

INDIVIDUAL INCOME TAX HISTORICAL INFORMATION

IMPORTANT TO NOTE: YOU CAN INDICATE "SAME" IF THE INFO IS THE SAME AS THE PRIOR TAX RETURN.

Name: _____
(taxpayer) (first) (MI) (last) (spouse) (first) (MI) (last)

FILING STATUS: Do you want to change your filing status this year? ☐ NO ☐ YES GIVE DETAILS: _____

NOTE: If you leave this blank, I will use the same filing status as used on prior year's tax return.

Address: _____ City: _____

State: _____ Zip: _____ - _____ County: _____ State of Residency in 2025 _____

Is this a new address? ☐ NO ☐ YES If Yes **PROVIDE DATE OF MOVE:** _____

***ARE YOU A QUALIFYING CHILD OR QUALIFYING DEPENDENT OF ANOTHER TAXPAYER? _____

REAL ESTATE TAX Actually Paid IN 2025: \$ _____ (This might **NOT** be the same as the Assessed Tax)

OR Annual **RENT** You Paid in **2025** \$ _____ Did you share your rent with another tenant? _____

Your Email Address: _____ ours is mirjol@msn.com or hello@nancyfeltz.com

Telephone Number: (Home) _____ **(Work T/P or Spouse)** _____

OCCUPATION: (Taxpayer) _____ **(Spouse)** _____

DIRECT DEPOSIT OR ELECTRONIC PAYMENTS. FASTER REFUNDS, More Secure, Convenient!!

If you wish to have a Direct Deposit Refund, you must check with your bank for the following

Bank Name: _____ Type: Checking ☐ Savings ☐

Routing Number _____

OR SAME

☐

Account Number _____ IF SAME AS LAST YEAR, THEN LAST FOUR _____

a. Will the bank accept a direct deposit from the Federal Government? _____

b. Will the bank deposit a joint refund into an individual account? (If that applies to your refund) _____

☼ Do you want to split the deposit into more than one account? ☐ YES ☐ NO (If yes, please provide info).

☼ If you want to use any of your refund to buy U.S. Series I Savings Bonds check here to discuss. ☐ YES ☐ NO

PAID PREPARER AUTHORIZATION

IF YOU **DO NOT** WANT TO ALLOW THE IRS TO DISCUSS YOUR 2025 TAX RETURN WITH ME, PLEASE INITIAL HERE: _____

TO THE BEST OF MY KNOWLEDGE, THE ENCLOSED INFORMATION IS COMPLETE AND ACCURATE, AND INCLUDES ALL INCOME, DEDUCTIONS AND OTHER INFORMATION NECESSARY FOR THE PREPARATION OF THE 2025 INCOME TAX RETURNS; THIS INFORMATION HAS BEEN PROVIDED BY ME FOR WHICH I HAVE ADEQUATE CONTEMPORANEOUS RECORDS. Feltz Associates, LLC and Nancy M. Paparazzo, EA are not responsible for providing any of the deductions and income reported on my return(s). (Refer to Engagement & Client Letters for important details).

SIGNED _____ DATE _____

SIGNED _____ DATE _____

DEPENDENT INFORMATION: MUST BE COMPLETED IF YOU WANT CHILD TAX OR EDUCATION CREDITS

NAME	D.O.B. only if new (or write "On File")	Soc Sec # ONLY if NEW (or "On File")	Did Dependent provide more than 50% of Own Support	Number of MONTHS IN HOME in 2025 ½ Months as well College is same as home	Is the home in the US? Yes/ No	in College in 2025?*** Yes/No	Dependent Had Income or FILED their OWN RETURN? Provide Income information or SUPPLY COPY of Return.

In order to be eligible for the Child Tax Credit, a qualifying child must be either a U.S. citizen, national, or resident of the United States. REQUIRED TO CLAIM DEDUCTION: Please Attach a **Copy of Social Security Card(s)**, if first time on your return.

CREDITS TO INCOME (Limited, based on Adjusted Gross Income, Filing Status & Dependency)

Car Loan Interest – Must be First Purchaser for a New Vehicle for personal use. Used vehicles do NOT qualify.

Date of Purchase _____ VIN# _____

No Tax on Tips – Must be Qualifying tips. For employees, only tips reported on Form W-2, Forms 4070, or Form 4137 are eligible. For non-employees, tips must be reported on Form 1099-NEC, 1099-MISC, or 1099-K and substantiated by appropriate documentation. Tips not properly reported or documented are excluded. see [irs.gov/tippedoccupation](https://www.irs.gov/tippedoccupation)

- Amount of Tips **IF NOT** listed on a Form W-2. \$ _____

No Tax on Overtime – Only Premium Time Qualifies. Deduction of up to \$12,500 per taxpayer – Must provide Final Yearly Pay Stub or Form W-2 showing the amount of Qualifying Overtime.

