

**Prepared By:**

Dievendorf and Company  
323 Delaware Ave  
Delmar, NY 12054-1920

**Prepared For:**

**2025 Client Organizer**

**Dievendorf and Company  
323 Delaware Ave  
Delmar, NY 12054-1920  
518-439-1040**

Dear :

**PLEASE READ THIS**

This Tax Organizer is designed to help you gather the tax information needed to prepare your 2025 personal income tax return. To help you complete the Organizer with minimal time and effort, when available, you will find certain information from your 2024 personal income tax return.

Please get your 2025 information to us as soon as possible. The earlier we receive the bulk of your information, the better chance that no extension will be required. In order to meet the filing deadline for your 2025 returns, your tax organizer packet needs to be received by our office **no later than March 5, 2026**. We do understand that some organizations are routinely late in providing documents, so let us get started and add those documents as soon as they arrive.

**The Due Diligence Questionnaire is not optional.** It asks about pertinent tax items necessary for preparing the most accurate tax return possible. Please answer all questions with a checkmark in the YES box that apply to you and attach requested statements when necessary.

**How to approach this packet:**

- 1) Read through and sign the Engagement Letter
- 2) Review the list of tax documents in the next pages and indicate "1" if still pertinent and "2" if not. Indicate these numbers in the right margin and provide the documents. Correct any information no longer relevant.
- 3) Sign and initial the consent letters at the end of the packet if you wish.
- 4) Fill out and sign the Due Diligence Questionnaire.

**You will also need to provide the following documents if they apply to you. DO NOT staple your documents together or to this organizer.**

-Front and back of your driver's license.

-Void check or check copy for banking information for refunds or payments.

- Forms W-2 for wages, salaries and tips, and additional information regarding overtime pay.

- All Forms 1099 for interest, dividends, retirement 1099-R, miscellaneous income, unemployment, nonemployee compensation, 1099-SA and 5498-SA for Health Savings Accounts, tips not reported on Form W-2, Social Security 1099-SSA, sales of digital assets 1099-DA, state or local refunds, gambling winnings, payment card or

third party network transactions 1099-K.

- Brokerage statements showing investment transactions for stocks, bonds, digital assets, etc.

- Schedule K-1 showing income from partnerships, S corporations, estates and trusts.

- **NEW THIS YEAR:** If you file a schedule C or schedule E, we are providing your Schedule C and/or Schedule E with information from last year on it. These forms are designed to help you provide your 2025 income and expenses if they are not provided by Allied Business Partners. Please use these forms to indicate this year's totals.

- Statements and receipts supporting qualified educational expenses, deductions or distributions, and forgiveness of loans including any Forms 1098-T, 1098-E, or 1099-Q. Include the fourth quarter statement for each child.

- All Forms 1095-A, 1095-B, and/or 1095-C related to health care coverage or the Premium Tax Credit paid to your health care provider (1099-H).

- All Forms 1099-QA and/or 5498-QA related to ABLE (Achieving a Better Life Experience) account.

- Statements supporting deductions for mortgage interest (Forms 1098), taxes, and charitable contributions (including any Form 1098-C for donation of a vehicle).

- Statements supporting deduction of auto loan interest (Forms 1098-VLI) for a new vehicle purchased for personal use in 2025.

- Copies of closing statements regarding the sale or purchase of real property.

- Legal papers for adoption, divorce, or separation involving custody of your dependent children.

- Six-digit Identity Protection PIN for use during calendar year 2026. If you do not have this you must get this from IRS.GOV or call 800-908-4490.

- Any tax notices sent to you by the IRS or other taxing authority.

- A copy of your income tax return from last year, ***if not prepared by this office.***

## **OUR PRIVACY POLICY**

Like all providers of personal financial services, tax professionals are required by law to inform clients of their policies regarding privacy of client information. Our firm continues to adhere to professional standards of confidentiality that are even more stringent than those required by law. We have always protected the security and privacy of your personal and financial information.

### **Types of Nonpublic Personal Information We Collect**

The only nonpublic personal information we collect is provided to us by you or obtained with your authorization.

### **Parties to Whom We Disclose Information**

We do not disclose any nonpublic personal information obtained in the course of our practice except as required or permitted by law. Permitted disclosures may include providing information to our employees, or, in limited situations, to unrelated third parties who need that information to assist us in serving you. In all situations, we stress the confidential nature of the information being shared.

### **Protecting the Confidentiality and Security of Clients' Information**

We retain records relating to our professional services to better serve your professional needs and, in some cases, to comply with professional guidelines. In order to protect your nonpublic personal information, we maintain physical, electronic, and procedural safeguards that comply with our professional standards.

