



CERTIFIED PUBLIC ACCOUNTANTS

**DENNIS ROSE & ASSOCIATES, P.C.**

DENNIS ROSE, CPA • DONNA HOGGATT, CPA

PRINCIPALS

LICENSED IN IL AND MO

1904 STATE STREET  
ALTON, IL 62002  
drosecpa@dra-cpa.com

PH. 618.465.4999  
FAX 618.465.5050  
www.dra-cpa.com

Dear Client:

This letter will confirm our understanding of the terms and objectives for the preparation of your income tax returns for the year 2025. We will prepare your income tax returns based on information submitted by you. You represent that the information you supply is accurate and complete to the best of your knowledge, and that you have disclosed all relevant facts affecting your returns. We will rely upon the completeness and accuracy of the information and representation you provide to us. We will not audit or otherwise verify the information you provide, although we might ask for additional clarification.

Please review the enclosed tax preparation materials. When submitting your 2025 tax information, complete and include this tax information packet. Be sure to complete the following: basic taxpayer information, general questions and business/investment questions. The listing on page 8 is to assist you in accumulating your tax information. Remember, this is only a guide. Should you have any questions concerning your tax information, make a note of them and we will call you to discuss when preparing your income tax return. We will be filing all tax returns electronically (E-FILE). In addition, all copies of returns will be given on a flash drive, unless a paper copy is specifically requested.

You will be notified once your return is ready to be electronically filed. At that time, it will be necessary for you to come in, sign and return the E-FILE form(s), and pay for your return, we will then E-FILE the return. If you fail to timely sign and return the E-FILE authorization, we cannot and will not E-FILE any form on your behalf. If you are to receive a refund, the funds will be deposited directly to your bank account. If you have a tax liability on your return, you will receive a voucher that will need to be mailed in with a payment or submit the payment online through the IRS or state websites. (See next paragraph.) If your tax situation requires, you will also receive tax estimates for the next year in paper form.

The Modernizing Payments To and From America's Bank Account Executive Order, signed on March 25, 2025, mandated that all payments from the U.S. government after September 30, 2025, must be made electronically. All payments to the U.S. government, including quarterly estimated tax payments, should be made electronically as soon as practicable. Assisting you with electronic payments is not part of the scope of our services. You are responsible for transmitting all payments electronically.

If your return(s) or extension(s) cannot be E-FILED, we will deliver to you a paper copy suitable for mailing to the taxing authorities. Once delivered to you, you bear full responsibility for reviewing the paper returns for accuracy, and either signing and timely filing them, along with any payments due, or notifying us of any issue which may need to be addressed prior to filing.

If there are no changes to your tax situation from the prior year, we request that you drop off your information, and we will call or email you with any questions regarding your return. If you need to discuss new tax situations, please call for an appointment.

The last day for tax appointments will be April 1, 2026. All tax information must be received no later than April 4th or an additional \$75 fee will be charged for priority processing. All returns received after this date are not guaranteed to be finished by April 15, 2026. An additional fee of \$85 will be charged for extension processing, if necessary.

It may become necessary to apply for an extension of the filing deadline if there are unresolved issues or delays in processing or if we do not receive all of the necessary information from you on a timely basis. Applying for an extension of time to file may limit your ability to make certain elections, extend the time available for a government agency to undertake an audit of your return and/or extend the statute of limitations to file a legal action. If we apply for an extension of time to file because you have not provided us all of the information needed to prepare the tax returns by the original due date, you agree to hold our firm harmless from any consequences arising from any election waived. All taxes owed are due by the original filing due date. Additionally, extensions may affect your liability for penalties and interest or compliance with governmental or other deadlines.

You will be responsible for determining any amount that may be due with the extension. We will not be responsible for late payment penalties and interest owed, due to late filing and payment.

We may deem it necessary to provide you with limited accounting or bookkeeping assistance solely for the purpose of helping you organize your information. This assistance is intended to be nominal and is not a separate accounting or bookkeeping service. Any assistance will be billed at our standard hourly rates and will be subject to the terms of this Agreement.

Tax return fees are based upon our hours incurred at our professional billing rates which range from \$80 to \$260 per hour. In addition, we charge a \$50 administration fee. Any appointments canceled on the same day of the appointment will be billed \$50. All missed appointments will be billed \$75.

You have the final responsibility for your income tax returns. You should review your returns carefully to fully acquaint yourself with all items to ensure that there are no material omissions or misstatements.

