

Client Name: _____

Appletree & Kern, PC
2025 Tax Organizer Checklist

PERSONAL INFORMATION

- | | | |
|---|-----|----|
| <input type="checkbox"/> Did your marital status change during the year?
If yes, explain: _____ | Yes | No |
| <input type="checkbox"/> Did your address, phone number or e-mail address
change from last year? | Yes | No |
| If yes, provide new address and date of move:
Street Address _____
City, State, Zip Code _____
Date of Relocation _____
E-mail Address _____ | | |
| <input type="checkbox"/> Could you be claimed as a dependent on another person's tax return for 2025? | Yes | No |
| <input type="checkbox"/> Did you celebrate marriage to a same-sex spouse in a state that legally recognizes same-sex marriage? | Yes | No |
| <input type="checkbox"/> At any time during 2025, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset with a transaction such as an airdrop or hard fork)? | Yes | No |
| <input type="checkbox"/> Did you receive an Identity Protection PIN (IP PIN) from the Internal Revenue Service or have you been a victim of identity theft? If yes, provide a copy of the IRS letter. | Yes | No |
| <input type="checkbox"/> Did you reside or operate a business in a Federally declared disaster area? Federally declared disaster areas include victims of hurricanes, tropical storms, floods, as well as wildfires? | Yes | No |

DEPENDENTS

- | | | |
|---|-----|----|
| <input type="checkbox"/> Were there any changes in dependents for 2025? If yes, please provide a copy of the Social Security card(s) and dates of birth for NEW dependents. <u>If you are divorced or separated with child(ren), please provide a divorce decree or other form of separation agreement which establishes custodial responsibilities, if applicable.</u> | | |
| <input type="checkbox"/> Do you have any children under the age of 19 or a full-time student under age 24 with unearned income (e.g., interest, dividends, unemployment compensation) in excess of \$2,700? If so, please provide Form 1099s received for each child. | | |
| <input type="checkbox"/> Did you pay any expenses related to the adoption of a child during the year? | Yes | No |
| <input type="checkbox"/> Do you have a dependent(s) who must file a tax return? | Yes | No |
| <input type="checkbox"/> Did you provide over half the support for any other person(s) other than your dependent children during the year? | Yes | No |
| <input type="checkbox"/> Is there any other person(s) who lived with you more than half the year but not claimed as a dependent by you last year? | Yes | No |
| <input type="checkbox"/> Name, address, and Federal I.D. number of anyone or any company to whom you paid childcare during 2025, for children under the age of 13 while you worked, looked for work or while a full-time student. Qualifying providers are traditional day care providers, pre-schools, and/or day camp providers. Please provide amount paid to childcare provider(s) in 2025. | | |
| <input type="checkbox"/> Did a <u>dependent</u> receive an IP PIN from the Internal Revenue Service or been a victim of identity theft? If yes, provide a copy of the IRS letter. | Yes | No |
| <input type="checkbox"/> Do you have an eligible child under age 18 and want to open a new tax-deferred investment account called a "Trump Account" that will be available in July 2026? | Yes | No |

- ☐ If you initiate a Trump Account for any eligible child born in 2025, a contribution pilot program provides a \$1,000 contribution. Do you wish to receive this contribution? Yes No

HEALTH CARE INFORMATION

- ☐ Did you have qualifying health care coverage, such as employer-sponsored coverage or government-sponsored coverage (i.e. Medicare/Medicaid) for your family? “Your family” for health care coverage refers to you, your spouse if filing jointly, and anyone you can claim as a dependent.
- ☐ Did you enroll for lower cost Marketplace Coverage through healthcare.gov (“Pennie” in PA) under the Affordable Care Act? Did you share a policy with anyone who is not included in your family? **If yes, please provide any Form(s) 1095-A you received.** Yes No
- ☐ Did you contribute to, or take distributions from, a Health Savings Account (HSA), Archer or Medicare Advantage Medical Savings Account (MSA), or Achieving a Better Life Experience account (ABLE). **Provide 2025 Forms 1099-SA, 1099-Q, 5498-QA and/or 1099-QA.**
- ☐ Did you make any contributions to or receive any withdrawals from an ABLE (Achieving a Better Life Experience) account? Yes No
- ☐ If you are self-employed, did you pay Health Insurance, Dental Insurance, Vision Insurance and/or Long-Term Care Insurance premiums in 2025? If yes, please provide the amount paid for each in 2025. **Were you and/or your spouse eligible to be covered by another employer’s subsidized or partially subsidized health plan during the year?**

