Darrell Rodenz, CPA

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2025 Tax Organizer

Page

<u>PLEASE PRINT ON ONE (1) SIDE ONLY – DO NOT DUPLEX</u>

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2025 TAX ORGANIZER

Income tax time is here. The enclosed Tax Organizer has been prepared to assist you in gathering information for your 2025 tax return. Please review the entire Tax Organizer, answer all questions that apply to you, and sign all pages where indicated. We cannot process the tax returns without a complete Tax Organizer including answers ALL questions.

We also need all supporting documents including:
Copies of Drivers Licenses for Taxpayer and Spouse
Birth Certificates and Social Security cards for dependents (new clients)
W-2 and 1099 Statements - 2025 Mortgage Statements - Refinance papers (HUD1)
and other real estate and stock sale transaction papers
2025 and 2026 Property Tax Statements (2026 statement will not be available until late March). If the 2026 Statement is not available, we can still prepare the income tax returns

ALL TAXPAYERS MUST HAVE A CURRENT DRIVERS LICENSE OR STATE ISSUED IDENTIFICATION CARD IN ORDER TO FILE THIS YEAR.

For new clients we will review your last 3 years tax returns for any possible errors, and if necessary, amend the returns upon your request.

Please feel free to contact us at (952) 934-1347 or email us if you have any questions or need additional information. Please contact us as soon as possible to schedule your drop off appointment. We look forward to serving you this year.

YOU MAY DROP OFF OR MAIL YOUR COMPLETED INFORMATION.

Your DROP OFF appointment is scheduled ____/____ 2026 ____A.M.____P.M.
If you are unable to keep your appointment, call (952) 934-1347 to reschedule.

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TAX YEAR 2025

PRIVACY POLICY

Your privacy is important to us. Please read the following privacy policy.

We collect nonpublic personal information about you from various sources, including:

* Interviews regarding your tax situation

* Applications, organizers, or other documents that supply such information as your name, address, telephone number, Social Security Number, number of dependents, income, and other tax-related data

* Tax-related documents you provide that are required for processing tax returns, such as Forms W-2, 1099R, 1099-INT and 1099-DIV, and stock transactions

We do not disclose any nonpublic personal information about our clients or former clients to anyone, except as requested by our clients or as required by law.

We restrict access to personal information concerning you, except to our employees who need such information in order to provide products or services to you. We maintain physical, electronic, and procedural safeguards that comply with federal regulations to guard your personal information.

If you have any questions about our privacy policy, please contact us.

Sincerely,
Darrell Rodenz CPA

DARRELL RODENZ, CPA

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TAX YEAR 2025

2025 ENGAGEMENT LETTER

Thank you for choosing RODENZ ACCOUNTING & TAX SERVICE LLC to assist you with your 2025 taxes. This letter confirms the terms of our engagement with you and outlines the nature and extent of the services we will provide.

We will prepare your 2025 federal and state income tax returns. We will depend on you to provide the information we need to prepare complete and accurate returns. We may ask you to clarify some items but will not audit or otherwise verify the data you submit. A Tax Organizer is enclosed to help you collect the data required for your return. The Tax Organizer will help you avoid overlooking important information. By using it, you will contribute to efficient preparation of your returns and help minimize the cost of our services.

We will perform accounting services only as needed to prepare your tax returns. Our work will not include procedures to find defalcations or other irregularities. Accordingly, our engagement should not be relied upon to disclose errors, fraud, or other illegal acts, though it may be necessary for you to clarify some of the information you submit. We will, of course, inform you of any material errors, fraud, or other illegal acts we discover.

The law imposes penalties when taxpayers underestimate their tax liability. Please call us if you have concerns about such penalties.

Should we encounter instances of unclear tax law, or of potential conflicts in the interpretation of the law, we will outline the reasonable courses of action and the risks and consequences of each. We will ultimately adopt, on your behalf, the alternative you select.

Our fee will be based on the time required at standard billing rates plus out-of-pocket expenses. Invoices are due and payable upon presentation. To the extent permitted by state law, an interest charge may be added to all accounts not paid within ten (10) days.

We will return your original records to you at the end of this engagement. You should securely store these records, along with all supporting documents, canceled checks, etc., as these items may later be needed to prove accuracy and completeness of a return. We will retain copies of your records and our work papers for your engagement for five years, after which these documents will be destroyed.

Our engagement to prepare your 2025 tax returns will conclude with the delivery of the completed returns to you (if paper-filing), or your signature and our subsequent submittal of your tax return (if e-filing). If you have not selected to e-file your returns with our office, you will be solely responsible to file the returns with the appropriate taxing authorities. Review all tax-return documents carefully before signing them.

To affirm that this letter correctly summarizes your understanding of the arrangements for this work, please sign the enclosed copy of this letter in the space indicated and return it to us in the envelope provided.

We appreciate your confidence in us. Please call (612)723-3161 if you have questions.

Sincerely,
Darrell Rodenz CPA

(Both spouses must sign for preparation of joint returns.)

Accepted By:

____
Taxpayer

____
Spouse

____
Date

Questionnaire

Name: SSN:

Questionnaire

Personal Information

Yes	No	
[ ]	[ ]	Did your marital status change during the year? If "Yes," explain. ______
[ ]	[ ]	Did your name change during the tax year? If "Yes," explain. ______
[ ]	[ ]	If your filing status is married, but you are filing separately from your spouse, did you and your spouse live apart for the last six months of 2025?
[ ]	[ ]	Can you or your spouse be claimed as a dependent by someone else?
[ ]	[ ]	Did your address change during the year?
[ ]	[ ]	Were you, your spouse, or any dependents a victim of identity theft? If "Yes," explain. ______
[ ]	[ ]	Were you, your spouse, or any dependents issued an Identity Protection PIN (IP PIN)? If "Yes," provide Notice CP01A from the IRS.

Provide proof of identity to be eligible to e-file your tax return (driver's license or state-issued photo ID)

Dependent Information

Yes	No	
[ ]	[ ]	Did you have any changes in dependents during the year? If "Yes," explain. ______
[ ]	[ ]	Can another person qualify to claim any of your dependents?
[ ]	[ ]	Did you have any child or dependent care expenses during the year?
[ ]	[ ]	Did you have any adoption expenses during the year?
[ ]	[ ]	Did you have any children under age 18 or a full-time student under age 24 with more than $2,700 of unearned income?

