

PERSONAL INFORMATION			
YES	NO	NA	
			Did your <u>marital status</u> CHANGE during the year?
			Did your <u>name</u> CHANGE during the year?
			Did your <u>address</u> CHANGE during the year? *
			Could you be claimed as a <u>dependent</u> on <u>another person's</u> tax return for 2025?
			Were you or your spouse issued an <u>Identity Protection PIN</u> by the IRS? If yes, provide a copy of IRS letter.

DEPENDENTS			
YES	NO	NA	
			Were there any CHANGES in dependents? (Include non-child dependents for whom you provided more than half the support, common example: parents.)
			At the end of 2025, did you have any <u>unmarried children</u> , who could be claimed as dependents and who were <ul style="list-style-type: none"> • Under 19, or • Under 24 years and a full-time student? <i>Reminder: If your child is claimed as your "tax dependent" and also files their own tax return, they must check the box indicating that <u>someone else can claim you as a dependent</u> on their own tax return.</i>
			Did you have any children under age 19 or full-time students under age 24, with interest and dividend income in excess of \$1,350 or total investment income in excess of \$2,700?

INCOME			
YES	NO	NA	
			Did you RECEIVE <u>unemployment benefits</u> ? If yes, provide copy of Form 1099-G.
			Did you RECEIVE <u>gambling income or lottery winnings</u> ? If yes, provide copies of Form W-2G and a list of gambling losses. <i>Alert: Beginning in 2026, gambling losses are limited to 90% of your gambling income.</i>

INCOME continued			
YES	NO	NA	
			Did you rent out your principal residence or vacation home? If you utilized AirBNB or VRBO provide the rental documentation you received.
			Did you RECEIVE <u>tip income</u> ? If yes, provide Form 4137 or Form W-2 showing the tip income.
			Did you RECEIVE <u>overtime</u> pay in 2025? If yes, provide statement from your employer showing the OVERTIME PREMIUM paid that is eligible for deduction.
			Did you RECEIVE grants of <u>stock options</u> from your employer, EXERCISE any stock options granted to you, or DISPOSE any stock acquired under a <u>qualified employee stock purchase plan</u> ? If yes, provide documentation for transactions or Form 3922 for ESPP transactions.
			Did you RECEIVE any <u>disability income</u> ? If yes, was the benefit employer provided?
			Did you RECEIVE WA Paid Family and Medical Leave payments? If yes, provide a copy of Form 1099-G. (You will not receive a 1099-G for medical leave benefits.)

PURCHASES, SALES AND DEBT			
YES	NO	NA	
			Did you START a <u>business</u> or <u>farm</u> , purchase <u>rental</u> or <u>royalty property</u> , or acquire an interest in a <u>partnership, S corporation, trust, or REMIC</u> ?
			Did you PURCHASE or DISPOSE of any business assets (furniture, equipment, vehicles, real estate, etc.), or CONVERT any personal assets to business use?
			Did you BUY or SELL any stocks, bonds or other investment property in 2025 <u>not</u> reported on Form 1099-B? If yes, provide a copy of transactions.
			Did you (a) RECEIVE (as a reward, award, or payment for property or services) or b) SELL, exchange, gift, or DISPOSE of any virtual currency (CRYPTOCURRENCY (i.e., Bitcoin)) in 2025? *
			Did you RECEIVE Form 1099K? If yes, provide a copy. (Common examples: credit card payments, Visa, Venmo).

PURCHASES, SALES AND DEBT continued			
YES	NO	NA	
			Did you have any debts CANCELLED or FORGIVEN? If yes, provide Form 1099-C if received.
			Did you sell or do you plan to sell any dividend generating stocks or mutual funds during the first 60 days of 2026? (This is <u>not applicable</u> if you hold your investments within a commercial brokerage firm, as the brokerage firm will track this information on your behalf.)
			Did you PURCHASE, SELL, or REFINANCE your principal home or second home, or did you take out a home equity loan? If yes, provide a copy of the final settlement statement and Form 1099-S.
			If you SOLD your residence or vacation property, did you ever rent out the property?
			If you SOLD your residence, did you own and occupy as your principal residence for at least two of the last five years prior to the sale?
			Does anyone owe you money which has become UNCOLLECTIBLE? To be eligible for a tax deduction, you must include the documents for the valid loan, and documented attempts for collection.

RETIREMENT PLANS			
YES	NO	NA	
			Did you RETIRE or CHANGE jobs?
			Did you RECEIVE a distribution from a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)? If yes, provide a copy of Form 1099-R.
			Did you designate any of your retirement distributions as <u>Qualified Charitable Distributions (QCD)</u> ? If yes, provide a list of charities and the amounts distributed from each of your IRA accounts. <i>Opportunity: If you are over 70 1/2, you may transfer up to \$108,000 per person annually to a QCD.</i>
			Did you CONTRIBUTE to a retirement plan? If you contributed to an IRA, provide the amounts you contributed towards tax year 2025.

RETIREMENT PLANS continued			
YES	NO	NA	
			Would you like to CONTRIBUTE to or max out your IRA or ROTH IRA for 2025 before April 15th? Or if you are self-employed, maximize your retirement contribution? (Max = \$7k, or \$8K if 50+ years old)
			If you <u>don't qualify</u> to make a ROTH IRA contribution, would you like to discuss making a " <u>back-door ROTH IRA</u> " contribution? (This is an administrative loophole to enable some people to sidestep the ROTH IRA contribution rules even though they didn't qualify originally.)
			Did you TRANSFER or ROLLOVER any amount from one retirement plan to another retirement plan? If yes, provide transaction information.
			Did you CONVERT part or all your IRA to a Roth IRA in 2025?