Thank you for the opportunity to serve you.

Sincerely,

Dievendorf and Company

**Dievendorf and Company  
323 Delaware Ave  
Delmar, NY 12054-1920  
518-439-1040**

Dear :

This letter is to confirm and specify the terms of our engagement with you and to clarify the nature and extent of the services we will provide. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom returns are prepared to confirm the following arrangements.

We will prepare your 2025 federal and state income tax returns from information which you will furnish to us. We will not audit or otherwise verify the data you submit, although it may be necessary to ask you for clarification of some of the information. We will furnish you with questionnaires and worksheets to guide you in gathering the necessary information. Your use of such forms will assist in keeping the fee to a minimum.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, cancelled checks and other data that form the basis of income and deductions. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them.

Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover defalcations and/or irregularities, should any exist. We will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax returns.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. Your returns may be selected for review by taxing authorities. Please provide this office with any notices so we can review them for accuracy and respond if necessary.

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

Accepted By: \_\_\_\_\_ Date: \_\_\_\_\_

**IMPORTANT INFORMATION**

**The IRS is moving towards electronic payments and will stop accepting paper checks for tax payments or issuing paper check refunds starting September 30, 2025. This change is**

part of a broader federal initiative to modernize financial transactions and is being implemented by Executive Order.

Therefore it's recommended you consider *alternative electronic payment options* for payments.

What IRS really wants you to do is set up an online account with them so that you can send them funds when you are required to. That website is <https://irs.gov/payments/online-account-for-individuals>.

There are other methods of payment well, listed below:

**IRS Direct Pay:** Pay online directly from your bank account. [<https://irs.gov/payments>](https://irs.gov/payments)  
Reason for payment - choose estimated tax  
Apply payment to 1040ES  
Tax period is 2025 hit continue

**Electronic Federal Tax Payment System (EFTPS):** A secure option for individuals and businesses  
[<https://www.irs.gov/payments/eftps-the-electronic-federal-tax-payment-system>](https://www.irs.gov/payments/eftps-the-electronic-federal-tax-payment-system)

Schedule your payments through the Electronic Federal Tax Payment System (EFTPS) by either visiting [eftps.gov](https://eftps.gov) or calling 1-800-555-3453. Payments must be scheduled no later than 8:00 p.m. Eastern Time, at least one calendar day prior to the due date. These are 1040ES payments.

**Debit or Credit Card:** Pay online or by phone through authorized processors through **IRS2Goapp**.

**IRS2Go** is the official smartphone app of the IRS. Google it. To make a tax payment from your mobile device with the free IRS2Go app, you can choose either Direct Pay or debit and credit card payments. IRS Direct Pay is free, and you can securely pay your tax directly from your checking or savings accounts. See above.

In the event of a change to the bank account information provided, call the U. S. Treasury Financial Agent, toll-free, at 1-888-353-4537 to cancel the scheduled payment. Cancellation requests must be received no later than 11:59 p.m. Eastern Time, at least two business days prior to the scheduled payment date.

Dievendorf and Company has always had the capability of having a balance due deducted or a refund deposited into your checking account if we have your banking information. We can do the same with Federal estimates in the future years, but you will be responsible for being sure that the funds are there.

General: 1040 **Personal Information**

Filing (Marital) status code (1 = Single, 2 = Married filing joint, 3 = Married filing separate, 4 = Head of household, 5 = Qualifying surviving spouse) \_\_\_\_\_

Mark if you were married but living apart all year \_\_\_\_\_ Mark if your nonresident alien spouse does not have an ITIN \_\_\_\_\_

**Taxpayer** **Spouse**

Social security number \_\_\_\_\_

First name \_\_\_\_\_

Last name \_\_\_\_\_

Occupation \_\_\_\_\_

Designate \$3.00 to the presidential election campaign fund? (1 = Yes, 2 = No, 3=Blank) \_\_\_\_\_

Mark if legally blind \_\_\_\_\_

Mark if dependent of another taxpayer \_\_\_\_\_

Taxpayer between 19 and 23, full-time student, with income less than 1/2 support? (Y, N) \_\_\_\_\_

Date of birth \_\_\_\_\_

Date of death \_\_\_\_\_

Work/daytime telephone number/ext number \_\_\_\_\_

Do you authorize us to discuss your return with the IRS (Y, N) \_\_\_\_\_

General: 1040, Contact **Present Mailing Address**

Address \_\_\_\_\_

Apartment number \_\_\_\_\_

City/State postal code/Zip code \_\_\_\_\_

Foreign country name \_\_\_\_\_

Foreign phone number \_\_\_\_\_

Home/evening telephone number \_\_\_\_\_

Taxpayer email address \_\_\_\_\_

Spouse email address \_\_\_\_\_

General: 1040 **Dependent Information**

First Name	Last Name	Date of Birth	Social Security No.	Relationship	Months in home	Care expenses paid for dependent
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

