

2025 TAX PROFORMA/ORGANIZER

This Tax Proforma/Organizer package was designed to assist you in collecting the information we need for the preparation of your 2025 income tax return. The following pages contain many of the common income tax items expenses, deductions and credits. You will also be asked to answer certain questions which will help us determine the best way to handle certain items of income or deduction.

Where appropriate, amounts reported on your 2025 income tax return are listed in the shaded right-hand column. Please take time to completely fill out the pages that apply to you and furnish us with any supporting documentation as required. This will enable us to prepare a complete and accurate income tax return. If you need more space, please attach additional schedules.

We will also need the following information:

- Copy of your prior year income tax return (if not in our possession).
- Original Form(s) W-2 and 1099-R received from all employers.
- Original Form(s) 1095-A, 1095-B and 1095-C received.
- Copies of other compensation, moving expense reimbursement, or pension documentation.
- Form(s) 1099 or other statements reporting interest and dividend income received.
- Form(s) 1099B and any other closing documentation regarding the sale or purchase of assets.
- Schedule K-1 showing your share of income and deductions from partnerships, S corporations, estates and trusts.
- Form(s) 1098, copies of real estate bills, property tax bills, mortgage statements, etc.
- Any other information or statements that you received or that you may have questions about.
- CP Notice 28 - Taxable IRA from Roth Rollover

We hope this Tax Proforma/Organizer will help make your task easier. It will certainly help us evaluate your income tax situation thoroughly and concentrate our efforts in preparing a complete and accurate income tax return.

GARY SPOON CPA PC

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SpoonCPA Questionnaire

2025

Please complete this form and bring a copy to your appointment.

Your name: _____

Did your filing status change during 2025? Yes _____ No _____

Will the address on your Federal return be different from the one shown on your 2024 return? Yes _____ No _____

If YES, enter the new address:

Street: _____

City: _____

State: _____ ZIP Code: _____

Were you notified by the Internal Revenue Service or any other taxing authority of changes to a prior year tax return? (If YES, please enclose report notifying you of the change(s).) Yes _____ No _____

Did you have minimum essential health care coverage for yourself, your spouse (if filing jointly), and anyone you could or did claim as a dependent for every month of 2025? Yes _____ No _____

Did you, your spouse, or a dependent enroll in health insurance through the marketplace/exchange? Yes _____ No _____

Are you aware of any changes to your income, deductions and credits reported on a prior year return? Yes _____ No _____

Did you sell and/or purchase a principal residence in 2025? Yes _____ No _____

Did you receive any insurance or other reimbursement from a prior year medical, casualty, or theft loss deduction? Yes _____ No _____

Do you have any dependent children under 18 who received unearned income (interest, dividends, investment income) of over \$1,900? Yes _____ No _____

If YES, and if your child qualifies, do you elect to report your child's interest and dividends in your income tax return? Yes _____ No _____

Did you or your spouse receive stock from an employer's stock bonus plan (do not include amounts reported on Form W-2)? Yes _____ No _____

Did you buy or sell any bonds during the year? (If YES, please provide a copy of the brokers report.) Yes _____ No _____

Did you start a new business during 2025? Yes _____ No _____

Did you receive payments from a pension or profit-sharing plan? Yes _____ No _____

Did you sell business or personal property(ies) on the installment method, OR did you receive payments from an installment sale? (If YES, please provide details) Yes _____ No _____

Did you surrender any U.S. savings bonds during 2025? Yes _____ No _____

Did you use the proceeds from Series EE U.S. savings bonds purchased after 1989 to pay for higher education expenses? Yes _____ No _____

Did you receive tip income NOT reported to your employer?	Yes	No
Did you receive any tax-exempt interest?	Yes	No
Did you obtain a loan and use the proceeds for an investment?	Yes	No
If employed, are you covered under a pension, profit-sharing, stock bonus or other retirement plan?	Yes	No
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?	Yes	No
Did you rollover any amount from a Traditional IRA to a Roth IRA during 2023, 2024, or 2025?	Yes	No
Did you receive any disability payments this year?	Yes	No
If either you or your spouse are self-employed, are either of you covered under an employer's health plan at another job?	Yes	No
Did you have foreign income or pay any foreign taxes in 2025?	Yes	No
Did you sell property or equipment on installment in 2025?	Yes	No
Did you have any business related educational expenses?	Yes	No
Did you make gifts of more than \$15,000 to any individual?	Yes	No
Did you make gifts to a trust?	Yes	No
Did you suffer an uninsured casualty or theft loss on a non-business property?	Yes	No
Did your employer pay premiums on life insurance in excess of \$50,000 where the proceeds are paid to beneficiaries named by you?	Yes	No
Did you receive any income not included in the Tax Organizer?	Yes	No
Did you pay any qualifying education expenses for yourself or any dependents?	Yes	No
Do you have any financial interests in excess of \$10,000 in a foreign country?	Yes	No
Did you hold/buy/sell any cryptocurrency during 2025?	Yes	No

