Box 5) (If different than federal wages) + _____ [18]
 Medicare tax withheld (Box 6) + _____ [21]
 SS tips (Box 7) + _____ [23]
 Allocated tips (Box 8) + _____ [25]
 Dependent care benefits (Box 10) + _____ [27]
Box 13 -
 Statutory employee _____ [29]
 Retirement plan _____ [30]
 Third-party sick pay _____ [31]
 State postal code (Box 15) _____ [32]
 State wages (Box 16) (If different than federal wages) + _____ [34]
 State tax withheld (Box 17) + _____ [36]
 Local wages (Box 18) + _____ [38]
 Local tax withheld (Box 19) + _____ [40]
 Name of locality (Box 20) _____ [43]

Control Totals +

Wages and Salaries #2

Please provide all copies of Form W-2.

2024 Information

Prior Year Information

Taxpayer/Spouse (T, S) _____ [1]
 Employer name _____ [3]
 Were these wages earned for service as: (1 = Minister, 2 = Military, 3 = Farming / Fishing, 4 = National Guard, 5 = Diff of Care) _____ [5]
 Mark if this your current employer _____ [6]
 Mark if this is the last year for this employer _____ [9]
 Federal wages and salaries (Box 1) + _____ [10]
 Federal tax withheld (Box 2) + _____ [12]
 Social security wages (Box 3) (If different than federal wages) + _____ [14]
 Social security tax withheld (Box 4) + _____ [16]
 Medicare wages (Box 5) (If different than federal wages) + _____ [18]
 Medicare tax withheld (Box 6) + _____ [21]
 SS tips (Box 7) + _____ [23]
 Allocated tips (Box 8) + _____ [25]
 Dependent care benefits (Box 10) + _____ [27]
Box 13 -
 Statutory employee _____ [29]
 Retirement plan _____ [30]
 Third-party sick pay _____ [31]
 State postal code (Box 15) _____ [32]
 State wages (Box 16) (If different than federal wages) + _____ [34]
 State tax withheld (Box 17) + _____ [36]
 Local wages (Box 18) + _____ [38]
 Local tax withheld (Box 19) + _____ [40]
 Name of locality (Box 20) _____ [43]

Control Totals +

Interest Income

Please provide copies of all Form 1099-INT or other statements reporting interest income.

*Whole numbers will be treated as \$ amounts. Enter percentages in the XXX.XX format. For example, enter 100% as 100.00 or 75.5% as 75.50.

T/S/J	Type Code (**See codes below)	Interest Income [1]	Tax Exempt Income	Penalty on Early Withdrawal	U.S. Obligations* \$ or %	Tax Exempt* \$ or %	Foreign Taxes Paid	Prior Year Information
	1	Payer						
		Amounts	+					
	2	Payer						
		Amounts	+					
	3	Payer						
		Amounts	+					
	4	Payer						
		Amounts	+					
	5	Payer						
		Amounts	+					
	6	Payer						
		Amounts	+					
	7	Payer						
		Amounts	+					
	8	Payer						
		Amounts	+					
	9	Payer						
		Amounts	+					
	10	Payer						
		Amounts	+					

**Interest Codes		
Blank = Regular Interest	4 = Accrued Interest	6 = ABP Adjustment
3 = Nominee Distribution	5 = OID Adjustment	7 = Series EE & I Bond

Dividend Income

Please provide copies of all Form 1099-DIV or other statements reporting dividend income.

*Whole numbers will be treated as \$ amounts. Enter percentages in the XXX.XX format. For example, enter 100% as 100.00 or 75.5% as 75.50.

