



January 9, 2026

Dear Valued Client,

We hope that you and your family had a safe and wonderful holiday season and want to wish you a Happy New Year! We sincerely appreciate the confidence you have placed in us by continuing to utilize our tax and financial consulting services. Attached is the 2025 Tax Organizer. You may also download a fillable PDF version of the organizer from our website, www.wagnerwetzel.com.

We will prepare your 2025 federal and requested state income tax returns from information that you will furnish us. We will not audit or otherwise verify the data you submit, although it may be necessary to ask you to clarify information. It is your responsibility to provide all information required for the preparation of complete and accurate returns, as well as to closely read and understand the completed return before it is filed. We will provide you with a complete electronic copy of the tax returns for review and discussion prior to e-filing.

The filing deadline for the 2025 tax return is **April 15, 2026**. To meet this deadline, information needed to complete the return should be received by us no later than **April 3, 2026**. If an extension of time to file is required, any tax that may be due with the return must be paid by you with that extension. We will do our best to provide an estimate of the tax due based on discussions with you. Any amounts not paid by the filing deadline are subject to interest and late payment penalties when those amounts are actually paid.

Our fee for these services will be based upon the specific forms required to complete your return.

If the foregoing fairly sets forth your understanding, please sign this letter in the space indicated and return it to our office along with the completed organizer.

As always, please feel free to call our office with any questions you may have as you complete the organizer. We look forward to discussing the 2025 tax return results soon.

Sincerely,

Drew Wagner, C.P.A. Josh Deckard, C.P.A.

Approved by:

Signature(s)

Date



INCOME TAX ORGANIZER FOR TAX YEAR 2025

General Information

Name (First, M.I., Last)		Soc. Sec. No.	Date of Birth	Occupation
Taxpayer:		- -	/ /	
Spouse:		- -	/ /	
Street Address:		City, State, Zip:		
Preferred E-mail Address:		Alternate E-Mail:		
Taxpayer Phone: () -		Spouse Phone: () -		
Other Phone: () -		Fax: () -		

Filing Status: (check one)

Single
 Married Filing Joint
 Married Filing Separately*
 Head of Household**
 Qualifying Widow(er) Date of Spouse's Death ____/____/____

Other: (check all that apply as of 12/31/25)

Blind (Taxpayer)
 Blind (Spouse)
 Age 65 or older (Taxpayer)
 Age 65 or older (Spouse)

* **If Married Filing Separate:** did you live with your spouse any time after June 30, 2025? Yes No

** **If you are Head of Household** and have no dependents, list the name _____ and Social Security Number _____ of your qualified child who lives with you and qualifies you for this status.

** **If you are Head of Household** verify the following statements are true:

Yes No I am unmarried or considered unmarried as of December 31, 2025.

Yes No I have maintained a household and provided over half the cost which was the principal place of abode for my qualifying child in 2025.

Dependent Information

*If any dependents do not live with you we **MUST** have Form 8332 (Release of Claim) signed by the custodial parent.*

*If you are claiming an additional dependent this year or this is the first year we are preparing your individual tax return you **Must** provide a copy of the dependent(s) Social Security card or birth certificate*

Name (First,Last)	Date of Birth	Social Security Number	Relationship	Months Lived With You in 2025	Full Time Student?	Dependent's Gross Income
	/ /	- -				
	/ /	- -				
	/ /	- -				
	/ /	- -				
	/ /	- -				

State Residency Information

Please complete as either full or part-year resident of your state:

Full Year	County	School District
State of Residency:		
Part Year	County	School District
1st State of Residency: (Dates lived) from: / / to: / /		
2nd State of Residency: (Dates lived) from: / / to: / /		

2025 TAX QUESTIONS

AT ANY TIME DURING THE YEAR:

Did you or your spouse:

YES	NO

Make estimated payments (IRS/state) to prepay your current year tax liability? Pg. 5

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Purchase health insurance through the Marketplace (healthcare.gov)? (enclose 1095-A)

--	--

Receive (as a reward, award, or payment for property or services); or sell, exchange, or otherwise dispose of cryptocurrency or other digital asset? (enclose statements, 1099s, or explanation below)