Additional Notes:

Please make certain to report all income received in 2025. If you received income that is not included in this proforma organizer, attach a schedule listing the income received. Also, describe the nature of the income received (type of income, how received, etc.).

BASIC INFORMATION

T = Taxpayer
S = Spouse
J = Joint

INTEREST INCOME

T = Taxpayer
S = Spouse
J = Joint

DIVIDEND INCOME

FOREIGN ACCOUNTS and FOREIGN TRUSTS:

At any time during the tax year, did you or your spouse have an interest in or a signature or other authority over a bank account, securities account, or other financial account in a foreign country ?

Were you or your spouse the grantor of, or transferor to, a foreign trust which existed during the tax year, whether or not you or your spouse have any beneficial interest in it?

1099-MISC INCOME

MISCELLANEOUS INCOME

Box	Description	Payer 1	Payer 2	Payer 3	Payer 4
	T = Taxpayer S = Spouse				
	Payer's Name				
1	Rents				
2	Royalties				
3	Other Income				
4	Federal Income Tax Withheld				
7	Nonemployee Compensation				
8	Substitute Payments				
11	State Income Tax Withheld				

Number of 1099-Misc attached _____

Box	Description	Payer 5	Payer 6	Payer 7	Payer 8
	T = Taxpayer S = Spouse				
	Payer's Name				
1	Rents				
2	Royalties				
3	Other Income				
4	Federal Income Tax Withheld				
7	Nonemployee Compensation				
8	Substitute Payments				
11	State Income Tax Withheld				

PENSIONS, IRAS, LUMP-SUM DISTRIBUTIONS, GAMBLING

Please enclose copies of ALL 2025 1099R and W2G forms

Taxpayer Spouse		Name of payer	2024 Total	2025 Total	Taxable amount	Federal withheld	State	State taxable	State withheld	I - IRA D - Disabled P - Pension O - Other

ESTIMATED TAX PAYMENTS

Taxpayer Spouse Joint	2024 REFUND APPLIED TO 2025	1ST PAYMENT		2ND PAYMENT		3RD PAYMENT		4TH PAYMENT	
		Date Paid	Amount						
Federal									
State									
Other									

TAXPAYER

SPOUSE

OTHER INCOME	2024	2025	2024	2025
State Refund				
Unemployment received				
Federal withheld				
State withheld				
Railroad unemployment received				
Railroad retirement tier 1 received				
Social security received on SSA-1099 box 5				
Medicare premiums withheld				
Alimony received				
Other income				
ADJUSTMENTS TO INCOME				
IRA contribution				
Self-employed health insurance				
Keogh/SEP contribution				
Early withdrawal penalty (interest forfeiture)				
Alimony paid				
Student loan interest				
Moving expense				
Other adjustments to income				

PROFIT or (LOSS) FROM BUSINESS or PROFESSION

If you operated more than one business, or if you and your spouse had separate businesses, please complete a separate schedule for each business.

Business Number: _____

Primary owner of business (T = Taxpayer S = Spouse) _____

YES NO

Was the business acquired after 10/22/86 ?

Principal Business or Profession :

Business _____

Code : _____

Employer _____

ID Number : _____

Business Name and Address :

Method(s) used to value closing inventory : Cost Lower of cost or market Other (attach explanation) N/A

Accounting Method : Cash Accrual Other (specify) _____

Was there any change in determining quantities, costs, or valuations between the opening and closing inventory ? (If "YES", attach explanation)

YES NO

Are you deducting expenses for the business use of your home ?

YES NO

Did you materially participate in the operation of the business during 2025?

YES NO

Are you claiming any deduction, loss, credit, other tax benefit, or income from an interest purchased or otherwise acquired in a tax shelter required to be registered ?