We will use our professional judgment in resolving questions where the law is unclear, or where there are conflicts between the interpretation of the law by tax authorities and other supportable positions. Unless otherwise instructed by you, we resolve such questions in your favor whenever possible, as long as there is reasonable justification for doing so.

Our engagement does not include any procedures designed to detect errors, fraud, theft, or other wrongdoing. Therefore, our engagement cannot be relied upon to disclose such matters.

CPA FIRM RESPONSIBILITIES: It is our duty to prepare your returns based on the same standard of care that a reasonable tax return preparer would exercise in this type of engagement. Unless otherwise noted, the applicable standard of care for a “reasonable tax return preparer” shall be based upon the following pronouncements:

- U.S. Treasury Department Circular 230 (“Circular 230”); and
- The Internal Revenue Code, Treasury Regulations, and any applicable state/local corollaries (collectively, “the Code”).

As tax return preparers, these pronouncements restrict our ability to sign a tax return when the tax positions you report do not comply with tax law. We will be unable to sign your return and may terminate this Agreement if you:

- Request that we report a tax position on your return which we feel is contrary to published guidance, frivolous, or a willful attempt to evade tax;
- Request that we include a deduction, credit or refund on your return that we believe you do not qualify for;  
or
- Decline to disclose a position where in our professional judgment tax law requires disclosure.

Once our services have concluded, we shall have no obligation to notify you of future tax law developments affecting your returns except as may be required by Circular 230 related to errors we identify. We will not update your return after the conclusion of the engagement for any reason unless further engaged.

Dennis Rose & Associates, P.C. (DRA) will not make any management decisions or perform management functions on your behalf.

CONFIDENTIALITY FOR FILERS OF JOINT TAX RETURNS: If the tax returns prepared in connection with this engagement are filed using the married filing joint status, both spouses are deemed to be clients of the firm under the terms of this Agreement. Both spouses acknowledge that any tax return information, including supporting documents provided to us, used in the preparation of your joint return, and any communications made to us by either of you in connection with the preparation of your joint return, may ultimately be shared with either spouse, without prior consent of the other.

PRIOR YEARS: If, during our work, we discover information that affects your prior-year tax returns, we will discuss this with you. However, we cannot be responsible for identifying all items that may affect prior years. If you become aware of such information during the year, please contact us to discuss the best resolution of the issue. In order that we may properly advise you of tax considerations, please keep us informed of any significant changes in your financial affairs or of any correspondence received from taxing authorities.

GOVERNMENT INQUIRIES: This engagement does not include responding to inquiries by any governmental agency or tax authority. If your tax return is selected for examination or audit, you may request our assistance in responding to such an inquiry. If you ask us to represent you, and we agree, we will confirm this engagement in a separate written agreement.

THIRD PARTY REQUESTS: Our services are not intended to benefit or influence any third party, including any entity or investment which may seek to evaluate your creditworthiness or financial strength. We will not respond to any request from banks, mortgage brokers or others for verification of any information on these tax returns. We do not communicate with third parties or provide them with copies of tax returns.

DIVORCE: Because our services involve the preparation of a tax return claiming the Married Filing Jointly filing status, you are responsible for notifying us if you are in the process of filing for, have filed for, or have been granted a divorce **before you sign this Agreement**. If so, prior to proceeding, we will advise each of you to seek independent tax advice and will evaluate whether a conflict of interest exists which may limit our service.

If we, in our sole professional judgment, determine a conflict exists and we are able to proceed, you will both be required to sign a conflict of interest disclosure and consent before we are able to prepare your returns. Depending upon your circumstances, as well as any legal advice you receive from your independent advisor, we may be unable to advise either of you until your divorce is finalized.

If either or both spouses fail to cooperate with us or with each other or any other dispute between the parties arises, and we determine that we can no longer provide services you, we will be unable to proceed and may terminate this Agreement.

In the event that you elect to file separate tax returns, you will both be required to sign new, separate written agreements prior to the preparation of the returns.

RELIANCE ON OTHERS: There may be times when you engage another advisor to assist you.

If you wish to take a tax position based upon the advice of another advisor, before we are able to sign your tax return, we must comply with the applicable provisions of the Code.

We will review the other advisor's work and may require a written statement from the advisor describing the statutory basis for the position and the suggested disclosure needed to appropriately report the position. If we believe additional research is required, we will discuss the matter with you. You agree to pay for the additional charges necessary to complete the disclosure or research as this is not included in the scope of our service.

Moreover, you understand that the IRS, state or local tax authority may disagree with the position taken on the return. If this occurs, you will be responsible for any additional tax, penalties and interest, as well as any related professional fees, you may incur.