INCOME

- ☐ **Provide all 2025 W-2s** for all jobs worked for employers or for any disability income received during 2025. **If you received tips or overtime pay from your employer(s), please also provide your last paystub of the year** so we can extract any overtime wages for the overtime exemption calculation or tips from jobs where tips are customary such as food service, hospitality, salons, or transportation for the tips exemption calculation.
- ☐ **Provide all Form(s) 1099-INT/Form 1099-DIV** that show interest and dividends earned in 2025.
- ☐ Provide 2025 business income and expenses if you are self-employed. Was your home used for the business? If you have employees, did you pay health insurance premiums for your employees this year? Did you use your personal vehicle for business purposes? Did you engage in any bartering transactions? Did you sell, exchange, or purchase any business assets? **Please include any 2025 Form(s) 1099-NEC & 1099-K received.**
- ☐ **Provide 2025 Forms 1099-R** relating to pension, IRA, Roth IRA, Keogh, myRA, 401(k), Roth 401(k), SIMPLE, SEP, any other qualified retirement plans, life insurance, or annuity distributions. **Were any withdrawals due to a Federally declared disaster area?**
- ☐ **Provide 2025 Form(s) K-1** for any interest in Partnerships, S Corporations, LLCs, and/or Trusts.
- ☐ Provide summary of rental property income and expenses. Did you sell, exchange, or purchase any rental assets? **Please include any 2025 Form(s) 1099-K or 1099-MISC received.**
- ☐ **Provide 2025 Form(s) 1099-SSA** for you and your spouse, if applicable, for social security or SSDI disability benefits received.
- ☐ **Provide 2025 Form 1099-G** if you received unemployment compensation. If you did not receive a Form 1099G in the mail, you will need to obtain it from the PA UC website at www.uc.pa.gov.
- ☐ **Provide 2025 Form(s) W-2G** if you received any gambling winnings. **If applicable, please also include copies of any Casino “Win/Loss” statements or other form showing proof of gambling losses.**
- ☐ Did you receive any awards, prizes or hobby income? **Please provide Form 1099-MISC received.**
- ☐ Did you have any debts cancelled or forgiven? If yes, please provide **2025 Form(s) 1099-C.**
- ☐ Did you have any foreign income or pay any foreign taxes during the year? Yes No

INVESTMENT PURCHASES & SALES AND NON-BUSINESS DEBT(S)

- ☐ Provide sales price, cost basis, date of purchase and date of sale for any stock, virtual currency or other investments sold during the year. **Provide 2025 Form(s) 1099-A, 1099-B and/or 1099-DA.**
- ☐ Provide a copy of any settlement statements for real estate sold, bought or refinanced during 2025. This includes your personal residence. **Provide 2025 Form(s) 1099-S, if applicable.**
- ☐ Did you receive any income from property sold prior to this year? Yes No
- ☐ Did you foreclose or abandon a principal residence or real property? Yes No
- ☐ Did you incur any other non-business bad debts this year? Yes No

RETIREMENT PLANS

- ☐ Did you make – or do you want to make, if eligible – any contributions to self-employed SEP, SIMPLE, or other Qualified Plan for 2025? Yes No
- ☐ Did you make – or do you want to make, if eligible – an IRA, Roth IRA or myRA contributions for the 2025 tax year? **Provide all 2025 Forms 5498 received.** Yes No
- ☐ Did you convert a “traditional” IRA to a Roth IRA in 2025? Yes No
- ☐ Did you rollover any monies from an account in a Qualified Plan to a Roth account in a Qualified Plan in 2025? Yes No
- ☐ In 2025, did you make any qualified charitable distributions directly from your IRA to a qualified charitable organization? **If yes, please provide a statement from your investment company showing the date(s), amount(s), and name of qualified charitable organization(s).** Yes No
- ☐ **Did you make sure to take any required minimum distribution from your IRA or any other qualified retirement plan for the 2025 tax year?** If no, please contact us to discuss this. Yes No