T S J	Type Code (**See codes below)	Ordinary Dividends	[2] Qualified Dividends	Total Cap Gain Distributions	Section 1250	Sec. 199A	28% Capital Gain	Tax Exempt Dividends	U.S. Obligations* \$ or %	Tax Exempt* \$ or %	Foreign Taxes Paid	Prior Year Information
1	Payer											
	Amounts	+										
2	Payer											
	Amounts	+										
3	Payer											
	Amounts	+										
4	Payer											
	Amounts	+										
5	Payer											
	Amounts	+										
6	Payer											
	Amounts	+										
7	Payer											
	Amounts	+										
8	Payer											
	Amounts	+										
9	Payer											
	Amounts	+										
10	Payer											
	Amounts	+										

**Dividend Codes
Blank = Other 3 = Nominee

Please provide copies of all Forms 1099-B and 1099-S

- Did you have any securities become worthless during 2024? (Y, N) __[9]
- Did you have any debts become uncollectible during 2024? (Y, N) __[10]
- Did you have any commodity sales, short sales, or straddles? (Y, N) __[11]
- Did you exchange any securities or investments for something other than cash? (Y, N) __[13]
- Did you receive, sell, exchange, or otherwise dispose of any financial interest in any digital assets? (Y, N) __[4]

T/S/J	Description of Property [1]	Date Acquired	Date Sold	Gross Sales Price (Less expenses of sale)	Cost or Other Basis
				+	+
				+	+
				+	+
				+	+
				+	+
				+	+
				+	+
				+	+
				+	+
				+	+
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		2024 Information		Prior Year Information
State and local income tax refunds		+	_____ [5]	_____
Alimony received	T/S	Agreement Date	2024 Information	Prior Year Information
	---	_____	+ _____ [3]	_____
	---	_____	+ _____ [3]	_____

**Unemployment benefits are taxable income and should be reported on your return. Your 1099-G should show both the amount received and any amount of tax withheld. You may need to go to your state's Department of Labor website to get your 1099-G from your account.

	Taxpayer		Spouse		Prior Year Information
Unemployment compensation**	+	_____ [9]	+	_____ [10]	_____
Unemployment compensation federal withholding	+	_____ [9]	+	_____ [10]	_____
Unemployment compensation state withholding	+	_____ [9]	+	_____ [10]	_____
Unemployment compensation repaid	+	_____ [12]	+	_____ [13]	_____
Alaska Permanent Fund dividends	+	_____ [18]	+	_____ [19]	_____

T/S/J	Self-Employment Income? (Y, N)	2024 Information		Prior Year Information
		Other income, such as: Commissions, Jury pay, Director fees, Taxable scholarships		
-	-		+ _____ [15]	_____
-	-		+ _____	_____
-	-		+ _____	_____
-	-		+ _____	_____
-	-		+ _____	_____
-	-		+ _____	_____
-	-		+ _____	_____
-	-		+ _____	_____
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-	-		+ _____	_____
-	-		+ _____	_____
-	-		+ _____	_____
-	-		+ _____	_____
-	-		+ _____	_____
-	-		+ _____	_____

NOTES/QUESTIONS:

Please provide a copy of Form(s) SSA-1099 or RRB-1099

Taxpayer/Spouse (T, S)

__ [1]

State postal code

___ [3]

Social Security Benefits

2024 Information

Prior Year Information

If you received a Form SSA - 1099, please complete the following information:

From the DESCRIPTION OF AMOUNT IN BOX 3 area of Form SSA-1099:

Medicare premiums

+ _____ [7]

Prescription drug (Part D) premiums

+ _____ [9]

Net Benefits for 2024 (Box 3 minus Box 4) (Box 5)

+ _____ [12]

Voluntary Federal Income Tax Withheld (Box 6)

+ _____ [14]

Form box for Prior Year Information with two horizontal lines.

Tier 1 Railroad Benefits

2024 Information

Prior Year Information

If you received a Form RRB - 1099, please complete the following information:

Net Social Security Equivalent Benefit:

Portion of Tier 1 Paid in 2024 (Box 5)

+ _____ [22]

Federal Income Tax Withheld (Box 10)

+ _____ [25]

Medicare Premium Total (Box 11)

+ _____ [27]

Form box for Prior Year Information with two horizontal lines.

Additional Information About Benefits Received

Additional information about the benefits received not reported above. For example did you repay any benefits in 2024 or receive any prior year benefits in 2024. This information will be reported in the SSA-1099 DESCRIPTION OF AMOUNT IN BOX 3 area or in the RRB-1099 Boxes 7 through 9.