Credits: 2441 **Child and Dependent Care Expenses**

Provider information:

Business name \_\_\_\_\_

First and Last name \_\_\_\_\_

Street address \_\_\_\_\_

City, state, and zip code \_\_\_\_\_

Social security number OR Employer identification number \_\_\_\_\_

Tax Exempt or Living Abroad Foreign Care Provider (1 = TE, 2 = LAFCP) \_\_\_\_\_

Amount paid to care provider in 2025 \_\_\_\_\_

**Taxpayer** **Spouse**

Employer-provided dependent care benefits that were forfeited \_\_\_\_\_

**NOTES/QUESTIONS:**

**INTEREST/DIVIDENDS/CAPITAL GAINS/OTHER INCOME**

Income: B1 **Interest Income**

Please provide all copies of Form 1099-INT or other statements reporting interest income.

T/S/J	Payer Name	Interest Income	Prior Year Information
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Income: B3 **Seller Financed Mortgage Interest**

T, S, J \_\_\_\_\_ Payer's name \_\_\_\_\_ Payer's social security number \_\_\_\_\_  
 Payer's address, city, state, zip code \_\_\_\_\_  
 Amount received in 2025 \_\_\_\_\_ Amount received in 2024 \_\_\_\_\_

Income: B2 **Dividend Income**

Please provide copies of all Form 1099-DIV or other statements reporting dividend income.

T/S/J	Payer Name	Ordinary Dividends	Qualified Dividends	Prior Year Information
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

Income: D **Sales of Stocks, Securities, and Other Investment Property**

Please provide copies of all Forms 1099-B and 1099-S.

T/S/J	Description of Property	Date Acquired	Date Sold	Gross Sales Price (Less expenses of sale)	Cost or Other Basis
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

Income: Income **Other Income**

Please provide copies of all supporting documentation.

State and local income tax refunds		2025 Information	Prior Year Information
_____		_____	_____
Alimony received	T/S Agreement Date	2025 Information	Prior Year Information
_____	_____	_____	_____
	Taxpayer	Spouse	Prior Year Information
Unemployment compensation	_____	_____	_____
Unemployment compensation repaid	_____	_____	_____
Social security benefits	_____	_____	_____
Medicare premiums to be reported on Schedule A	_____	_____	_____
Railroad retirement benefits	_____	_____	_____
T/S/J Other Income:		2025 Information	Prior Year Information
_____		_____	_____
_____		_____	_____

1040 Adj: IRA **Adjustments to Income - IRA Contributions**

Please provide year end statements for each account and any Form 8606 not prepared by this office.

Taxpayer Spouse

**Traditional IRA Contributions for 2025 -**

If you want to contribute the maximum allowable traditional IRA contribution amount,

enter the applicable code: (1 = Deductible only, 2 = Both deductible and nondeductible)

Enter the total traditional IRA contributions made for use in 2025

**Roth IRA Contributions for 2025 -**

Mark if you want to contribute the maximum Roth IRA contribution

Enter the total Roth IRA contributions made for use in 2025

Educate: Educate2 **Higher Education Deductions and/or Credits**

Complete this section if you paid interest on a qualified student loan in 2025 for qualified higher education expenses for you, your spouse, or a person who was your dependent when you took out the loan.

T/S	Qualified student loan interest paid	2025 Information	Prior Year Information
_____	_____	_____	_____
_____	_____	_____	_____

Complete this section if you paid qualified education expenses for higher education costs in 2025. Qualified education expenses include tuition and fees required for enrollment or attendance at an eligible educational institution.

Please provide all copies of Form 1098-T.

T/S	Ed Exp Code*	Student's SSN	Student's First Name	Student's Last Name	Qualified Expenses	Prior Year Information
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

\*Education Expense Code: 1 = American opportunity credit; 2 = Lifetime learning credit; 3 = Tuition and fees deduction

The student qualifies for the American opportunity credit when enrolled at least half-time in a program leading to a degree, certificate, or recognized credential; has not completed the first 4 years of post-secondary education; has no felony drug convictions on student's record.

1040 Adj: 3903 **Job Related Moving Expenses**

Complete this section if you moved to a new home due to service in the armed forces.

