

2025**1040****US****Miscellaneous Questions**

If any of the following items pertain to you or your spouse for 2025, check the appropriate box, and provide additional information, as applicable.

For questions that do not apply to you, simply ignore them, or check the "No" box.

If you leave a question blank, we will not ask you about it. Put a "?" or other note if you are unsure.

Yes	No	GENERAL INFORMATION
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|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | Has your address changed since filing your last tax return? |
| <input type="checkbox"/> | <input type="checkbox"/> | If you owe money, would you like the balance due directly withdrawn from your bank account? |
| <input type="checkbox"/> | <input type="checkbox"/> | Is your account information for direct deposit (and direct withdrawal, if elected) the same as last year? If no, provide your new account information. |
| <input type="checkbox"/> | <input type="checkbox"/> | For any taxes due that are not automatically withdrawn from your account, would you prefer to pay online, instead of mailing a check? |
| <input type="checkbox"/> | <input type="checkbox"/> | If you live in Portland, would you like us to prepare your Arts Tax Return? Do not check yes if you will pay this tax online (artstax.net). |
| <input type="checkbox"/> | <input type="checkbox"/> | Would you like a copy of your tax return made available to you on our online portal? |
| <input type="checkbox"/> | <input type="checkbox"/> | Would you like a paper copy of your completed return? |
| <input type="checkbox"/> | <input type="checkbox"/> | Would you prefer a digital organizer in place of a paper organizer next year? |

Yes	No	INCOME
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- | | | |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive any income (cash or otherwise, including tips and kit rentals) that isn't included in the amounts provided by you on the organizer or Forms 1099/W-2? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive any tips or overtime pay in 2025? If yes, provide a copy of the pay slip from the last pay in 2025 for all jobs worked during the year. |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive any unemployment, disability, or paid leave benefit income? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive any stock options from your employer? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive any foreign income or pay any foreign taxes (other than any reported on investment Forms 1099)? |

Yes	No	DEDUCTIONS
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|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | If you do not live or work full time in Oregon, did you pay sales tax on the purchase of any vehicles, home improvements, or other high-cost item? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you give any money to charity? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you give any goods to charity? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you incur any expenses working as a teacher, counselor, or principal for kindergarten through grade 12? Amount of expense \$ _____ (maximum \$300) |

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			PURCHASES, SALES AND DEBT
Yes	No		
<input type="checkbox"/>	<input type="checkbox"/>		Did you own cryptocurrency, NFTs, or other digital assets?
<input type="checkbox"/>	<input type="checkbox"/>		Did you take out a loan to purchase a new vehicle in 2025?
<input type="checkbox"/>	<input type="checkbox"/>		Did you sell or trade any stocks, bonds or other investment property?
<input type="checkbox"/>	<input type="checkbox"/>		Did you have any investments that became totally worthless?
<input type="checkbox"/>	<input type="checkbox"/>		Did you purchase or sell your principal residence or any other real estate? Provide related final closing (HUD or settlement) statements.
<input type="checkbox"/>	<input type="checkbox"/>		Did you refinance a home or other real estate? Provide related final closing (HUD or settlement) statements.
<input type="checkbox"/>	<input type="checkbox"/>		Did you make any residential energy-efficient improvements or purchases?
<input type="checkbox"/>	<input type="checkbox"/>		Did you purchase an electric (plug-in or plug-in hybrid) vehicle from 1/1-9/30/2025?
<input type="checkbox"/>	<input type="checkbox"/>		Did you have any debts canceled or forgiven?
<input type="checkbox"/>	<input type="checkbox"/>		Did anyone owe you money that has become uncollectible?
Yes	No		BUSINESSES AND RENTALS If not applicable, X here: ___
<input type="checkbox"/>	<input type="checkbox"/>		Did you start a business or farm?
<input type="checkbox"/>	<input type="checkbox"/>		Did you receive any revenue from customers located in Portland, Multnomah County, or TriMet?
<input type="checkbox"/>	<input type="checkbox"/>		Did you receive more than 25% of your revenue, or \$100,000 or more in revenue from customers located in any one state other than your state of residence?
<input type="checkbox"/>	<input type="checkbox"/>		Did you purchase rental or royalty property?
<input type="checkbox"/>	<input type="checkbox"/>		Did you acquire an interest in a partnership, or S corporation?
<input type="checkbox"/>	<input type="checkbox"/>		Did you travel out of town overnight for business during the year?
<input type="checkbox"/>	<input type="checkbox"/>		Did you use your car for business (other than to and from work)?
<input type="checkbox"/>	<input type="checkbox"/>		If you have a business or own rental properties, did you pay more than \$600 to any vendor (person or company) for services or rent during the year?
<input type="checkbox"/>	<input type="checkbox"/>		If you answered yes to the previous question, did you file Forms 1099 for 2025? If no, contact us immediately to determine if they are required, as they are due January 31st.
<input type="checkbox"/>	<input type="checkbox"/>		Was your home used for business?
<input type="checkbox"/>	<input type="checkbox"/>		If you own rental property, did you use any of it personally for one or more days during the year?