--	--

Receive overtime pay from your employer? If yes, we must have a final paystub from 2025 or other statement from your employer showing total overtime paid

--	--

Receive tips from a job where tips are customary and the tip income is included in your W-2 or 1099? If yes, enclose statement if not broken out on W-2 or 1099

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Make or plan to make any IRA contributions? (nonemployer-sponsored retirement plans) Pg. 8

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Make any Roth IRA conversions or backdoor Roth IRA contributions? (enclose 1099-R)

--	--

Use your health savings account (HSA) to pay for qualified medical expenses? (enclose 1099-SA)

--	--

Pay any student loan interest? (enclose 1098-E)

--	--

Purchase a new U.S. assembled vehicle in 2025 for personal use and finance the purchase? If yes, enclose the vehicle statement from lender with the VIN and interest paid in 2025

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Make energy efficient improvements to your primary residence? If yes, explain below and enclose receipts/invoices from purchases

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Pay tuition for you, your spouse, or dependent to attend a post-secondary school? Pg. 8

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Rollover any of your retirement accounts? (enclose 1099-R) Pg. 4

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Have any interest in a partnership, S-corporation, estate or trust? (enclose K-1) Pg. 4

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Pay for child care while you worked, looked for work, or while a full-time student? Pg. 10

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Make gifts in excess of \$19,000 to any individual? Pg. 11

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Receive a letter from the IRS with a six-digit Identity Protection PIN? (enclose IRS letter)

--	--

Buy or refinance a home? If yes, enclose settlement statement/closing disclosure

--	--

Expect a large fluctuation in income, deductions, or withholding next year? (explain below)

--	--

Own any foreign financial accounts, foreign assets, or hold interest in a foreign entity? Pg. 11

--	--

Want \$3 of you and/or your spouse's taxes allocated to the Presidential Election Campaign Fund?

Did you or your spouse sell or dispose of any of the following property:

Please include cost basis information

Your personal residence? (enclose settlement statement from sale)

Rental or investment property? (enclose settlement statement from sale)

Property relating to a business or farm? (use pg. 6 - comments section)

Please use the following space for any comments you wish to make to your preparer:

Additional Information

DIRECT DEPOSIT - NO FEE FOR THIS SERVICE

YES, have my refund(s) deposited (Available whether you e-file or not).

Per IRS Security Summit requirements, verify the bank name, routing transit number, account number, and type of account below or send a check from the account you want the deposit to go into and write "VOID" across it.

Bank Name:

Routing Number:

Account Type:

Account Number:

NO, do not have my refund deposited into my account.

FINAL CHECK LIST

- W-2s
- If you received overtime pay, copy of final 2025 paystub or other document showing total overtime
- Consolidated 1099s from brokerage accounts and all other 1099s from interest and dividend income
- Statements supporting the sale or disposition of a digital asset
- Forms 1099-R and/or SSA-1099 from retirement distributions and Social Security benefits received
- Mortgage interest statements - Form 1098
- College tuition payment statements - Form 1098T
- Form 1095-A if you were enrolled in a Marketplace (healthcare.gov) health insurance plan
- Closing statements if you bought/sold/refinanced a residential, investment, or rental property
- Forms 1099-SA and 5498-SA from H.S.A. accounts
- Statement of auto loan interest (Form 1098-VLI) for new vehicles purchased in 2025 for personal use
- Copy of last year's federal & state tax returns(if you are a new client)
- Copy of dependents' birth certificate or social security card (*if you are a new client or have new dependent*)
- Any other 1099 or tax form/statement which you are unsure of

Payment Information

*****Full payment is required for new Clients before your return is finalized.*****

Check/Cash

E-Check/ACH (payment will be pulled from your account listed above but not until we call with your results)

Credit/Debit Card (your card will not be charged until we call you with results)

Select one:

Visa

MasterCard

Discover

Security Code: _____

Card No. _____ Exp Date ____ / ____ Zip code _____

Name on Card _____ Signature _____

Income

Interest Income - List only items not included on enclosed 1099 forms.