AUTO & ENERGY DEDUCTIONS/CREDITS

- ☐ Did you purchase a new U.S. assembled vehicle in 2025 for personal use and financed with an auto loan? **If yes, provide the statement of total interest paid from your auto dealer/lender.**
- ☐ Did you purchase a new vehicle that qualifies for the new Clean Vehicle Credit? **Please provide a copy of the vehicle purchase statement from the dealer showing verification that the vehicle qualifies for the credit and/or the vehicle’s VIN, even if you received the credit when purchased at the dealer.**
- ☐ The Energy Efficient Home Improvement Credit is still in effect for 2025 and is available for qualifying expenditures for your primary and/or secondary residence(s). Expenditures must meet certain EnergyStar rated criteria and include insulation materials; central air-conditioning systems, water heaters, heat pumps, exterior windows and doors; qualified metal and asphalt roof material costs; qualified natural gas, propane or oil furnace or hot water boiler costs; advanced main circulating fan used in a natural gas, propane or oil furnace costs; and solar fuel cell devices. Additionally, amounts paid for a certified home energy audit also qualify for this credit. **Please include copies of vendor or contractor invoices showing the description and cost of the improvement and the Qualified Manufacturer Identification Number (QOID). The QOID is required to claim the Energy Efficient Home Improvement Credit on your tax return.**

Please feel free to ask us any questions related to these credits.

**** PLEASE NOTE: We cannot claim the Clean Vehicle Credit and/or the Energy Efficient Home Improvement Credit on your behalf without the documentation listed above.**

EDUCATION DEDUCTIONS/CREDITS

- ☐ Total of Educator Expenses (Kindergarten through Grade 12 Instructors) paid in 2025.
- ☐ Student loan interest paid in 2025. **Provide 2025 Form(s) 1098-E.**
- ☐ Post-secondary (college or other) education expenses paid for yourself or dependent(s) for tuition, qualified fees, books, supplies, and equipment, less any scholarships received, in 2025. **Please provide 2025 Form(s) 1098-T from the college**

and any receipts for related expenses as well as usage of the scholarship funds used or not used for qualified education expenses.

- ☐ Did you make any contributions to a Section 529 Plan in 2025? **If yes, these are deductible on your Pennsylvania tax return; please provide an end of year investment statement detailing the amount that you contributed, cost basis of account and the FMV of account. We will also need the social security number of the 529 plan beneficiary if not provided in a prior year.**
- ☐ Did you make any withdrawals from an education savings or 529 Plan account in the year? **If yes, please provide 2025 Form(s) 1099-Q** and an itemized summary of 2025 amounts paid for college tuition, qualified fees, room and board, books, supplies, and equipment; elementary and/or high school tuition up to \$10,000 per student; and/or student loan payments up to \$10,000 per student.
- ☐ Did you cash in any Series EE or I U.S. Savings Bonds issued after 1989 and use those funds for qualified education expenses? Yes No
- ☐ Would you like a worksheet to aid in the completion of a Free Application for Federal Student Aid (FAFSA) with the U.S. Department of Education? Yes No

OTHER ITEMIZED DEDUCTIONS/TAX CREDITS

- ☐ Armed forces moving expenses. Note that moving expenses related to a non-military job change are no longer deductible for Federal tax purposes, but are for Pennsylvania tax purposes, if the move was more than 35 miles in distance and related to a change in employer or location.
- ☐ Did you pay any individual as a household employee during the year?
- ☐ Alimony paid or received for divorces that were final before December 31, 2018. For those, please provide the amount paid or received in 2025. If a pre-2019 divorce agreement was modified after 2018, please provide a copy of the modified agreement.
- ☐ Medical and Dental Expenses paid out of pocket in 2025, including long-term health care premiums for yourself or spouse, if applicable. Did you have any medical miles driven in 2025? If yes, provide total miles driven.
- ☐ Real Estate Taxes Paid in 2025 for primary or secondary residences. **If you are 65 years of age or older and believe that you are eligible for the Pennsylvania Property Tax Rebate Program, you will need to provide copies of the real estate tax bills marked "paid" by your local property tax collector or a receipt from your local property tax collector detailing the real estate tax bills were paid on your primary residence only.** Please note: The income limits for eligibility, and rebate amount available, are both increased for 2025.
- ☐ Personal Property Tax(es) Paid in 2025.
- ☐ Did you purchase a vehicle or other "major asset" in 2025? If yes, the sales tax paid on the item(s) is potentially deductible in 2025. **Please provide a copy of the invoices detailing sales tax paid.**
- ☐ **Copies of Form(s) 1098** showing mortgage or home equity loan interest paid during 2025.
- ☐ Interest expense on money borrowed for investment (i.e. Margin Interest).
- ☐ Charitable Contributions
 - Cash contributions under \$250: You must have a bank record (e.g., canceled check) or a written receipt from the charitable organization.
 - For a single cash contribution of \$250 or more: You must have a written receipt from the charitable organization.
 - For non-cash contributions: You must provide to us a signed receipt from the charitable organization. The receipt should include a listing of the items donated and value assigned to the items.
 - Did you have any miles driven on behalf of a charity in 2025? If yes, provide total miles driven.
 - If you donated a vehicle or boat to a charitable organization, **please provide us with the 2025 Form 1098-C you received.**
- ☐ Casualty losses in a Federally Declared Disaster Area? Other personal or theft losses? Note that in 2025, losses not in a Federally Declared Disaster Area are only allowed to the extent of "casualty gains."