Provide documentation for proof of dependent credits (school records, medical records, daycare records, etc.)

Health Care Information

Yes	No	
[ ]	[ ]	Did any member of your household have healthcare coverage through the Marketplace (Obamacare)? If "Yes," provide copies of Form 1095-A.
[ ]	[ ]	Did you receive any distributions from a Health Savings Account (HSA), Archer MSA, or Medicare Advantage MSA during the year?

Income, Purchases, Sales, and Debt Information

Yes	No	
[ ]	[ ]	Did you receive any tips not reported to your employer?
[ ]	[ ]	Did you receive any disability income during the year?
[ ]	[ ]	Did you cash in any U.S. savings bonds during the year?
[ ]	[ ]	Did you start a new business or purchase any rental property during the year?
[ ]	[ ]	Did you sell an existing business, rental property, or other property during the year?
[ ]	[ ]	Did you purchase any business assets or convert any assets to business use? If "Yes," provide the cost of the asset, the date it was placed in service, and the business use percentage.
[ ]	[ ]	Did you purchase any gasoline, diesel, or special fuels for off-road business use?
[ ]	[ ]	Did you buy or sell any stocks, bonds, or other investments during the year?
[ ]	[ ]	Did you sell a principal residence during the year? If "Yes," provide closing documentation for the purchase and sale of the home.
[ ]	[ ]	Did you have a principal residence or a piece of real property foreclosed on during the year?
[ ]	[ ]	Did you abandon a principal residence or a piece of real property during the year? 6
[ ]	[ ]	Did you refinance your principal home or second home or take out a home equity loan during the year? If "Yes," provide all escrow, closing, and other pertinent documentation and information.
[ ]	[ ]	Did you receive any principal or interest during this year from property sold in prior years?

Questionnaire

Name: SSN:

Questionnaire

[ ] [ ] Did you rent out your home or use it for business?
[ ] [ ] Did you sell, exchange, or purchase any real estate during the year?
[ ] [ ] Did you acquire a new or additional interest in a partnership or S corporation?
[ ] [ ] Did you have any debts canceled or forgiven this year?
[ ] [ ] Does anyone owe you money that has become uncollectible?
[ ] [ ] Did you purchase a new or previously owned clean vehicle (electric vehicle, plug-in hybrid, fuel-cell vehicle, qualified commercial clean vehicle) during the year?
If "Yes," provide the report the dealer or seller is required to provide to you and the vehicle identification number (VIN).
[ ] [ ] Did you receive income or incur expenses associated with a fantasy sports league?
If "Yes," provide documentation.
[ ] [ ] Did you receive income or incur expenses associated with car sharing (e.g., Lyft or Uber)?
If "Yes," attach Form 1099-MISC, Form 1099-NEC, or Form 1099-K.
[ ] [ ] Did you receive income or incur expenses associated with freelancing (e.g., Upwork or TaskRabbit)?
If "Yes," attach Form 1099-K or Form W-2.
[ ] [ ] Did you receive income or incur expenses associated with fashion sharing (e.g., Poshmark or thredUP)?
If "Yes," provide documentation.
[ ] [ ] Did you receive income or incur expenses associated with crowdfunding (e.g., Kickstarter or Indiegogo)?
If "Yes," attach Form 1099-K.
[ ] [ ] Did you receive income or incur expenses associated with a short-term rental (e.g., Airbnb, VRBO or HomeAway)?
If "Yes," provide documentation.
[ ] [ ] Did you receive income or incur expenses as an independent contractor (e.g., Shipt, Instacart, DoorDash)?
If "Yes," provide documentation.
[ ] [ ] Did you receive any other income you have not provided information for with this organizer?
If "Yes," explain. ______________________________

Itemized Deduction Information

Yes No
[ ] [ ] Did you pay out-of-pocket medical or dental expenses (premiums, prescriptions, mileage, etc.) during the year?
[ ] [ ] Did you pay any long-term care premiums for yourself, your spouse, or a dependent during the year?
[ ] [ ] Did you receive any state or local income tax refunds from prior years?
[ ] [ ] Did you make any major purchases (vehicle, boat, etc.) during the year?
[ ] [ ] Did you pay any real estate property taxes or personal taxes during the year?
[ ] [ ] Did you pay mortgage interest during the year?
[ ] [ ] Did you make cash donations to charity during the year?
[ ] [ ] Did you make noncash donations to charity (clothes, furniture, etc.) during the year?
[ ] [ ] Did you donate a boat or vehicle during the year?
If "Yes," attach Form 1098-C.
[ ] [ ] Did you have gambling winnings or losses during the year?
[ ] [ ] Did you have any job-related expenses that were not reimbursed by your employer (uniforms, safety equipment, etc.)?
[ ] [ ] Did you use your vehicle on the job other than for commuting to work?
[ ] [ ] Did you work out of town at any time during the year?

Retirement Information

Yes No
[ ] [ ] Did you make any contributions to an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan during the year?
[ ] [ ] Did you make any withdrawals or receive distributions from a pension or profit-sharing plan, IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan during the year? 7
[ ] [ ] Did you execute any rollovers from an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan during the year?

Questionnaire

Name: SSN:

Questionnaire

[ ] [ ] Did you receive any Social Security benefits during the year?

Education Information

Yes No

[ ] [ ] Did you pay tuition expenses that were required for attending college, university, or vocational school for yourself, your spouse, or a dependent during the year (even if classes were attended in another year)?

[ ] [ ] Did anyone in your household attend a post-secondary school during the year?

[ ] [ ] Did you make a contribution to or receive a distribution from an Education Savings Account or Qualified Tuition Program during the year?

[ ] [ ] Did you pay student loan interest for yourself, your spouse, or your dependents during the year?
If "Yes," provide the amount of interest that was refunded.

[ ] [ ] Did you receive forgiveness on a qualifying federal student loan?

Foreign Tax Information

Yes No

[ ] [ ] Did you have a financial interest in or signature authority over a financial account or asset located in a foreign country?

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

[ ] [ ] Did the aggregate value of your foreign accounts exceed $10,000 at any time during the year?

[ ] [ ] Did you have any income from, or pay taxes to, a foreign country?

[ ] [ ] Did you receive a Schedule K-3 from a partnership or S corporation?

[ ] [ ] Did you have ownership in a foreign corporation at any time during the year?

