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INDIVIDUAL TAX ORGANIZER
FORM 1040

Enclosed is an organizer that I provide to clients in order to assist them in compiling the information necessary to prepare your individual income tax returns. Complete as much of this organizer as possible. Any sections that do not apply you may cross off or mark "N/A".

The Internal Revenue Service matches information returns with amounts reported. A negligence penalty may be assessed where dividends and interest are underreported. Accordingly, all Forms W-2, 1098 and 1099, Schedules K-1 and other information returns reflecting amounts reported to the Internal Revenue Service should be submitted with your organizer.

It is essential that you complete the questions concerning foreign bank accounts; Questions #53, #54 and #55 on page 4.

To continue providing quality services on a timely basis, I urge you to collect your information as soon as possible. If information from "passthrough" entities such as partnerships, trusts and S corporations is the only data you are missing, please send the data you have assembled and forward the missing information as soon as it is available. Tax returns are processed on a first come, first served basis. Please get your information in as soon as possible to avoid any delays in its completion.

Tax organizers are always available on my website. I look forward to providing tax services to you this year. Should you have questions regarding any items, please do not hesitate to contact me at (440) 708-1041 or email to *tom@tombauercpa.com*. You may also wish to visit via my website at www.tombauercpa.com.

If I did not prepare your prior year returns, provide a copy of federal, state and city returns for the three previous years. Complete pages 1 through 3 and all applicable sections.

Taxpayer's Name_____ SS# _____ Occupation _____

Spouse's Name _____ SS# _____ Occupation _____

Home Address_____

_____ _____ _____ _____ _____
City, Town, or Post Office County State Zip Code School District

Telephone Number
Home (____) _____
Email _____

Telephone Number (T)*
Office (____) _____
Fax (____) _____

Telephone Number (S)*
Office (____) _____
Fax (____) _____

Taxpayer: Date of Birth _____ Blind? – Yes ____ No ____
Spouse: Date of Birth _____ Blind? – Yes ____ No ____

Dependent Children Who Lived With You:

Full Name	Social Security Number	Relationship	Birth Date

Other Dependents:

Full Name	Social Security Number	Relationship	Number Months Resided in Your Home	% Support Furnished By You

*T= Taxpayer *S=Spouse

Please answer the following questions and submit details for any question answered "Yes":

