

## 2026 Tax Season Drop-Off Checklist

### Welcome to Level CPAs & Advisors

We're glad you're here—and grateful for the trust you've placed in our team. At Level, our work is guided by a simple commitment: **Beyond Compliance. Rooted in Purpose. Focused on People.**

Your tax return is more than a deadline. It's about clarity, accuracy, and our core value of **Serving with Purpose**—

### Your Checklist (Use This Sheet)

Please use this checklist to make sure you've completed the steps we need to process your return efficiently—without delays or extra fees.

- ☐ Sign the **Engagement Letter** and review our **Audit Protection Letter** (yellow sheet, two-sided).
- ☐ Answer **all** questions at the beginning of the organizer (two-sided green sheets). Not sure about something? Add a note or a "?" and we'll follow up.
- ☐ Review the organizer (printed on both sides). Update your address, phone number, email address, income/expenses, and add any notes needed (white organizer sheets).
- ☐ Please do **not** staple your source documents.
- ☐ Return this **completed packet** (Engagement Letter, Audit Protection Letter, answered questions, reviewed organizer, and your **2025 tax-year** source documents) **together**.

### Ways to Drop Off Your Packet and Documents

- **In person:** 135 S. Independence St., Tipton, IN (we'd love to see you)
- **Mail:** 135 S. Independence St., Tipton, IN 46072
- **Secure drop box:** Left of our front entrance
- **Secure portal:** Upload through our client portal (if you need help accessing your portal, give us a call)

### Important Deadline Update

**The final day to drop off tax documents is Saturday, March 7, 2026**, so your return is more likely to be completed by the April 15th deadline. We moved this deadline earlier to better serve you. When we receive your information earlier in the season, we have the time to prepare your return carefully, ask the right follow-up questions, and avoid last-minute rushing. Returns received after this date may be placed on an automatic six-month extension.

### Waiting on One Last Document?

You don't need to wait. As soon as you have most of your tax information, drop off **everything you currently have**, along with your completed checklist and organizer. We'll get your return lined up and moving. When the final document arrives (that last 1099, brokerage form, etc.), simply drop it off or upload it, and we'll finish the return. Less chaos means a smoother process—and more accurate results.

**WE DO NOT AUTOMATICALLY FILE TAX EXTENSIONS** – you must notify us in writing, email, or fax.

Have Questions? Give us a call at 765-675-7021 or email at [admin@level-cpa.com](mailto:admin@level-cpa.com)

# Major Tax Changes for Individuals in 2025

## *Tip Income – Favorable Tax Treatment*

Certain qualified tip income may receive preferential tax treatment beginning in 2025.

### **Key points:**

- Applies to properly reported cash and charged tips
- Tips must still be reported to employers and included on W-2s
- A portion of qualifying tips may be excluded from taxable income or taxed at a reduced rate
- Subject to income limits and IRS guidance

### **Who benefits most:**

Service industry employees whose income includes a significant amount of tips.

### **Planning Consideration:**

Accurate reporting is critical. Failure to report tips may disqualify taxpayers from this benefit.

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## *Overtime Pay – Partial Income Exclusion*

The OBBB provides tax relief for certain overtime wages.

### **Key points:**

- Applies to overtime compensation earned beyond standard full-time hours
- Available only to W-2 wage earners
- A portion of qualifying overtime pay may be excluded from federal taxable income

### **Planning Consideration:**

Withholding may need adjustment to prevent under- or over-payment of taxes during the year.

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## *Enhanced Senior Deduction (Age 65+)*

Taxpayers aged 65 or older may qualify for a new or expanded senior deduction.

### **Key points:**

- Available in addition to the standard deduction
- Designed to help offset inflation and healthcare costs
- May reduce overall taxable income

### **Who benefits most:**

Retirees and near-retirees who primarily claim the standard deduction.

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## *NEW Deduction for Auto Loan Interest*

Beginning in 2025, interest paid on qualified new vehicle loans may be deductible.

### **To qualify, ALL of the following must apply:**

- Vehicle must be NEW (not used)
- Vehicle must be manufactured in the United States, Purchased for personal use, Loan must be a purchase loan (not a lease), Loan must originate in 2025 or later

### **Does NOT qualify:**

Used vehicles, leases, business vehicles, or foreign-manufactured vehicles.

### **Planning Consideration:**

Confirm manufacturing location before purchase and retain loan documentation.

*This newsletter is for general informational purposes only. Tax benefits depend on individual circumstances and final IRS guidance.*

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### *Increased SALT Deduction Cap*

The State and Local Tax (SALT) deduction limit has increased for 2025.

