



Alario & Associates

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Dear Client,

This 2025 Client Organizer is designed to assist you in gathering your tax information. In order to minimize the chance of incorrect reporting, and receipt of an IRS notice, we encourage you to create an online account with the IRS at www.irs.gov to confirm any estimated payments you made towards 2025.

Also available on our website and upon request for daycare providers, rental property owners and business owners, is a summary sheet to organize all of your income and expenses.

Tax Preparation Scheduling Options

Please provide your tax information via secure email, mail, or drop-off. Once completed, you may review your return with your preferred team member.

Tax Season Hours begin **January 26, 2026**.
Please visit our website for our office hours
www.alariocpa.com.

Federal Tax Highlights

- The maximum IRA contribution allowed for 2025 is \$7,000 (\$8,000 if age 50 or older).
- The annual elective deferral limit for 2025 for 401(k) or 403(b) plans is \$23,500 (\$31,000 if between the ages 50-59 & \$34,750 if between the ages of 60-63, only if plan allows).
- The deferral limit for 2025 for SIMPLE plans is \$16,500 (\$20,000 if between the ages 50-59 & \$21,750 if between the ages of 60-63, only if plan allows).
- The deduction cap for state and local income taxes on Schedule A has increase to \$40,000 (previously \$10,000 – subject to income phase-outs).
- There are several new deductions (reported on Schedule 1-A) in 2025: \$6,000 deduction for taxpayers age 65 and older; \$25,000 deduction for tips income; \$12,500 deduction for overtime pay; and \$10,000 deduction for vehicle loan interest. **Note: All deductions are subject to specific income phase-outs.**
- The standard business mileage rate for 2025 is 70 cents per mile.
- You can typically exclude up to \$250,000 (\$500,000 if married and filing joint) of the gain on the sale of a principal residence.

We look forward to serving you. We wish you a peaceful, healthy and prosperous New Year.

Very Truly Yours,

Alario & Associates, CPA, PC

I (We) acknowledge that I (we) have read, understand, and accept the obligations and responsibilities. If applicable, both Taxpayer and Spouse must sign.

Taxpayer Signature

Date

Spouse Signature

Date

Taxpayer: _____

Spouse: _____

Phone: _____

Email: _____

Return Delivery Preference:

☐ Paper ☐ Electronic

PERSONAL INFORMATION

Address change in 2025

☐ Yes ☐ No

Marital status change in 2025

☐ Yes ☐ No

DEPENDENTS

New Dependents (*if applicable*):

☐ Yes ☐ No

Name / SSN / DOB: _____ / _____ / _____

Name / SSN / DOB: _____ / _____ / _____

Dependent earned income over \$15,750

☐ Yes ☐ No

Dependent unearned income over \$1,350

☐ Yes ☐ No

Child or dependent care expenses

☐ Yes ☐ No

If yes, please provide the following information:

Name of Provider	Address	ID # of Provider	Amount Paid
			\$
			\$
			\$

ESTIMATED TAXES PAID

Federal			State		
Date	Amount	Check #	Date	Amount	Check #
	\$			\$	
	\$			\$	
	\$			\$	
	\$			\$	

INCOME (*Attach applicable forms*)

Salaries & Wages (Form W-2)

☐ Yes ☐ No

Interest Income (Form 1099-INT)

☐ Yes ☐ No

Dividend Income (Form 1099-DIV)

☐ Yes ☐ No

State Income Tax Refund or Unemployment (Form 1099-G)

☐ Yes ☐ No

Gains/Losses from Stock or Property Sales (Form 1099-B / 1099-S)

☐ Yes ☐ No

Retirement Plan Distributions (Form 1099-R)

☐ Yes ☐ No

Social Security Benefits (Form SSA-1099)

☐ Yes ☐ No

Gambling Winnings (Form W-2G)

☐ Yes ☐ No

Miscellaneous Income (Form 1099-NEC / 1099-MISC)

☐ Yes ☐ No

Rental Income and Expenses – Submit Summary for each Property

☐ Yes ☐ No

Self-Employment Income & Expenses – Submit Summary for each Business

☐ Yes ☐ No

Partnership, S-Corporation, Estate/Trust Income (Form K-1)

☐ Yes ☐ No

Ignore this request if we prepare the entity's tax return

Canceled/Forgiven Debt (Form 1099-C)

☐ Yes ☐ No

Alimony Received (Pre-2019 Agreement)

☐ Yes ☐ No

Alimony Amount (if applicable): \$ _____

ADJUSTMENTS

Have you or do you plan to make IRA Contributions for 2025 ☐ Yes ☐ No
If yes, provide the following information:
Traditional IRA: \$ _____ Roth IRA: \$ _____

Were you required to make Alimony Payments (Pre-2019 Agreement) ☐ Yes ☐ No
If yes, please provide the information below
Amount Paid: \$ _____
Recipient's Social Security Number: _____

Student Loan Interest (1098-E) ☐ Yes ☐ No
Self-Employed Health Insurance Premiums ☐ Yes ☐ No
Amount Paid: \$ _____