If, after review of the work prepared by your other advisor, we determine that we are unable to sign the tax return, we will be unable to proceed and may terminate this Agreement.

ONLINE ACCESS TO INFORMATION: To the extent you provide our firm with access to electronic data via a local or online database from which we will download your trail balance or other information, you agree that the data is accurate as of the date and time you make it available to be downloaded by us.

ALL INCOME: You are responsible for identifying and communicating to us all income earned and received by you from any U.S. or non-U.S. source. This includes income earned from gambling and online wagers, gig or hobby work, and activity for which you should receive a Form 1099-K (online sales) whether or not you actually receive a 1099-K.

DIGITAL ASSETS: There are specific tax implications of investing in digital assets (e.g., virtual currencies, non-fungible tokens, virtual real estate and similar assets). The IRS considers these to be property for U.S. federal income taxes purposes. As such, any transactions in, or transactions that use, digital assets are subject to the same general tax principles that apply to other property transactions.

If you transacted in digital assets during the tax year, you may have tax consequences and/or additional reporting obligations associated with such transactions. Depending on the nature or volume of those transactions, a change to the scope of our services may be required. You are responsible for providing us with complete and accurate information, including basis, regarding any transactions in, or transactions that have used, digital assets during the applicable tax year.

PRODUCTION OF DOCUMENTS: In the event DRA is requested or authorized by you or is required by government regulation, subpoena, or other legal process to produce its documents or its personnel as witness with respect to its engagement for you, you will, so long as DRA is not a party to the proceeding in which the information is sought, reimburse DRA for its professional time at its standard rates and its expenses, as well as the fees and expenses of its counsel, incurred in responding to such request. In the event that we receive a summons or subpoena requesting that we produce documents from this engagement or testify about this engagement, we will notify you prior to responding to it if we are legally permitted to do so. You may, within the time permitted for DRA to respond to any request, initiate such legal action as you deem appropriate to protect information from discovery. If you take no action within the time permitted for us to respond, or if your action does not result in a judicial order protecting us from supplying requested information, we may construe your inaction or failure as consent to comply with the request.

PORTALS: We will utilize Dropbox, a collaborative, virtual workspace in a protected, online environment. Dropbox permits real-time collaboration across geographic boundaries and time zones and allows DRA and you to share data, engagement information, and deliverables in protected environment. You agree that we have no responsibility for the activities of Dropbox and agree to indemnify and hold us harmless with respect to any and all claims arising from your misuse of Dropbox.

DRA is not a host for any of your information. You are responsible for maintaining your own copy of this information. We do not provide back-up services for any of your data or records, including information we provide to you. Portals are utilized solely as a method of transferring data and are not intended for the storage of your information. Information on a portal may be deleted by DRA with or without notice to you.

If you decide to transmit your confidential information to us in a manner other than a secure portal, you accept responsibility for any and all unauthorized access to your confidential information. If you request that we transmit confidential information to you in a manner other than a secure portal, you agree that we are not responsible for any liability, including but not limited to, (a) any loss or damage of any nature, whether direct or indirect, that may arise

as a result of our sending confidential information in a manner other than a secure portal, and (b) an loss arising as a result of any virus being passed on or with, or arising from any alteration of, any email message.

**RECORD RETENTION:** We will return any original records and documents you provide to us. Our copies of your records and documents are solely for our documentation purposes and are not a substitute for your own record-keeping obligations under any applicable laws or regulations. Your returns are subject to examination by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of an audit, you may be requested to produce documents, records, or other evidence to substantiate the items of income and deduction shown on your returns. It is our policy to keep records related to a tax engagement for seven years, after which they are destroyed. We provide complete copies of returns, either electronically or on paper, for your records, along with any materials you furnished for our use. It is your responsibility to retain and protect your records for possible future use. 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. We recommend that you retain all pertinent records for at least seven years after filing. If an examination occurs, we will represent you if you so desire; however, these additional services are not included in our fee for preparation of your returns.

**ELECTRONIC DATA COMMUNICATION:** In the interest of facilitating our services to you, we may communicate by facsimile transmission or send electronic mail over the Internet. Such communications may include information that is confidential to you. While we will use our best efforts to keep such communications secure in accordance with our obligations under applicable laws and professional standards, you recognize and accept that we have no control over the unauthorized interception or breach of these communications once they have been sent and consent to our use of these electronic devices during this engagement. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information. To keep your information secure, we will password protect any document containing your social security number or other personal information which we send via email. **To protect yourself, we also advise that you do the same when submitting anything to us via email.**

**CONFIDENTIALITY:** In providing services to you, we may require information that is considered confidential and may include Personal Identifiable Information (PII), i.e. information that can be used to distinguish or trace an individual's identity such as address, bank account and social security information. We will maintain all client information, including PII, on a confidential basis and have a duty to do so based on the standards promulgated by the American Institute of Certified Public Accountants as well as applicable laws and regulations. You assume the risk of loss if you provide us with information, including PII, which differs from the information we request in order to provide services to you in accordance with the Agreement.

