CPA at Large
2025 Tax Organizer

Personal, investment, rental, and small-business questionnaire

Use this organizer to gather the information most commonly needed to prepare a 2025 federal individual income tax return. Complete only the sections that apply, attach year-end statements where available, and note any unusual situations so they can be reviewed before filing.

Before you begin

- Prior-year federal and state returns if this is a first-year engagement or if carryovers may apply.
- Photo ID and Social Security numbers or ITINs for everyone who may appear on the return.
- All 2025 tax forms received: W-2, W-2G, 1099 series, K-1, 1098 series, SSA-1099, Marketplace statements, and year-end brokerage packages.
- For business, rental, farm, or side work: year-end income and expense reports, mileage logs, asset purchase details, and bookkeeping summaries.
- Closing statements for any property purchase, sale, refinance, or transfer, plus records of major improvements.
- Records of estimated tax payments, tax notices, foreign reporting items, digital asset transactions, and direct-deposit banking details if needed.

If an exact amount is not yet available, write “estimate” and note that supporting documents will follow. Questions can be submitted through the contact form on CPAatLarge.com.

What this organizer covers

☐ Household and dependents	☐ Business and self-employment
☐ Wages and retirement income	☐ Rentals, royalties, and pass-throughs
☐ Interest, dividends, brokerage sales	☐ Vehicles, home office, and assets
☐ Homeownership and itemized deductions	☐ Estimated taxes and carryovers
☐ Education, HSAs, and family benefits	☐ Final review checklist

Tip: Attach annual summaries whenever possible instead of rewriting information line by line. Use the write-in areas for explanations, unusual items, and anything that may need follow-up.

1. Taxpayer, spouse, and household profile

Field	Information / notes
Taxpayer legal name / SSN or ITIN	
Spouse legal name / SSN or ITIN	
Current mailing address / county	
Primary phone / alternate phone	
Occupation / employer (taxpayer)	
Occupation / employer (spouse)	
Best way to contact you	
Identity protection PIN(s), if issued	

Filing status and general items

☐ Single	☐ Married filing jointly
☐ Married filing separately	☐ Head of household
☐ Qualifying surviving spouse	☐ Address changed during 2025
☐ Lived in more than one state during 2025	☐ Taxpayer age 65 or older at year-end
☐ Spouse age 65 or older at year-end	☐ Taxpayer blind
☐ Spouse blind	☐ Someone else may claim you as a dependent

Banking and identification

Item	Details
Driver's license / state ID details needed?	
Passport or immigration document details needed?	
Refund by direct deposit requested?	Bank name / routing / account:
Balance-due direct debit requested?	Date / account info if authorized:

2. Dependents, residency, and major life changes

Dependent / household member	DOB / SSN	Relationship	Months in home	Notes

Questions to flag

☐ Birth, adoption, or new dependent in 2025	☐ Dependent earned income or received a 1099
☐ Marriage, divorce, or legal separation in 2025	☐ Dependent shared custody or lived elsewhere part of the year
☐ College student or full-time student in household	☐ Household member with disability-related support needs
☐ Child care paid so taxpayer could work or look for work	☐ Move into or out of another state during 2025

Explain any household or dependency situation that may need review

3. 2025 income document checklist

☐ W-2 wages	☐ 1099-INT interest
☐ 1099-DIV dividends	☐ 1099-B brokerage sales
☐ 1099-R pensions / IRAs / annuities	☐ SSA-1099 or RRB-1099
☐ 1099-G unemployment or state refund	☐ 1099-NEC / 1099-K / 1099-MISC
☐ K-1 from partnership / S corp / trust / estate	☐ 1098 mortgage interest
☐ 1098-E student loan interest	☐ 1098-T tuition
☐ 1095-A Marketplace health insurance	☐ 1099-SA / 5498-SA HSA records
☐ 1099-Q education distributions	☐ W-2G gambling winnings
☐ Closing statement for purchase / sale / refinance	☐ Estimated tax payment confirmations
☐ Tax notice from IRS or state	☐ Foreign income or foreign tax statements / digital asset reports

If a form is missing, late, or expected to be corrected, list it here

4. Wages, retirement income, benefits, and other ordinary income

Employer / payer	Type of income	Form expected	Amount / notes	Doc attached?
				☐
				☐
				☐
				☐
				☐
				☐