		YES	NO
1.	Has your marital status changed since your last return?	_____	_____
2.	Will the address on your current returns be different from that shown on your prior year returns? If yes, provide the new address and date moved.	_____	_____
3.	Were there any changes in dependents from the prior year?	_____	_____
4.	Did you provide more than 1/2 support for a non-dependent on your return?	_____	_____
5.	Are you entitled to a dependency exemption due to a divorce decree?	_____	_____
6.	Did any of your dependents earned (wage) income? If yes, please disclose.	_____	_____
7.	Did any of your children under age 24 have investment income over $2,700?	_____	_____
8.	Are any dependent children married and filing a joint return with their spouse?	_____	_____
9.	Did any dependent child over 18 years of age attend school less than 5 months during the year?	_____	_____
10.	Did you receive income from any legal proceedings, cancellation of student loans or other indebtedness during the year? If yes, furnish details.	_____	_____
11.	Did you make any gifts during the year directly or in trust exceeding $19,000 per person?	_____	_____
12.	Did you adopt a child or begin adoption proceedings this past year? Provide details.	_____	_____
13.	Were you a resident of, or did you earn income in, more than one state during the year?	_____	_____
14.	Do you wish to have $3 (or $6 on joint return) of your taxes applied to the Presidential Campaign Fund?	_____	_____
15.	Do you wish to allocate any Ohio refund to a nature/wildlife fund? If yes, indicate amount(s) and which fund(s):	_____	_____
	_____		
16.	Do you want any overpayment of taxes applied to next year's estimated taxes?	_____	_____
17.	Do you want any remaining federal refund deposited directly to your bank account? If yes, enclose a voided check.	_____	_____
18.	Do either you or your spouse have any outstanding child or spousal support payments or federal debt?	_____	_____
19.	If you owe federal tax upon completion of your return, are you able to pay the balance due?	_____	_____
20.	Do you expect a large fluctuation in your income, deductions or withholding next year?	_____	_____
21.	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
22.	If you received an IRA distribution which you did not rollover, provide details.	_____	_____
23.	Did you "convert" IRA funds into a Roth IRA? If yes, provide details.	_____	_____
24.	Did you receive any disability payments this year?	_____	_____
25.	Did you pay any premiums for long-term care insurance? List amount paid.	_____	_____
26.	Did you sell and/or purchase a principal residence or other real estate? If yes, provide settlement sheet (HUD 1) and 1099-S. See page 13.	_____	_____
27.	Did you or spouse have any transactions relating to Health Savings Accounts (HSA) or Medical Savings Accounts (MSA)?	_____	_____
28.	Did you receive income from tax-exempt securities?	_____	_____
29.	Do you have any worthless securities or any loans that became uncollectible this year?	_____	_____
30.	Did you receive unemployment compensation? If yes, provide 1099.	_____	_____
31.	Did you have any casualty or theft losses during the year? If yes, provide details.	_____	_____
32.	Did you have debts canceled or forgiven?	_____	_____
33.	Did you work out of town for part of the year?	_____	_____
34.	Has the IRS, or any state or local taxing agency, notified you of changes to a prior year's tax return? If yes, provide copies of all notices/correspondence received.	_____	_____
35.	Are you aware of any changes to your income, deductions and credits reported on a prior year's returns?	_____	_____
36.	If you or your spouse has self-employment income, did you pay any health insurance premiums or long-term care premiums? If yes, were either you or your spouse eligible to participate in an employee's health insurance or long-term care plan?	_____	_____
37.	If you or your spouse has self-employment income, do you want to make a retirement plan contribution?	_____	_____
38.	Did you and/or spouse exercise any stock options?	_____	_____
39.	Did you pay any household employee wages of $2,800 or more?	_____	_____
40.	If yes, provide copy of Form W-2 issued to household employees	_____	_____
41.	If yes, did you pay total wages of $1,000 or more in any calendar quarter to household employees?	_____	_____
42.	Did you surrender any U.S. savings bonds? If yes, provide detail.	_____	_____
43.	Did you use the proceeds from Series EE U.S. savings bonds purchased after 1989 to pay for higher education expenses?	_____	_____

		YES	NO
44.	Did you contribute to any Sec 529 college tuition savings plan? This can now be to any state in order to take a potential OH tax deduction for each student plan. The recipient does *not* need to be your dependent. Indicate how much you contributed for each child.	_____	_____
45.	Did you start a business?	_____	_____
46.	Did you purchase rental property?	_____	_____
47.	Did you acquire interests in partnerships or S corporations?	_____	_____
48.	Do you have records to support travel and entertainment expenses? The law requires that adequate records be maintained for travel and entertainment expenses. The documentation should include: amount, time and place, date, business purpose, description of gift(s) (if any), and business relationship of recipient(s).	_____	_____
49.	Did anyone in your family attend college this past tax year? Please provide details on pages 22-23.	_____	_____
50.	Did you receive, sell, send, exchange or acquire any virtual cryptocurrency during the year?	_____	_____
51.	Did you make any political contributions for an Ohio candidate for office? If so, provide type and amount.	_____	_____
52.	Did you install energy efficient doors, windows, skylights, furnace, heat pump or central A/C unit? Provide details.	_____	_____
53.	For loans made from 2025 thru 2028, there is deduction for car loan interest on personal vehicles with limitations; lender will provide 1099 for interest exp if it potentially qualifies. Provide 1099	_____	_____
54.	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?	_____	_____
55.	Do you have any foreign financial accounts, foreign financial assets, or hold interest in a foreign entity?	_____	_____

ESTIMATED TAX PAYMENTS MADE

	FEDERAL		STATE (NAME):		CITY/LOCAL	
	Date Paid	Amount Paid	Date Paid	Amount Paid	Date Paid	Amount Paid
Prior year						
1st Quarter						
2nd Quarter						
3rd Quarter						
4th Quarter						

WAGES, SALARIES, AND OTHER EMPLOYEE COMPENSATION - List and enclose all W-2 Forms.