Description of move \_\_\_\_\_

Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_

Mark if the move was due to service in the armed forces \_\_\_\_\_

Number of miles from old home to new workplace \_\_\_\_\_

Number of miles from old home to old workplace \_\_\_\_\_

Mark if move is outside United States or its possessions \_\_\_\_\_

Transportation and storage expenses \_\_\_\_\_

Travel and lodging (not including meals) \_\_\_\_\_

Total amount reimbursed for moving expenses \_\_\_\_\_

1040 Adj: OtherAdj **Other Adjustments to Income**

Alimony Paid:

T/S	Date*	Recipient name	Recipient SSN	2025 Information	Prior Year Information
_____	_____	_____	_____	_____	_____

Street address \_\_\_\_\_

City, State and Zip code \_\_\_\_\_

\*Enter the divorce/separation agreement date

	Taxpayer	Spouse	Prior Year Information
Educator expenses:	_____	_____	_____
Other adjustments:	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

**ITEMIZED DEDUCTIONS**

Itemized: A1 **Medical and Dental Expenses**

T/S/J		2025 Information	Prior Year Information
—	Medical and dental expenses	_____	_____
—	Medical insurance premiums you paid***	_____	_____
—	Long-term care premiums you paid***	_____	_____
—	Prescription medicines and drugs	_____	_____
—	Miles driven for medical items (21 cents)	_____	_____

\*\*\*Do not include pre-tax amounts paid by an employer-sponsored plan, amounts paid for your self-employed business, or Medicare premiums entered on Form Lite-3

Itemized: A1 **Tax Expenses**

T/S/J		2025 Information	Prior Year Information
—	State/local income taxes paid	_____	_____
—	2024 state and local income taxes paid in 2025	_____	_____
—	Sales tax paid on actual expenses	_____	_____
—	Real estate taxes paid	_____	_____
—	Personal property taxes	_____	_____
—	Other taxes	_____	_____

Itemized: A2 **Interest Expenses**

T/S/J		2025 Information	Prior Year Information
—	Home mortgage interest From Form 1098	_____	_____

T/S/J	Payee's Name	SSN or EIN	2025 Information	Prior Year Information
—	_____	_____	_____	_____
	Address	City	State	Zip Code
	_____	_____	_____	_____

T/S/J		2025 Information	Prior Year Information
—	Investment interest expense, other than on Sch K-1s:	_____	_____

Refinancing Information:		Refinance #1	Refinance #2
T/S/J	Recipient/Lender name	_____	_____
	Total points paid at time of refinance	_____	_____
	Date of refinance	_____	_____
	Term of new loan (in months)	_____	_____
	Reported on Form 1098 in 2025	_____	_____

Itemized: A3 **Charitable Contributions**

T/S/J		2025 Information	Prior Year Information
—	Contributions made by cash or check	_____	_____
—	Volunteer miles driven	_____	_____
—	Noncash items, such as: Goodwill, Salvation Army	_____	_____

Itemized: A3, A-St **Miscellaneous Deductions**

T/S/J		2025 Information	Prior Year Information
—	Other expenses	_____	_____
—	Gambling losses (enter only if you have gambling income)	_____	_____

\*\*\*STATE USE ONLY - Complete the following fields only if you file a state return in AL, AR, CA, HI, MN, NY or PA

T/S/J		2025 Information	Prior Year Information
—	Unreimbursed expenses***	_____	_____
—	Union dues, other than amounts reported on Form W-2***	_____	_____
—	Tax preparation fees***	_____	_____
—	Other expenses, subject to 2% AGI limitation***:	_____	_____
—	_____	_____	_____
—	Safe deposit box rental***	_____	_____
—	Investment expenses, other than on Schedule(s) K-1 or Form(s) 1099-DIV/INT***	_____	_____

General: Bank **Direct Deposit/Electronic Funds Withdrawal Information**

Per IRS Security Summit requirements, verify the name of financial institution, routing transit number, account number, and type of account below. If you would like to have a refund direct deposited into or a balance due debited from your bank account(s), please enter information in the fields below. Note that electronic funds will be withdrawn only from the primary account listed below. In accordance with Executive Order 14247, the IRS has phased out paper checks for refunds and payments as of September 30, 2025. Failure to provide bank information will delay IRS processing of refunds.