**Key points:**

- Applies to state income (or sales) taxes and property taxes
- Only available if you itemize deductions
- Makes itemizing more beneficial for some taxpayers again

**Planning Consideration:**

A comparison between standard vs. itemized deductions should be performed annually.

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### *Additional Individual Tax Updates for 2025*

- Standard deduction amounts increased for inflation, Federal tax brackets adjusted, Income thresholds for certain credits modified
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### *FREQUENTLY ASKED QUESTIONS (FAQ)*

#### *Top Client Questions About the 2025 OBBB Changes*

**1. Do these tax changes apply to everyone?**

No. Many benefits depend on income level, age, type of income, and whether you itemize deductions.

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**2. Do I still need to report tips and overtime income?**

Yes. All income must still be reported. The OBBB changes how some income may be taxed, not whether it is reported.

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**3. Should I itemize deductions in 2025?**

Maybe. With the higher SALT deduction cap, homeowners and taxpayers paying large states taxes may benefit from itemizing again.

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**4. Is auto loan interest really deductible now?**

Yes—but only for qualified NEW vehicles manufactured in the U.S., purchased with a loan originated in 2025 or later, and subject to income and interest limits. Used vehicles and leases do not qualify.

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**5. Does the senior deduction replace the standard deduction?**

No. It is an additional benefit available to eligible taxpayers age 65 or older.

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**6. Should I adjust my tax withholding or estimated payments?**

Possibly. Taxpayers earning tips, overtime, or claiming new deductions may benefit from a withholding review.

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### **How Level CPAs & Advisors Can Help**

These changes may lower taxable income in certain years—creating planning opportunities, including Roth conversion strategies. As part of our commitment to proactive planning, Level CPAs & Advisors will include a newsletter with your 2025 tax return explaining 2026 tax law changes and available tax-saving strategies.

*This newsletter is for general informational purposes only. Tax benefits depend on individual circumstances and final IRS guidance.*

## Questions

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

	Yes	No
<b>E-Signature</b>		
Your tax return will be <b>FILED</b> electronically. Would you also like to <b>SIGN</b> your tax return electronically rather than coming to the office to sign the electronic filing forms? You will still receive a paper copy of your return.	<input type="checkbox"/>	<input type="checkbox"/>
If "yes", please provide email addresses below to comply with IRS regulations regarding separate delivery and signatures:		
Taxpayer email address: _____		
Spouse email address: _____		
<b>Personal Information</b>		
Did your marital status change during the year?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, explain: _____		
Did your address change from last year?	<input type="checkbox"/>	<input type="checkbox"/>
Can you be claimed as a dependent by another taxpayer?	<input type="checkbox"/>	<input type="checkbox"/>
Did you change any bank accounts, or did routing transit numbers (RTN) and/or bank account numbers change for existing bank accounts that have been used to direct deposit (or direct debit) funds from (or to) the IRS or other taxing authority during the tax year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive an Identity Protection PIN (IP PIN) from the IRS or have you been a victim of identity theft? If yes, attach the IRS notice for filing returns in 2026.	<input type="checkbox"/>	<input type="checkbox"/>
<b>Dependent Information</b>		
Were there any changes in dependents from the prior year?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, explain: _____		
Do you have any children under age 19 or a full-time student under age 24 with unearned income <b>in excess of \$2,700</b> ?	<input type="checkbox"/>	<input type="checkbox"/>
Do you have dependents who must file a tax return?	<input type="checkbox"/>	<input type="checkbox"/>
Did you pay any expenses related to the adoption of a child during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did any dependents receive an Identity Protection PIN (IP PIN) from the IRS or have they been a victim of identity theft? If yes, attach the IRS notice for use during the 2026 filing season.	<input type="checkbox"/>	<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?	<input type="checkbox"/>	<input type="checkbox"/>

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 the contribution?

☐ ☐

### Purchases, Sales and Debt Information

Did you start a new business or purchase rental property during the year?

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Did you sell, exchange, or purchase any assets used in your trade or business?

☐ ☐

Did you sell, exchange, or purchase any real estate during the year?

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Did you purchase or sell a principal residence during the year?

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Did you acquire or dispose of any stock during the year?

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Did you take out a home equity loan this year?

☐ ☐

Did you refinance a principal residence or second home this year?

☐ ☐

Did you sell an existing business, rental, or other property this year?

☐ ☐

Did you have any debts canceled or forgiven this year, such as a home mortgage or student loan(s)?