Enclose 1099 interest statements

Name of Payer & Amount of 2025 Interest Income:	Taxpayer	Spouse	Joint
_____	□	□	□
_____	□	□	□
_____	□	□	□
_____	□	□	□

Dividend Income - List only items not included on enclosed 1099 forms.

Enclose 1099 dividend statements

Name of Payer & Amount of 2025 Dividend Income:	Taxpayer	Spouse	Joint
_____	□	□	□
_____	□	□	□
_____	□	□	□
_____	□	□	□

Capital Gains & Losses

Enclose 1099-B and broker statements reflecting purchases and sales. While not always listed on the 1099-B, purchase date and price (cost basis) must be provided. List sales below only for which no 1099-B is provided.

Description	Date Acquired	Date Sold	Sales Price (net of commissions)	Aquisition Price (plus commissions)
	/ /	/ / 2025	\$	\$
	/ /	/ / 2025	\$	\$
	/ /	/ / 2025	\$	\$
	/ /	/ / 2025	\$	\$

Partnership, Trust & Estate Income - List only items not included on enclosed K-1 forms.

Enclose K-1 statements

Name of Payer:	Taxpayer	Spouse
_____	□	□
_____	□	□
_____	□	□

Retirement Income, IRA Distributions & Rollovers

2025 Distributions & Rollovers - Enclose 1099R

	Taxpayer	Spouse
Annuity	\$ _____	\$ _____
Traditional IRA	\$ _____	\$ _____
Roth IRA	\$ _____	\$ _____
SEP IRA	\$ _____	\$ _____
Pension Payments	\$ _____	\$ _____

Income (continued)

Social Security Benefits

Enclose Forms 1099-SA

Taxpayer amount: \$ _____

Spouse amount: \$ _____

Other Income

List all other income (i.e. alimony, unemployment compensation, royalties, rental of land and property for agricultural purposes, and any miscellaneous income such as cancellation of debt, prizes, jury duty pay, etc.) Enclose statements and forms if applicable.

Name of Payer & Amount of Income Received:	Taxpayer	Spouse	Joint
_____	□	□	□
_____	□	□	□
_____	□	□	□

Gambling Winnings & Losses

Enclose W-2G

Amount of winnings \$ _____ Amount of losses for which you have documentation \$ _____

Estimated Tax Payments

Enter only the payments to be applied to the current tax year.

Federal

	<u>Due Date</u>	<u>Date Paid (if not due date)</u>	<u>Amount Paid</u>
2025 1st Quarter Estimate	4/15/2025	_ / _ / _	\$ _____
2025 2nd Quarter Estimate	6/16/2025	_ / _ / _	\$ _____
2025 3rd Quarter Estimate	9/15/2025	_ / _ / _	\$ _____
2025 4th Quarter Estimate	1/15/2026	_ / _ / _	\$ _____

State/Local Name of state/local: _____

	<u>Due Date</u>	<u>Date Paid (if not due date)</u>	<u>State Amount Paid</u>	<u>Local Amount Paid</u>
2025 1st Quarter Estimate	4/15/2025	_ / _ / _	\$ _____	\$ _____
2025 2nd Quarter Estimate	6/16/2025	_ / _ / _	\$ _____	\$ _____
2025 3rd Quarter Estimate	9/15/2025	_ / _ / _	\$ _____	\$ _____
2025 4th Quarter Estimate	1/15/2026	_ / _ / _	\$ _____	\$ _____

State income tax balance due for previous years paid in 2025: \$ _____

Only needed if balance due was from a tax return not prepared by Wagner & Wetzel or was from an adjustment made to a prior year return

Small Business Worksheet

Name of Business:		Type/Nature of Business:	
Taxpayer Name:		EIN:	
Date operations began: / /		Date your business closed (if applicable): / /	
Gross Income (provide any 1099's)	\$	Tips received and included in gross income - provide supporting documentation	\$
Cost of Inventory at Beginning of Year	\$	Cost of Inventory Purchased	\$
Cost of Inventory Withdrawn for Personal Use	\$	Cost of Inventory at End of Year	\$
Advertising	\$	Taxes & Licenses	\$
Contract Labor	\$	Travel (airfare, lodging, tolls, parking, etc.)	\$
Insurance (other than health)	\$	Meals	\$
Interest-Mortgage (Commercial building)	\$	Utilities (other than home office)	\$
Interest-Other	\$	Wages Paid (W-2 employees)	\$
Legal & Professional Services	\$	Employee and/or Owner Health Insurance Premiums Paid	\$
Office Supplies	\$	Dues & Publications	\$
Rent or Lease (other than home office)	\$	Telephone	\$
Repairs & Maintenance (other than home office)	\$	Internet	\$
Supplies	\$	Other:	\$