Certain communications involving tax advice may be privileged and not subject to disclosure to the IRS. By disclosing the contents of those communications to anyone, or by turning over information about those communications to the government, you may be waiving this privilege. To protect this right to privileged communication, please consult with us or your attorney prior to disclosing any information about our tax advice.

**PAYMENT OF FEES:** Our fees will be at our standard hourly rates (\$80 - \$260 per hour). Our invoice for fees will be rendered upon completion of your returns and is payable on presentation. All unpaid invoices or returned drafts will be assessed cumulative monthly billing and administrative charges of 1.5% per month, plus collection costs and attorney's fees, if required.

**CONFLICTS OF INTEREST:** If we, in our sole discretion, believe a conflict of interest has arisen affecting our ability to deliver services to you in accordance with either the ethical standards of our firm or the ethical standards of our profession, we may be required to terminate our services without issuing our work product.

**LIABILITY:** In recognition of the relative risks and benefits of this agreement to both you and DRA, both parties have discussed and have agreed on the fair allocation of risk between them. As such, you agree, to the fullest extent permitted by law, to limit the liability of DRA and its past, present and future shareholders and other personnel (collectively the “Indemnified Persons”) to you for any and all claims, losses, costs, and damages of any nature whatsoever, so that the total aggregate liability of DRA to you shall not exceed DRA’s total fee for services rendered under this agreement. You and DRA intend and agree that this limitation applies to any and all liability or cause of action against DRA, however alleged or arising, unless otherwise prohibited by law. Such causes include but are not limited to negligence, errors, omissions, strict liability, breach of contract and breach of warranty. Indemnified Persons shall not be liable for any special, incidental, or punitive loss or consequential damages or expenses under any legal theory arising out of the agreement or the services to be performed hereunder.

We will prepare the tax returns solely for filing with the Internal Revenue Service (“IRS”) and applicable state and local tax authorities. Our work is not intended to benefit or influence any third party, either to obtain credit or for any other purpose. You agree to indemnify and hold us harmless with respect to any and all claims arising from the use of the tax returns for any purpose other than filing with the IRS, state and local tax authorities regardless of the nature of the claim, including the negligence of any party, excepting claims arising from the gross negligence or intentional wrongful acts of DRA.

Both parties agree that there is a one-year limitation period to bring a claim against DRA for errors and omissions. The one-year period will begin upon the date printed on your income tax returns.

**DISPUTE RESOLUTION:** To resolve any controversy or claim (“Dispute”) pertaining to the Agreement, a Dispute shall be first submitted to mediation by written notice to the other party or parties before resorting to arbitration. A mediator will be selected by agreement of the parties, the parties will try to resolve their differences voluntarily and facilitate negotiations under the Commercial Mediation Rules of the American Arbitration Association (AAA). The mediation will be treated as a settlement discussion and therefore will be confidential. If a dispute has not been resolved within 90 days after the written notice beginning the mediation process, the mediation shall terminate and the dispute will be settled by arbitration conducted in accordance with the procedures in this document and the Arbitration rules for Professional Accounting and Related Services Disputes of the AAA as in effect on the date of this Agreement (“AAA Rules”). The arbitrators may not award non-monetary or equitable relief of any sort. They shall have no power to award punitive damages, or any other damages not measured by the prevailing party’s actual damages, and the parties expressly waive their right to obtain such damages in arbitration or in any other forum. In no event, even if any other portion of these provisions is held to be invalid or unenforceable, shall the arbitrators have the power to make an award or impose a remedy that could not be made or imposed by a court deciding the matter in the same jurisdiction. All aspects of the arbitration shall be treated as confidential. The result of the arbitration will be binding on the parties, and judgment on the arbitrators’ award may be entered in any court having jurisdiction.

**SEVERABILITY:** If any provision of this Agreement is held to be invalid or unenforceable for any reason, the remaining provisions shall continue to be valid and enforceable. If a court finds that any provision of this Agreement is invalid or unenforceable, but that by limiting such provision it would become valid and enforceable, then such provision shall be deemed to be written, construed, and enforced as so limited.