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<input type="checkbox"/>	<input type="checkbox"/>		Was your home rented out in full or in part during the year?
<input type="checkbox"/>	<input type="checkbox"/>		Did you dispose of any business assets or convert any business assets to personal use?
Yes	No		RETIREMENT PLANS
<input type="checkbox"/>	<input type="checkbox"/>		Did you receive a distribution from a retirement plan (401(k), IRA, Roth IRA, etc.)?
<input type="checkbox"/>	<input type="checkbox"/>		Do you receive a pension for work you performed as a public safety officer?
<input type="checkbox"/>	<input type="checkbox"/>		If you received a distribution from a traditional IRA, have you ever made a non-deductible contribution to a traditional IRA?
<input type="checkbox"/>	<input type="checkbox"/>		Did you make a contribution to a retirement plan (IRA, Roth IRA, self-employed 401(k), etc.) other than through payroll at work ?
<input type="checkbox"/>	<input type="checkbox"/>		Did you participate in the Oregon Saves program? If yes, provide a copy of the year-end statement from the account(s).
<input type="checkbox"/>	<input type="checkbox"/>		Do you want to consider additional contributions to any retirement plans (IRA, Roth, SEP, SIMPLE, 401(k)), if allowed?
<input type="checkbox"/>	<input type="checkbox"/>		Did you transfer or rollover any amount from one retirement plan to another, or return any distributions to your account?
<input type="checkbox"/>	<input type="checkbox"/>		Did you convert part or all of any retirement account to a Roth IRA?
<input type="checkbox"/>	<input type="checkbox"/>		If you are over age 70 1/2, did you make any charitable contributions directly from an IRA?
Yes	No		DEPENDENTS If not applicable, X here: ____
<input type="checkbox"/>	<input type="checkbox"/>		Were there any changes in dependents?
<input type="checkbox"/>	<input type="checkbox"/>		During 2025, did any of your dependents have income in excess of \$1,350?
<input type="checkbox"/>	<input type="checkbox"/>		Did all of your dependents live with you during more than half of 2025?
<input type="checkbox"/>	<input type="checkbox"/>		Are any of your dependents filing a tax return for 2025? If yes, do not file their return(s) until yours is complete, or send us a copy if already filed (if we do not prepare).
<input type="checkbox"/>	<input type="checkbox"/>		Did you incur any adoption expenses or adopt a special needs child?
<input type="checkbox"/>	<input type="checkbox"/>		Did you pay for any child care expenses?
Yes	No		EDUCATION
<input type="checkbox"/>	<input type="checkbox"/>		Did you pay interest on any student loans?
<input type="checkbox"/>	<input type="checkbox"/>		Did you receive a distribution from a Qualified Tuition Program (529 plans, etc.)?