TS*	Employer	Gross Wages	Fed W/H	FICA W/H	Medicare W/H	State W/H	Local W/H

PENSION AND ANNUITY INCOME - List and enclose all Forms 1099R.

TS*	Name of Payor	Total Received	Taxable Amount	Federal Tax Withheld	State Tax Withheld

*T = Taxpayer S = Spouse

		YES	NO
1.	Did you receive a lump sum distribution from your employer?	_____	_____
2.	Did you "convert" a lump sum distribution into another plan or IRA account?	_____	_____
3.	Did you convert IRA funds to a Roth IRA this year?	_____	_____
4.	Have you elected a lump sum treatment after 1986? Taxpayer	_____	_____
	Spouse	_____	_____

SOCIAL SECURITY BENEFITS RECEIVED - List and enclose all 1099 SSA Forms.

	Gross	Medicare Premiums Deducted	Net Received
Taxpayer	$	$	$
Spouse	$	$	$

INTEREST INCOME - List and enclose all 1099-INT forms and statements of tax-exempt interest earned.

TSJ*	Name of Payor per Form 1099 or statement	Banks, S&L, Etc.	U.S. Bonds, T-Bills	Tax-Exempt In-State	Tax-Exempt Out-of-State
	Early Withdrawal Penalties				

*T = Taxpayer S = Spouse J = Joint

INTEREST INCOME (Seller Financed Mortgage)

Name of Payor	Social Security Number	Address	Interest Recorded

DIVIDEND INCOME - List and *enclose all 1099-DIV Forms* and statements of tax-exempt dividends earned.

TSJ*	Name of Payor per 1099 or statement	Ordinary Dividends	Capital Gain	Non Taxable	Federal Tax Withheld	Foreign Tax Withheld

*T = Taxpayer S = Spouse J = Joint

MISCELLANEOUS INCOME - List and enclose related 1099(s) or other forms.

Description	Amount
State and local income tax refund(s)	
Alimony received: **only if finalized before 2019**	
Jury fees	
Finder's fees	
Director's fees	
Prizes	
Gambling (list losses as well as winnings)	
Other miscellaneous income	

INCOME FROM BUSINESS OR PROFESSION

Who owns this business? G Taxpayer G Spouse G Joint

Principal business or profession _____

Business name _____

Business taxpayer identification number _____

Business address _____

_____

Method(s) used to value closing inventory:

__ Cost __ Lower of cost or market __ Other (describe) _____ N/A _____

Accounting method:

__ Cash __ Accrual __ Other (describe) _____

		YES	NO
1.	Was there any change in determining quantities, costs or valuations between the opening and closing inventory? If "yes," attach explanation.	_____	_____
2.	Did you deduct expenses for the business use of your home? If "yes," complete office in home schedule	_____	_____
3.	Did you materially participate in the operation of the business during the year?	_____	_____
4.	Was all of your investment in this activity at risk?	_____	_____
5.	Were any assets sold, retired or converted to personal use during the year? If "yes," list assets sold including date acquired, date sold, sales price, basis and gain or loss.	_____	_____
6.	Were any assets purchased during the year? If "yes," list assets acquired, including date placed in service and purchase price, including trade-in. Include copies of purchase invoices.	_____	_____
7.	Was this business still in operation at the end of the year?	_____	_____
8.	List the states in which business was conducted. _____ _____		
9.	Provide copies of certification for members of target groups and associated wages qualifying for Work Opportunities Credit. .	_____	_____
10.	Provide information for welfare -to -work credit.	_____	_____

Attach a schedule of income and expenses of the business or complete the following worksheet. Complete a separate schedule for each business.