Did you receive overtime pay in 2025, and is it accurately reflected on your Form W-2? (If no, please provide us with a copy of your year-end paystub) ☐ Yes ☐ No
Did you receive tip income in 2025, and is it accurately reflected on your Form W-2? (If no, please provide us with a copy of your year-end paystub) ☐ Yes ☐ No
Did you purchase a new (not used), U.S.-manufactured vehicle in 2025 with a loan, and pay deductible interest that is not already reflected elsewhere? ☐ Yes ☐ No
If yes, please provide VIN # _____ and Interest Paid \$ _____

ITEMIZED DEDUCTIONS

Medical Expenses – Enter the amounts that were paid that were not reimbursed for the following (include amounts for dependent you claim on your return):

Doctors, Dentists, Nurses, Hospitals, Prescription Medicines: _____
Insurance Premiums for Medical and Dental Care (Including Payments made to Health Insurance Marketplace - but not paid through S125 Plan): _____
Auto Mileage: _____
Travel, Lodging, Parking, Tolls: _____
Misc. (Hearing Aids, Dentures, Eyeglasses, Contact Lenses): _____
Long-Term Care Insurance Premiums Paid – **Taxpayer**: _____
Long-Term Care Insurance Premiums Paid – **Spouse**: _____

Taxes

Real Estate Taxes: _____
Excise Tax: _____

Interest Expense

Home Mortgage/Equity Interest and Points (Form 1098): _____
Home Mortgage Interest not Reported on Form 1098: _____
Mortgage Refinance or HELOC in 2025: ☐ Yes ☐ No
Investment Interest (Not Investment Fees): _____
RV or Boat Loan with Living Accommodations ☐ Yes ☐ No

Charitable Contributions

Donations by Cash, Check, and Credit Card: _____
Property Donations (Please Attach List if Over \$500): _____
Volunteer Work - Number of Miles Driven: _____

EDUCATION

Please submit the following information for each individual that had higher education expenses during the year, along with Form 1098-T:

Student(s): _____
Year: Fr ____ So ____ Jr ____ Sr ____ Grad ____
Enrollment: FT ____ / PT ____
Tuition & Fees \$ _____ / MA 529 Contribution \$ _____ / 1099-Q Payments \$ _____

BANKING & AUTHORIZATIONS

Please Check - If you do **NOT** authorize us to discuss return status with IRS/DOR: ☐
For tax refunds (direct deposit) and/or taxes due (electronic withdrawal), please provide the following:
Bank Name: _____ Checking ☐ Savings ☐
Routing #: _____ Account #: _____
Account Owner: Taxpayer ☐ Spouse ☐ Joint ☐
Identity Protection PIN received ☐ Yes ☐ No
If yes, please provide a copy of the letter received in 2026

HEALTH, RETIREMENT, FOREIGN, DIGITAL & OTHER QUESTIONS

Did you purchase insurance through Health Marketplace/Exchange ☐ Yes ☐ No
If yes, please provide Form 1095-A
HSA Contributions in 2025 ☐ Yes ☐ No
HSA Distributions in 2025 ☐ Yes ☐ No
Retired or Changed Jobs in 2025 ☐ Yes ☐ No
Required Minimum Distribution Taken (*if applicable*) ☐ Yes ☐ No
Public Safety Officer Insurance Paid from Pension ☐ Yes ☐ No
Amount (*if applicable*): \$ _____
Cryptocurrency or Digital Asset Transactions in 2025 ☐ Yes ☐ No
Foreign Bank Accounts or Foreign Assets ☐ Yes ☐ No
Did you or your spouse have foreign accounts maintained by a foreign institution that totaled more than \$50,000 on the last day of the year or more than \$75,000 at any time during the year (\$100,000 and \$150,000, respectively, if married filing a joint return) ☐ Yes ☐ No
Sale of Personal Residence in 2025 ☐ Yes ☐ No
Non-1099-B Reportable Investment Transactions ☐ Yes ☐ No
Worthless Securities or Bad Debts in 2025 ☐ Yes ☐ No
Acquired or Sold a Business ☐ Yes ☐ No
Paid Household Employees (Babysitter, Housekeeper, Driver, Yard Worker, Health Aide) \$2,800 or more ☐ Yes ☐ No
IRS or State Tax Notices Received (If yes, please provide us copy of notice(s)) ☐ Yes ☐ No
Did you purchase or place in service any qualified energy-efficient or clean vehicles on or before September 30, 2025? ☐ Yes ☐ No
Did you have expenditures for alternative energy source items such as solar, wind or geothermal to heat, cool or provide hot water for your primary residence ☐ Yes ☐ No
Did you install any energy efficiency improvements or property for your primary residence, such as exterior doors or windows, insulation, heat pumps, furnaces, central air conditioners, or water heaters? ☐ Yes ☐ No
Casualty or Theft :Loss from Federally Declared Disaster ☐ Yes ☐ No
If yes, please provide details – including insurance reimbursements

MISCELLANEOUS QUESTIONS

Do you have a will? ☐ Yes ☐ No
Would you be interested in estate planning? ☐ Yes ☐ No
Would you be interested in financial planning? ☐ Yes ☐ No
Would you be interested in retirement planning? ☐ Yes ☐ No

Any unanswered question will be considered a “No”.