[ ] [ ] Did you own property in a foreign country?

Refund, Withholding, and Estimated Tax Information

Yes No

[ ] [ ] If you have an overpayment of 2025 taxes, do you want the refund applied to your 2026 estimated taxes?

[ ] [ ] Did you make any estimated payments toward your 2025 taxes?

[ ] [ ] Did you apply an overpayment of your 2024 taxes to your 2025 estimated taxes?

[ ] [ ] Do you want to have any refund or balance due directly deposited or withdrawn? NOTE: Due to Executive Order 14247, Modernizing Payments to and from America's Banking Account, refunds received by check will be delayed at least six weeks. Direct deposit of refunds is recommended.
If "Yes," provide a canceled checking or savings slip.

[ ] [ ] Do you anticipate your income or withholdings to be different for 2026?

One Big Beautiful Bill Implications

Yes No

[ ] [ ] Did you receive qualified tips reported on Form W-2 or a statement provided by your employer?
If "Yes," provide documentation or amount.

[ ] [ ] Did you receive overtime pay reported on Form W-2 or a statement provided by your employer?
If "Yes," provide documentation or amount.

[ ] [ ] Did you purchase a new passenger vehicle for personal use during 2025?
If "Yes," are the following true:

Yes No

[ ] [ ] The final assembly was in the U.S.?

[ ] [ ] The gross vehicle weight is under 14,000 pounds?

[ ] [ ] The vehicle was not purchased with a lease?

[ ] [ ] The vehicle was used to secure the loan?

[ ] [ ] If you have a dependent born during 2025, do you want to establish a Trump Account?

Yes No

[ ] [ ] If "Yes," do you want to receive a $1,000 pilot program contribution?

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Miscellaneous Information

Questionnaire

Name: SSN:

Questionnaire

Yes No

[ ] [ ] Did you receive, sell, exchange, gift, or otherwise dispose of any digital asset or financial interest in any digital asset? If "Yes," provide any Forms 1099-DA received.

[ ] [ ] Did you incur a gain or loss due to damaged or stolen property, while living in a federally declared disaster area?
If "Yes," provide the incident date, value of the property, amount of insurance reimbursements, and the declaration number assigned by FEMA.

[ ] [ ] Did you pay wages to any household employees (babysitter, nanny, housekeeper, etc.)?

[ ] [ ] Did you make gifts to any one person in excess of $19,000 during the year?
Yes No
[ ] [ ] If "Yes," are you splitting the gift with your spouse?

[ ] [ ] Did you incur moving expenses with the military during the year?

[ ] [ ] Did you make any energy-efficient improvements to your main home during the year?

[ ] [ ] Are you a business owner who paid health insurance premiums for your employees during the year?

[ ] [ ] Did you receive a cash payment or digital asset of more than $10,000 in one transaction or two or more related transactions during the year?
Yes No
[ ] [ ] If "Yes," was Form 8300, Report of Cash Payment over $10,000 Received in Trade or Business, filed?

[ ] [ ] Do you own interest or shares in or did you dispose of a Qualified Opportunity Fund during the year?

[ ] [ ] Did you make any purchases subject to use tax during the year?
If "Yes," provide details.

[ ] [ ] Did you receive any notices from the IRS or state taxing authority?
If "Yes," explain. ______________________________

[ ] [ ] May the IRS discuss your tax return with your preparer?

[ ] [ ] Would you like a copy of your tax return sent to you electronically instead of receiving a printed copy?

Preparer Notes

2025 Tax Organizer
Personal Information

Personal Information

	Name	SSN	Has IP PIN	Date of Birth
Taxpayer				
Spouse				

Name of person to whom all information should be addressed, if not the taxpayer

Street address, city, state, and ZIP

	Occupation	Daytime Phone	Evening Phone	Cell Phone
Taxpayer				
Spouse				

Taxpayer email	
Spouse email	

Filing status at the end of 2025

☐ Single ☐ Married ☐ Widowed - If widowed and your spouse died after December 31, 2023, enter the date of death ______

☐ Married filing separately - If married but filing separately, did you live apart from your spouse for the last six months of 2025? ______

Yes	No	
☐	☐	Are you or your spouse blind?
☐	☐	Are you or your spouse disabled?
☐	☐	Are you or your spouse a full-time student?
☐	☐	Do you or your spouse want to designate $3 to go to the Presidential Election Campaign Fund?
☐	☐	At any time during 2025 did you: (a) receive (as a reward, award, or payment for property or service) a digital asset? (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)?

Identification Information

Taxpayer's type of photo ID

☐ Driver's license ☐ State-issued photo ID

Photo ID number ______

State photo ID was issued ______

Date photo ID was issued ______

Date photo ID expires ______

Spouse's type of photo ID

☐ Driver's license ☐ State-issued photo ID

Photo ID number ______

State photo ID was issued ______

Date photo ID was issued ______

Date photo ID expires ______

Account Information for Deposits and Withdrawals

Name of Bank	Bank Routing Number	Bank Account Number	Type of Account		Use this Account for	
			Checking	Savings	Deposits	Withdrawals

Appointment Information

Your 2025 appointment is scheduled for ______

Dependent and Other Information

Name: SSN:

Dependent Information

First and last name SSN	Has IP PIN	Relationship	Months in Home	Date of Birth	Disabled	Full-time Student	Childcare Expenses

List dependents required to file a return

Estimates

	Federal		Resident State		Resident City	
	Date Paid	Amount	Date Paid	Amount	Date Paid	Amount
Overpayment applied from 2024						
First quarter						
Second quarter						
Third quarter						
Fourth quarter						
Additional payments						

Child and Dependent Care

Name: SSN:

Child Care Provider's Information

☐ You or your spouse were a full-time student or disabled during 2025?