Five horizontal lines for additional information, labeled [40] through [44] on the right.

NOTES/QUESTIONS:

	Taxpayer	Spouse
Are you or your spouse (if MFJ or MFS) covered by an employer's retirement plan? (Y, N)	__ [1]	__ [2]
Do you want to contribute the maximum allowable traditional IRA contribution amount? If yes, enter the applicable code: (1 = Deductible only, 2 = Both deductible and nondeductible)	__ [3]	__ [4]
Enter the total traditional IRA contributions made for use in 2024	+ _____ [5]	+ _____ [6]
	Taxpayer	Spouse
Enter the nondeductible contribution amount made for use in 2024	+ _____ [5]	+ _____ [6]
Enter the nondeductible contribution amount made in 2025 for use in 2024	+ _____ [7]	+ _____ [8]
Traditional IRA basis	+ _____ [17]	+ _____ [18]
Value of all your traditional IRA's on December 31, 2024:	+ _____ [19]	+ _____ [20]
_____	+	_____
_____	+	_____
_____	+	_____
_____	+	_____
_____	+	_____
_____	+	_____
_____	+	_____
_____	+	_____
_____	+	_____
_____	+	_____
_____	+	_____
_____	+	_____

Roth IRA

Please provide copies of any 1998 through 2023 Form 8606 not prepared by this office

	Taxpayer	Spouse
Mark if you want to contribute the maximum Roth IRA contribution	__ [29]	__ [30]
Enter the total Roth IRA contributions made for use in 2024	+ _____ [31]	+ _____ [32]
Enter the amount a 2024 Roth IRA conversion should be adjusted by	+ _____ [39]	+ _____ [40]
Enter the total contribution Roth IRA basis on December 31, 2023	+ _____ [43]	+ _____ [44]
Enter the total Roth IRA contribution recharacterizations for 2024	+ _____ [45]	+ _____ [46]
Enter the Roth conversion IRA basis on December 31, 2023	+ _____ [47]	+ _____ [48]
Value of all your Roth IRA's on December 31, 2024:	+ _____ [49]	+ _____ [50]
_____	+	_____
_____	+	_____
_____	+	_____
_____	+	_____
_____	+	_____
_____	+	_____
_____	+	_____
_____	+	_____
_____	+	_____
_____	+	_____
_____	+	_____
_____	+	_____

NOTES/QUESTIONS:

Preparer use only

	2024 Information	Prior Year Information
Taxpayer/Spouse/Joint (T, S, J)	_____ [2]	
Employer identification number	_____ [3]	
Business name	_____ [5]	
Principal business/profession	_____ [6]	
Business code	_____ [12]	
Business address, if different from home address on Organizer Form ID: 1040		
Address	_____ [15]	
City/State/Zip	_____ [16] _____ [17] _____ [18]	
Accounting method (1 = Cash, 2 = Accrual, 3 = Other)	_____ [19]	_____
If other:	_____ [21]	_____
Inventory method (1 = Cost, 2 = LCM, 3 = Other)	_____ [22]	_____
If other enter explanation:	_____ [24]	

Enter an explanation if there was a change in determining your inventory:	_____ [25]	

Did you "materially participate" in this business? (Y, N)	_____ [26]	_____
If not, number of hours you did significantly participate	_____ [28]	_____
Mark if you began or acquired this business in 2024	_____ [30]	
Did you make any payments in 2024 that require you to file Form(s) 1099? (Y, N)	_____ [31]	_____
If "Yes", did you or will you file all required Forms 1099? (Y, N)	_____ [33]	_____
Mark if this business is considered related to qualified services as a minister or religious worker	_____ [35]	_____
Did you receive wages as a statutory employee or as a minister? (1 = Statutory employee, 2 = Minister)	_____ [37]	_____
Medical insurance premiums paid by this activity	+ _____ [40]	_____
Long-term care premiums paid by this activity	+ _____ [44]	_____
Amount of wages received as a statutory employee	+ _____ [47]	_____