YES NO

Is this the first schedule filed for this business ?

YES NO

Check the line that describes your investment in this business activity? All investment is at risk Some investment is not at risk

INCOME

2025 2024

Gross receipts or sales

Sales returns and allowances

Other Income

COST of GOODS SOLD

2025 2024

Inventory at beginning of year

Purchases (less cost of items withdrawn for personal use)

Cost of labor (exclude salary paid to yourself)

Materials and supplies

Other costs

Inventory at end of year

DEDUCTIONS

2025 2024

Advertising

Bad debts from sales or services

Car and truck expenses

Commissions and Fees

Depletion

Depreciation and Sec 179 deduction (not included in cost of goods sold)

Employee benefit programs

Freight (not included in cost of goods sold)

Insurance (other than health)

Mortgage interest (paid to banks, etc.)

Other interest

Legal and professional services

Office expenses

Pension and profit-sharing plans

Rent on machinery and equipment

Rent on other business property

Repairs and maintenance

Supplies (not included in cost of goods sold)

Taxes and licenses

Travel

Meals and entertainment

Utilities and Telephone

Wages less jobs credit (exclude salary paid to yourself)

Other expenses (list type and amount):

EXPENSES for BUSINESS USE of HOME

Area used exclusively for business: _____

Total area of home: _____

Number of hours per day that day-care facility was used: _____

Number of days that day-care facility was used: _____

EXPENSES	2025	2024
Casualty Losses - Direct		
Deductible Mortgage Interest - Direct		
Real Estate Taxes - Direct		
Excess Mortgage Interest - Direct		
Utilities - Direct		
Maintenance and Repairs - Direct		
Rent - Direct		
Insurance - Direct		
Other Expenses - Direct		
Casualty Losses - Indirect		
Deductible Mortgage Interest - Indirect		
Real Estate Taxes - Indirect		
Excess Mortgage Interest - Indirect		
Utilities - Indirect		
Maintenance and Repairs - Indirect		
Rent - Indirect		
Insurance - Indirect		
Other Expenses - Indirect		
Prior Year Operating Expense Carryover		
Prior Year Excess Casualty & Depreciation Carryover		

DEPRECIATION of YOUR HOME

Date home first used for business: _____ / _____ / _____

Smaller of homes Adjusted Basis or FMV _____

Value of land included in amount above _____

RENTAL and ROYALTY INCOME

Property Number: _____

Description and Location:

Primary owner of property : (T = Taxpayer, S = Spouse, J = Joint) _____

Is this a rental property ? YES NO

If "YES", was the property used for personal purposes during the tax year ? YES NO

If "YES", please complete the information below:

Number of days the property was occupied by you, a member of the family, or any individual not paying rent at the fair market value + _____

Number of days the property was actually rented at the fair market value + _____

Number of days the property was not occupied + _____

TOTAL days in the tax year = 365

Did you actively participate in the operation of the rental property during 2024? YES NO

If "YES", did you materially participate ? YES NO

Was the property acquired before 10/22/86 ? YES NO

INCOME	2025	2024
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Rents Received

Royalties Received

EXPENSES	2025	2024
Advertising		
Auto and Travel		
Cleaning and maintenance		
Commissions		
Insurance		
Legal and other professional fees		
Mortgage interest paid to banks		
Other interest		
Repairs		
Supplies		
Taxes		
Utilities		
Management Fees		
Depreciation or depletion expense		
Other expenses:		

FARM INCOME and EXPENSES

Primary owner of the farm: (T = Taxpayer S = Spouse) _____ Principal Product: _____
 Employer ID Number: _____ Agricultural Activity Code: _____ Accounting Method: _____ Cash _____ Accrual _____
 Did you materially participate in the farm operations during 2025? _____
 Check the box that describes your investment in this farm activity ? _____ All investment is at risk _____
 _____ YES _____ NO _____ Some investment is not at risk _____