**SURVIVABILITY:** The following sections of this letter shall survive termination of the Agreement: Liability and Dispute Resolutions.

**ASSIGNMENT:** This Agreement shall be binding upon and shall inure to the benefit of the parties hereto and their respective heirs, representatives, successors and permitted assigns. This Agreement may not be voluntarily assigned in whole or part by either party without prior written notification to the other.

**FORCE MAJEURE:** Neither party shall be held liable for any delays resulting from circumstances or causes beyond our reasonable control, including, without limitation, fire or other casualty, act of God, strike or labor dispute, war or other violence, epidemics or pandemics as defined by The Centers for Disease Control and Prevention, or any law, order or requirement of any governmental agency or authority. However, no Force Majeure event shall excuse

you of any obligation to pay any outstanding invoice or fee or from any indemnification obligation under this Agreement.

ELECTRONIC SIGNATURES AND COUNTERPARTS: Each party hereto agrees that any electronic signature intended to replicate a written signature, shall be presumed valid, and we may reasonably rely upon it. For purposes hereof, “electronic signature” includes, but is not limited to, a scanned copy of a manual signature, a electronic copy of a manual signature affixed to a document, a signature incorporated into a document utilizing touchscreen capabilities, or a digital signature. Documents may be executed in one or more counterparts, each of which shall be considered an original instrument, but all of which shall be considered one and the same agreement.

GENERAL: Our services shall be governed by the laws of the State of Illinois.

This engagement is limited to the professional services outlined above.

We appreciate the opportunity to serve you and look forward to a long and successful relationship. Our ability to exceed your expectations is dependent on good communication, and to this extent we encourage your questions and inquiries. With a goal of growing our client base which allows us to expand the services we offer; your referrals are always appreciated.

Your signature below indicates your agreement that the above adequately summarizes our mutual responsibilities and that the information you provided is complete and correct to the best of your knowledge.

Very truly yours,  
Dennis Rose & Associates, P.C.  
Certified Public Accountants

Agreed to and authorized:

\_\_\_\_\_  
Taxpayer Signature, date

\_\_\_\_\_  
Spouse Signature, date

Sort and organize your tax information as listed below; this will keep your tax preparation cost from increasing significantly. Take all information out of envelopes.

The following are items that affect most returns. Some items may not apply to you. Additionally, there may be items not listed that do apply to you. If you believe you have any item not listed, please provide related documents.

Items needed to prepare your tax returns:

**Income Items:**

- \* W-2's (including info for tips and overtime, if applicable)
- \* 1095A, 1095B, 1095C Health Insurance statements
- \* 1099's for interest, dividends, and social security
- \* Business income and expense – Capital purchases (equipment \$2,500 or more)
- \* Form 1099B for stock transactions and schedule of gains or losses
- \* Pension distributions (1099-R)
- \* 1099-K
- \* 1099-DA and basis for sales
- \* Rental income and expense
- \* K-1's from partnerships, corporations, and trusts
- \* Other income
- \* W-2G's, all gambling income
- \* Closing statements on the sale of real estate property

**Deductions:**

- \* Early withdrawal penalties
- \* IRA - Contributions
- \* Health insurance for self-employed
- \* Alimony paid
- \* Student loan interest
- \* Qualified passenger vehicle loan interest

**Itemized deductions:**

- \* Medical expenses
- \* Mortgage interest (Form 1098)
- \* Contributions
  - For cash contributions, list organization and amount (Provide receipt documentation from all charitable organizations.)
  - For all non-cash charitable contributions, provide receipt documentation and any supporting detail.
- \* Property tax payments
- \* Gambling losses

**Other:**

- \* Estimated tax payments – Federal and State – List amounts by date
- \* Child care documentation
- \* Qualified tuition payments documentation – Account history for year, and Form 1098T
- \* Adoption expenses
- \* IRS notice and response Form 8836 regarding qualifying child residency statement
- \* Form 8332, Release of Claim to Exemption for Child of Divorced or Separated Parents
- \* Copy of dependent tax returns filed for current year
- \* 1099 SA
- \* Receipt for qualified private school education expenses

**2025  
BASIC TAXPAYER INFORMATION**

PERSONAL INFORMATION		
	TAXPAYER	SPOUSE
Last name.....	_____	_____
First name.....	_____	_____
Middle initial and suffix.....	MI..... _____ Suffix..... _____	MI..... _____ Suffix..... _____
Social security number.....	_____	_____
Occupation.....	_____	_____
Work phone/extension.....	_____	_____
Cell phone.....	_____	_____
E-mail address.....	_____	_____
Birthdate .....	MM/DD/YYYY..... _____	MM/DD/YYYY ..... _____
Date of Death.....	MM/DD/YYYY _____	MM/DD/YYYY _____
Blind.....	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
Eligible to be claimed as a dependent on another return.....	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>