Business Income

	2024 Information	Prior Year Information
Gross receipts and sales		
_____	+ _____ [52]	_____
_____	+ _____	_____
_____	+ _____	_____
_____	+ _____	_____
Returns and allowances	+ _____ [55]	_____
Other income:		
_____	+ _____ [57]	_____
_____	+ _____	_____
_____	+ _____	_____
_____	+ _____	_____

Cost of Goods Sold

	2024 Information	Prior Year Information
Beginning inventory	+ _____ [59]	_____
Purchases	+ _____ [61]	_____
Labor:		
_____	+ _____ [63]	_____
_____	+ _____	_____
Materials	+ _____ [65]	_____
Other costs:		
_____	+ _____ [67]	_____
_____	+ _____	_____
_____	+ _____	_____
_____	+ _____	_____
Ending inventory	+ _____ [69]	_____

Control Totals +

BUSINESS

Preparer use only

Principal business or profession _____

	2024 Information	Prior Year Information
Advertising	+ _____ [6]	_____
Car and truck expenses	+ _____ [8]	_____
Commissions and fees	+ _____ [10]	_____
Contract labor	+ _____ [12]	_____
Depletion	+ _____ [14]	_____
Depreciation	+ _____ [16]	_____
Employee benefit programs (Include Small Employer Health Ins Premiums credit):		
_____	+ _____ [18]	_____
_____	+ _____	_____
Insurance (Other than health):		
_____	+ _____ [20]	_____
_____	+ _____	_____
Interest:		
Mortgage (Paid to banks, etc.)		
_____	+ _____ [22]	_____
_____	+ _____	_____
_____	+ _____	_____
Other:		
_____	+ _____ [24]	_____
_____	+ _____	_____
Legal and professional services	+ _____ [26]	_____
Office expense	+ _____ [29]	_____
Pension and profit sharing:		
_____	+ _____ [31]	_____
_____	+ _____	_____
Rent or lease:		
Vehicles, machinery, and equipment	+ _____ [33]	_____
Other business property	+ _____ [35]	_____
Repairs and maintenance	+ _____ [37]	_____
Supplies	+ _____ [39]	_____
Taxes and licenses:		
_____	+ _____ [41]	_____
_____	+ _____	_____
_____	+ _____	_____
_____	+ _____	_____
_____	+ _____	_____
Travel and meals:		
Travel	+ _____ [43]	_____
Meals (Enter 100% subject to 50% limitation)	+ _____ [45]	_____
Meals (Enter 100% subject to DOT 80% limit)	+ _____ [47]	_____
Meals (Fully deductible)	+ _____ [49]	_____
Utilities	+ _____ [51]	_____
Wages (Less employment credit):		
_____	+ _____ [53]	_____
_____	+ _____	_____
Other expenses:		
_____	+ _____ [55]	_____
_____	+ _____	_____
_____	+ _____	_____
_____	+ _____	_____
_____	+ _____	_____
_____	+ _____	_____
_____	+ _____	_____
_____	+ _____	_____
_____	+ _____	_____
_____	+ _____	_____
_____	+ _____	_____
_____	+ _____	_____
_____	+ _____	_____
_____	+ _____	_____
_____	+ _____	_____
_____	+ _____	_____
_____	+ _____	_____

Preparer use only
Principal business or profession _____

Preparer use only Carryovers	Non-QBI & Tax	For QBI & Tax	AMT
Operating	+ [19]	+ [20]	+ [21]
Short-term capital		+ [22]	+ [23]
Long-term capital		+ [24]	+ [25]
28% rate capital		+ [26]	+ [27]
Section 1231 loss	+ [28]	+ [29]	+ [30]
Ordinary business gain/loss	+ [31]	+ [32]	+ [33]
Section 179	+ [34]	+ [35]	+ [36]

NOTES/QUESTIONS:

Preparer use only

2024 Information

Prior Year Information

Description _____ [2]
 Taxpayer/Spouse/Joint (T, S, J) ____ [3] State postal code _____ [5]
 Physical address: Street _____ [6]
 City, state, zip code _____ [7] ____ [8] _____ [9]
 Foreign country _____ [11]
 Foreign province/county _____ [12]
 Foreign postal code _____ [13]
 Type (1=Single-family, 2=Multi-family, 3=Vacation/short-term, 4=Commercial, 5=Land, 6=Royalty, 7=Self-rental, 8=Other, 9=Personal ppty) _____ [14]
 Description of other type (Type code #8) _____ [15]
 Did you make any payments in 2024 that require you to file Form(s) 1099? (Y,N) _____ [16] —
 If "Yes", did you or will you file all required Forms 1099? (Y, N) _____ [18] —
 Fair rental days (If not full year) (For types 1, 2, 4, 5, 7 and 8 only) (Use Rent-2 for type 3) _____ [20]
 Percentage of ownership if not 100% _____ [22]
 Business use percentage, if not 100% (Not vacation home percentage) _____ [24]

Rent and Royalty Income

Rents and royalties

2024 Information

Prior Year Information

_____ + _____ [33]

Rent and Royalty Expenses

2024 Information

Percent if not 100%

Prior Year Information

Advertising + _____ [35] _____ [36]
 Auto + _____ [38] _____ [39]
 Travel + _____ [41] _____ [42]
 Cleaning and maintenance + _____ [44] _____ [45]
 Commissions:
 _____ + _____ [47] _____ [49]
 _____ + _____
 Insurance:
 _____ + _____ [50] _____ [52]
 _____ + _____
 Legal and professional fees + _____ [54] _____ [55]
 Management fees:
 _____ + _____ [57] _____ [59]
 _____ + _____
 Mortgage interest paid to banks, etc (Form 1098)
 _____ + _____ [60] _____ [62]
 _____ + _____
 Other mortgage interest + _____ [63] _____ [65]
 Qualified mortgage insurance premiums + _____ [66] _____ [67]
 Other interest:
 _____ + _____ [69] _____ [71]
 _____ + _____
 Repairs + _____ [72] _____ [73]
 Supplies + _____ [75] _____ [76]
 Taxes:
 _____ + _____ [78] _____ [80]
 _____ + _____
 Utilities + _____ [81] _____ [82]
 Depreciation + _____ [84] _____ [85]
 Depletion + _____ [87] _____ [88]
 Other expenses:
 _____ + _____ [90]
 _____ + _____
 _____ + _____

Control Totals +

RENT & ROYALTY

Form ID: Rent

Preparer use only

Description _____

Refinancing Points

Preparer - Enter on Screen Rent

	2024 Information	Prior Year Information	
Refinancing points paid -			
Recipient's/Lender's name	_____ [92]		
Date of refinance	_____		
Total # Payments	_____		
Reported on 1098 in 2024	_____		
Total points paid	_____		
Points deemed as paid in current year (Preparer use only)	_____		
Refinancing points paid -			
Recipient's/Lender's name	_____		
Date of refinance	_____		
Total # Payments	_____		
Reported on 1098 in 2024	_____		
Total points paid	_____		
Points deemed as paid in current year (Preparer use only)	_____		
Refinancing points paid -			
Recipient's/Lender's name	_____		
Date of refinance	_____		
Total # Payments	_____		
Reported on 1098 in 2024	_____		
Total points paid	_____		
Points deemed as paid in current year (Preparer use only)	_____		

Vacation Home Information

Preparer - Enter on Screen Rent-3

	2024 Information	Prior Year Information
Number of days home was used personally	_____ [5]	_____
Number of days home was rented	_____ [7]	_____
Number of day home owned, if not 366	_____ [9]	_____
Carryover of disallowed operating expenses into 2024	+ _____ [21]	_____
Carryover of disallowed depreciation expenses into 2024	+ _____ [22]	_____