ESTIMATED TAXES

- ☐ Did you apply an overpayment of 2024 taxes to your 2025 estimated tax (instead of the overpayment being refunded)?
Yes No
- ☐ Estimated Federal Income Tax paid for 2025. Enter dates and amounts paid below or on the attached organizer input sheets.
- ☐ Estimated State and Local taxes paid in 2025 (even if for prior year). Enter dates and amounts paid below or on the attached organizer input sheets.
- ☐ If you have an overpayment of 2025 taxes, do you want the excess applied to your 2026 estimated tax (instead of being refunded)?
Yes No
- ☐ If you are required to pay estimated taxes for the 2026 tax year, would you like to have those estimated tax payments automatically withdrawn from your bank account? If no, then estimated tax voucher coupons will be provided.
Yes No
- ☐ Do you expect your 2026 taxable income and withholdings to be different from 2025? Please explain.
Yes No

MISCELLANEOUS

- ☐ E-filing is mandatory for both the Federal and State. You may, however, “opt out” of this e-filing requirement by signing an authorization. Do you want to opt out?
Yes No

For identity protection, you must provide your state driver’s license or identification card information with your electronically filed submission. Please provide a copy of your current driver’s license or identification card.

- ☐ Would you like your Federal and/or State refund directly deposited into your bank or other account?
Yes No
- ☐ If a balance is due, would you like the amount automatically withdrawn from your bank account?
Yes No

If yes, is your bank account information the same as in the prior year? Yes No
If no, please provide the following account information including bank account & routing number:

List the owner(s) of the account

Type of Account (please circle): Checking Savings IRA

Enclose a Voided Check to insure an accurate deposit or debit.

- ☐ Do you, or your spouse, want to contribute \$3 to the Presidential Election Campaign Fund? Please note that it will not change your tax liability or refund.
Yes No
- ☐ May the IRS discuss your return with your preparer? Yes No
- ☐ Were you notified or audited by either the Internal Revenue Service or your State taxing agency?
Yes No
- ☐ Do you have a financial interest or account in a foreign country in 2025? **If yes, we will need various information regarding the account.** Please contact us to discuss this.
- ☐ Did you, or your spouse, make any gifts to an individual or trust that total more than \$19,000 in 2025?
Yes No
- ☐ Are you an owner or do you control 25% of a company’s ownership interest for a company registered with a secretary of state or similar office before January 1, 2025?
Yes No

If yes, did you file its initial Beneficial Ownership Information Report (BOIR)?

If you did file a Beneficial Ownership Information Report (BOIR) with the Financial Crimes Enforcement Network (FinCEN), has any of the previously reported information changed (for either the reporting company or any of the beneficial owners?)

- ☐ Did you purchase any product or service, except clothing, with an out of state vendor or through the internet, mail, or in person where you were not charged any sales tax? If yes, you will owe Pennsylvania use tax on those items; please provide copies of invoices if available. If you cannot locate any of these invoices, please discuss this with us.
- ☐ **If you rent a personal residence, are a full-time Pennsylvania resident 65 years of age or older, or are 18 and permanently disabled and your income is \$46,520 or less, you could be eligible for the Pennsylvania Rent Rebate Program. If you believe you are eligible, along with your various tax forms you will need to provide us a Pennsylvania Rent Certificate (Form PA-1000 RC) filled out and signed by your landlord to attach to your Pennsylvania Rent Rebate Form PA-1000).**

NEW CLIENTS

- ☐ Provide a copy of your 2024 Federal, State and City Individual Income Tax Returns and supporting income and deduction documents.
- ☐ Provide a copy of state driver's license (front & back) and social security card for you, your spouse, and your dependents, as applicable.

Signature(s):