☐ ☐

Did you purchase a new or previously owned electric vehicle this year that is eligible for the new clean vehicle credit?

If yes, attach the vehicle statement from the dealer even if you received the credit when purchased at the dealer.

☐ ☐

Did you receive a Form 1099-K for the sale of personal property for a gain or loss?

☐ ☐

Did you purchase a new U.S. assembled vehicle in 2025 for personal use and financed with an auto loan?

If "yes", attach the vehicle statement from the dealer.

☐ ☐

### Income Information

Did you receive any income from property sold prior to this year?

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Did you receive any unemployment benefits during the year?

☐ ☐

Did you receive any disability income during the year?

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Did you receive tip income not reported to your employer this year?

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Did you receive a Form 1099-K, 1099-MISC, 1099-NEC, or other income statement for work done in what is commonly referred to as the "gig" economy?

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Did you receive a Form 1099-K that you believe is in error?

☐ ☐

Do you expect a large fluctuation in income, deductions, or withholding next year?

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Did you have any sales or other exchanges of digital assets (including from an airdrop or a hard fork) or use digital assets to pay for goods or services?

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Yes No

Did you receive a Form 1099-DA for the sale of a digital asset?

☐ ☐

Did you receive tips in 2025 in a job where tips are customary? For example, food service, hospitality, salons, or transportation.

☐ ☐

Did you receive overtime pay required under federal overtime rules for working more than 40 hours in a work week?

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### Retirement Information

Are you an active participant in a pension or retirement plan?

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Did you receive any Social Security benefits during the year?

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Did you make any withdrawals from an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan?

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If yes, were any withdrawals due to a Federally declared disaster?

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If you received any qualified disaster retirement plan distributions, did you repay any of the distributions in 2025?

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Did you make any contributions to an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan other than through payroll deduction?

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Did you make any qualified charitable distributions (QCD) from your retirement account this year?

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If "yes", please provide details on the amount with your tax documents.

### Education Information

Did you have any educational expenses during the year on behalf of yourself, your spouse, or a dependent?

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Did you make any withdrawals from an education savings or 529 Plan account?

☐ ☐

Did you make any contributions to an education savings or 529 Plan account?

☐ ☐

Did you pay any student loan interest this year?

☐ ☐

Did you cash any Series EE or I U.S. Savings bonds issued after 1989?

☐ ☐

### Health Care Information

Did you enroll for lower cost Marketplace Coverage through healthcare.gov under the Affordable Care Act?

☐ ☐

If "yes", please include Form 1095-A with your tax documents.

Did you make any contributions to a Health savings account (HSA) or Archer MSA?

☐ ☐

Yes No

Did you receive any distributions from a Health savings account (HSA), Archer MSA, or Medicare Advantage MSA this year?

☐☐

### Itemized Deduction Information

Did you pay out-of-pocket medical expenses (Co-pays, prescription drugs, etc.)?

☐☐

Did you make any cash or other monetary charitable contributions?

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Did you pay real estate taxes for your primary home and/or second home?

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If "yes", please list separately the amount paid for primary home & secondary home.

☐☐

### Miscellaneous Information

Did you make federal estimated tax payments for 2025?

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If "yes", please list the amounts and dates paid in the organizer.

Did you make state estimated tax payments for 2025?

☐☐

If "yes", please list the amounts and dates paid in the organizer.

Did you make gifts of **more than \$19,000** to any individual?

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Did you utilize an area of your home for business purposes?

☐☐

Did you pay any individual as a household employee during the year?

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Did you make energy efficient improvements to your main home this year?

☐☐

Did you receive a distribution from, or were you a grantor or transferor for a foreign trust?

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Did you have a financial interest in or signature authority over a financial account such as a bank account, securities account, or brokerage account, located in a foreign country?

☐☐

Do you have any foreign financial accounts, foreign financial assets, or hold interest in a foreign entity?

☐☐

Did you receive correspondence from the State or the IRS?

☐☐

If yes, explain: \_\_\_\_\_

Do you want to designate \$3 to the Presidential Election Campaign Fund? If you check "yes", it will not change your tax or reduce your refund.