Passive and Other Information

Preparer - Enter on Screen Rent-2

Preparer use only Carryovers	Non-QBI and Tax	For QBI & Tax	AMT
Operating	+ _____ [24]	+ _____ [25]	+ _____ [26]
Short-term capital		+ _____ [27]	+ _____ [28]
Long-term capital		+ _____ [29]	+ _____ [30]
28% rate capital		+ _____ [31]	+ _____ [32]
Section 1231 loss	+ _____ [33]	+ _____ [34]	+ _____ [35]
Ordinary business gain/loss	+ _____ [36]	+ _____ [37]	+ _____ [38]
Section 179	+ _____ [39]	+ _____ [40]	+ _____ [41]

NOTES/QUESTIONS:

Control Totals +

Alimony Paid:

T/S	Date*	2024 Information	Prior Year Information
		+	[4]
	Recipient name and SSN		
	Address		
	City, state and zip code		
		+	
	Recipient name and SSN		
	Address		
	City, state and zip code		
		+	
	Recipient name and SSN		
	Address		
	City, state and zip code		

* Date of divorce/separation agreement

	2024 Information		Prior Year Information
	Taxpayer	Spouse	
Educator expenses:	+	+	
	[6]	[7]	
Other adjustments:	+	+	
	[9]	[10]	
	+	+	
	+	+	
	+	+	
	+	+	
	+	+	
	+	+	
	+	+	
	+	+	
	+	+	
	+	+	
	+	+	
	+	+	
	+	+	
	+	+	
	+	+	
	+	+	
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NOTES/QUESTIONS:

Schedule A - Medical and Dental Expenses

T/S/J

2024 Information

Prior Year Information

Medical and dental expenses, such as: Doctors, Dentists, Hospital/nursing home fees, Lab/x-ray fees, Medical supplies, Hearing aids, Eyeglasses/contact lenses, and Insurance reimbursements received

Table with 3 columns: T/S/J, 2024 Information, and Prior Year Information. Rows include medical and dental expenses with plus signs and line numbers [1] through [2].

Medical insurance premiums you paid:

Do not include pre-tax amounts paid by an employer-sponsored plan or amounts entered elsewhere, such as amounts paid for your self-employed business (Sch C, Sch F, Sch K-1, etc.) or Medicare premiums entered on Form SSA-1099.

Table with 3 columns: T/S/J, 2024 Information, and Prior Year Information. Rows include medical insurance premiums with plus signs and line numbers [4] through [5].

Long-term care premiums you paid:

Do not include pre-tax amounts paid by an employer-sponsored plan or amounts entered elsewhere, such as amounts paid for your self-employed business (Sch C, Sch F, Sch K-1, etc.)

Table with 3 columns: T/S/J, 2024 Information, and Prior Year Information. Rows include long-term care premiums with plus signs and line numbers [7] through [8].

Prescription medicines and drugs:

Table with 3 columns: T/S/J, 2024 Information, and Prior Year Information. Rows include prescription medicines and drugs with plus signs and line numbers [10] through [11].

Table with 3 columns: T/S/J, 2024 Information, and Prior Year Information. Row includes miles driven for medical items (21 cents) with line number [13] and [14].

Large empty rectangular box for recording prior year information.

Schedule A - Tax Expenses

T/S/J

2024 Information

Prior Year Information

State/local income taxes paid:

Table with 3 columns: T/S/J, 2024 Information, and Prior Year Information. Rows include state/local income taxes paid with plus signs and line numbers [18] through [19].

2023 state and local income taxes paid in 2024:

Table with 3 columns: T/S/J, 2024 Information, and Prior Year Information. Rows include 2023 state and local income taxes paid in 2024 with plus signs and line numbers [21] through [22].

Real estate taxes paid:

Table with 3 columns: T/S/J, 2024 Information, and Prior Year Information. Rows include real estate taxes paid with plus signs and line numbers [24] through [25].

Personal property taxes:

Table with 3 columns: T/S/J, 2024 Information, and Prior Year Information. Rows include personal property taxes with plus signs and line numbers [27] through [28].

Other taxes, such as: foreign taxes and State disability taxes

Table with 3 columns: T/S/J, 2024 Information, and Prior Year Information. Rows include other taxes with plus signs and line numbers [30] through [31].