STUDENT LOAN INTEREST DEDUCTION (MAXIMUM 2025 = \$2,500 SUBJECT TO INCOME LIMITATION)

- Did you pay interest in 2025 on a qualified Student Loan? (attach documents) ☐ YES ☐ NO
- Was the loan used to pay for qualified higher education expenses (including tuition, fees, room & board, and related expenses such as books and supplies) for education in a degree, certificate, or similar program leading to a recognized educational credential at most colleges, universities and certain vocational schools or other post-secondary institute? ☐ YES ☐ NO
- Did the student carry at least half the normal full-time workload for the course of study pursued? ☐ YES ☐ NO
- Did the student receive any employer-provided educational assistance benefits that are not included in Box 1 of your W-2 form(s)?
If yes, how much? \$ _____ ☐ YES ☐ NO
- Did the student have excludable U.S. Series EE Savings Bond interest? ☐ YES ☐ NO
- Was there a qualified distribution from an Education IRA? ☐ YES ☐ NO
- Were there any other scholarships, educational assistance, allowances or other payments
(not gifts, inheritances, etc.) received? If yes, list ON SEPARATE PAGE. ☐ YES ☐ NO

*****Educational Credits American Opportunity Credit.** Did you (or your dependent) pay, charge or take a loan to pay expenses in 2025 for yourself, your spouse or your dependent to enroll in or attend an eligible educational institution: (most colleges, universities and certain vocational schools or other post-secondary institute) leading to a degree, certificate, or other recognized educational credit? ☐ YES ☐ NO

1. Name of Student _____ VIP ***

2. Is student taking at least 1/2 of the normal full-time workload for his/her course of study for at least one academic period in 2025? ☐ YES ☐ NO

3. Has student ever been convicted of a felony for possessing or distributing a controlled substance? ☐ YES ☐ NO

* **HOW MANY YEARS OF COLLEGE (POST-SECONDARY) EDUCATION HAD THE STUDENT COMPLETED AS OF 01/01/2025?** _____ Years Completed

* **Amount of Expenses paid in 2025 (OTHER than those reported on Form 1098T for use with Sec 529 Distributions:**

ROOM & BOARD (not listed on Form 1098T) \$ _____
 INSURANCE (not listed on Form 1098T) \$ _____
 BOOKS & EQUIPMENT (not listed on Form 1098T) \$ _____

- These expenses can be paid with dependent student's earnings, loans, gifts, inheritances or personal savings.
- Room and board, insurance, transportation, etc. and books or equipment **ARE NOT** qualified expenses for the *American Opportunity (Modified Hope) Credit*.

NOTE: We MUST have a Form 1098-T as well as a PRINTOUT OF TUITION STATEMENT from the College showing all PAYMENTS MADE & DATES the payments were posted to the Student's Account.

MEDICAL EXPENSES – ITEMIZED DEDUCTIONS

NOTE for ALL: IF YOU PAY MEDICAL EXPENSES, INCLUDING HOSPITALIZATION INSURANCE, FOR SOMEONE WHO WOULD QUALIFY AS A DEPENDENT IF THEIR INCOME DID NOT EXCEED THE INCOME LIMITS, AND WANT TO DEDUCT THOSE PAYMENTS ON YOUR OWN RETURN, BE SURE TO MAKE PAYMENTS DIRECTLY TO THE PROVIDER (**NOT TO THE DEPENDENT** AS REIMBURSEMENT FOR EXPENSES)!!

NOTE for NJ RETURNS: IF YOU DO **NOT** ITEMIZE DEDUCTIONS, **AND** IF YOU ALSO DO **NOT** EXPECT TO OWE NJ TAX, THEN YOU MAY NOT HAVE TO ITEMIZE YOUR MEDICAL EXPENSES. CONTACT ME IF YOU ARE NOT SURE, **BEFORE** YOU SPEND TIME SUMMARIZING.

This will be the case for many individuals with the new TAX CUTS and JOBS ACT changes to the Standard Deduction

LONG TERM CARE PREMIUMS **MUST** BE ENTERED SEPARATELY AS INDICATED.

MEDICAL & DENTAL (out of pocket): (NOTE: If you expect to owe NJ State Taxes, fill in **EVEN IF YOU ARE NOT** itemizing deductions). NJ Limitation is 2%. IRS limitation is 7.5%



Prescription Medicine and Drugs	\$	\$	Do not record Pre-Tax ins
Doctors Including Co-Pays			
Hospital, Medical & Dental Insurance	\$	\$	
Long Term Care Ins. (Limited by age)	Filer \$	Spouse \$	
Medicare B and D			
Dental	\$	\$	
Transportation & Lodging	\$	\$	
PPE EQUIPMENT (face masks, etc)			
Medical Mileage in 2025	Medical Travel \$	Tolls/Parking \$	
Other (Eyeglasses, Hearing Aids, Etc.):	\$	\$	
Total Before Reimbursements in 2025	\$	\$	\$
Enter 2025 Insurance Reimbursements			\$
Your Net Out of Pocket Expenses			\$

New Jersey limitation still 2% of New Jersey Gross Income.