☐☐

Taxpayer County of Residence as of 01/01/2025: \_\_\_\_\_

Taxpayer County of Employment as of 01/01/2025: \_\_\_\_\_

Spouse County of Residence as of 01/01/2025: \_\_\_\_\_

Spouse County of Employment as of 01/01/2025: \_\_\_\_\_

## Individual Income Tax Engagement Letter

This Letter is to confirm and specify the terms of our engagement with you and to clarify the nature and extent of the services we will provide. To ensure an understanding of our mutual responsibilities, we ask all clients for whom returns are prepared to confirm the following arrangements. We will prepare your 2025 Federal and Indiana income tax returns from information which you will furnish to us. We will not audit or otherwise verify the data you submit, although it may be necessary to ask you for clarification of some of the information. We will furnish you with questionnaires and worksheets to guide you in gathering the necessary information. Your use of such forms will assist in keeping the fee to a minimum. All information is kept confidential. No one can get your information from us without your permission, except for a government agency following the due process of law.

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

The amount of tips or overtime paid for 2025 is not required to be listed on your W-2 box 14. Our calculation will be based on a statement from your employer or information provided by you, if the amount listed on your W-2 box 14 doesn't list this information.

Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover defalcations and/or irregularities, should any exist. We will render such accounting and bookkeeping assistance as determined to be necessary for the preparation of the income tax returns.

The law provides various penalties that may be imposed when taxpayers understate their tax liability, self-employment income, virtual currency income, or financial interests in a foreign country. If you would like information on the amount or the circumstances of these penalties, please contact us. You acknowledge that you have reported all 2025 income you received including barter, cryptocurrency, cash-based revenues, and all other income.

Your returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such a government tax examination, we will be available upon request to represent you and will render additional invoices for the time and expenses incurred, unless you participate in our Audit Protection Support Program, (see next page).

Our fee for these services will be based upon our standard billing rates plus out-of-pocket expenses. All invoices are due and payable upon presentation. Our fee does not include responding to inquiries and examination by taxing authorities. However, we are available to represent you and our fees for such services are at our standard rates and would be covered under a separate engagement letter. There will be a minimum fee of \$125 for any letters we write to the IRS or any State Agencies at your request in response to a letter from them. We must have written authorization for any fax or email requests from banks, schools, etc.

Occasionally we make mistakes, please forgive us for being human. Please let us know if you receive any letters from the government. We do correct returns and pay any penalties if Level CPA's and Advisors are at fault. However, we are not responsible for paying any taxes owed.

If the foregoing fairly sets forth your understanding, please sign the enclosed copy of this letter in the space indicated and return it to our office. However, if there are other tax returns you expect Level CPA's and Advisors to prepare, please inform us by noting this at the end of the return copy of this letter.

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

Level CPAs and Advisors, P.C.

\_\_\_\_\_  
Taxpayer Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Date

\_\_\_\_\_  
Spouse Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Date

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## Audit Protection Support Program

We continue to see a significant number of nuisance letters or notices from the IRS and state. Over 98% of the letters we received resulted in no change in the tax owed. They were simply processing errors on the part of the IRS or state but needed to be addressed. Leaving these notices unanswered could cause an increase in tax liability.

The Internal Revenue Service and Indiana Department of Revenue have been more active in selecting individuals and companies for audits, or other correspondence. These taxing authorities can audit more returns thanks to improved technology, updated statistical information, and the addition of new agents. Some exam techniques include:

- Matching programs (such as 1099's and K-1's)
- A letter denying your deductions requiring you to provide support for them
- Face-to-face examinations

**Receiving a letter or being chosen for an exam does not mean you have done anything wrong or that there was an error in the preparation of your tax return.**

Per the engagement letter for the preparation of your tax returns, our fees for representing you in an audit or responding to letters are not included in the tax preparation fees. Fees for representing you will be charged at our standard rates plus expenses incurred for the audit. Depending on the nature of the audit, these fees could be significant and well above the fees incurred for the preparation of the tax return being audited. **To alleviate the risk of incurring these fees we are offering a program that protects our clients from additional fees resulting from representation by our firm in an exam.**

Audit Protection Support will provide the following:

1. Respond on your behalf to any correspondence from the Internal Revenue Service, Indiana Department of Revenue, or any other state income tax authorities.
2. This does not include payroll taxes, sales tax, property tax, or any other type of compliance that we have prepared on your behalf.

Audit support includes only fees incurred for our representation. You will remain responsible for any additional tax, penalties, and/or interest that may be assessed by taxing authorities. Additionally, you will be responsible for any fees resulting from other professionals involved in your exam, which may include, but are not limited to attorneys, appraisers, and expert witnesses. Audit support is covered up to appeals. If at any time any fraud or criminal investigation begins, we may withdraw from the engagement and a recommendation to an attorney specializing in such matters will be made.