Vehicle Expense

Type & Year of Vehicle:	Is this evidence written?		Yes	No
Date First Used for Business: / /	Number of Miles Driven for Business			
		mi.		
Do you have another car for personal use? Yes or No	Number of Miles Driven for Personal			
		mi.		
Do you have evidence to support the deduction? Yes or No	Number of Miles Driven for Commuting			
		mi.		

Home Office

Square Footage of Home		Cost of Utilities Except Water per Month	\$
Square Footage of Space/Room Used		Amount of Rent Paid per Month	\$
Cost of Home	\$	Insurance – Homeowners/Renters	\$
Number of Months Office was in Home		Other - Specify	\$

Equipment or Other Major Purchases in 2025	Date Purchased	Placed in Service	Cost
	/ /	/ /	\$
	/ /	/ /	\$
	/ /	/ /	\$
	/ /	/ /	\$
	/ /	/ /	\$
	/ /	/ /	\$
	/ /	/ /	\$
	/ /	/ /	\$

** Please attach a list of all property sold or retired in 2025*

First-Year Startup & Organizational Expenses Paid

Payee	Date Paid	Purpose	Cost
	/ /		\$
	/ /		\$
	/ /		\$
	/ /		\$

Comments and Other Expenses Not Included Above:

Rental Real Estate & Royalties

Enter the total amount for the year

	Property 1	Property 2	Property 3
Type of property (house, condo, etc.)			
Date placed in service	/ /	/ /	/ /
# of days used for personal (if any)			
Address of property			

Income

Rents received	\$	\$	\$
Royalties received	\$	\$	\$

Expenses

Advertising	\$	\$	\$
Auto & Travel	\$	\$	\$
Cleaning & Maintenance	\$	\$	\$
Commissions	\$	\$	\$
Insurance	\$	\$	\$
Legal & Professional Fees	\$	\$	\$
Management Fees	\$	\$	\$
Mortgage Interest	\$	\$	\$
Other Interest	\$	\$	\$
Repairs & Maintenance	\$	\$	\$
Supplies	\$	\$	\$
Taxes	\$	\$	\$
Telephone	\$	\$	\$
Utilities	\$	\$	\$
Other _____	\$	\$	\$
Other _____	\$	\$	\$
Other _____	\$	\$	\$
Other _____	\$	\$	\$
Other _____	\$	\$	\$
Did you make any payments that require filing Form(s) 1099?	Yes No	Yes No	Yes No
Did you actively participate in management of the property?	Yes No	Yes No	Yes No

Major Improvements

Do not include maintenance or repair expenses listed above

Description:	Property 1	Property 2	Property 3
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$

Sale of property

Enclose your settlement statement for both the purchase and sale of the property

Health Savings Account

Contributions for 2025 can be made through April 15th, 2026. Enclose Forms 1099-SA and 5498-SA

2025 Contributions \$ _____ 2025 Distributions/qualified medical expenses \$ _____

High Deductible Plan for Family or Self ?

Individual & Self-Employed Retirement Account Contributions

2025 Contributions made:

	Taxpayer	Spouse
Traditional IRA	\$ _____	\$ _____
Roth IRA	\$ _____	\$ _____
SEP IRA	\$ _____	\$ _____

Education Savings & Expenses

Education Savings Account Contributions:

2025 contributions may be deductible on your state return - **Enclose the year-end statement for each account**

College Savings 529/Prepaid Plan-Account #:	_____	\$ _____	Beneficiary: _____	State: _____
College Savings 529/Prepaid Plan-Account #:	_____	\$ _____	Beneficiary: _____	State: _____
College Savings 529/Prepaid Plan-Account #:	_____	\$ _____	Beneficiary: _____	State: _____
College Savings 529/Prepaid Plan-Account #:	_____	\$ _____	Beneficiary: _____	State: _____