Mark to verify all accounts listed below have been reviewed, updated as needed, and are correct. \_\_\_\_\_

Primary account:

Financial institution routing transit number \_\_\_\_\_  
Name of financial institution \_\_\_\_\_  
Your account number \_\_\_\_\_  
Type of account (1 = Savings, 2 = Checking, 3 = IRA\*) \_\_\_\_\_  
Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) \_\_\_\_\_  
Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) \_\_\_\_\_  
Enter the maximum dollar amount, or percentage of total refund Dollar \_\_\_\_\_ or Percent (xxx.xx) \_\_\_\_\_

Secondary account #1:

Financial institution routing transit number \_\_\_\_\_  
Name of financial institution \_\_\_\_\_  
Your account number \_\_\_\_\_  
Type of account (1 = Savings, 2 = Checking, 3 = IRA\*) \_\_\_\_\_  
Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) \_\_\_\_\_  
Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) \_\_\_\_\_  
Enter the maximum dollar amount, or percentage of total refund Dollar \_\_\_\_\_ or Percent (xxx.xx) \_\_\_\_\_

Secondary account #2:

Financial institution routing transit number \_\_\_\_\_  
Name of financial institution \_\_\_\_\_  
Your account number \_\_\_\_\_  
Type of account (1 = Savings, 2 = Checking, 3 = IRA\*) \_\_\_\_\_  
Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) \_\_\_\_\_  
Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) \_\_\_\_\_  
Enter the maximum dollar amount, or percentage of total refund Dollar \_\_\_\_\_ or Percent (xxx.xx) \_\_\_\_\_

\*Refunds may only be direct deposited to established traditional, Roth or SEP-IRA accounts. Make sure direct deposits will be accepted by the bank or financial institution.

Electronic Filing: ID Auth **Identity Authentication**

Taxpayer -

Form of identification (1 = Driver's license, 2 = State issued identification card, 3 = No applicable identification, 4 = Identification not provided) \_\_\_\_\_  
Identification number \_\_\_\_\_  
Issue date \_\_\_\_\_  
Expiration date \_\_\_\_\_  
Location of issuance \_\_\_\_\_  
Document number (New York only) \_\_\_\_\_

Spouse -

Form of identification (1 = Driver's license, 2 = State issued identification card, 3 = No applicable identification, 4 = Identification not provided) \_\_\_\_\_  
Identification number \_\_\_\_\_  
Issue date \_\_\_\_\_  
Expiration date \_\_\_\_\_  
Location of issuance \_\_\_\_\_  
Document number (New York only) \_\_\_\_\_

NOTES/QUESTIONS:

**1** Preparer use only

	2025 Information	Prior Year Information
Taxpayer/Spouse/Joint (T, S, J)	_____[2]	
Employer identification number	_____[3]	
Business name	_____[5]	
Principal business/profession	<b>X</b> _____[6]	
Business code	_____[12]	
Business address, if different from home address on Organizer Form ID: 1040		
Address	_____[15]	
City/State/Zip	_____[16] _____[17] _____[18]	
Accounting method (1 = Cash, 2 = Accrual, 3 = Other)	_____[19]	
If other:	_____[21]	
Inventory method (1 = Cost, 2 = LCM, 3 = Other)	_____[22]	
If other enter explanation:	_____[24]	
Enter an explanation if there was a change in determining your inventory:	_____[25]	
Did you "materially participate" in this business? (Y, N)	_____[26]	
If not, number of hours you did significantly participate	_____[28]	
Mark if you began or acquired this business in 2025	_____[30]	
Did you make any payments in 2025 that require you to file Form(s) 1099? (Y, N)	_____[31]	
If "Yes", did you or will you file all required Forms 1099? (Y, N)	_____[33]	
Mark if this business is considered related to qualified services as a minister or religious worker	_____[35]	
Did you receive wages as a statutory employee or as a minister? (1 = Statutory employee, 2 = Minister)	_____[37]	
Medical insurance premiums paid by this activity	_____[41]	
Long-term care premiums paid by this activity	_____[45]	
Amount of wages received as a statutory employee	_____[48]	

**Business Income**

	2025 Information	Prior Year Information
Gross receipts and sales	_____[53]	
_____ _____ _____	_____ _____ _____	
Returns and allowances	_____[56]	
Other income:	_____[58]	
_____ _____ _____	_____ _____ _____	

**Cost of Goods Sold**

	2025 Information	Prior Year Information
Beginning inventory	_____[60]	
Purchases	_____[62]	
Labor:		
_____	_____[64]	
Materials	_____[66]	
Other costs:		
_____	_____[68]	
_____	_____	
Ending inventory	_____[70]	





**Dievendorf and Company**  
**323 Delaware Ave**  
**Delmar, NY 12054-1920**  
**518-439-1040**

January 2, 2026

**CONSENT TO DISCLOSURE OF TAX RETURN INFORMATION**

Federal law requires this consent form be provided to you to engage our tax preparation services. Unless authorized by law, we cannot disclose your tax return information to third parties for purposes other than the preparation and filing of your tax return without your consent. If you consent to the disclosure of your tax return information, Federal law may not protect your tax return information from further use or distribution.

