

2025

**ANNUAL
CHECK LIST**

**METZGER
MANCINI & LACKNER LLP**

CERTIFIED PUBLIC ACCOUNTANTS

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2025 Annual Checklist - Required to Begin Page 1 of 9

Due diligence regulations require that we, your income tax return preparer, obtain the following information from you **annually**. Please read, answer, and return this checklist. **We cannot begin until you complete, sign, date (page 9) and return this checklist, along with your signed "Letter of Engagement". PLEASE PRINT CLEARLY. Skipping questions will delay preparation.**

Section 1. - Personal Information - Please provide missing information / make corrections, as needed.

Taxpayer

Preferred phone: _____

Email: _____

Date of Birth: _____

Spouse

Preferred phone: _____

Email: _____

Date of Birth _____

**Home:
Address**

]

	<u>Taxpayer</u>	<u>Spouse</u>
State that issued license (IN, MI, etc.)	T _____	S _____
DL / state ID#	T _____	S _____
Date issued	T _____	S _____
Date expires	T _____	S _____

Did you pay **quarterly estimated tax payments** for tax year **2025**? (CIRCLE ONE) Yes No

Please list and provide copies of canceled checks or other confirmation. **DO NOT include tax year 2024 extension payments made in April 2025 or amounts paid when you filed your 2024 tax return.**

2025 Estimate	Date YOU	Amount	Amount	List any other
<u>Due Date</u>	<u>Actually Paid</u>	<u>Paid to IRS</u>	<u>Paid to Indiana</u>	<u>States</u> _____
April 15, 2025:	_____	\$ _____	\$ _____	\$ _____
June 15, 2025:	_____	\$ _____	\$ _____	\$ _____
Sept 15, 2025:	_____	\$ _____	\$ _____	\$ _____
Jan 15, 2026:	_____	\$ _____	\$ _____	\$ _____

Section 1. - Personal Information (continued)

- A. Did you receive any notice or correspondence from the IRS or state **(CIRCLE ONE)** Yes No
Please provide us with a copy, if you have not already done so.
- B. Did you or any of your dependents receive an Identity Protection PIN (IP PIN) Yes No
from the IRS for 2025? If yes, please provide the IRS letter for 2025.
- C. At any time during 2025, did you: (a) receive (as a reward, award, or payment Yes No
for property or services); or (b) sell, exchange, or otherwise dispose of a
digital asset (or a financial interest in a digital asset)?
- D. Did you / spouse work remotely for an employer located in another state? Yes No
You may have additional state filing requirements. Please contact us.
- E. Did your marital status change during the year? Yes No
- F. Did you pay or receive alimony in 2025? Yes No

Please provide the total amount of alimony paid or received in 2025: \$ _____
The date of your original divorce or separation agreement is
now **required** on tax returns. Please provide the date: _____

- G. **Did you or your spouse have government marketplace healthcare** Yes No
(Obamacare) during 2025? If yes, you should receive Form 1095-A,
which is issued by the marketplace. You may receive more than one
Form 1095-A for 2025. We need all the forms you receive.

NEW Questions for 2025

- H. Was your main home (and your spouse's if filing a joint return) in the United Yes No
States for more than half of 2025?
- I. Are you, your spouse and your dependents U.S. citizens? Yes No
If no, you may have additional reporting requirements to complete. Please
contact our office if claiming nonresident alien or dual-status alien.
- J. If you or your spouse is a member of the U.S. Armed Forces, did you serve in Yes No
a combat zone in 2025?
- K. Were you or your spouse hospitalized for wounds, disease or injury incurred Yes No
in a combat zone in 2023, 2024 or 2025 while serving in the U.S. Armed Forces?
- L. New dependent questions:
Did all dependents live with you more than one half of 2025 Yes No
in the United States?
Were all dependents full time students in 2025? Yes No
Are any dependents permanently and totally disabled? Yes No
- M. Did you earn overtime pay – under Fair Labor Standards Act (FLSA) rules - Yes No
for working more than 40 hours in any singular work week? FLSA requires
time-and-a-half over 40 hours/week for non-exempt employees.

Do you have a statement from your employer on company letterhead or a
final paystub indicating the amount of overtime received? Please provide. Yes No

Section 1. - Personal Information (continued)

N. Did you earn **TIP income** in 2025 while employed in an eligible occupation that customarily and regularly receives tips? Examples of eligible occupations: Yes No

Beverage and food service, Entertainment & events, Hospitality & guest services, Home services, repair & maintenance, Personal appearance (hairdressers, massage, skin & nails), Transportation, delivery, Uber, Lyft, and some Personal services (tutors, photographers, babysitting, etc.)