Tuition

Enclose Form(s) 1098-T. **Totals listed should only be for amounts PAID during the calendar year 2025**

Student name	_____	_____	_____
School name	_____	_____	_____
Tuition, fees & course materials	\$ _____	\$ _____	\$ _____
Education savings withdrawals	\$ _____	\$ _____	\$ _____
Was student at least halftime?	Yes No	Yes No	Yes No
Year in college	1 2 3 4+	1 2 3 4+	1 2 3 4+

Student Loan Interest - List only interest amounts not included on enclosed 1099 forms

Enclose Form(s) 1098-E.

Name of Payee:	Total Interest Paid:
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

Other Adjustments

	Taxpayer	Spouse
Educator expenses *	\$ _____	\$ _____
Penalty on early withdrawal of savings	\$ _____	\$ _____
Other _____	\$ _____	\$ _____
Other _____	\$ _____	\$ _____
Other _____	\$ _____	\$ _____
Other _____	\$ _____	\$ _____

*Note: Educator must work 900+ hours/year in grades K-12.

Medical Expenses

Only list amounts **not** paid from H.S.A. funds, F.S.A.'s, or reimbursed by insurance. Include out-of-pocket expenses for:

Insurance premiums (Not Pre-tax)	\$ _____	Prescription drugs	\$ _____
Cobra premiums	\$ _____	Physician/Dentist/Chiropractor	\$ _____
Medicare premiums	\$ _____	Psychotherapy/Counseling	\$ _____
Long-term care insurance-Taxpayer	\$ _____	Contacts/Glasses/Lasik	\$ _____
Long-term care insurance-Spouse	\$ _____	Hospital & Lab Fees	\$ _____
Number of medical travel miles _____		Other _____	\$ _____

Taxes & Interest Paid

State & Local taxes

If you itemize your deductions, you may deduct the greater of state income tax or state sales tax paid. If you know the amount of state sales tax paid, enter that amount below. (Keep your receipts) If not, your deductible amount can be calculated using the IRS tables.

Sales tax paid on the purchase of a car, boat, aircraft, motor home, or home building materials	\$ _____
Sales tax paid on all other items purchased during 2025 (with proper documentation)	\$ _____

Property taxes

Enclose 1098 statements and any closing statements for purchase, sale or refinancing of your home. Include taxes paid on primary residence and vacation/other home, if applicable.

Real estate taxes - Primary Residence	\$ _____
Real estate taxes - All other real estate except rental properties listed on page 7	\$ _____
Personal property taxes (Auto Excise or Wheel Tax, based on value - do not include plate fee)	\$ _____

Interest

Enclose 1098 statements and any closing statements for purchase, sale or refinancing of your home. Include interest paid on primary residence and vacation/other home, if applicable.

Home mortgage interest	\$ _____
Points paid on purchase	\$ _____
* Home equity interest (Home equity loan balance: \$ _____)	\$ _____
Investment interest expense (taxable securities only)	\$ _____
Qualified passenger vehicle loan interest on new vehicle purchases	\$ _____

* Was the home equity loan used to buy, build, or improve your home? Yes No

Charitable Contributions - All cash donations require either a bank record or written receipt from the charity. Single contributions of \$250 or more require written acknowledgement stating that no goods or services were exchanged for your donation. This statement MUST be kept with your tax return.

Cash contributions

Church	\$ _____	College/University: _____	\$ _____
Official charities	\$ _____	Other: _____	\$ _____
Airline charity	\$ _____	Number of charity travel miles	_____

Non-cash contributions (used items must be in good condition)

	Date of donation	Original cost	Fair value
Name of Org. #1: _____	____/____/____	\$ _____	\$ _____
Name of Org. #2: _____	____/____/____	\$ _____	\$ _____
Name of Org. #3: _____	____/____/____	\$ _____	\$ _____

Items donated to Org. #1: _____
 Items donated to Org. #2: _____
 Items donated to Org. #3: _____