	2025	2024
Social Security Number or Employer ID Number ______ Amount paid		

Name

Street address

City Phone

U.S. only State, ZIP

Foreign only Province / state, Country, Postal code

☐ Check here if the care provider is your household employee (Schedule H)

	2025	2024
Social Security Number or Employer ID Number ______ Amount paid		

Name

Street address

City Phone

U.S. only State, ZIP

Foreign only Province / state, Country, Postal code

☐ Check here if the care provider is your household employee (Schedule H)

	2025	2024
Social Security Number or Employer ID Number ______ Amount paid		

Name

Street address

City Phone

U.S. only State, ZIP

Foreign only Province / state, Country, Postal code

☐ Check here if the care provider is your household employee (Schedule H)

Other Income and Adjustments

Name: SSN:

Other Income

	2025 Taxpayer	2024 Taxpayer	2025 Spouse	2024 Spouse
Railroad Retirement Benefits (attach Forms 1099-RRB)				
State income tax refund (attach Forms 1099-G)				
Alimony received Divorce or separation date ________ Amount				
Unemployment compensation (attach Forms 1099-G)				
Unemployment compensation repaid in 2025				
Gambling winnings (attach Forms W2-G)				
Alaska Permanent Fund				
Jury duty pay				
ABLE distributions				
Scholarships or grants not reported on Form W-2				
Other income: ________				
________				
________				

Adjustments

	2025 Taxpayer	2024 Taxpayer	2025 Spouse	2024 Spouse
Educator expenses (If you are an educator, enter the amount you paid for classroom supplies)				
Alimony paid Name ________ SSN ________ Divorce or separation date ________				
Name ________ SSN ________ Divorce or separation date ________				
Contributions made to an Individual Retirement Account (IRA)				
Interest paid on a student loan				
Other adjustments: ________				

2025

Adjustments

Name: SSN:

Moving Expenses

TSJ ____

☐ Select this box and complete the fields below only if you are a member of the armed forces on active duty, and moved due to a military order for a permanent change of station.

	2025	2024
Enter the number of miles from your OLD home to your NEW workplace		
Enter the number of miles from your OLD home to your OLD workplace		
Enter the amount you paid for transportation and storage of household goods and personal effects		
Enter the amount you paid for travel and lodging expenses incurred during the move (do NOT include meals)		
Enter the amount of moving expenses reimbursed to you by your employer		

Self-Employed Health Insurance

TSJ ____

	2025	2024
Enter the qualified long-term care amount		
Enter your Medicare wages from an S corporation		

Self-Employed Pensions

TSJ ____

	2025	2024
Enter your plan contribution rate as a decimal		
Enter your allowable elective deferrals made during 2025		
Enter your catch-up contributions		
Enter the amount of designated ROTH contributions included above		

Nondeductible IRAs

TS ____ ☐ This person is covered by a retirement plan at work or through self-employment.

	2025	2024
Total traditional IRA contributions made for 2025		
Amount included above that was contributed between 1/1/2026 and 4/15/2026		
Total basis of traditional IRAs as of 12/31/2025		
Distributions you received from traditional, SEP, and Simple IRAs. (Do not include rollovers.)		
☐ Distributions received were used for disaster relief		
Amount of traditional IRAs converted to ROTH IRAs		
IRA basis before conversion		
Total ROTH IRA contributions made for 2025		

Health Savings Account

TS ____

The taxpayer's coverage is under a high-deductible health plan for:

☐ Taxpayer only ☐ Family

	2025	2024
HSA contributions made for 2025		
Total distributions from all HSAs during 2025		
Distributions included above that were rolled over into another HSA account		
Qualified medical expenses paid using HSA distributions		

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2025

Sale of Capital Assets

Name: SSN:

Sale of Capital Assets (including assets not reported on Form 1099-B)

Provide all brokerage statements

TSJ	Description of Property	Date Purchased	Date Sold	Sales Price	Cost

Income

Name: SSN:

Wages & Salaries

Provide all copies of Form W-2

TS	Employer Name	2025 Federal Wages

Retirement

Provide all copies of Form 1099-R

TS	Payer Name	2025 Distribution

☐ Yes ☐ No Did you take a distribution from an IRA and give it to an organization eligible to receive tax-deductible contributions?

☐ Yes ☐ No Did you use any of the distributions for disaster relief?

2025

Interest Income

Name: SSN:

Provide all Forms 1099-INT, 1099-OID, and statements relating to interest income

TSJ	Name of payer Account number ID and address of payer (if seller-financed mortgage)	Interest Income	Federal Income Tax Withheld	Foreign Tax Paid	Tax Exempt Interest	Amount of Resident State Municipal Interest	Nominee Interest
	17						

Dividend Income

Name: SSN:

Provide all Forms 1099-DIV, 1099-PATR, and statements related to dividend income

TSJ	Name of Payer Account Number	Ordinary	Qualified	Capital Gains	Federal Income Tax Withheld	Section 199A Dividends	Foreign Tax Paid

Attach additional sheets if necessary

2025

Schedule A - Itemized Deductions

Name: SSN:

Medical and Dental Expenses

Health insurance premiums (paid by you, not through work)	
Amount above that is for Medicare premiums	
Long-term care premiums (you)	
Long-term care premiums (your spouse)	
Long-term care premiums (dependents)	
Mileage driven for medical purposes	
Out of pocket medical & dental expenses	
Doctor, dental, etc	
Prescription medicines	
Glasses & contacts	
Hearing aids	
Medical equipment & supplies	
Hospital services	
Laboratory services	
Nursing services	
Other	
Other	

Taxes Paid

State and local income taxes	
General sales tax (vehicle, boat, home, etc.)	
Real estate taxes	
Personal property taxes	
Auto registration taxes not deductible for state	
Other taxes (list)	

Interest Paid

Home mortgage interest paid (attach Form 1098)	

☐ Some of your home mortgage loan was not used to buy, build, or improve your home.

Home mortgage interest paid to an individual	

Paid to:

Name

Address

City, State, ZIP

SSN or EIN

Points not reported on Form 1098	
Investment interest	

Charitable Contributions

Donations to charity	Cash	Noncash	Amount
Church	☐	☐	
Boy or Girl Scouts	☐	☐	
Goodwill	☐	☐	
Red Cross	☐	☐	
Salvation Army	☐	☐	
United Way	☐	☐	
Veterans	☐	☐	
Hospital	☐	☐	
University	☐	☐	
Other	☐	☐	
Miles driven for charitable purposes			

Other Miscellaneous Deductions

Amortizable bond premiums	
Federal estate tax	
Gambling losses	
Impairment-related work expenses	
Claim repayments	
Unrecovered pension investments	
Loss from other activities from Schedule K-1	
Ordinary loss debt instrument	
Excess deduction on termination	