### Participation in the Audit Protection Support Program:

You are automatically enrolled in the program at a fee of 20% of your tax preparation fee (minimum \$40 for personal and \$140 for corporations, partnerships, estates, and trusts) unless you sign below and opt out. As a participant you agree to cooperate with our staff by providing all necessary documentation and source documents requested within 30 days of such request and signing all forms necessary to allow us to properly represent you.

\_\_\_\_\_No, I do not wish to participate in the Audit Protection Support Program and acknowledge that I will be billed at least the minimum fee per occurrence. If you wish to opt out, we need a signature from the taxpayer or spouse.

\_\_\_\_\_  
Opt-Out Signature

\_\_\_\_\_  
Date:

If you opt out of the Audit Support Program, the following minimum fees will apply:

*Audits..... \$350*

*Correspondence Letters..... \$125*

## 2025 Business Audit Protection Support Program

Once again in this past year we have seen an increase in the number of nuisance letters from the IRS and State. Over 98% of the letters we have received resulted in no changes in the tax owed. They were simply processing errors on the part of the IRS or state but need to be addressed. These letters could increase your tax liability if gone unanswered.

The Internal Revenue Service and Indiana Department of Revenue have been more active in selecting individuals and companies for audit. These taxing authorities can audit more returns thanks to improved technology, updated statistical information, and the addition of new agents. Some exam techniques include:

- Matching programs (such as 1099's and K-1's)
- A letter denying your deductions requiring you to provide support for them
- Face-to-face examinations

**Receiving a letter or being chosen for an exam does not mean you have done anything wrong or that there was an error in the preparation of your tax return.**

Per the engagement letter for the preparation of your tax returns, our fees for representing you in an audit or responding to letters are not included in the tax preparation fees. Fees for representing you will be charged at our standard rates plus expenses incurred for the audit. Depending on the nature of the audit, these fees could be significant and well above the fees incurred for the preparation of the tax return being audited. **To alleviate the risk of incurring these fees we are offering a program that protects our clients from additional fees resulting from representation by our firm in an exam.** Business Audit Protection Support will provide the following:

1. Respond on your behalf to any correspondence from the Internal Revenue Service, Indiana Department of Revenue, or any other state income tax authorities.
2. This does not include payroll taxes, sales tax, property tax, or any other type of compliance that we have prepared on your behalf.

Audit support includes only fees incurred for our representation. You will remain responsible for any additional tax, penalties, and/or interest that may be assessed by taxing authorities. Additionally, you will be responsible for any fees resulting from other professionals involved in your exam, which may include, but not limited to attorneys, appraisers, and expert witnesses. Audit support is covered up to appeals. If at any time any fraud or criminal investigation begins, we may withdraw from the engagement and a recommendation to an attorney specializing in such matters will be made.

**Participation in the Audit Protection Support Program:** You are automatically enrolled in the program at a fee of 20% of your tax preparation fee (minimum \$40 for personal and \$140 for corporations, partnerships, estates, and trusts) unless you sign below and opt out.

As a participant you agree to cooperate with our staff by providing all necessary documentation and source documents requested within 30 days of such request and sign all forms necessary to allow us to properly represent you.

\_\_\_\_\_ No, I do not wish to participate in the Audit Protection Support Program and acknowledge that I will be billed at least the minimum fee per occurrence. If you wish to opt out, we need a signature from **the** taxpayer or spouse.

\_\_\_\_\_  
Opt-Out Signature:

\_\_\_\_\_  
Date:

If you opt out of the Audit Support Program, the following minimum fees will apply:

*Audits..... \$350*

*Correspondence Letters..... \$125*

General: 1040

## Personal Information

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

Mark if you were married but living apart all year

Mark if your nonresident alien spouse does not have an ITIN

Taxpayer

Spouse

Social security number

First name

Last name

Occupation

Designate \$3.00 to the presidential election campaign fund? (1 = Yes, 2 = No, 3=Blank)

Mark if legally blind

Mark if dependent of another taxpayer

Taxpayer between 19 and 23, full-time student, with income less than 1/2 support? (Y, N)

Date of birth

Date of death

Work/daytime telephone number/ext number

Do you authorize us to discuss your return with the IRS (Y, N)

General: 1040, Contact

## Present Mailing Address

Address

Apartment number

City/State postal code/Zip code

Foreign country name

Foreign phone number

Home/evening telephone number

Taxpayer email address

Spouse email address

General: 1040

## Dependent Information

First Name	Last Name	Date of Birth	Social Security No.	Relationship	Months in home	Care expenses paid for dependent

Credits: 2441

## Child and Dependent Care Expenses

Provider information:

Business name

First and Last name

Street address

City, state, and zip code

Social security number OR Employer identification number

Tax Exempt or Living Abroad Foreign Care Provider (1 = TE, 2 = LAFCP)

Amount paid to care provider in 2025

Taxpayer

Spouse

Employer-provided dependent care benefits that were forfeited

NOTES/QUESTIONS:

Income: W2

**Salary and Wages**

Please provide all copies of Form W-2 that you receive.