You are not required to complete this form. Because our ability to disclose your tax return information to another tax return preparer affects the tax preparation services that we provide to you and its cost, we may decline to provide you with tax preparation services or change the terms (including the cost) of tax preparation services that we provide to you if you do not sign this form. If you agree to the disclosure of your tax return information, your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature.

We, Dievendorf and Company, a U.S.- based firm may disclose your 2025 tax return information to the entities listed below. The information disclosed may include information furnished to us in connection with the preparation of your tax return(s); information derived or generated by Dievendorf and Company from the information furnished; and/or tax return information associated with prior years' returns in the possession of Dievendorf and Company. The information disclosed may also include all information contained within your tax return(s); if you wish to request a more limited disclosure of your tax return information you must inform Dievendorf and Company.

If you would like to agree to allow Dievendorf and Company to disclose your tax return information to the entities listed below, initial next to the authorization declaration below and sign and date this consent to the disclosure of your 2025 tax return information.

\_\_\_\_\_ I, authorize Dievendorf and Company to disclose to the following my 2025 tax return information:

- \_\_\_\_\_ TAX PAYMENTS AND REFUNDS
- \_\_\_\_\_ MORTGAGE BROKERS
- \_\_\_\_\_ HEALTH CARE PROGRAMS
- \_\_\_\_\_ BROKERS AND FINANCIAL PLANNERS

\_\_\_\_\_  
Taxpayer Signature:

---

Date Signed

Consent Valid Until: **One year from signature date**

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484, or by email at [complaints@tigta.treas.gov](mailto:complaints@tigta.treas.gov).

Please feel free to contact us at 518-439-1040 if you have questions or would like more information regarding our privacy and confidentiality policies and procedures.

**Dievendorf and Company  
323 Delaware Ave  
Delmar, NY 12054-1920  
518-439-1040**

January 2, 2026

**CONSENT TO USE OF TAX RETURN INFORMATION**

Federal law requires this consent form be provided to you ("you" refers to each taxpayer, if more than one). Unless authorized by law, we cannot use your tax return information for purposes other than the preparation and filing of your tax return without your consent.

You are not required to complete this form to engage our tax preparation services. If we obtain your signature on this form by conditioning our tax preparation services on your consent, your consent will not be valid. Your consent is valid for the amount of time you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature.

If you would like Dievendorf and Company to use your 2025 tax return information to determine whether this service is relevant to you, initial next to the authorization declaration below and sign and date this consent to use your 2025 tax return information.

\_\_\_\_\_ I, authorize Dievendorf and Company to use the information I provide to Dievendorf and Company during the preparation of my 2025 tax return.

\_\_\_\_\_ FINANCIAL PLANNING  
\_\_\_\_\_ MORTGAGE APPLICATION  
\_\_\_\_\_ LOAN APPLICATION  
\_\_\_\_\_ WITHDRAWAL OF TAX PAYMENTS

\_\_\_\_\_  
Taxpayer Signature:

\_\_\_\_\_  
Date Signed

**Consent Valid Until: One year from signature date**

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484, or by email at [complaints@tigta.treas.gov](mailto:complaints@tigta.treas.gov).

Please feel free to contact us at 518-439-1040 if you have questions or would like more information regarding our privacy and confidentiality policies and procedures.



**DUE DILIGENCE QUESTIONNAIRE**

Taxpayer Name: \_\_\_\_\_

Spouse Name: \_\_\_\_\_

**Please check the YES box if this applies to you and leave it blank if it does not.**

Personal Information	YES
Did your marital status change during the year?	
<b>If yes, explain:</b>	
Did you live separately from your spouse during the last six months of the year?	
Do you have a separate decree, instrument, or agreement and are not living in the same household by the end of the year?	
Did your address change from last year?	
<b>If yes, what is your current address?</b>	
Can you be claimed as a dependent by another taxpayer?	
Did you change any bank accounts, or did your bank account information change for existing bank accounts that have been used to direct deposit (or direct debit) funds from (or to) the IRS or other taxing authority during the tax year? <b>Provide a voided check.</b>	
Did you or a dependent receive an Identity Protection PIN (IP PIN) from the IRS, or have you been a victim of identity theft? <b>If yes, upload or email the IRS letter for filing returns in 2026.</b>	
Did you retire or change jobs in 2025?	
Dependent Information	YES
Were there any changes in dependents from the prior year?	
<b>If yes, explain:</b>	
Do you have children under age 19 or a full-time student under age 24 with <b>unearned income in excess of \$2,700?</b>	
Do you have dependents who must file a tax return?	
Did you provide over half the support for any other person(s) other than your dependent children during the year?	
Did you pay for childcare while you worked, looked for work, or while a full-time student? <b>Provide documentation</b>	
Are there any other person(s) who lived with you more than half the year but not claimed by you last year?	
Did you pay any expenses related to the adoption of a child during the year?	