Job Expenses & Certain Miscellaneous Deductions

Necessary job expenses you paid that were not reimbursed by your employer

Safety equipment, tools, & supplies	
Uniforms	
Protective clothing (shoes, hardhats, glasses, etc.)	
Dues to professional organizations	
Books & subscriptions	
Other	
Union dues	
Tax preparation fees	
Other nonpersonal expenses related to taxable income	
Safe deposit box fees	
Investment expenses not entered elsewhere	19
Other	
Home equity interest	

Additional Deductions

Name: SSN:

Additional Deductions

	2025 Taxpayer	2024 Taxpayer	2025 Spouse	2024 Spouse
Enter any income from Puerto Rico that you excluded				
Enter the amount from Form 4563, Line 15				
If Form W-2, Box 5, is $176,100 or less, enter qualified tips included in Form W-2, Box 7.				
Qualified Tips included on Form 4137, line 1(c)				
If you received qualified tips from one employer.				
Qualified tips received in the course of a trade or business				
Qualified overtime compensation included on Form W-2, Box 1				
Qualified overtime compensation included on Form 1099-NEC, Box 1 or Form 1099-MISC, Box 3				

Passenger Vehicle Loan Interest

TS ____

Loan origination date ____

Outstanding principal ____

Year ____

Make ____

Model ____

Vehicle identification number (VIN) ____

Business interest ____

Personal Interest ____

TS ____

Loan origination date ____

Outstanding principal ____

Year ____

Make ____

Model ____

Vehicle identification number (VIN) ____

Business interest ____

Personal Interest ____

TS ____

Loan orinination date ____

Outstanding principal ____

Year ____

Make ____

Model ____

Vehicle identification number (VIN) ____

Business interest ____

Personal Interest ____

TS ____

Loan origination date ____

Outstanding principal ____

Year ____

Make ____

Model ____

Vehicle identification number (VIN) ____

Business interest ____

Personal Interest ____

Noncash Charitable Contributions

Name: SSN:

TSJ____ Donee I.D. ____

Name of donee organization ____

Address of donee organization ____

City ____

U.S. only State, ZIP ____

Foreign only Province / state, country, postal code ____

Description of donated property ____ Donor's cost or adjusted basis ____

Valuation method used ____ Fair market value ____

Physical condition of donated property ____ Average security price ____

How was it acquired? ____ Bargain sale price ____

Date acquired ____ Date contributed ____ ☐ Bargain sale was capital gain property

Property type (if over $5,000) ☐ Donated property is publicly traded security

☐ Art valued more than $20,000 ☐ Art valued less than $20,000 ☐ Intellectual property

☐ Qualified conservation - qualified farmer / rancher ☐ Other real estate ☐ Vehicles

☐ Qualified conservation - non-qualified farmer / rancher ☐ Securities ☐ Clothing and household items

☐ Qualified conservation ☐ Collectibles ☐ Other

☐ Equipment

TSJ____ Donee I.D. ____

Name of donee organization ____

Address of donee organization ____

City ____

U.S. only State, ZIP ____

Foreign only Province / state, country, postal code ____

Description of donated property ____ Donor's cost or adjusted basis ____

Valuation method used ____ Fair market value ____

Physical condition of donated property ____ Average security price ____

How was it acquired? ____ Bargain sale price ____

Date acquired ____ Date contributed ____ ☐ Bargain sale was capital gain property

Property type (if over $5,000) ☐ Donated property is publicly traded security

☐ Art valued more than $20,000 ☐ Art valued less than $20,000 ☐ Intellectual property

☐ Qualified conservation - qualified farmer / rancher ☐ Other real estate ☐ Vehicles

☐ Qualified conservation - non-qualified farmer / rancher ☐ Securities ☐ Clothing and household items

☐ Qualified conservation ☐ Collectibles ☐ Other

☐ Equipment

Schedule C - Profit or Loss from Business

Name: SSN:

General Business Information

TS _____ Professional product or service __________ Business code __________

Employer ID number __________

Business name __________

Business address __________

City __________

U.S. only State, ZIP __________

Foreign only Province / state, Country, Postal code __________

Accounting method, if not cash ☐ Accrual ☐ Other __________

☐ This business was started or acquired during 2025.
☐ Some investment is NOT at risk.
☐ This business was disposed of during 2025.

Select if this business is for:

☐ Professional gambler ☐ Newspaper delivery and you are under 18 years of age
☐ Exempt Notary income ☐ A clergy

Yes	No	
☐	☐	Payments of $600 or more were paid to an individual, who is not your employee, for services provided for this business.
☐	☐	If "Yes," did you file Forms 1099 for the individuals?
☐	☐	Did you receive a Paycheck Protection Program (PPP) loan for this business prior to June 1, 2021?
☐	☐	If "Yes," was any portion of the loan forgiven in 2025?

Income

	2025	2024
Gross receipts or sales		
Returns and allowances		
Other income		

Cost of Goods Sold

Inventory method, if not cost ☐ Lower of cost or market ☐ Other

Change of inventory method ☐ Yes ☐ No

	2025	2024
Inventory at beginning of year		
Purchases (less cost of items withdrawn for personal use)		
Cost of labor		
Materials and supplies		
Other costs (list on detail worksheet)		
Inventory at end of year		

Schedule C - Profit or Loss from Business

Name: SSN:

Expenses

TS _____

Business name ______________________________

Profession or product ______________________________

	2025	2024
Advertising		
Car and truck expenses		
Commissions and fees		
Contract labor		
Depletion		
Employee benefit programs		
Insurance (other than health)		
Interest - mortgage (paid to banks, etc.)		
Interest - other		
Legal and professional services		
Office expenses		
Pension and profit-sharing plans		
Rent or lease (vehicles, machinery, and equipment)		
Rent (other business property)		
Repairs and maintenance		
Supplies		
Taxes and licenses (including real estate taxes)		
Travel		
Total meals		
Utilities		
Wages		
Family health coverage payments for taxpayer, spouse or dependents		

Other expenses (list):

2025

Auto Expense Worksheet

Name: SSN:

General Information

For ________

Business name and profession / product ________

Description ________

Date placed in service ________

Was this vehicle available for personal use during off-duty hours?	☐ Yes	☐ No
Do you or your spouse have another vehicle available for personal use?	☐ Yes	☐ No
Do you have evidence to support your deduction?	☐ Yes	☐ No
If "Yes," is the evidence written?	☐ Yes	☐ No