Additional ordinary-income questions

☐ Unemployment compensation received	☐ Taxable scholarship or fellowship income
☐ Pension, annuity, IRA distribution, or Roth conversion	☐ Jury duty pay, disability income, or strike benefits
☐ Required minimum distribution involved	☐ Debt cancellation, settlement proceeds, or taxable rebates
☐ Gambling winnings or prizes / awards	☐ Qualified tip or overtime pay records may need review

5. Interest, dividends, brokerage activity, digital assets, and foreign items

Institution / platform	Account type	2025 activity	Amount / notes	Doc attached?
				☐
				☐
				☐
				☐
				☐
				☐

Investment, digital asset, and foreign reporting questions

☐ Bought, sold, or exchanged stocks, ETFs, options, or mutual funds	☐ Foreign bank or brokerage account existed
☐ Digital assets sold, exchanged, gifted, or transferred	☐ Signature authority over a foreign account existed
☐ Digital assets received for services, staking, mining, or rewards	☐ Foreign tax paid or foreign tax statement received
☐ Wash sales, short sales, or corporate actions involved	☐ Interest in a foreign entity, trust, estate, or partnership

6. Homeownership, itemized deductions, and property matters

Item	Amount / notes	Document attached?
Mortgage interest (Form 1098)		☐
Real estate taxes		☐
Personal property taxes / vehicle tax		☐
State and local income tax not otherwise listed		☐
Medical and dental expenses paid personally		☐
Charitable cash contributions		☐
Charitable noncash contributions		☐
Student loan interest		☐
Investment interest		☐
Casualty, theft, or disaster loss detail		☐

Property and deduction questions

☐ Bought, sold, refinanced, or paid off a residence in 2025

☐ Made major home improvements or energy-related improvements

☐ Own more than one home, vacant land, or a timeshare

☐ Received insurance reimbursement, rebate, or grant tied to property

7. Education, health coverage, HSAs, and family-related benefits

Item	Taxpayer / dependent	Amount / notes	Doc attached?
Tuition paid / Form 1098-T			☐
Scholarships / grants			☐
Student loan interest / Form 1098-E			☐
529 plan distributions / Form 1099-Q			☐
HSA contributions			☐
HSA distributions / Form 1099-SA			☐
Dependent care expense			☐
Adoption expense			☐

Family benefit questions

☐ Marketplace health insurance / Form 1095-A received	☐ HSA contributions made directly outside payroll
☐ Any family member lacked health coverage for part of the year	☐ Medicare started during 2025
☐ HSA contributions made through payroll	☐ Dependent care benefits received from employer

8. Business, freelance, gig work, and self-employment — overview

Business / DBA	Principal activity	EIN	Started / ended?	Books kept?	1099s issued?

Bring these records for each activity

☐ Year-end profit and loss statement	☐ Asset purchases or equipment list
☐ Balance sheet, if maintained	☐ Vehicle purchase / lease records
☐ Income detail by customer or platform	☐ Business insurance records
☐ Expense detail by category	☐ Retirement plan contributions (SEP / SIMPLE / Solo 401(k))
☐ Mileage log	☐ Merchant processor statements (PayPal / Stripe / Square / apps)
☐ Home office square footage / expense summary	☐ Health insurance paid personally for self-employed deduction revi

9. Business income and expense detail

Category	Amount	Category	Amount
Gross receipts / sales		Advertising	
Returns and allowances		Contract labor	
Cost of goods sold / inventory		Commissions and fees	
Materials / supplies		Insurance	
Office expense		Interest	
Rent or lease		Repairs and maintenance	
Software / subscriptions		Supplies	
Taxes and licenses		Travel / meals	
Utilities		Vehicle expense	
Wages / payroll taxes		Other	

List unusual items separately: startup costs, legal fees, bad debts, depreciation candidates, mixed personal/business expenses, or inventory issues

10. Rentals, royalties, farm, and pass-through activities

Property / activity	Ownership %	Days rented	Personal-use days	Manager / platform / notes

Attach if applicable

☐ Rental income and expense summary by property	☐ Farm income and expense records
☐ Mortgage interest and property tax by property	☐ Royalty statements
☐ Depreciable asset additions listed separately	☐ K-1 from partnership, S corporation, trust, or estate
☐ Short-term rental or platform statements	☐ Sale, casualty, conversion, or like-kind exchange documentation