FARM INCOME (Cash Method)	2025	2024
Sales of livestock and other items you bought for resale		
Cost or other basis of livestock and other items bought for resale		
Sales of livestock, produce, grains, and other products raised		
Total cooperative distributions received (from Form(s) 1099-PATR)		
Taxable amount		
Total agricultural program payments		
Taxable amount		
Commodity Credit Corporation (CCC) loans reported under election		
CCC loans forfeited or repaid with certificates		
Taxable amount		
Crop insurance proceeds and certain disaster payments received in 2025		
Taxable amount		
Custom hire (machine work) income		
Other income: (include federal & state gasoline or fuel tax credit or refund)		
FARM INCOME (Accrual Method)	2025	2024
Sales of livestock, produce, grains, and other products during year		
Total cooperative distributions (from Form(s) 1099-PATR)		
Taxable amount		
Total agricultural program payments		
Taxable amount		
Commodity Credit Corporation (CCC) loans reported under election		
CCC loans forfeited or repaid with certificates		
Taxable amount		
Crop insurance proceeds		
Custom hire (machine work) income		
Other income: (include federal & state gasoline or fuel tax credit or refund)		
Cost of Goods Sold:		
Beginning inventory of livestock, produce, grains, and other products		
Cost of livestock, produce, grains, & other products purchased during the year		
Ending inventory of livestock, produce, grains, and other products		
FARM DEDUCTIONS (Cash and Accrual Method)	2025	2024
Car and Truck		
Chemicals		
Conservation Expenses (Form 8645)		
Custom hire (machine work)		
Depreciation and section 179 expense deduction not claimed elsewhere		
Employee benefit programs (exclude pension and profit-sharing plans)		
Feed purchased		
Fertilizers and lime		
Freight and trucking		
Gasoline, fuel, oil		
Insurance (other than health)		
Interest: Describe		
Labor hired (less jobs credit)		
Employee pension and profit-sharing plans		
Machinery and equipment rent or lease		
Other rent and lease (land, animals, etc.)		
Repairs and maintenance		
Seeds and plants purchased		
Storage and warehousing		
Supplies purchased		
Taxes		
Utilities		
Veterinary fees and medicine		
Other expenses		

SCHEDULE A - ITEMIZED DEDUCTIONS

MEDICAL EXPENSES	2024	2025	GIFTS TO CHARITY	2024	2025
Medical Insurance			Cash Contribution		
Long Term Care Insurance					
MediCare Insurance Premiums			Cash Contributions from K-1		
Doctors/Dentist			List Noncash more than \$500		
Prescriptions					
X-rays, Lab Work, etc					
Nursing Help					
Hospital Care			Noncash less than \$500		
Alcohol/Drug Rehab			Charitable Miles		
Glasses, Hearing Aids, etc			CASUALTY & THEFTS		
List other medical			MISCELLANEOUS		
			Tax Prep		
Number of miles for medical			Safe Deposit Box		
TAXES			Investment Fees		
State Tax Withheld			List Other Miscellaneous		
Sales Tax Paid					
Prior Year State Taxes Paid					
State Estimates Paid			BUSINESS EXPENSES		
Real Estate Taxes			Union Dues		
Personal Property Taxes			Job Search Expense		
List Other Taxes			Uniforms		
			Small Tools		
INTEREST			Job Supplies		
Home mortgage interest on F1098			Other Business (see next page)		
Mortgage interest not on F1098					
Name			Federal Estate Tax for Decedent		
Address			Gambling Loss to extent Gambling Winnings		
ID#			List Other		
Points not on Form 1098					
Investment Interest					

EMPLOYEE BUSINESS EXPENSES

Complete this form only if you are claiming job expenses for travel, transportation, meals, and entertainment. If both you and your spouse are reporting expenses attributable to your jobs, complete a separate schedule for yourself and your spouse.

If you are claiming job expenses that are not for travel, meals, and entertainment, and you were not reimbursed for these expenses by your employer, list the expenses under Miscellaneous Deductions. Examples of these expenses are: educational expenses, uniforms, union dues, home office.

Employee business expenses for Taxpayer (=T) or Spouse (=S) ? _____

Occupation in which expenses were incurred: _____

Tax laws allow for a deduction for expenses for travel, meals, lodging, entertainment and certain business gifts.

These expenses must be related to your trade or business and must be supported by adequate records. Your records must include the following information: (1) Amount; (2) Time and place of travel; (3) Date and description of gift; (4) Business purpose; (5) Business relationship to the person being entertained or receiving the gift.