Do you have a statement from your employer indicating total TIPS received? Yes No

O. Did you earn **TIP income** in 2025 while self-employed in an occupation that customarily and regularly receives tips? See Question N above for the list. Yes No

If yes, have you recorded and tracked your tip income separate from your regular self-employed income? Examples: a daily receipt journal or comparison of contracts and invoices versus bank deposits showing cash received per job, etc. Please provide proof of your self-employed tips. Yes No

P. Did you purchase (do not include leased vehicles) a new passenger vehicle or motorcycle in 2025 AND is the vehicle used 100% for personal use or pleasure? Yes No

Did you pay interest on the vehicle to a lender (bank or financial institution)? Yes No

Was the vehicle's final assembly performed within the United States? To verify assembly status, go to [nhtsa.gov/vin-decoder](https://www.nhtsa.gov/vin-decoder) and print the verification. Yes No

If the answer to all three questions is yes, please provide the following information and attach your vehicle registration:

Total interest paid in 2025 on the vehicle \$ _____

VIN _____

Section 2. - Foreign Assets and Foreign Income

A. At any time during 2025 did you, your spouse or your dependents own an interest in, or have signature authority over, any financial account (checking, savings, securities or a brokerage account) located in a foreign country? **Include** accounts shared with dependents that may be temporarily abroad (a college student studying overseas), or a parent living in another country.

Exclude foreign assets/stocks in a US administered broker account, even if your broker account says foreign taxes were paid. Yes No

B. During 2025, did you receive a distribution from (or were you the grantor of or transferor of money to) a foreign trust? Yes No

C. To the best of your knowledge, do you own any foreign property, hold a business interest in an entity located in a foreign country, or have retirement accounts in a foreign country? If yes, please describe. Yes No

Section 3. - Dependent Information (if N/A, draw line through section)

A. Are there any changes in dependents to be claimed from last year? Yes No
If yes, please provide name, date of birth, copy of social security card AND relationship (son, daughter, parent, etc.)

Section 3. - Dependent Information (continued)

- | | | | |
|----|---|-----|----|
| B. | In cases of divorced/separated families where you are the Non-Custodial parent, do you have Form 8332 signed allowing you to claim the child as your dependent?
If yes, provide signed Form 8332. | Yes | No |
| C. | Did any dependent children earn income from a summer job, a part-time job work study while at college, or as a 1099 payee in 2025?
If yes, has a tax return already been filed for the dependent?
If no, would you like us to prepare them for an additional fee? | Yes | No |
| D. | Do you have any dependent children under the age of 19, or a full-time student under age 24, with interest, dividends, and capital gains, etc. greater than \$2,700 in 2025?
If yes, has a tax return already been filed for the dependent? | Yes | No |
| E. | Did any of your dependents have income from a trust in 2025?
If yes, has a tax return been filed for the dependent? | Yes | No |

If your dependent already filed their tax returns, please provide us a copy. If your dependent's return was prepared incorrectly, it may delay preparation and e-filing of your tax returns and, more importantly, the family as a whole may pay more tax than required!

Section 4. - Income

To assist in gathering your information, please review the attached organizer and cross out any items that no longer apply. Perhaps you changed jobs, banks, credit unions, investment brokers, etc. Please let us know so that we can ask better follow up questions. You may either return the organizer to us with your notes or list the items that no longer apply on a separate sheet of paper. Thank you.

- | | | | |
|----|--|-----|----|
| A. | Did you receive installment payments in 2025 from real estate you originally sold in a prior year?
If yes, we will need details of the sale, if not already provided. | Yes | No |
| B. | Did you sell an existing business, rental, or other property in 2025?
If yes, attach a signed copy of the closing papers. | Yes | No |
| C. | Did you sell any stocks, bonds, etc. in 2025?
If yes, provide purchase cost and purchase date(s) | Yes | No |
| D. | Did you receive payments from a pension, profit sharing or 401(k) plan, Traditional IRA, Roth IRA, Keogh, SIMPLE or SEP in 2025?
If yes, provide all Form 1099Rs | Yes | No |
| E. | Did you convert a traditional IRA to a Roth IRA, including a "back door" Roth in 2025? | Yes | No |
| F. | Did you receive any disability income during 2025?
If yes, provide documentation | Yes | No |
| G. | Did you cash out any Series EE or U.S. Savings bonds in 2025 that were originally issued after 1989? If yes, provide documentation | Yes | No |

Section 4. - Income (continued)

- H. Did you have any other income to be reported, such as:
- unemployment income Yes No
 - gambling or lottery earnings Yes No
 - company awards income (trips, prizes, etc.) Yes No
 - jury duty Yes No
 - VENMO, CASH APPS, PayPal, EBay, etc. Yes No
 - other? Indicate _____ Yes No

If yes, provide documentation (W2-G, 1099s, etc.)