EDUCATION			
YES	NO	NA	
			Did you receive a DISTRIBUTION from an Education Savings Account or a Qualified Tuition Program (529 Plan)? If yes, include Form 1099-Q.
			Did you, your spouse, or a dependent incur any tuition expenses that are required to attend a college, university, or vocational school? If yes, include Form 1098-T.
			Did you pay any student loan interest? If yes, include Form 1098-E.
			Did you receive a refund of tuition paid? If yes, include Form 1098-T.

ITEMIZED DEDUCTIONS			
YES	NO	NA	
			Did you make any LARGE PURCHASES, such as motor vehicles and boats? If yes, provide a copy of your purchase documents.
			Did you remodel or make CAPITAL IMPROVEMENTS to your house? If yes, provide a summary of your improvements and sales tax paid.

ITEMIZED DEDUCTIONS continued			
YES	NO	NA	
			Do you have HELOC interest expense? If yes, for 2025 draws, please let us know how you used the funds. (Common examples are home improvements or buying a vehicle.)
			Did you get a <u>car loan</u> in 2025? If the car was for personal use (no business use) AND the final assembly of the car was in the United States , then you may be eligible to deduct some of the interest. If yes, provide statement of the interest paid in 2025 and the Vehicle Identification Number (VIN).
			Did you make NON-CASH CHARITABLE CONTRIBUTIONS greater than \$500? If yes, provide the name and address of the charity, thrift shop value of donation, date of contribution, and description of contribution. This information is required to be stated on your tax return.

TAX CREDITS			
YES	NO	NA	
			Did you PAY for childcare while you or your spouse worked or looked for work? If yes, provide the name, address, tax ID number of the provider and the amount paid per child. <i>Alert: The cost of preschool and summer day camps are qualified expenses.</i>
			Do you PAY health insurance through an Obamacare Exchange? If yes, provide Form 1095-A (Health Insurance Marketplace Statement).
			Did you PURCHASE a new qualified plug-in electric motor vehicle before 9/30/2025? If yes, provide Form 15400. (Clean vehicle seller report)
			Did you make any PURCHASES that qualify for the Residential Clean Energy Credit such as SOLAR PANEL INSTALLATIONS? This credit can be up to 30% of your purchase price. If yes, provide a copy of your purchase and installation invoice.
			Did you make any PURCHASES that qualify for the <u>Energy Efficient Home Improvement Credit</u> such as energy efficient windows and exterior doors, specified heat pumps and heat pump water heaters. There are strict limits on amounts of credit available for each type of improvement.

ESTIMATED TAXES			
YES	NO	NA	
			Did you apply an overpayment of 2024 taxes to your 2025 estimated tax (instead of being refunded)? If yes, did you receive any notices from the IRS changing the amount of the overpayment applied?
			If you have an overpayment of 2025 taxes, do you want the excess APPLIED to your 2026 estimated tax (instead of being refunded)?
			Do you expect your 2026 taxable income and withholdings to be DIFFERENT from 2025?

MISCELLANEOUS			
YES	NO	NA	
			Do you want to allocate \$3 to the Presidential Election Campaign Fund?
			Does your spouse want to allocate \$3 to the Presidential Election Campaign Fund?
			May the IRS discuss your tax return with McDevitt & Duffy CPAs, PS?
			Did you pay <u>in excess of \$2,800</u> during the year for domestic services performed in or around your home to individuals who could be considered <u>HOUSEHOLD EMPLOYEES</u> ? (If only the worker can control how the work is done, the worker isn't your employee but is self-employed. A self-employed worker usually provides their own tools and offers services to the general public in an independent business. For more information see IRS Publication 926: Household Employer's Tax Guide.)
			Did you engage in any BARTERING transactions?
			Were you NOTIFIED or AUDITED by either the IRS or the State tax agency? For example, did the IRS send you a tax notice changing your 2024 tax refund or overpayment? *
			Did you or your spouse make any GIFTS to an individual or trust that <u>total more than \$19,000</u> ?

MISCELLANEOUS continued			
YES	NO	NA	
			Did your bank account information CHANGE within the last twelve months (for electronic deposit of refund or payment of tax)? *
			Would you like to contribute to or max out your <u>HSA account</u> (Health Savings Account) for 2025 before April 15th? (To qualify your minimum health insurance deductible must be \$1,650 for a single plan and \$3,300 for a family plan).

ADMINISTRATION			
YES	NO	NA	
			All clients receive an <u>electronic fillable tax organizer</u> through a SafeSend email link. Would you also like a paper tax organizer for 2026?
			All clients will receive their <u>tax returns electronically</u> through a Safe Send email link. Would you also like a paper copy of your tax return?

FOREIGN INCOME			
YES	NO	NA	
			Do you have any FOREIGN INCOME or pay any FOREIGN TAXES? (Do NOT count foreign income and taxes reported on your brokerage statement.) *
			Did you have an INTEREST IN or SIGNATURE AUTHORITY over a financial account in a foreign country, such as a bank account, securities account, or other financial account?
			Did you own any FOREIGN ASSETS other than financial assets? (Examples may include foreign trusts, ownership in a foreign company, foreign retirement plans and/or a foreign estate.)

The terms of this engagement are acceptable to me. (If this is a joint return, I am signing for both of us.) The information I have provided or will provide in connection with these tax returns is true, correct and complete to the best of my knowledge.

APPROVED BY: _____ DATE: _____