Below is a list of the Form(s) W-2 as reported in last year's tax return. If a particular W-2 no longer applies, mark the not applicable box.

T/S	Description	Prior Year Information	Mark if no longer applicable
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___

Retirement: 1099R

**Pension, IRA, and Annuity Distributions**

Please provide all copies of Form 1099-R that you receive.

Below is a list of the Form(s) 1099-R as reported in last year's tax return. If a particular 1099-R no longer applies, mark the not applicable box.

T/S	Description	Prior Year Information	Mark if no longer applicable
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___

Income: K1, K1T

**Schedules K-1**

Please provide all copies of Schedule K-1 that you receive.

Below is a list of the Schedule(s) K-1 as reported in last year's tax return. If a particular K-1 no longer applies, mark the not applicable box.

T/S/J	Description	Form	Mark if no longer applicable
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___

Income: W2G

**Gambling Income**

Please provide all copies of Form W-2G that you receive.

Below is a list of the Form(s) W-2G as reported in last year's tax return. If a particular W-2G no longer applies, mark the not applicable box.

T/S	Description	Prior Year Information	Mark if no longer applicable
___	_____	_____	___
___	_____	_____	___

Educate: 1099Q

**Qualified Education Plan Distributions**

Please provide all copies of Form 1099-Q that you receive.

Below is a list of the Form(s) 1099-Q as reported in last year's tax return. If a particular 1099-Q no longer applies, mark the not applicable box.

T/S	Description	Prior Year Information	Mark if no longer applicable
___	_____	_____	___
___	_____	_____	___

**NOTES/QUESTIONS:**

Below is a list of the forms as reported in last year's tax return. Please provide copies of all of the forms you received. To indicate which forms are attached, enter a "1" for attached in the field provided next to the Description. To indicate which forms are not applicable, enter a "2" for not applicable (N/A) in the field provided next to the Description. Otherwise, leave this field blank.

[illegible]

Income: B1

Interest Income

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

T/S/J	Payer Name	Interest Income	Prior Year Information
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Income: B3

Seller Financed Mortgage Interest

T, S, J \_\_\_\_\_ Payer's name \_\_\_\_\_ Payer's social security number \_\_\_\_\_

Payer's address, city, state, zip code \_\_\_\_\_

Amount received in 2025 \_\_\_\_\_ Amount received in 2024 \_\_\_\_\_

Income: B2

Dividend Income

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

T/S/J	Payer Name	Ordinary Dividends	Qualified Dividends	Prior Year Information
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

Income: D

Sales of Stocks, Securities, and Other Investment Property

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

T/S/J	Description of Property	Date Acquired	Date Sold	Gross Sales Price (Less expenses of sale)	Cost or Other Basis
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

Income: Income

Other Income

Please provide copies of all supporting documentation.

State and local income tax refunds		2025 Information	Prior Year Information
_____		_____	_____
Alimony received	T/S	Agreement Date	2025 Information
	_____	_____	Prior Year Information
Unemployment compensation	Taxpayer		Prior Year Information
	_____		_____
Unemployment compensation repaid	_____		_____
Social security benefits	_____		_____
Medicare premiums to be reported on Schedule A	_____		_____
Railroad retirement benefits	_____		_____
T/S/J	2025 Information		Prior Year Information
Other Income:	_____		_____
_____	_____		_____
_____	_____		_____

1040 Adj: IRA

**Adjustments to Income - IRA Contributions**

Please provide year end statements for each account and any Form 8606 not prepared by this office.

Taxpayer

Spouse

**Traditional IRA Contributions for 2025 -**

If you want to contribute the maximum allowable traditional IRA contribution amount,

enter the applicable code: (1 = Deductible only, 2 = Both deductible and nondeductible)

Enter the total traditional IRA contributions made for use in 2025

**Roth IRA Contributions for 2025 -**

Mark if you want to contribute the maximum Roth IRA contribution

Enter the total Roth IRA contributions made for use in 2025

Educate: Educate2

**Higher Education Deductions and/or Credits**

Complete this section if you paid interest on a qualified student loan in 2025 for qualified higher education expenses for you, your spouse, or a person who was your dependent when you took out the loan.