Description	Amount
Part I –Income	
Gross receipts or sales	
Returns and allowances	
Other income (List type and amount)	
Part II - Cost of Goods Sold	
Inventory at beginning of year	
Purchases less cost of items withdrawn for personal use	
Cost of labor (Do not include salary paid to yourself)	
Materials and supplies	
Other costs (List type and amount)	
Inventory at end of year	
Part III – Expenses	
Advertising	
Bad debts from sales or services	
Car and truck expenses (Complete Auto Expense Schedule on Page 20)	
Commissions and fees	
Depletion	
Depreciation and section 179 expense deduction (provide depreciation schedules)	
Employee benefit programs (other than Pension and Profit Sharing plans shown below)	
Insurance (other than health)	
Interest:	
a. Mortgage (paid to banks, etc.)	
b. Other	
Legal and professional services	
Office expense	

Pension and profit-sharing plans (employee's portion only)	
Rent or lease:	
a. Vehicles, machinery, and equipment	
b. Other business property	
Repairs and maintenance	
Supplies	
Taxes and licenses (Enclose copies of payroll tax returns) State Taxes	
Travel, meals, and entertainment:	
a. Travel	
b. Meals and entertainment	
Utilities	
Wages (enclose copies of W-3/W-2 forms).	
Lobbying expenses	
Club dues:	
a. Civic club dues	
b. Social or entertainment club dues	
Other expenses (list type and amount)	

OFFICE IN HOME

To qualify for an office in home deduction, the area must be used exclusively for business purposes on a regular basis in connection with your employer's business and for your employer's convenience. If you are self-employed, it must be your principal place of business or you must be able to show that income is actually produced there. If business use of home relates to daycare, provide total hours of business operation for the year.

Business or activity for which you have an office	Total area of the house (square feet)	Area of business portion (square feet)	Business percentage

I. DEPRECIATION

	Date Placed in Service	Cost/Basis	Method	Life	Prior Depreciation
House					
Land					
Total Purchase Price					
Improvements (Provide details)					

II. EXPENSES TO BE PRORATED:

Mortgage interest _____

Real estate taxes _____

Utilities _____

Property insurance _____

Other expenses - itemize _____ _____

_____ _____

_____ _____

_____ _____

III. EXPENSES THAT APPLY DIRECTLY TO HOME OFFICE:

Telephone _____

Maintenance _____

Other expenses - itemize _____ _____

_____ _____

_____ _____

_____ _____

CAPITAL GAINS AND LOSSES - Enclose all 1099-B and 1099-S Forms. If you wish me to complete the following schedule, furnish all your brokerage account statements which support your cost basis.

Enter sales reported to you on Forms 1099-B and 1099-S:

Description	Date Acquired	Date Sold	Sales Proceeds	Cost or Basis	Gain (Loss)

Enter the sales **NOT** reported on forms 1099-B and 1099-S:

Description	Date Acquired	Date Sold	Sales Proceeds	Cost or Basis	Gain (Loss)

SALE/PURCHASE OF PERSONAL RESIDENCE

Provide closing statements (HUD-1) on purchase and sale of old residence and purchase of new residence.

Description	Amount

RESIDENCE CHANGE

If you changed residences during the year, provide period of residence in each location.

Residence #1 From ___/___/___ To ___/___/___

Residence #2 From ___/___/___ To ___/___/___

RENTAL INCOME - Complete a separate schedule for each property.

1. Description and location of property _____

_____

_____

Residential property? Yes _____ No _____

2.