# DIEVENDORF AND COMPANY

**If yes, how much?**

If you are divorced or separated with child(ren), do you have a divorce decree or other form of separation agreement which establishes custodial responsibilities?

**If yes, provide documentation or a signed form 8332 that must be attached to the return**

Do you have an eligible child under age 18 and want to open a new tax-deferred investment account called a "Trump Account" that will be available in July 2026?

If you initiate a Trump Account for any eligible child born in 2025, a contribution pilot program provides a \$1,000 contribution. Do you wish to receive the contribution?

**Sales and Purchases**

**YES**

Did you start a new business or purchase rental property during the year?

Did you have ownership interest in any type of business?

Did you take out a home equity loan this year?

Did you sell, exchange, or purchase any assets used in your trade or business?

Did you acquire a new or additional interest in a partnership or S corporation?

Did you sell, exchange, or purchase any real estate during the year? **If yes, please provide the Settlement Statement.**

Did you purchase or sell a principal residence during the year?

Did you foreclose or abandon a principal residence or real property during the year?

Did you acquire or dispose of any stock during the year? **If yes, provide the brokerage 1099.**

Did you take out a home equity loan this year?

Did you refinance a principal residence or second home this year?

Did you sell an existing business, rental, or other property this year?

Did you receive a Form 1099-K for the sale of personal property for a gain or loss?

**Debt Information**

**YES**

Did you lend money that has become uncollectible this year?

Did you have any debts canceled or forgiven this year, such as a home mortgage or student loan(s)? **Please provide documents.**

Did you purchase a new or previously owned clean vehicle this year that is eligible for the new clean vehicle credit? **If yes, attach the vehicle statement from the dealer, even if you received the credit when purchased at the dealer.**

# DIEVENDORF AND COMPANY

Did you purchase a new U.S. assembled vehicle in 2025 for personal use and financed with an auto loan? <b>If yes, attach the vehicle statement from the dealer.</b>	
<b>Income Information</b>	<b>YES</b>
Did you have any foreign income or pay any foreign taxes during the year, directly or indirectly, such as from investment accounts, partnerships or a foreign employer?	
Did you receive any income from property sold <i>prior</i> to this year?	
Did you receive any unemployment benefits during the year? <b>Upload or provide the 1099-G</b>	
Did you receive any disability income during the year?	
Did you receive any Medicaid waiver payments as difficulty of care during the year?	
Did you receive tip income <i>not reported to your employer</i> this year?	
Did any of your life insurance policies mature, or did you surrender any policies?	
Did you receive any awards, prizes, hobby income, gambling, or lottery winnings?	
Did you receive any income considered to be nonemployee compensation?	
Did you receive a Form 1099-K, 1099-MISC, 1099-NEC, or other income statement for work done in what is commonly referred to as the “gig” economy? <b>Provide document</b>	
Did you receive a Form 1099-K for a distribution payment from an online crowdfunding solicitation (like go fund me)?	
Did you receive a Form 1099-K that you believe is in error?	
Do you expect a large fluctuation in income, deductions, or withholding next year?	
Did you have any sales or other exchanges of digital assets like bitcoin (including from an airdrop or a hard fork), or used digital assets to pay for goods or services? <b>Provide Form 8949.</b>	
Did you receive form 1099-DA for sale of a digital asset? <b>Please provide.</b>	
Did you receive any tips in 2025 in a job where tips are customary? For example, food service, hospitality, salons or transportation.	
Did you receive overtime pay required under federal overtime rules for working more than 40 hours in a work week?	
<b>Retirement Information</b>	<b>YES</b>
Are you an active participant in a pension or retirement plan?	
Did you receive any Social Security benefits during the year?	
Did you make any withdrawals from an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan?	
Did you make any qualified charitable distributions (QCD) from your retirement account this year? <b>Provide documentation.</b>	