T/S	Qualified student loan interest paid	2025 Information	Prior Year Information
_____	_____	_____	_____
_____	_____	_____	_____

Complete this section if you paid qualified education expenses for higher education costs in 2025.  
 Qualified education expenses include tuition and fees required for enrollment or attendance at an eligible educational institution.  
 Please provide all copies of Form 1098-T.

T/S	Ed Exp Code*	Student's SSN	Student's First Name	Student's Last Name	Qualified Expenses	Prior Year Information
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

\*Education Expense Code: 1 = American opportunity credit; 2 = Lifetime learning credit; 3 = Tuition and fees deduction

The student qualifies for the American opportunity credit when enrolled at least half-time in a program leading to a degree, certificate, or recognized credential; has not completed the first 4 years of post-secondary education; has no felony drug convictions on student's record.

1040 Adj: 3903

**Job Related Moving Expenses**

Complete this section if you moved to a new home due to service in the armed forces.

Description of move

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

Mark if the move was due to service in the armed forces

Number of miles from old home to new workplace

Number of miles from old home to old workplace

Mark if move is outside United States or its possessions

Transportation and storage expenses

Travel and lodging (not including meals)

Total amount reimbursed for moving expenses

1040 Adj: OtherAdj

**Other Adjustments to Income**

Alimony Paid:

T/S	Date*	Recipient name	Recipient SSN	2025 Information	Prior Year Information
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

Street address

City, State and Zip code

\*Enter the divorce/separation agreement date

Taxpayer

Spouse

Prior Year Information

Educator expenses:

_____	_____	_____	_____
_____	_____	_____	_____

Other adjustments:

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

Itemized: A1

**Medical and Dental Expenses**

T/S/J		2025 Information	Prior Year Information
—	Medical and dental expenses		
—	Medical insurance premiums you paid***		
—	Long-term care premiums you paid***		
—	Prescription medicines and drugs		
—	Miles driven for medical items (21 cents)		

\*\*\*Do not include pre-tax amounts paid by an employer-sponsored plan, amounts paid for your self-employed business, or Medicare premiums entered on Form Lite-3

Itemized: A1

**Tax Expenses**

T/S/J		2025 Information	Prior Year Information
—	State/local income taxes paid		
—	2024 state and local income taxes paid in 2025		
—	Sales tax paid on actual expenses		
—	Real estate taxes paid		
—	Personal property taxes		
—	Other taxes		

Itemized: A2

**Interest Expenses**

T/S/J		2025 Information	Prior Year Information	
—	Home mortgage interest From Form 1098			
Other home mortgage interest paid to individuals:				
T/S/J	Payee's Name	SSN or EIN	2025 Information	Prior Year Information
—				
Address			City	State      Zip Code
T/S/J			2025 Information	Prior Year Information
—	Investment interest expense, other than on Sch K-1s:			
Refinancing Information:		Refinance #1	Refinance #2	
T/S/J				
Recipient/Lender name				
Total points paid at time of refinance				
Date of refinance				
Term of new loan (in months)				
Reported on Form 1098 in 2025				

Itemized: A3

**Charitable Contributions**

T/S/J		2025 Information	Prior Year Information
—	Contributions made by cash or check		
—	Volunteer miles driven		
—	Noncash items, such as: Goodwill, Salvation Army		

Itemized: A3, A-St

**Miscellaneous Deductions**

T/S/J		2025 Information	Prior Year Information
—	Other expenses		
—	Gambling losses (enter only if you have gambling income)		
***STATE USE ONLY - Complete the following fields only if you file a state return in AL, AR, CA, HI, MN, NY or PA			
T/S/J		2025 Information	Prior Year Information
—	Unreimbursed expenses***		
—	Union dues, other than amounts reported on Form W-2***		
—	Tax preparation fees***		
—	Other expenses, subject to 2% AGI limitation***:		
—			
—			
—	Safe deposit box rental***		
—	Investment expenses, other than on Schedule(s) K-1 or Form(s) 1099-DIV/INT***		



General: Bank

**Direct Deposit/Electronic Funds Withdrawal Information**

**Per IRS Security Summit requirements, verify the name of financial institution, routing transit number, account number, and type of account below. If you would like to have a refund direct deposited into or a balance due debited from your bank account(s), please enter information in the fields below. Note that electronic funds will be withdrawn only from the primary account listed below. In accordance with Executive Order 14247, the IRS has phased out paper checks for refunds and payments as of September 30, 2025. Failure to provide bank information will delay IRS processing of refunds.**