Vehicle Donation

Name of Org. _____ Date of donation: ____/____/____

Please send Form 1098C from the charity indicating the proceeds from vehicle sale. (**Required by IRS**)

Original purchase date: ____/____/____ Year, Make & Model of vehicle: _____, _____, _____

Child & Dependent Care Expenses

We must have all of the following:

Child's name: _____ Name of provider: _____ Address of provider: _____ SSN or EIN of provider: _____ Amount paid: _____
 _____ \$ _____

 _____ \$ _____

Casualty, Disaster, & Theft Losses ****Only applicable for federally declared disaster areas**

Enclose insurance statements and reports

Description of property:	Reason for loss or damage:	Date of loss:	Value prior to loss or damage:	Value after loss or damage:
_____	_____	____/____/____	\$ _____	\$ _____
_____	_____	____/____/____	\$ _____	\$ _____

Employee Expenses ****Only applicable for AL, AR, CA, HI, IA, MN, NY, and PA residents****

Pilot clients who reside in one of the above states: please use the "Pilot Professional Deductions" attached.

Amount Reimbursed: \$ _____ Employer name(s): _____

Professional and Union dues	\$ _____	Travel	\$ _____
Business publications	\$ _____	Meals and entertainment	\$ _____
Tools and supplies	\$ _____	Job-related education	\$ _____
Uniforms	\$ _____	Job-related phone calls	\$ _____
Other _____	\$ _____	Other _____	\$ _____

Employee vehicle (non-commuting): _____ miles Actual vehicle expense: \$ _____

Home Office - Must be required by your employer

Square footage of home	_____ sq.ft.	Amount paid for utilities	\$ _____
Square footage of home office	_____ sq.ft.	Amount of rent paid	\$ _____
Purchase price of home	\$ _____	Insurance - Homeowners/Renters	\$ _____
Value of the land	\$ _____	Repairs/Maintenance	\$ _____
Months used for work	_____	Other _____	\$ _____

Miscellaneous Expenses ****Only applicable for AL, AR, CA, HI, IA, MN, NY, and PA residents****

Tax preparation expense	\$ _____	Tax prep. books/software	\$ _____
Tax prep. mailing expense	\$ _____	Other _____	\$ _____
Investment fees and expenses	\$ _____	Other _____	\$ _____
Safe deposit box rental	\$ _____	Other _____	\$ _____

Renters Credits/Deductions

Landlord's Name : _____ Landlord's Address: _____

of months rented: _____ Total rent paid in 2025: \$ _____ Are utilities included in rent? Yes No

Apartment address: _____

NJ - Do you have roommates? If yes, list names & SSN's: _____

Provide your certificate of rent paid from your landlord

Indiana Residents

Are any of your children enrolled in a K-12 private school or home schooled?

Yes

No

If yes, number of children enrolled _____

Did you make any contributions to an Indiana college or university?

Yes

No

Name of College/University:

Date of Contribution:

Amount Contributed:

____/____/____

\$ _____

____/____/____

\$ _____

Did you make contributions to an Indiana 529 Savings Plan?

Yes

No

Total 2025 529 Contributions: \$ _____

Please provide year-end statements for all accounts

Alimony Payments

****Only applicable for divorce or separation agreements prior to 2018**

Check One: Received alimony

Date of original divorce or separation agreement: ____/____/____

Paid alimony

To/From name: _____

SSN: _____

Total alimony paid/received in 2025: \$ _____

Foreign Financial Accounts

****Complete the section below if you or your spouse had a financial interest at least one financial account located outside of the United States and the aggregate value of the foreign account(s) exceeded \$10,000 at any point in 2025**

1. Account type: _____ Account number: _____ Max value in 2025: \$ _____

Name of financial institution: _____ Address: _____

2. Account type: _____ Account number: _____ Max value in 2025: \$ _____

Name of financial institution: _____ Address: _____

If you own more than two accounts please include information for each additional account

Gifts **Gifts to an individual in excess of \$19,000 must be reported on a Form 709, Gift Tax Return

Recipient name: _____ Relationship: _____ Address: _____

Date of gift: ____/____/____ Description of gift: _____

Total amount/fair market value of gift: \$ _____