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<input type="checkbox"/>	<input type="checkbox"/>		Did you, your spouse, or a dependent incur any tuition or supply expenses that are required to attend a college, university, or vocational school?
<input type="checkbox"/>	<input type="checkbox"/>		Did you or any of your dependents receive scholarships, grants, or other assistance in excess of tuition costs during the year?
<input type="checkbox"/>	<input type="checkbox"/>		Did you contribute to your state's college savings plan? Amount \$ _____
Yes	No		MISCELLANEOUS
<input type="checkbox"/>	<input type="checkbox"/>		Did your marital status change during the year?
<input type="checkbox"/>	<input type="checkbox"/>		Did you purchase health insurance through a state or federal marketplace/exchange?
<input type="checkbox"/>	<input type="checkbox"/>		Did you have access to an employer health insurance plan at any point during 2025?
<input type="checkbox"/>	<input type="checkbox"/>		Did you have HSA-eligible (high-deductible) health insurance at any point during 2025?
<input type="checkbox"/>	<input type="checkbox"/>		If you have an overpayment of taxes, do you want the excess applied to 2026 estimated tax (instead of being refunded) if you owe estimated tax for 2026?
<input type="checkbox"/>	<input type="checkbox"/>		Do you expect next year's (2026) income and withholdings to be significantly different from 2025?
<input type="checkbox"/>	<input type="checkbox"/>		Do you (and your spouse, if applicable) want to allocate \$3 to the Presidential Election Fund?
<input type="checkbox"/>	<input type="checkbox"/>		Did you have any interest (including signature authority) in any foreign assets, accounts or trusts (including transfers to or from foreign trusts) at any point during the year?
<input type="checkbox"/>	<input type="checkbox"/>		Did you receive any gifts or inheritances from foreign sources?
<input type="checkbox"/>	<input type="checkbox"/>		Did you engage the services of any household or child care employees (not through a cleaning, daycare or home health care service)?
<input type="checkbox"/>	<input type="checkbox"/>		Were you notified or audited by the IRS or a state or local taxing agency and have not previously brought it to our attention?
<input type="checkbox"/>	<input type="checkbox"/>		Did you owe any unpaid taxes from 2024 or prior years (including federal, state, and local taxes) that were not paid in full by December 31, 2025?
<input type="checkbox"/>	<input type="checkbox"/>		Did you or your spouse make any gifts to an individual totaling more than \$19,000 (including cash, stocks, property, etc.)?
<input type="checkbox"/>	<input type="checkbox"/>		Are you or any of your dependents severely disabled, as defined by the State of Oregon?
<input type="checkbox"/>	<input type="checkbox"/>		If you file an Oregon return, did you make any political contributions to candidates, a political party or a PAC? Amount contributed \$ _____
<input type="checkbox"/>	<input type="checkbox"/>		Did you put money in or withdraw money from an Individual Development Account (IDA)?

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CHECKLIST

The following is a list of common items needed for your tax return preparation. Please review and provide the following, as applicable. **This list is not exhaustive; provide any other documentation that may apply.**

Form(s) W-2 (wages, etc.) - **all pages/copies, even if additional copies look identical.** Including final pay slips from 2025 is also helpful, and necessary if you were paid tips or overtime during the year.

Form(s) 1099, including:

- Form 1099-INT (interest) and Form 1099-DIV (dividends)
- Consolidated Forms 1099 (brokerage statements - include **all** pages, including detail)
- Form 1099-NEC (nonemployee compensation) and Form 1099-MISC (miscellaneous payments)
- Form 1099-R (retirement distributions)
- Form 1099-K (third-party/credit card processor payments)
- Form 1099-G (government payments, including refunds and unemployment benefits)
- Form 1099-Q (payments from qualified education programs)
- Form 1099-DA (digital asset proceeds)

Form(s) 1095-A (Health Insurance Marketplace Statement).

Schedule(s) K-1 (income/loss from partnerships, S-corporations, trusts, etc.).

Form(s) 1098-T (tuition statement).

Form(s) 1098 (mortgage interest) and property tax statements. If your mortgage was sold to a new servicer during the year, include all Forms 1098.

Final settlement statements pertaining to real estate purchase, sale, and financing/refinancing transactions.

If you own rental property and have a property manager, include the manager's year-end statement. Do not enter these amounts on the organizer, include only the amounts paid outside the management company.

Tenant deposits received and paid out for rental properties.

If you have a business, and use bookkeeping software, do not enter the amounts from your software on the organizer. Instead, provide an Accountant's Copy or backup of any QuickBooks files, spreadsheet in Excel format if using a spreadsheet program, or contact us for the correct reports to print from your program.

Receipts/invoices for any business capital asset purchases over \$2,500 each.

Any notices from the IRS and other taxing authorities received during the year.

Written acknowledgment/receipts from charities for any charitable donations, even if you do not itemize.

OTHER REMINDERS

Review your beneficiary elections for all retirement accounts (IRAs, 401(k)s, etc.) annually.

If you are over age 73 and have any retirement accounts, you are required to make minimum distributions from these accounts every year (with limited exceptions). If over 70 1/2, you are also allowed to send your RMDs directly to charities, which may be a better option in many cases.

If your business sells to customers in a state that has sales tax, you may be required to file sales tax reports.

It is important to discuss any large gifts you are considering giving to others, or you may receive before actually transferring the property. If you are considering gifting anything, or someone is considering giving you a large gift or adding your name to property ownership, please contact us.