Section 5 - Self Employed / Commercial & Residential Rental / Farm (if N/A, draw line through section)

- A. Did you start a new business in 2025? Yes No
 If yes, call our office to discuss, if you have not already done so.
- B. Did you acquire a new interest in any partnership or S Corporation? Yes No
 Are you the partner/shareholder responsible for the preparation of the company's tax return? Yes No
 If yes, please call us immediately for assistance.
 If no, please provide Schedule K-1 from the partnership or S Corp.
- C. Please provide an electronic backup of your accounting records, or printed balance sheet and profit and loss statement, if you have not already done so.
- D. Did you make payments in 2025 that would require you to file Form(s) 1099? Yes No
 If yes, will you prepare and file Form(s) 1099 as required? Yes No
 If no, do you want our office to prepare Form(s) 1099 for you for an additional fee? Yes No
- E. If you drove your personal vehicle to conduct business, please indicate the following:

	<u>Business miles</u>	<u>Commuting, Personal and Non Business Miles</u>
January 1 - December 31, 2025 _____	_____	_____

For Sections 6 and 7 below, we ask that you provide the following, even if you plan to use the standard deduction. Some of these items may qualify for state deductions and credits.

Section 6. - Medical, Mortgage Interest, Taxes and Casualty Losses

- A. Did you list, summarize and total your 2025 out-of-pocket medical, dental, vision and prescription expenses? Yes No
- B. Did you include mortgage and property tax statements for all properties owned? Yes No
- C. Did you take out a home equity loan this year? Yes No
 If yes, did you use the proceeds to improve your principal residence? Yes No
- D. Are the total mortgages on your first and/or second residence greater than \$750,000? Yes No
 If yes, please provide the principal balance at the beginning and end of the year.

Section 6. - Medical, Mortgage Interest, Taxes and Casualty Losses (continued)

- E. Did you attach copies of your 2025 registration cards for personal vehicles, boats trailers, etc.? Only the excise tax portion is deductible for Indiana residents. Yes No

Casualty losses

A list of 2025 federally declared disasters is available at <https://www.fema.gov/disasters/disaster-declarations>
 Only casualty losses caused by fire, flood, wind, etc. in a federally declared disaster area are deductible in 2025. Please provide details on your casualty loss, if due to one of these disasters.

Section 7. - Charitable Donations

- A. If you donated to not-for-profit charities by check or credit card in 2025, please list below.

Do not include amounts paid directly to individuals, "Go-fund-me" accounts, political parties, political action committees or political campaigns. **These payments are not deductible.**

Date Paid	Amount	Name of Charity
_____	_____	_____
_____	_____	_____
_____	_____	_____

Need more space? Please continue your list on separate sheet of paper or in the appropriate section of the Organizer. As always, keep receipts from the charity to prove your donation.

Please provide your list of donations, even if you do not plan to itemize your deductions. Certain donations qualify for state credits. **We don't want to miss any!!**

- B. If you donated clothing, furniture, household items, shares of stock or other non-cash items in 2025, we are required to report all the following information for non-cash donations:

- Charity name and full address (street, city, state, zip)
- The date of your donation and a complete list of items donated
- Fair market value of donation (you must determine this)

Stating that you donated "6 bags of clothes" is no longer adequate. You are responsible for a detailed list of items and the dollar value of each item donated (example: 30 sweaters, \$3 each). Large value items may require an appraisal before a deduction is allowed. Please provide the letter from the charity showing receipt of the non-cash items.

- C. Did you make any charitable donations directly from your IRA required minimum distribution - called a Qualified Charitable Distribution? Yes No
 If yes, please provide documentation from the IRA company and receipt from charity.
- D. Did you contribute to an Indiana Scholarship Granting Organization, (SGO)? Yes No
If yes, provide the certification letter(s) from the organization. We must attach the letter to the Indiana return and paper file the Indiana return.
- E. Did you contribute to an Indiana Neighborhood Assistance Program, (NAP) ? Yes No
If yes, provide the certification letter(s) from the organization. We must attach the letter to the Indiana return and paper file the Indiana return.