# DIEVENDORF AND COMPANY

Did you receive any <i>lump-sum</i> payments from a pension, profit sharing or 401(k) plan?	
Did you make any contributions to an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan?	
Did you make a Roth conversion in 2025?	
Did you inherit an IRA plan this year? <b>What percentage did you inherit?</b> _____	
Did you receive any qualified birth or adoption distributions, emergency personal expense distributions, domestic abuse distributions, or terminal illness distributions from an applicable eligible retirement plan in 2025?	
If yes, did you repay any of them in 2025? <b>How much?</b> _____	
<b>Education Information</b>	<b>YES</b>
Did you, your spouse, or your dependents attend a post-secondary school during the year, or plan to attend one in the coming year?	
Did you have any educational expenses during the year on behalf of yourself, your spouse, or a dependent?	
Did anyone in your family receive a scholarship of any kind during the year?	
If yes, were any of the scholarship funds used for expenses other than tuition, such as room and board?	
Did you make any contributions to an education savings or 529 Plan account? <b>If yes provide the fourth quarter statement for the year 2025 for each child.</b>	
Did you make any withdrawals to an education savings or 529 Plan account?	
If yes, were any of the withdrawals rolled into an ABLE (Achieving a Better Life Experience) account?	
Did you pay any student loan interest this year?	
Did you cash any Series EE or I U.S. Savings bonds issued after 1989?	
<b>Health Care Information</b>	<b>YES</b>
Did you have qualifying health care coverage, such as employer-sponsored coverage or government-sponsored coverage (i.e. Medicare/Medicaid) for your family?	
Did you enroll for lower cost Marketplace Coverage through healthcare.gov under the Affordable Care Act? <b>Upload or send 1095-A</b>	
Did you enroll for lower cost Marketplace Coverage through healthcare.gov under the Affordable Care Act and share a policy with anyone who is not included in your family?	
Did you make any contributions to a Health savings account (HSA) or Archer MSA?	
Did you receive any <i>distributions</i> from a Health savings account (HSA), Archer MSA, or Medicare Advantage MSA this year? <b>Provide documents.</b>	
Did you pay long-term care premiums for yourself or your family?	
Did you make any contributions or withdrawals to or from an ABLE (Achieving a Better Life Experience) account?	

# DIEVENDORF AND COMPANY

Itemized Deduction Information	YES
Did you incur a casualty or theft loss or any condemnation awards during the year?	
If yes, did the loss occur in a Federally declared disaster area?	
Did you pay out-of-pocket medical expenses (Co-pays, prescription drugs, etc.)?	
Did you make any cash or other monetary charitable contributions?	
Did you make any non-cash charitable contributions (clothes, furniture, etc.)? <b>If yes to either of the above charitable contribution questions, please provide evidence such as a receipt from the donee organization, canceled check, or record of payment, to substantiate all contributions made.</b>	
Did you donate a vehicle or boat during the year? <b>Upload or send document 1098-C</b>	
Did you pay real estate taxes for your primary home and/or second home?	
Did you pay any personal property tax, such as vehicle, boat or RV?	
Did you pay any mortgage interest on an existing home loan?	
Did you incur interest expenses associated with any investment accounts you held?	
Did you make any major purchases during the year on which you paid sales tax?	
Did you make any out-of-state purchases (by telephone, internet, mail, or in person) for which the seller did not collect state sales or use tax?	
Miscellaneous Information	YES
Did you make any <i>federal OR state estimated</i> tax payments in 2025? <b>Provide substantiation?</b>	
Did you make gifts of more than \$19,000 to any individual?	
Did you utilize an area of your home for business purposes?	
Did you receive goods or services in exchange for your goods or services (barter)?	
Did you pay any individual as a household employee during the year?	
Did you make energy efficient improvements to your main home this year?	
Did you receive a distribution from, or were you a grantor or transferor for a foreign trust?	
Did you incur moving costs because of a permanent change of station as a member of the Armed Forces on active duty?	
Did you have a financial interest in or signature authority over a financial account such as a bank account, securities account, pension or brokerage account, located in a foreign country? Provide the FBAR for 2025 if not prepared in this office.	

# DIEVENDORF AND COMPANY

Do you have any foreign financial accounts, foreign financial assets, or hold interest in a foreign entity?	
Are you an owner or do you control 25% of a company's ownership interest for a company registered with a secretary of state or similar office?	
If yes, did you file its initial Beneficial Ownership Information Report (BOIR)?	
If you were required to file a Beneficial Ownership Information Report (BOIR) with the Financial Crimes Enforcement Network (FinCEN), has any of the previously reported information changed (for either the reporting company or any of the beneficial owners)?	
Did you receive correspondence from the State or the IRS?	
<b>If yes, explain:</b>	
Do you have previous years of tax returns that are either unfiled or filed with unpaid balances due?	
Do you want to designate \$3 to the Presidential Election Campaign Fund? If you check yes, it will not change your tax or reduce your refund.	

If there is any additional information you would like to share that will help us prepare your 2025 return, please provide it here:

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*This information is complete and correct to the best of my (our) knowledge*

Taxpayer signature \_\_\_\_\_ Date \_\_\_\_\_

Spouse signature \_\_\_\_\_ Date \_\_\_\_\_