Enter the number of miles your vehicle was used for:	2025	2024		Prior year total
Business			Business	
Commuting			Total	
Other				

Expenses

	Apply business %	2025	2024
Garage rent			
Gas			
Insurance			
Licenses			
Oil			
Parking fees			
Rental fees			
Interest			
Property tax			
Repairs			
Tires			
Tolls			
Lease addbacks			
Other expenses (list):			
	☐		
	☐		
	☐		

Expenses for Business Use of Your Home

Name: SSN:

Business Use of Home

For ________ Name of business home is used for ________________________________

	2025	2024
Square footage of home used exclusively for business		
Total square footage of home		

Use of Home for Daycare

	2025	2024
Area used part time for business		
Total hours used for day care		
Total hours available		

Did you live in the home all year? ☐ Yes ☐ No

Expenses

	Office expenses 2025	Office expenses 2024	Home expenses 2025	Home expenses 2024
Mortgage interest				
Real estate taxes				
Excess mortgage interest				
Excess real estate taxes				
Insurance				
Rent				
Repairs and maintenance				
Utilities				
Other expenses				

In the "Office expenses" column, enter those expenses that pertain exclusively to your office; in the "Home expenses" column, enter those expenses that pertain to the entire dwelling.

Cost of Home

	2025	2024
Enter the **smaller** of your home's adjusted basis or its fair market value		
Does this include the value of the land? ☐ Yes ☐ No — Value of land		
Date placed in service		
Date taken out of service		

Schedule E - Income or Loss from Rental Real Estate & Royalties

Name: SSN:

General Property Information

TSJ ____

Property description __________

Address, city, state, ZIP __________

Select the property type

- ☐ Single family residence
- ☐ Multi-family residence
- ☐ Vacation / short-term rental
- ☐ Commercial
- ☐ Land
- ☐ Royalties
- ☐ Self-rental
- ☐ Other __________

Number of days property was rented ______ Number of days property was used for personal use ______

If the rental is a multi-dwelling unit and you occupied part of the unit, enter the percentage you occupied ______

- ☐ This property was placed in service during 2025.
- ☐ This property was disposed of during 2025.
- ☐ This property is your main home or second home.
- ☐ This property was owned as a qualified joint venture.

Yes	No	
☐	☐	Payments of $600 or more were paid to an individual, who is not your employee, for services provided for this rental.
☐	☐	If "Yes," did you file Forms 1099 for the individuals?

Income

	2025		2025
Rent income	______	Royalties from oil, gas, mineral, copyright or patent	______

Expenses

	Rental Unit Expenses	Rental and Homeowner Expenses
Advertising	______	
Auto & travel	______	
Cleaning & maintenance	______	______
Commissions	______	
Insurance	______	______
Legal & professional fees	______	
Management fees	______	
Mortgage interest	______	______
Other interest	______	______
Repairs	______	______
Supplies	______	______
Taxes	______	______
Utilities	______	______
Depletion	______	
Other expenses		
______	______	______
______	______	______
______	______	______
______	______	______
______	______	______
______	______	______
______	______	______
______	______	______

If this Schedule E is for a a multi-unit dwelling and you lived in one unit and rented out the other units, use the "Rental and homeowner expenses" column to show expenses that apply to the entire property. Use the "Rental unit expenses" column to show expenses that pertain ONLY to the rental portion of the property.

If the Schedule E is not for a multi-unit property in which you lived in one unit, complete just the "Rental unit expenses" column.

2025

Schedule F - Profit or Loss from Farming

Name: SSN:

General Information

TS ____ Principal product ____________________ Employer ID number ____________

Accounting method, if not cash: ☐ Accrual

☐ This farm was disposed of during 2025.

Yes	No	
☐	☐	Payments of $600 or more were paid to an individual, who is not your employee, for services provided for this farm.
☐	☐	If "Yes," did you file Forms 1099 for the individuals?
☐	☐	Did you receive a Paycheck Protection Program (PPP) loan for this business prior to June 1, 2021?
☐	☐	If "Yes," was any portion of the loan forgiven in 2025?

Income

	2025		2025
Sale of livestock / other items		Custom hire income	
Cost of items bought for resale		Beginning inventory for accrual	
Sale of products you raised		Ending inventory for accrual	
Total cooperative distributions (Provide 1099-PATR)		☐ You used unit-livestock-price or farm-price inventory method.	
Total agricultural payments		Other income	
Commodity Credit Corporation (CCC) loans:			
CCC loans reported			
CCC loans forfeited			
Crop insurance proceeds:			
Amount received in 2025			
☐ You elect to defer to 2026			
Amount deferred from 2024			

Expenses

	2025		2025
Car & truck expenses		Rent - other (land, animals, etc.)	
Chemicals		Repairs & maintenance	
Conservation expenses		Seeds & plants purchased	
Custom hire (machine work)		Storage & warehousing	
Employee benefit programs		Supplies purchased	
Feed purchased		Taxes	
Fertilizers & lime		Utilities	
Freight & trucking		Veterinary, breeding, & medicine	
Gasoline, fuel, & oil		Family health coverage payments for taxpayer, spouse or dependents	
Insurance (other than health)		Other expenses	
Interest - mortgage (paid to banks, etc.)			
Interest - other			
Non-W-2 labor hired			
W-2 wages paid			27
Pension & profit-sharing plans			
Rent - vehicles, machinery, & equipment			

Income or Loss from Investments in Partnerships, S Corporations, and Fiduciaries

Name: SSN:

Schedule K-1 from Partnerships, S Corporations, Estates and Trusts

Provide all copies of Schedule K-1 and attachments

TS	Entity Name	EIN

Asset Listing for 2025

Name: SSN:

Assets for:

For	Multi	Description of Property	Date Acquired	Cost / Basis	Method	Life	Prior Depreciation	Sec 179 exp	Date Sold	Sales Price	Expense of Sale

Installment Sale Income

Name: SSN:

TSJ_____ Description of property: ______________________

Date acquired ______________ Date sold ______________

	2025	Prior years
Selling price		
Mortgages assumed		
Cost of property sold		
Depreciation allowed		
Commissions and expense of sale		
Gross profit percentage		
Interest received		
Principal payments received		

Property was sold to a related party ☐

TSJ_____ Description of property: ______________________

Date acquired ______________ Date sold ______________

	2025	Prior years
Selling price		
Mortgages assumed		
Cost of property sold		
Depreciation allowed		
Commissions and expense of sale		
Gross profit percentage		
Interest received		
Principal payments received		