Street Address..... \_\_\_\_\_ Apartment number..... \_\_\_\_\_

City..... \_\_\_\_\_ State..... \_\_\_\_\_ Zip code..... \_\_\_\_\_

Home phone..... \_\_\_\_\_ Foreign country..... \_\_\_\_\_

Fax..... \_\_\_\_\_ Foreign phone..... \_\_\_\_\_

DEPENDENT INFORMATION		
Full Name (first name, middle initial, last name, suffix)	Social Security Number Relationship	Date of Birth *Not Citizen

\* Check this box if dependent child is not a U.S. citizen or resident alien

## General Questions

### PERSONAL INFORMATION

- |   | Yes                      | No                       |
|---|--------------------------|--------------------------|
| 1 Did your marital status change during the year?.....<br>If <b>yes</b> , explain _____   | <input type="checkbox"/> | <input type="checkbox"/> |
| 2 Do you want to allow your tax preparer to discuss this year's return with the IRS?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 3 Do you or your spouse plan to retire in the next year?.....                             | <input type="checkbox"/> | <input type="checkbox"/> |
| 4 Were you or your spouse permanently and totally disabled in the year?.....              | <input type="checkbox"/> | <input type="checkbox"/> |
| 5 Were you or your spouse a member of the U.S. Armed Forces during the year?.....         | <input type="checkbox"/> | <input type="checkbox"/> |

### DEPENDENT INFORMATION

- |  | Yes                      | No                       |
|--|--------------------------|--------------------------|
| 6 a. Do you have dependents who must file?.....  | <input type="checkbox"/> | <input type="checkbox"/> |
| b. If <b>yes</b> , do you want us to prepare the return(s)?.....   | <input type="checkbox"/> | <input type="checkbox"/> |
| 7 a. Do you have children who are under age 19 or a full time student under age 24 with investment income greater than \$2,700?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| b. If <b>yes</b> , do you want to include your child's income on your return?.....   | <input type="checkbox"/> | <input type="checkbox"/> |
| 8 Are any of your dependents <b>not</b> U.S. citizens or residents?.....   | <input type="checkbox"/> | <input type="checkbox"/> |
| 9 Did you provide over half the support for any other person during the year?.....   | <input type="checkbox"/> | <input type="checkbox"/> |
| 10 Did you incur adoption expenses during the year?.....   | <input type="checkbox"/> | <input type="checkbox"/> |

### IRA, PENSION PLAN, AND EDUCATION SAVINGS PLANS

- |   | Yes                      | No                       |
|---|--------------------------|--------------------------|
| 11 Did you receive payments from a pension or profit-sharing plan?.....   | <input type="checkbox"/> | <input type="checkbox"/> |
| 12 Did you receive a total distribution from an IRA or other qualified plan that was partially or totally rolled over into another IRA or qualified plan within 60 days of the distribution? If yes, attach support documentation ..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 13 a. Did you convert all or part of a regular IRA into a Roth IRA?.....  | <input type="checkbox"/> | <input type="checkbox"/> |
| b. Did you rollover all or part of a qualified plan into a Roth IRA?.....   | <input type="checkbox"/> | <input type="checkbox"/> |
| 14 Did you contribute to a Coverdell Education Savings Account?.....  | <input type="checkbox"/> | <input type="checkbox"/> |
| 15 Did you make an IRA contribution? If yes, attach supporting documentation.....   | <input type="checkbox"/> | <input type="checkbox"/> |

### ITEMS RELATED TO INCOME/LOSSES

- |  | Yes                      | No                       |
|--|--------------------------|--------------------------|
| 16 Did you receive any disability payments during the year?.....   | <input type="checkbox"/> | <input type="checkbox"/> |
| 17 Did you receive tip income <b>not</b> reported to your employer?.....   | <input type="checkbox"/> | <input type="checkbox"/> |
| 18 Did you buy, sell, refinance, or abandon a principal residence or other real property in the year?<br>(Attach copies of any settlement statements and Forms 1099.)..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 19 Did you incur any Federally declared casualty or theft losses during the year?.....   | <input type="checkbox"/> | <input type="checkbox"/> |
| 20 Did you incur any non-business bad debts?.....  | <input type="checkbox"/> | <input type="checkbox"/> |
| 21 a. Do you have a home equity loan?.....   | <input type="checkbox"/> | <input type="checkbox"/> |
| b. If yes, was this used only to buy, build or substantially improve your home?.....   | <input type="checkbox"/> | <input type="checkbox"/> |
| c. f no, please identify which 1098 is reporting on this home equity loan.....   | <input type="checkbox"/> | <input type="checkbox"/> |