Sales tax paid on major purchases:

Table with 3 columns: T/S/J, 2024 Information, and Prior Year Information. Rows include sales tax paid on major purchases with plus signs and line numbers [36] through [37].

Sales tax paid on actual expenses:

Table with 3 columns: T/S/J, 2024 Information, and Prior Year Information. Rows include sales tax paid on actual expenses with plus signs and line numbers [39] through [40].

Large empty rectangular box for recording prior year information.

Control Totals +

ITEMIZED DEDUCTIONS

Form ID: A-1

T/S/J		2024 Interest Paid [2]	2024 Points Paid	Type*	Prior Year Information										
	Home mortgage interest: From Form 1098														
[1]	_____	+ _____	+ _____	---	<table border="1"> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> </table>										
-	_____	+ _____	+ _____	---											
-	_____	+ _____	+ _____	---											
-	_____	+ _____	+ _____	---											
-	_____	+ _____	+ _____	---											
-	_____	+ _____	+ _____	---											
-	_____	+ _____	+ _____	---											
-	_____	+ _____	+ _____	---											
-	_____	+ _____	+ _____	---											
-	_____	+ _____	+ _____	---											

*Mortgage Types

Blank = Used to buy, build or improve main/qualified second home 1 = Not used to buy, build, improve home or investment

T/S/J	Payee's Name	SSN or EIN	2024 Information	Prior Year Information								
	Other, such as: Home mortgage interest paid to individuals											
[4]	_____	_____	+ _____ [5]	<table border="1"> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> </table>								
	Address _____											
	City, state and zip code _____											
	_____	_____	+ _____									
	Address _____											
	City, state and zip code _____											

T/S/J Name and address of other person who received Form 1098 for jointly liable mortgage interest you paid -

-	Payer's/Borrower's name _____ [7]		
	Street Address _____		
	City/State/Zip code _____		
	Refinancing Points paid in 2024 -		
	Taxpayer/Spouse/Joint (T, S, J) _____ [11]		
	Recipient/Lender name _____		
	Total points paid at time of refinance _____		
	Points deemed as paid in 2024 (Preparer use only) + _____ [12]		
	Date of refinance _____		
	Term of new loan (in months) _____		
	Reported on Form 1098 in 2024 _____		
	Taxpayer/Spouse/Joint (T, S, J) _____		
	Recipient/Lender name _____		
	Total points paid at time of refinance _____		
	Points deemed as paid in 2024 (Preparer use only) + _____		
	Date of refinance _____		
	Term of new loan (in months) _____		
	Reported on Form 1098 in 2024 _____		

T/S/J		2024 Information	Prior Year Information										
	Investment interest expense, other than on Schedule(s) K-1:												
[15]	_____	+ _____ [16]	<table border="1"> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> </table>										
-	_____	+ _____											
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-	_____	+ _____											

Charitable Contributions

T/S/J

2024 Information

Prior Year Information

Contributions made by cash or check (including out-of-pocket expenses)

Any contribution of cash, a check or other monetary gift requires a written record of the contribution in order to claim the contribution on your return.

Individual contributions of \$250 or more must be accompanied by a written acknowledgment from the charity to claim the contribution on your return.

[2]	_____	+ _____ [3]	
-	_____	+ _____	
-	_____	+ _____	
-	_____	+ _____	
-	_____	+ _____	
-	_____	+ _____	
-	_____	+ _____	
-	_____	+ _____	
-	_____	+ _____	
-	_____	+ _____	
-	_____	+ _____	
-	_____	+ _____	
-	_____	+ _____	
-	_____	+ _____	
-	_____	+ _____	
[5]	Volunteer miles driven _____	_____ [6]	_____
	Noncash items, such as: Goodwill/Salvation Army/clothing/household goods		
[8]	_____	+ _____ [9]	
-	_____	+ _____	
-	_____	+ _____	
-	_____	+ _____	
-	_____	+ _____	
-	_____	+ _____	
-	_____	+ _____	
-	_____	+ _____	
-	_____	+ _____	
-	_____	+ _____	