Property was sold to a related party ☐

TSJ_____ Description of property: ______________________

Date acquired ______________ Date sold ______________

	2025	Prior years
Selling price		
Mortgages assumed		
Cost of property sold		
Depreciation allowed		
Commissions and expense of sale		
Gross profit percentage		
Interest received		
Principal payments received		

Property was sold to a related party ☐

Education Credits

Name: SSN:

Provide all Forms 1098-T

Student's first and last name: ________________ SSN: ________

	Yes
Has the Hope Scholarship Credit or American Opportunity Credit been claimed for this student for a total of four times in any prior years?	☐
Was the student enrolled at least half-time for at least one academic period that began in 2025 at an eligible educational institution pursuing a post-secondary degree, certificate, or other recognized post-secondary education credential?	☐
Did the student complete the first four years of post-secondary education before 2025?	☐
Was the student convicted, before the end of 2025, of a felony for possession or distribution of a controlled substance?	☐
Is the student pursuing a degree?	☐

Number of years the American Opportunity Credit has been claimed for this student ______

	2025	2024
Total qualified educational expenses (including the cost of tuition, required enrollment fees, books, supplies, and equipment) that were REQUIRED to be paid directly to the educational institution		
ADDITIONAL qualified educational expenses that were NOT required to be paid directly to the educational institution		
Tax-free educational assistance received in 2025 allocable to the academic period		
Tax-free educational assistance received in 2026 (and before 2025 return is filed) allocable to the academic period		
Refunds of qualified education expenses paid in 2025 if the refund is received before the 2025 return is filed		

	Yes	No
Did the student receive Form 1098-T from this institution for 2025?	☐	☐
Did the student receive Form 1098-T from this institution for 2024 with box 7 checked?	☐	☐

Educational Institution
EIN ________
Name ________
Street address, city, state, and ZIP
____

Student's first and last name: ________________ SSN: ________

	Yes
Has the Hope Scholarship Credit or American Opportunity Credit been claimed for this student for a total of four times in any prior years?	☐
Was the student enrolled at least half-time for at least one academic period that began in 2025 at an eligible educational institution pursuing a post-secondary degree, certificate, or other recognized post-secondary education credential?	☐
Did the student complete the first four years of post-secondary education before 2025?	☐
Was the student convicted, before the end of 2025, of a felony for possession or distribution of a controlled substance?	☐
Is the student pursuing a degree?	☐

Number of years the American Opportunity Credit has been claimed for this student ______

	2025	2024
Total qualified education expenses (including the cost of books, supplies, and equipment) that were REQUIRED to be paid directly to the educational institution		
ADDITIONAL qualified education expenses that were NOT required to be paid directly to the educational institution		
Tax-free educational assistance received in 2025 allocable to the academic period		
Tax-free educational assistance received in 2026 (and before 2025 return is filed) allocable to the academic period		
Refunds of qualified education expenses paid in 2025 if the refund is received before the 2025 return is filed		

	Yes	No
Did the student receive Form 1098-T from this institution for 2025?	☐	☐
Did the student receive Form 1098-T from this institution for 2024 with box 7 checked?	☐	☐

Educational Institution
EIN ________
Name ________
Street address, city, state, and ZIP
____

2025

Residential Energy Credits

Name: SSN:

TSJ_____

Part I - Residential Energy Efficient Property Credit

Qualified solar electric property costs . . . . ______

Qualified solar water heating property costs . . . . ______

Qualified small wind energy property costs . . . . ______

Qualified geothermal heat pump property costs . . . . ______

Qualified battery storage technology - Does the qualified battery storage technology have a capacity of at least 3 kilowatt hours? . . . . ☐ Yes ☐ No

Qualified battery storage costs . . . . ______

Was a qualified fuel cell property installed on or in your main home in U.S.? . . . . ☐ Yes ☐ No

Address of main home ______

City, state, and ZIP ______

Qualified fuel cell property costs . . . . ______

Kilowatt capacity of qualified fuel cell property entered above . . . . ______

Amount of unused credit from 2024 Form 5695, line 16 . . . . ______

Part II - Energy Efficient Home Improvement Credit

Qualified Energy Efficient Improvements

Were improvements or costs made to your main home located in the US? . . . . ☐ Yes ☐ No

Were you the original user of the qualified energy efficiency improvements? . . . . ☐ Yes ☐ No

Are the components reasonably expected to remain in use for at least five years? . . . . ☐ Yes ☐ No

Were improvements or costs related to the construction of this main home? . . . . ☐ Yes ☐ No

Address of main home ______

City, state, and ZIP ______

Were improvements or costs related to the construction of this home? . . . . ☐ Yes ☐ No

Cost of insulation or air sealing material or system . . . . ______

Cost of the exterior doors: Most expensive exterior door ______ All other qualifying exterior doors ______

Cost of exterior windows and skylights . . . . ______

Residential Energy Property Costs

Did you incur costs for qualified energy property installed on or in connection with a U.S. home? . . . . ☐ Yes ☐ No

Was the qualified energy property originally placed into service by you or your spouse? . . . . ☐ Yes ☐ No

Address of home that you installed qualified energy property (if more than one list separately)

Street address ______

City, state, and ZIP ______

Cost of central air conditioners . . . . ______

Cost of natural gas, propane: Water heaters ______ Furnace or hot water boilers ______

Cost of improvements to or replacement of panelboards, subpanelboards, branch circuits, or feeders . . . . ______

Did you incur costs for a home energy audit that included an inspection of your main home located in the U.S. and a written report prepared by a certified home energy auditor? ☐ Yes ☐ No Cost of home energy audit 32

Cost of electric or natural gas: Heat pumps ______ Heat pump water heaters ______

Cost of biomass stoves and boilers . . . . ______

Vehicle Credits

Name: SSN:

Form 8936 - Clean Vehicle Credits

TSJ_____

Part I - Vehicle Details

Year of vehicle . . . . ____________

Make of vehicle . . . . ____________

Model of vehicle . . . . ____________

Vehicle Identification Number . . . . ____________

Date vehicle was placed in service . . . . ____________

	Yes	No
Was the vehicle used primarily outside the U.S.? If "Yes," stop here.	☐	☐
Does the VIN entered above belong to a new clean vehicle placed in service before October 1, 2025? If "Yes," go to Part II.	☐	☐
Does the VIN entered above belong to a previously owned clean vehicle acquired after 2022 and placed in service before October 1, 2025? If "Yes," go to Part IV.	☐	☐
Does the VIN entered above belong to a qualified commercial clean vehicle acquired after 2022 and placed in service before October 1, 2025? If "Yes," go to Part IV. If "No," stop here.	☐	☐