### PRIOR YEAR TAX RETURNS

- |   | Yes                      | No                       |
|---|--------------------------|--------------------------|
| 22 a. Were you notified by the Internal Revenue Service or state taxing authority of changes to a prior year's return?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| b. If <b>yes</b> , enclose agent's report or notice of change   | <input type="checkbox"/> | <input type="checkbox"/> |
| 23 Were there changes to a prior year's income, deductions, credits, etc which would require filing an amended return?..... | <input type="checkbox"/> | <input type="checkbox"/> |

## General Questions (continued)

### FOREIGN BANK ACCOUNTS AND TAXES

- |   | Yes                      | No                       |
|---|--------------------------|--------------------------|
| 24 Did you have foreign income or pay any foreign taxes in the year, other than those included on 1099's?.....  | <input type="checkbox"/> | <input type="checkbox"/> |
| 25 a. At any time during the tax year, did you have an interest in or a signature or other authority over a bank account, or other financial account in a foreign country?.....   | <input type="checkbox"/> | <input type="checkbox"/> |
| b. Did the aggregate value of all your foreign accounts exceed \$10,000 at any time during the year? If yes, attach a copy of all interest income.....  | <input type="checkbox"/> | <input type="checkbox"/> |
| 26 Were you the grantor of or transferor to a foreign trust which existed during the tax year, whether or not you have any beneficial interest in the trust?.....   | <input type="checkbox"/> | <input type="checkbox"/> |
| 27 Did you, at any time during the year, have an interest in or any authority over any foreign accounts or assets (stocks, bonds, mutual funds, etc.) held in foreign financial institutions that exceeded \$50,000 in value at any time during the year? | <input type="checkbox"/> | <input type="checkbox"/> |

### HEALTH AND LIFE INSURANCE

- |   | Yes                      | No                       |
|---|--------------------------|--------------------------|
| 28 Did you receive Form 1095-A (Health Insurance Marketplace Statement)? If so, please attach.....                                      | <input type="checkbox"/> | <input type="checkbox"/> |
| 29 a. Did you or your spouse have self-employed health insurance?.....  | <input type="checkbox"/> | <input type="checkbox"/> |
| b. If you or your spouse are self-employed, are either of you eligible to participate in an employer's health plan at another job?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 30 Did you contribute to or receive distributions from a Health Savings Account (HSA)? If yes, attach 1099-SA.....                      | <input type="checkbox"/> | <input type="checkbox"/> |
| a. Family _____ or single _____ coverage  | <input type="checkbox"/> | <input type="checkbox"/> |
| b. Was all of the distribution used for medical expenses?.....  | <input type="checkbox"/> | <input type="checkbox"/> |
| 31 a. Did you or your spouse participate in a medical savings account in the year?.....   | <input type="checkbox"/> | <input type="checkbox"/> |
| b. If yes, please attach Form 1099-SA (Distributions from an Archer MSA or Medicare+Choice MSA.)  | <input type="checkbox"/> | <input type="checkbox"/> |