Do you have records as described above for business expenses to be deducted ? YES NO

BUSINESS EXPENSES	2025	2024
Travel expenses that did not involve overnight travel:		
Parking fees, Tolls, Local transportation (bus, taxi, train, etc.)		
Travel expenses while away from home (exclude meals and entertainment):		
Meals and entertainment expenses		
Other business expenses:		
Reimbursements by your employer on your W-2 (Box 13, Code L):		
For other than meals and entertainment		
For meals and entertainment		
Reimbursements by your employer NOT reported on your W-2:		
For other than meals and entertainment		
For meals and entertainment		

Did you dispose of a vehicle used for business during 2025? YES NO

Did you or your spouse have another vehicle available for personal purposes ? YES NO

If your employer provided you with a vehicle, is personal use during off duty hours permitted ? N/A YES NO

Do you have evidence to support your vehicle expenses ? YES NO

If "YES", is the evidence written ? YES NO

DESCRIPTION	VEHICLE 1	VEHICLE 2
GENERAL INFORMATION:		
Date you first started using your car		
Total miles driven during 2025		
Total miles driven for business (exclude commuting miles)		
Average daily round trip commuting distance		
Total commuting miles to and from work during 2025		
VEHICLE EXPENSES:		
Auto expenses:		
Gasoline, oil, repairs, insurance, etc		
Vehicle rentals		
Value of employer-provided vehicle (if included on W-2)		
Depreciation:		
Cost or other basis		
Depreciation method		
Depreciation deduction		
Section 179 deduction		

CHILD AND DEPENDENT CARE EXPENSES

Complete this form only if:

- * You paid someone to care for a child under 13 or a disabled spouse or dependent so that you are able to go to or look for work, and/or
- * You received dependent care benefits from an employer-paid dependent care assistance program.

Did you pay \$1400 or more in a calendar year to an individual for dependent care services performed in your home ?

YES **NO**

If "YES", please provide a copy of Form W-2.

Did you receive a reimbursement for dependent care expenses from your employer's dependent care assistance program?

YES NO

If "YES", enter the amount:

a) Received from your employer _____

b) Received from your spouse's employer _____

PERSONS or ORGANIZATIONS WHO PROVIDED the CARE

PEOPLE OR ORGANIZATIONS WHO PROVIDED THE CARE			
NAME	ADDRESS	ID NUMBER SSN OR EIN	AMOUNT PAID

CHILD and DEPENDENT CARE EXPENSES

2025

2024

Number of qualifying persons cared for

Child and dependent care expenses incurred and actually paid in 2025

Child and dependent care expenses for 2024 but paid for in 2025

EDUCATION TAX CREDITS AND EDUCATION IRAS

Complete this form only if:

- * You paid qualified tuition and related expenses and fees required for enrollment or attendance at an eligible education institution.

Did you receive a reimbursement for educational expenses from your employers?

YES **NO**

- A) Received from your employer
- B) Received from your spouse's employer

SALES AND EXCHANGES

Did you exchange any securities for other securities or any investment property for property of a like kind ?

YES **NO**

Have you acquired stock or securities substantially identical to stock or securities sold at a loss within a period beginning 30 days prior to and ending 30 days after the date of the sale?

Did you engage in any transactions involving traded options?

YES NO

Did you engage in transactions involving commodity future contracts and straddle positions?

YES **NO**

Please attach all Forms 1099-B and 1099-S or equivalent statements reporting the sales of stocks, bonds, etc. during 2025.

ASSETS HELD FOR LESS THAN ONE YEAR

ASSETS HELD FOR MORE THAN ONE YEAR

INSTALLMENT SALE INCOME

Property description: _____

Date acquired: ____ \ ____ \ ____

Date sold: ____ \ ____ \ ____

Gross Sales Price: _____

Cost or Other Basis: _____

Depreciation allowed or allowable: _____

Commissions and expenses of sale: _____

Gross Profit Percentage (from prior year sale only): _____

Payments received in 2025:

Principal:

Received before May 5, 2025 _____ Received after May 5, 2025 _____

Interest: _____

Total: _____

Was this property sold to a related party ?

YES NO

Property description: _____

Date acquired: ____ \ ____ \ ____

Date sold: ____ \ ____ \ ____

Gross Sales Price: _____

Cost or Other Basis: _____

Depreciation allowed or allowable: _____

Commissions and expenses of sale: _____

Gross Profit Percentage (from prior year sale only): _____

Payments received in 2025:

Principal:

Received before May 5, 2025 _____ Received after May 5, 2025 _____

Interest: _____

Total: _____

Was this property sold to a related party ?

YES NO

ASSETS ACQUIRED or SOLD in 2025