Section 8. - Other Information

- A. Did you pay student loan interest during 2025? If yes, provide Form 1098E Yes No
- B. Did you gift a total of \$19,001 or more to any individual during 2025?
If yes, please provide name of individual, date and amount of gift.
Please note that "gifts" include money, cars, stocks, artwork, etc. Yes No
- C. Did you deposit into any Traditional IRA accounts in 2025? **Do not include** retirement plan contributions through your employer or Simple Plans.
If yes, please provide a statement from the IRA company. Yes No
- D. Did you deposit into any Roth IRA accounts in 2025? **Do not include** retirement plan contributions through your employer or Simple Plans.
If yes, please provide a statement from the IRA company. Yes No
- E. Did you deposit into a health savings account (HSA) in 2025?
If yes, is the HSA a single or family plan? Yes No
Please provide Form 5498-A OR a year end statement from your HSA provider Single Family
- F. Did you withdraw from a health savings account (HSA) in 2025?
If yes, please provide Form 1099-SA from your HSA provider Yes No
- G. Did you pay college education expenses for you, your spouse, or a dependent during 2025?
If yes, provide Form 1098-T from the college/university & copies of the tuition bills. Yes No
- H. Did you incur child care expenses during 2025?
If yes, please include the individual or service provider's official name, address, and Tax ID and amount paid for care per child. Yes No

Section 9. - Indiana Residents Only

- A. On January 1, 2025 which Indiana county (St. Joseph, Elkhart, etc.) did you:

	Live in	Work in
Taxpayer		
Spouse		

- B. Did you deposit into an Indiana College Choice 529 Investment Plan in 2025?
If yes, please provide the December 31, 2025 statement showing the account number and the amount deposited. Yes No
- C. Did you withdraw from an Indiana 529 Investment Plan in 2025?
If yes, please provide Form 1099-Q. Yes No
- D. Did you incur education expenses (tuition, fees, books) for dependents who attended an Indiana private school or home school in grades K - 12?
If yes, **provide costs paid for each dependent separately.** Yes No

Section 9. - Indiana Residents Only (continued)

- E. Homeowners - Please provide the real estate taxes paid on your residence and the Indiana property tax statements.
- F. If you rented a house or apartment, provide the name and address of the landlord, the number of months rented and total rent paid.
- G. Did you purchase any items from out-of-state businesses on which sales tax was not charged (i.e. online purchases)? Yes No
 If yes, enter total purchase price of the goods \$ _____

Section 10. - Michigan Residents Only Indicate Michigan School District _____

- A. Homeowners - Please provide the real estate taxes paid on your residence, the Michigan property tax statements and the dates you made your payments.
- B. Renters - Please provide address of home you rented, Landlord's name and address, number of months rented and the total rent paid for the year.
- C. Did you pay tuition to a Michigan college? Yes No
- D. Did you purchase any items from out-of-state businesses on which sales tax was not charged (i.e. online purchases)? Yes No
 If yes, enter total purchase price \$ _____

Section 11. - Final Review

- A. Did you read, understand and answer all the questions in this checklist? Yes
- B. Did you read and sign the "Letter of Engagement"? Yes
 Please return the "Letter of Engagement" with this checklist.
- C. Did you provide all your documents (W-2s, 1099's, etc.) with this checklist necessary to complete your tax return? Yes No
 If no, please indicate any additional information you believe is missing.

- D. IRS will no longer issue refund checks. Please provide the following. **DO NOT ASSUME we have the information below from last year. Print clearly. You will be required to verify this information on your return.** Missing information **will** delay processing.

Credit Union / Bank name _____

Routing number _____

Checking Account number _____

OR Savings Account number _____

Sorry!!

Just as we were about to send out this organizer, Indiana added an additional reporting requirement to a page in the Indiana tax return. Please enter the street address, foreign address OR rural route address where you lived on January 1, 2025.

Taxpayer

Street _____

City _____ State _____ Zip _____

Foreign Country Code _____

Spouse

Street _____

City _____ State _____ Zip _____

Foreign Country Code _____

Indiana will continue to allow you to use an alternative mailing address on page 1 of the tax return. However, Indiana now requires your street address (or addresses if living separately on January 1, 2025) to be listed on a form inside the Indiana tax return.

You may not use any of the following as your street address on January 1, 2025:

- | | | |
|--------------------|--------------------|--------------------------------|
| PO Box | Dorm address | Second / Vacation home address |
| Business address | Office address | Your neighbor's address |
| HOA office address | Time Share address | Barn / Warehouse address |