3. Personal use? 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 not occupied. _____

4. Did you actively participate in the operation of the rental property during the year? Yes _____ No _____

5. a) Were more than half of personal services that you or your spouse performed during the year performed in real property trades or businesses in which you materially participated? Yes _____ No _____

b) Did you or your spouse perform more than 750 hours of services during the year in real property trades or businesses in which you materially participated? Yes _____ No _____

Income:			
Rents received		Other income	
Expenses:			
Mortgage interest		Legal	
Other interest		Cleaning	
Insurance		Assessments	
Repairs and maintenance		Utilities	
Travel		Other (itemize)	
Advertising			
Taxes			

If this is the first year I am preparing your return, provide depreciation records.

If this is a new property, provide the closing statement.

List below any improvements or assets purchased during the year.

Description	Date placed in service	Cost

If the property was sold during the year, provide the closing statement.

INCOME FROM PARTNERSHIPS, ESTATES OR TRUSTS, S CORPORATIONS

Enclose all schedule K-1 forms received to date. Also list below all K-1 forms not yet received:

Name	Source Code*	Federal ID #

*Source Code: P = Partnership E = Estate/Trust S = S Corporation

CONTRIBUTIONS TO RETIREMENT PLANS

	TAXPAYER	SPOUSE
Are you covered by a qualified retirement plan? (Y/N)		
Do you want to make the maximum deductible IRA contribution? (Y/N)		
Do you want to make an IRA contribution even if part or all of it may not be deducted? (Y/N)		
If age 50 or over, do you want to increase your contribution under the "catch up" rules?		
If "Y," provide the following information: Provide a copy of latest Form 8606 filed		

	TAXPAYER	SPOUSE
IRA payments made for this return.	$	$
IRA payments made for this return for nonworking spouse.	$	$
Do you want to make the maximum allowable Keogh/SEP SIMPLE contribution? (Y/N)		
KEOGH/SEP SIMPLE payments made for this return. Date Keogh/Simple IRA Plan established	$	$
Do you want to make a Roth IRA contribution for the last tax year? Payments made to a Roth IRA		

ALIMONY PAID: Only for divorces finalized **BEFORE 2019.**

Name of Recipient(s) _____

SS# of Recipient(s) _____

Amount(s) Paid $_____

MEDICAL AND DENTAL EXPENSES. PLEASE NOTE THAT MEDICAL EXPENSES MUST EXCEED 7.5% of ADJUSTED GROSS INCOME TO BE DEDUCTIBLE

Description	Amount
Premiums for health and accident insurance including Medicare	
Long-term care premiums: Taxpayer $ Spouse $	
Medicine and drugs (prescription only)	
Doctors, dentists, nurses	
Hospitals, clinics, laboratories	
Other:	
Eyeglasses	
Ambulance	
Medical supplies	
Hearing aids	
Lodging and meals	
Travel	
Mileage (number of miles)	
Long-term care expenses	
Payments for in-home care (complete later section on home care expenses)	
Insurance reimbursements received	

Were any of the above expenses related to cosmetic surgery? Yes_____ No _____

DEDUCTIBLE TAXES

Description	Amount
State and local income taxes payments made this year for prior year(s).	
Real estate taxes: Primary residence	
Secondary residence	
Other	
Personal property tax	
Ad valorem tax on automobile, truck, or trailer: Vehicle #1	
Sales tax on large purchases aggregated (car, boat, appliances)	
Intangible tax	
Other taxes (itemize)	
Foreign tax withheld (may be used as a credit)	

INTEREST EXPENSE *

Mortgage interest (attach 1098 forms).

Payee	Property**	Amount

*Include address and social security number if payee is an individual.
**Describe the property securing the related obligation, i.e., principal residence, motor home, boat, etc.

Unamortized Points on residence refinancing

Date of Refinance	Loan Term		Total Points

Student Loan Interest for Taxpayer, Spouse, or Dependent Child (attach documentation).