Miscellaneous Deductions

T/S/J

2024 Information

Prior Year Information

Other expenses

[12]	_____	+ _____ [13]	
-	_____	+ _____	
-	_____	+ _____	
-	_____	+ _____	
-	_____	+ _____	
-	_____	+ _____	
-	_____	+ _____	
-	_____	+ _____	
-	_____	+ _____	
-	_____	+ _____	
[15]	Gambling losses: (Enter only if you have gambling income) _____	+ _____ [16]	
-	_____	+ _____	
-	_____	+ _____	
-	_____	+ _____	

NOTES/QUESTIONS:

Complete the information below only if you file a state return in AL, AR, CA, HI, MN, NY or PA. Amounts entered here will be used to calculate your state return, but will be ignored for federal return purposes, as the deductions are not allowed.

T/S/J		2024 Information	Prior Year Information
	Unreimbursed expenses, such as: Uniforms, Professional dues, Business publications, Job seeking expenses, Educational expenses		
[1]	_____	+ _____ [2]	_____
-	_____	+ _____	_____
-	_____	+ _____	_____
-	_____	+ _____	_____
-	_____	+ _____	_____
-	_____	+ _____	_____
-	_____	+ _____	_____
-	_____	+ _____	_____
-	_____	+ _____	_____
-	_____	+ _____	_____
	Union dues, other than amounts reported on Form W-2:		
[4]	_____	+ _____ [5]	_____
-	_____	+ _____	_____
-	_____	+ _____	_____
-	_____	+ _____	_____
[7]	Tax preparation fees	+ _____ [8]	_____
	Other expenses, subject to 2% AGI limit, such as: Legal/accounting/custodial fees		
[10]	_____	+ _____ [11]	_____
-	_____	+ _____	_____
-	_____	+ _____	_____
-	_____	+ _____	_____
-	_____	+ _____	_____
-	_____	+ _____	_____
-	_____	+ _____	_____
-	_____	+ _____	_____
-	_____	+ _____	_____
[13]	Safe deposit box rental	+ _____ [14]	_____
	Investment expenses, other than on Schedule(s) K-1 or Form(s) 1099-DIV/INT:		
[16]	_____	+ _____ [17]	_____
-	_____	+ _____	_____
-	_____	+ _____	_____
-	_____	+ _____	_____
-	_____	+ _____	_____
-	_____	+ _____	_____
-	_____	+ _____	_____
-	_____	+ _____	_____
-	_____	+ _____	_____

NOTES/QUESTIONS:

2024 Information

Prior Year Information

Taxpayer

Spouse

Self-employed health insurance premiums: (Not entered elsewhere)

_____	+	_____ [2]	+	_____ [3]	_____ _____ _____
_____	+	_____	+	_____	

Self-employed long-term care premiums: (Not entered elsewhere)

_____	+	_____ [5]	+	_____ [6]
_____	+	_____	+	_____

NOTES/QUESTIONS:

Iowa General Information

County of residence as of December 31st _____ [1]
 School district _____ [2]

Contributions

Amount of charitable contributions you wish to make to:

Fish and Wildlife _____ [3]
 Child Abuse Prevention _____ [4]

Residency Information

Residency code _____ [5]

Residency Code

Blank = Both spouses have the same residency status	4 = Taxpayer nonresident, spouse part-year resident
1 = Taxpayer nonresident, spouse resident	5 = Taxpayer resident, spouse part-year resident
2 = Taxpayer resident, spouse nonresident	6 = Taxpayer part-year resident, spouse resident
3 = Taxpayer part-year resident, spouse nonresident	

Part-year Resident Information

If you were a part-year resident during the tax year, enter the dates you lived in Iowa

	Spouse	Taxpayer
Part-year residency dates:		
Moved into Iowa	_____ [6]	_____ [8]
Moved out of Iowa	_____ [7]	_____ [9]

Nonresident Information

Illinois residents:

Iowa wages or salary only	_____ [10]
Wages or salary and other Iowa source income	_____ [11]

NOTES/QUESTIONS:

Notes to Preparer

Submit questions and provide additional information to your tax return preparer here.

Taxpayer name(s) _____

Social security number _____