New York follows the Federal Limitation.

NOTE: A child's tuition at specialized school was deductible as a medical expense under sec 213(a) where the child attended school primarily to receive medical care in the form of special education. The tuition is deductible for each year the child is diagnosed as having a medical condition, such as dyslexia, that handicaps that child's ability to learn (PLR 200521003).

CHARITABLE GIFTS & CONTRIBUTIONS Substantiation required (See page A5 for chart & New benefit for 2026)

Church/Temple/Mosque, etc. _____ \$ _____

Include all **VERIFIABLE CASH** (& Cash Equivalents) contributions as well as checks

Noncash contributions (FMV). Clothing or household items must be in good used condition or better. If it is impracticable to obtain a receipt, the donor must maintain reliable written records regarding each item contributed. (Reg. par. 1.170A-13(b).
Please supply a list with FMV \$, _____

Charitable Contributions: If over \$500 in non-cash charitable contributions, provide detail of contributions. New rules require that the taxpayer retain documentation for ALL cash contributions.

Mileage for Charitable Purposes: _____ Charitable Tolls & Parking \$ _____
Out-of-Pocket Expenses for Qualified Charitable Purposes \$ _____

***IF YOU DONATED A CAR TO A QUALIFIED CHARITABLE ORGANIZATION, ATTACH THE FORM 1098C.**

***NOTE:** If you made a gift & received a benefit for it, attach information.,

TAX YEAR 2025

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RETIREMENT CONTRIBUTIONS & DISTRIBUTIONS REQUIRE DISCUSSIONAttach only the 12/31/2025 statement for all Retirement Accounts.**A Contributions**

Individual Retirement Accounts (IRA)\$ _____ Roth \$ _____

Medical Savings Account (MSA) \$ _____ HSA \$ _____

Other Type _____ \$ _____

If you are covered by a Retirement Plan at work, and part or all of your contribution to an IRA is NOT deductible, you must file Form 8606 (two forms if spousal plan or both husband and wife have nondeductible portions) to show your basis in your IRA's. This nondeductible portion (Basis) will determine in the future (when you begin taking distributions) how much of the distribution is non-taxable. **It is, therefore, necessary for us to know the following for the Form 8606 & to maintain basis.**

Name of Trustee of I.R.A. (Bank Broker. etc.)Value at 12/31/2025

(a.) _____ \$ _____

(b.) _____ \$ _____

B IRA Withdrawals and Distributions received during 2025 \$ _____**C. Your total contribution to plan since inception:** \$ _____**DID YOU **CONVERT** ALL OR PART OF A REGULAR IRA INTO A ROTH IRA? ☐ YES ☐ NO

If YES, please supply details. _____

The \$100,000 limitation no longer exists for conversions in the tax years beginning after December 3, 2010. Careful planning and review is essential before considering a conversion. **A taxable event may occur.**

ESTIMATED TAX PAYMENTSAMOUNTS PAID FOR 2025 ESTIMATED TAXES- INCLUDE THE **JANUARY 2026** PAYMENT MADE FOR 2025

FEDERAL		STATE		OTHER	
DATE DUE/PAID	AMOUNT	DATE DUE/PAID	AMOUNT	DATE DUE/PAID	AMOUNT
04/15/2025/	\$	04/15/2025	\$	04/15/2025/	\$
06/17/2025/	\$	06/17/2025/	\$	06/17/2025/	\$
09/16/2025/	\$	09/16/2025/	\$	09/16/2025/	\$
01/15/2026/	\$	01/15/20256	\$	01/15/2026/	\$

IDENTITY THEFT: NEVER, NEVER, NEVER, RESPOND TO ANY PHONE OR EMAIL REQUESTING INFORMATION EVEN IF THEY THREATEN YOU. **NEVER, NEVER, NEVER** CLICK ON ANY EMAIL LINKS IN ANY **SUPPOSED** GOVERNMENT CORRESPONDENCE. IRS WILL NEVER ASK YOU TO DO THIS!! THEY WILL NEVER ASK YOU TO GET A PRE-PAID CARD TO PAY THEM, THEY WILL NOT THREATEN TO JAIL YOU! IF YOU GET ANY CORRESPONDENCE FROM ANY GOVERNMENT AGENCY, PLEASE **CALL ME** AT ONCE AND I WILL DEAL WITH IT ON YOUR BEHALF, IF NECESSARY. Delete texts – **IRS does NOT text**