### MISCELLANEOUS

- |   | Yes                      | No                       |
|---|--------------------------|--------------------------|
| 32 Did you donate a vehicle in the year? If yes, attach Form 1098C.....   | <input type="checkbox"/> | <input type="checkbox"/> |
| 33 Did you or your spouse make gifts of over \$19,000 to an individual or contribute to a prepaid tuition plan?.....  | <input type="checkbox"/> | <input type="checkbox"/> |
| 34 Did you make gifts to a trust?.....  | <input type="checkbox"/> | <input type="checkbox"/> |
| 35 Did you pay interest on a student loan for yourself, your spouse, or your dependents?.....   | <input type="checkbox"/> | <input type="checkbox"/> |
| 36 Did you, your spouse, or your dependents attend post-secondary school in the year?.....  | <input type="checkbox"/> | <input type="checkbox"/> |
| 37 Did a lender cancel any of your debt in the year? (Attach any Forms 1099-A or 1099-C).....   | <input type="checkbox"/> | <input type="checkbox"/> |
| 38 At any time during the year, did you (a) receive (as a reward, award, or payment for property or services), (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 39 a. Did you receive any income not included in this Tax Organizer?.....   | <input type="checkbox"/> | <input type="checkbox"/> |
| b. If yes, please attach information.   | <input type="checkbox"/> | <input type="checkbox"/> |
| 40 a. Did you purchase general merchandise to use in Illinois on which you did not pay the required amount of IL Use Tax?   | <input type="checkbox"/> | <input type="checkbox"/> |
| b. If yes, please provide an amount. \$ _____   | <input type="checkbox"/> | <input type="checkbox"/> |
| 41 Did you make energy efficient improvements to your home or purchase any energy-saving property during the year?.....<br>If yes, please attach details.   | <input type="checkbox"/> | <input type="checkbox"/> |
| 42 Did you purchase a hybrid or electric vehicle during the year?.....<br>If yes, enter year, make, model and date purchased _____<br>Also provide VIN _____  | <input type="checkbox"/> | <input type="checkbox"/> |
| 43 Did you pay qualified passenger vehicle loan interest during the year?.....<br>If yes, attach documentation showing interest paid  | <input type="checkbox"/> | <input type="checkbox"/> |
| 44 Did you make any estimated tax payments during the year?.....<br>If yes, please provide dates & amount paid. _____   | <input type="checkbox"/> | <input type="checkbox"/> |

**ELECTRONIC FILING AND DIRECT DEPOSIT OF REFUND**

- |   | Yes                      | No                       |
|---|--------------------------|--------------------------|
| 45 The Internal Revenue Service is able to deposit many refunds directly into taxpayers' accounts. If you receive a refund, would you like direct deposit?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 46 a. If <b>yes</b> , was this the same bank account as in prior year?.....   | <input type="checkbox"/> | <input type="checkbox"/> |
| b. If no, please attach a voided check (not a deposit slip).  |                          |                          |

**Business/Investment Questions**

- |   | Yes                      | No                       |
|---|--------------------------|--------------------------|
| 47 Did you receive stock from a stock bonus plan with your employer?.....   | <input type="checkbox"/> | <input type="checkbox"/> |
| 48 Did you buy or sell any stocks or bonds in the year? .....   | <input type="checkbox"/> | <input type="checkbox"/> |
| 49 If <b>yes</b> , attach broker's information (such as Form 1099-B's and broker annual statements) related to the transactions   |                          |                          |
| 50 Did you surrender any U.S. savings bonds during the year?.....   | <input type="checkbox"/> | <input type="checkbox"/> |
| 51 Did you use the proceeds from Series EE or I U.S. savings bonds purchased after 1989 to pay for higher education expenses?.....  | <input type="checkbox"/> | <input type="checkbox"/> |
| 52 Did you realize a gain or loss on property which was taken from you by destruction, theft, seizure, or condemnation?.....  | <input type="checkbox"/> | <input type="checkbox"/> |
| 53 Did you start a business?.....   | <input type="checkbox"/> | <input type="checkbox"/> |
| 54 Did you purchase a rental property or farm?.....   | <input type="checkbox"/> | <input type="checkbox"/> |
| 55 Did you acquire interests in partnerships or S corporations?.....  | <input type="checkbox"/> | <input type="checkbox"/> |
| 56 Do you have any investments for which you were <b>not</b> personally 'at risk' (other than sole proprietorship or farm)?.....  | <input type="checkbox"/> | <input type="checkbox"/> |
| 57 Did you own an interest in a Real Estate Mortgage Investment Conduit (REMIC) during the year?.....   | <input type="checkbox"/> | <input type="checkbox"/> |
| 58 Did you sell property or equipment on installment during the year?.....  | <input type="checkbox"/> | <input type="checkbox"/> |
| 59 Did you have any business related educational expenses?.....   | <input type="checkbox"/> | <input type="checkbox"/> |
| 60 Did you do a 'like-kind' exchange of property during the year?.....  | <input type="checkbox"/> | <input type="checkbox"/> |
| 61 Do you have records, as described below, to support expenses?.....   | <input type="checkbox"/> | <input type="checkbox"/> |
| Tax law and IRS regulations allow deductions for travel and entertainment if adequate records can be presented. Information must include: <b>1</b> Amount; <b>2</b> Time and place; <b>3</b> Date; <b>4</b> Business purpose; <b>5</b> Description of gift(s); and <b>6</b> Business relationship of recipient. |                          |                          |
| 62 Did you purchase special fuels for non-highway use?.....   | <input type="checkbox"/> | <input type="checkbox"/> |
| If <b>yes</b> , please list the type of use and the number of gallons for each fuel   |                          |                          |

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