11. Rental expense detail / farm or pass-through follow-up

Expense category	Property / activity 1	Property / activity 2	Property / activity 3
Advertising			
Cleaning / maintenance			
Insurance			
Interest			
Professional fees			
Repairs			
Supplies			
Taxes			
Utilities			
Management fees			
Other			

Use this space for basis issues, suspended losses, nonpassive treatment, or material-participation notes

12. Vehicles, home office, and asset purchases

Item	Description / details	Amount / business-use notes	Doc attached?
Vehicle 1			☐
Vehicle 2			☐
Home office square footage			☐
Furniture / computers / equipment			☐
Machinery / tools / other assets			☐
Leasehold improvements			☐

Vehicle and home-office questions

☐ Mileage log available	☐ Business-use percentage can be estimated
☐ Vehicle purchased or sold during 2025	☐ Home office used regularly and exclusively for business
☐ Actual expenses tracked in addition to mileage	☐ Mixed-use assets need personal-use allocation

13. Household employees, special situations, and foreign reporting

Topic	Yes / No	Details / notes
Paid household employee or in-home caregiver		
Need payroll-tax review for household worker		
Received trust, estate, or foreign information not listed elsewhere		
Gifted, inherited, or sold inherited property		
Claiming disaster-related or casualty-related tax treatment		
Received tax notice, audit letter, or state inquiry		
Changed business entity, opened/closed LLC, or changed ownership		
Other unusual transaction or life event		

Explain any special situation that should be reviewed before filing

14. Estimated taxes, carryovers, and filing preferences

Payment / preference	Federal	State	Year / notes
Estimated payment #1			
Estimated payment #2			
Estimated payment #3			
Estimated payment #4			
Extension payment			
Prior-year overpayment applied			

Carryover and delivery questions

☐ Capital loss carryover exists	☐ Prefer direct deposit of refund
☐ Passive loss carryover exists	☐ Prefer direct debit if balance due
☐ Net operating loss or prior-year credit carryover exists	☐ Prefer PDF copy of finished return
☐ Refund should be applied to 2026 estimated taxes	☐ Need paper copy or printed organizer next year

Anything else your preparer should know

15. 2025 federal quick-reference figures

Reference page only — phaseouts, eligibility rules, and special elections may change the result for a specific taxpayer.

Item	2025 amount / note
Standard deduction — Single / MFS	$15,750
Standard deduction — MFJ / QSS	$31,500
Standard deduction — Head of household	$23,625
Additional standard deduction — married, age 65 or blind	$1,600 each
Additional standard deduction — unmarried, age 65 or blind	$2,000 each
Dependent standard deduction	Greater of $1,350 or earned income + $450, up to regular standard dedu
IRA contribution limit	$7,000; age 50+ catch-up adds $1,000
401(k) / 403(b) / most 457 elective deferral	$23,500; general catch-up $7,500
Higher age 60–63 catch-up for eligible employer plans	$11,250
SIMPLE elective deferral	$16,500; general catch-up $3,500; age 60–63 catch-up $5,250
SEP / defined contribution annual additions limit	$70,000
SEP compensation cap	$350,000
HSA contribution limit — self-only	$4,300
HSA contribution limit — family	$8,550
HSA catch-up age 55+	Additional $1,000
Standard mileage — business / medical / charity / moving	70¢ / 21¢ / 14¢ / 21¢

16. Additional information and questions

Use this page for any details, explanations, or questions that did not fit elsewhere in the organizer.

Notes

17. Final review and submission checklist

Before sending this organizer, consider whether you have included:

☐ All W-2s, 1099s, K-1s, and brokerage year-end packages	☐ Estimated tax payment confirmations
☐ Marketplace Form 1095-A, if applicable	☐ Tax notices or audit letters
☐ Mortgage statements, property tax records, and closing disclosures	☐ Foreign account, foreign tax, or digital asset support
☐ Business, rental, or farm income and expense summaries	☐ Any missing-form explanation or estimate note
☐ Mileage logs and asset purchase lists	☐ Any question you want reviewed before the return is finalized

Final item	Information
Organizer completed by	
Date	
Best phone for follow-up	
Preferred next step	☐ Ready to prepare ☐ Waiting on documents ☐ Need a follow-up discussion