Part II - Credit Amount for Business / Investment Use Part of New Clean Vehicle

Did you acquire the vehicle for use and not for resale? Select "No," if leasing the vehicle from another person.	☐	☐
Business or investment use percentage	____________	

Part IV - Credit Amount for Previously Owned Clean Vehicle

Did you acquire the vehicle for use and not for resale? Select "No," if leasing the vehicle from another person.	☐	☐
Is the vehicle a qualified fuel cell motor vehicle?	☐	☐
Sales price of vehicle	____________	

Part V - Credit Amount for Qualified Commercial Clean Vehicle

Did you acquire the vehicle for use and not for resale? Select "No," if leasing the vehicle from another person.	☐	☐
Is the vehicle powered by gas or diesel?	☐	☐
Sales price of vehicle	____________	
Vehicle's gross weight rating (GVWR) is 14,000 pounds or more	☐	☐

	YES	NO	YES	NO
Did you live in a state other than Minnesota during any part of the year?	___/___		___/___	
Did you receive any income from sources outside Minnesota?	___/___		___/___	
Did you receive any state or municipal bond interest from states other then from Minnesota? AMOUNT $________________	___/___		___/___	
Did you contribute to a 529 Plan? (College Savings Plan) If yes please attach the year-end statement from the investment firm.	___/___		___/___	
Did you pay for required tuition or non-religious materials for a dependent child in grades kindergarten through twelve?	___/___		___/___	

Amount $________ Grade________ Child________Private _____ Public_____
Amount $________ Grade________ Child________Private _____ Public_____

Minnesota Nongame Wildlife Fund Donation. **AMOUNT $**__________

Did you pay for Long Term Care Insurance premiums? ___/___ ___/___
Name of Insurance company__________________________

Policy Number TAXPAYER: __________________________ **AMOUNT $**__________

Policy Number SPOUSE: __________________________ **AMOUNT $**__________

Did you reside in a nursing home or health care facility? ___/___ ___/___

Did you file for a renter or property tax refund (FORM M-1PR)? ___/___ ___/___

Did you receive a refund? **AMOUNT $**___________ ___/___ ___/___

HOMEOWNERS Please enclose a copy of your Statement of Property Tax payable in 2025 and 2026. (2026 may not be available until March or April).
RENTERS Please attach a copy of Form CRP for 2025 (Certificate of Rent Paid).

ATTACH ALL SUPPORTING INFORMATION FOR "YES" RESPONSES.

I/WE have read all enclosed information and understand all tax filing requirements.

TAXPAYER: _______________________ **SPOUSE:** __________________________ **DATE:**_____________

PLEASE SIGN THIS PAGE

Minnesota K-12 Education Credit and Subtraction

$$$ Expenses You Can Claim $$$

Credit is limited to 75 percent of actual expenses paid.

Allowable Expenses for Normal School Day Programs:

(For subjects normally taught in public school grades K-12)

Instructional materials that are required and used in class during the normal school day.

Examples: paper, notebooks, shop supplies, computer paper, pens, rulers, sheet music, printer ink cartridges, pencils, art supplies, test tubes, tennis shoes, erasers, home economics supplies, science beakers, gym clothes, etc.

Books (non-religious) required for use in class during the normal school day.

Examples: textbooks, reading books, art books, math books, academic books, music books, science books, etc.

Fees and Transportation for class trips taken during the normal school day. (This does not include food, lodging, or other non-academic expenses.)
Transportation expenses that are paid to others for transporting your child to or from school during the normal school day (cannot be expenses that are incurred by the taxpayer or qualified child.) The school must be located in MN, IA, ND, SD, or WI.

Purchase or Rental of educational equipment that is required and used for class during the normal school day.

Examples: musical instruments, calculators, etc.

Allowable Expenses for After School Enrichment Programs:
(Must be taught by qualified instructors)

Examples: science exploration, study-habit tutoring, academic tutoring, music lessons, dance lessons, voice lessons, driver's-education courses (if offered as part of the school curriculum), etc.

Note: Expenses paid for summer-school classes that fulfill normal school-year class requirements are allowed to the same extent as are expenses paid during the course of a normal school day.

Minnesota K-12 Education Credit and Subtraction

Computer Hardware and Educational Software

Computer expenses up to $200.00 for credit (if income requirements are met) And/or $200.00 as a subtraction, not to exceed actual expenses paid.

Hardware includes personal computers, printers, monitors, CD-Rom drives, modems, additional hard drives, memory upgrades, and adaptive equipment for students with disabilities.

Software must have a clear educational purpose (Encyclopedic CD, Internet access installation, etc.).
***Computer games without educational value and monthly internet fees do not qualify.**

Subtraction Expenses Only

Tuition for private schools, tuition of college courses that satisfy high school requirements, tuition for summer school.

EXPENSES YOU MAY NOT CLAIM

* School lunch or snacks
* School uniforms (including choir or band uniforms, dance costumes and graduation robes).
* Clothing for school (exception is gym clothes which is required for class).
* Travel expenses, lodging, transportation (e.g., airline tickets), and meals for overnight class trips (only instructor fees paid for direct academic instruction can be allowed).
* Materials and misc. expenses for use in after-school programs, tutoring sessions, enrichment programs, and academic camps (Only instructor fees that are paid for direct academic instruction are allowed.)
* Books and materials used in any extra-curricular activities (sports events, music, drama, speech, driver's education, etc.
* Expenses for books, materials, and fees paid for a program that teaches religious beliefs.
* Expenses for pre-kindergarten classes or nursery schools.
* Expenses for classes after the student has left high school.
* Fees for non-academic programs, including sports camps, lessons, or equipment (martial arts classes, baseball camp, etc.)
* Hard-cover encyclopedias or reference materials.
* Monthly Internet access fees.
* Web TV.
* Room and board.
* K-12 college-class instructor fees are allowed, but only as a subtraction when the child is receiving K- 12 credit from a high school.