Payee	Purpose	Amount

Investment/Passive Interest (i.e.- margin interest)

Payee	Investment Purpose	Amount

Business Interest

Payee	Business Purpose	Amount

CONTRIBUTIONS

Cash contributions for which you have receipts, canceled checks, etc. NOTE: You need to have written acknowledgment from any charity to which you made individual donations of $250 or more during the year.

Donee	Amount	Donee	Amount

Cash contributions for which no receipts are available

Donee	Amount	Donee	Amount

Expenses incurred in performing volunteer work for charitable organizations:

Parking fees and tolls	$_____
Supplies	$_____
Meals & Entertainment	$_____
Other (itemize)	$_____
Automobile Mileage	$_____

Other than cash contributions (enclose receipt(s)):

Organization name and address			
Description of property			
Date acquired			
How acquired			
Cost or basis			
Date contributed			
Fair market value (FMV)			
How FMV determined			

CASUALTY OR THEFT LOSSES (Must Exceed 10% of Adjusted Gross Income)

Loss of property by theft or damage to property by fire, storm, car accident, shipwreck, flood, or other "act of God."

	Property 1	Property 2	Property 3
Indicate type of property	G Business G Personal	G Business G Personal	G Business G Personal
Description of property			
Date acquired			
Cost			
Date of loss			
Description of loss			
	Property 1	Property 2	Property 3
Was property insured? (Y/N)			
Was insurance claim made? (Y/N)			
Insurance proceeds			
Fair market value before loss			
Fair market value after loss			

CHILD CARE EXPENSES/HOME CARE EXPENSES

Did you pay an individual or an organization (i.e.-daycare, summer camp) to perform services in the care of a dependent under 13 years old in order to enable you *and* spouse to work or attend school on a full time basis? Yes _____ No _____

Did you pay an individual to perform in-home health care services for yourself, your spouse, or dependents? Yes _____ No _____

If "yes," complete the following information:
Name and relationship of the dependents for whom services were rendered

List individuals or organizations to who expenses were paid during the year. (Services of a relative may be deductible only if that relative is not a dependent and if the relative's services are considered employment for social security purposes.)

Name and Address	ID#	Amount

Child Care (continued)

If payments of $2,800 or more during the tax year were made to an individual, were the services performed in your home? Yes _____ No _____

Was the individual who performed the services age 18 or older? Yes _____ No _____

EDUCATIONAL EXPENSES

Did you or any other member of your family pay any educational expenses this year? * Yes _____ No _____

If yes, was any tuition paid for either of the first two years of post-secondary education? Yes _____ No _____

*NOTE: List all college expenses.
If yes to *either* of the above, complete the following:

Student Name	Institution	Grade/Level	Amount Paid	Date Paid

Was any of the preceding tuition paid with funds withdrawn from an educational IRA? Yes _____ No _____

If yes, how much? $_____

Notes about Educational Credits:
American Opportunity Credit: Allowed for the first four years of post-secondary (after high school) education, including first two years of a bachelors' degree and associate degrees. Expenses must be out of pocket and reduced by any scholarships or educational assistance allowances. Tuition qualifies as expenses for the credit as well as books and activity fees; room and board expenses do NOT qualify. Payments made by a dependent should be used for the credit on the parent's return, not the student's. More than one student may qualify for a tax return, but the credit gets phased out starting at gross income above $160,000 for joint filers and $80,000 for single. Expenses over $4,000 are ineligible; maximum tax credit allowed is $2,500 for each eligible student. Cannot be combined with Lifetime Learning Credit in the same tax year.

Lifetime Learning Credit: Expenses cannot exceed $10,000 for the tax return, not per student. Cannot be combined with the American Opportunity Credit. Not limited to just the first four years of post-secondary education; can be for classes to acquire or improve job skills. This credit is available for undergraduate, graduate, or professional degrees as well as job training costs and continuing professional educational expenses that are not reimbursed elsewhere, either by an employer or through a scholarship. Maximum tax credit is $2,000 per return.