Mark to verify all accounts listed below have been reviewed, updated as needed, and are correct. \_\_\_\_\_

Primary account:

Financial institution routing transit number \_\_\_\_\_

Name of financial institution \_\_\_\_\_

Your account number \_\_\_\_\_

Type of account (1 = Savings, 2 = Checking, 3 = IRA\*) \_\_\_\_\_

Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) \_\_\_\_\_

Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) \_\_\_\_\_

Enter the maximum dollar amount, or percentage of total refund Dollar \_\_\_\_\_ or Percent (xxx.xx) \_\_\_\_\_

Secondary account #1:

Financial institution routing transit number \_\_\_\_\_

Name of financial institution \_\_\_\_\_

Your account number \_\_\_\_\_

Type of account (1 = Savings, 2 = Checking, 3 = IRA\*) \_\_\_\_\_

Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) \_\_\_\_\_

Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) \_\_\_\_\_

Enter the maximum dollar amount, or percentage of total refund Dollar \_\_\_\_\_ or Percent (xxx.xx) \_\_\_\_\_

Secondary account #2:

Financial institution routing transit number \_\_\_\_\_

Name of financial institution \_\_\_\_\_

Your account number \_\_\_\_\_

Type of account (1 = Savings, 2 = Checking, 3 = IRA\*) \_\_\_\_\_

Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) \_\_\_\_\_

Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) \_\_\_\_\_

Enter the maximum dollar amount, or percentage of total refund Dollar \_\_\_\_\_ or Percent (xxx.xx) \_\_\_\_\_

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

Electronic Filing: ID Auth

**Identity Authentication**

**Taxpayer -**

Form of identification ( 1 = Driver's license, 2 = State issued identification card, 3 = No applicable identification, 4 = Identification not provided) \_\_\_\_\_

Identification number \_\_\_\_\_

Issue date \_\_\_\_\_

Expiration date \_\_\_\_\_

Location of issuance \_\_\_\_\_

Document number (New York only) \_\_\_\_\_

**Spouse -**

Form of identification ( 1 = Driver's license, 2 = State issued identification card, 3 = No applicable identification, 4 = Identification not provided) \_\_\_\_\_

Identification number \_\_\_\_\_

Issue date \_\_\_\_\_

Expiration date \_\_\_\_\_

Location of issuance \_\_\_\_\_

Document number (New York only) \_\_\_\_\_

**NOTES/QUESTIONS:**

## Indiana General Information

At least one dependent child is being claimed for the first time \_\_\_\_\_ [3]

County of residence (as of January 1 of tax year)

Taxpayer

Spouse

\_\_\_\_\_[4]

\_\_\_\_\_[5]

County of employment (as of January 1 of tax year)

\_\_\_\_\_[6]

\_\_\_\_\_[7]

Household employment taxes:

Employee Name \_\_\_\_\_ [8] Employee SSN \_\_\_\_\_

Income \_\_\_\_\_ State Tax Withheld \_\_\_\_\_

County Tax Withheld \_\_\_\_\_ County Code \_\_\_\_\_

## Contributions

Amount of contribution you wish to make to:

Nongame Wildlife Fund \_\_\_\_\_ [9]

Military Family Relief Fund \_\_\_\_\_ [10]

Public K-12 Education Fund \_\_\_\_\_ [11]

## Credit for Donation to an Indiana College or University

Mark this field if you made a cash or noncash contribution to an Indiana college or university \_\_\_\_\_ [12]

## Renter's Information

Taxpayer, Spouse, Joint (T,S,J) \_\_\_\_\_ Principal address \_\_\_\_\_ [13]

City, state, zip code \_\_\_\_\_

Number of months rented \_\_\_\_\_ Total rent paid \_\_\_\_\_

Landlord name \_\_\_\_\_ [14]

Landlord address \_\_\_\_\_

Landlord city, state, zip code \_\_\_\_\_

## Part-year Resident and Nonresident Information

Enter the dates you lived in Indiana or in other states.

Taxpayer

Spouse

State of residency (Use these fields if you or your spouse had only one state of residency)

\_\_\_\_\_[15]

\_\_\_\_\_[16]

States of residency (Use these fields if you or your spouse had more than one state of residency)

Taxpayer, Spouse(T,S)

State Postal Code

From Date

To Date

\_\_\_\_\_[17]

\_\_\_\_\_[17]

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NOTES/QUESTIONS: