

# Morfín Financial Services

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Dear Tax Client,

Welcome to another tax season! Enclosed is the annual organizer for your 2025 taxes including our mandatory engagement letter. Below please find important information regarding your tax appointment, the tax data organizer and important tax changes and issues you need to know about.

## **APPOINTMENT SETTING:**

- Appointments this year are, once again, **ALL BY PHONE**. We will not be doing any in-person appointments (and phone works better than video for tax appointments).
- Email or call us as soon as possible to set your appointment for any time during the tax season 510.525.0814.
- Appointment slots are limited. Canceled appointments are not likely to be rescheduled.
- Appointments are not required. If you prefer to do your return by email/mail rather than attend an appointment, upload/email or mail your completed organizer and other information. We will contact you prior to finalizing the return.
- **The final day of appointments is Wednesday April 1<sup>st</sup>.**

## **DEADLINE FOR TAX MATERIALS:**

- **Regular Returns:** The filing deadline for individual tax returns is April 15<sup>th</sup>, 2026. All information must be received by **Friday, March 27<sup>th</sup>** to ensure completion by April 15<sup>th</sup>.
- For clients submitting initial paperwork after March 27<sup>th</sup>, we charge a \$150 rush fee **if** we are able to complete and file the return by April 15<sup>th</sup> (though there is no guarantee we will be able to do so).
- **Extensions:** To guarantee completion of your extension by the filing deadline, all extension materials must be in by 5pm on **Mon., March 30<sup>th</sup>**. We charge \$200 for an extension (in addition to the regular preparation fee).

## **TAX DATA ORGANIZER:**

- **We must receive your organizer at least 1 week before your appointment.**
- For increased security, we strongly urge you to use our SmartVault encrypted portal to upload your organizer and documents. We will however, accept documents by email or mail. You can upload your organizer and documents to your SmartVault portal under “Client Source Documents” for Tax Year 2025, email, mail, or drop off.
- When you upload your documents, **please combine your documents into as few PDFs as possible**. We will not accept JPEG files or photographs of documents.
- **KEEP ORIGINALS OF ALL DOCUMENTS YOU SEND TO US INCLUDING YOUR ORGANIZER** (send us copies).

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### **IMPORTANT DATES 2026:**

**January 15, 2026:** 4th Quarter Estimated Payments Due for tax year 2025

**January 31, 2026:** 1099s from payor are due to payee and IRS

**March 15, 2026:** Partnership and S Corp Tax Returns Due

**March 27, 2026:** Deadline to get Morfin Financial your tax materials (organizer, etc.)

**March 30, 2026:** Deadline to get Morfin Financial extension data

**April 15, 2026:** Deadline to file personal, LLC tax returns or extension forms to IRS, FTB

**April 15, 2026:** Q1 2026 estimated taxes due.

**July 31, 2026:** Deadline to file Form 5500 for TP with Solo K or Keough exceeding \$250,000

### **IMPORTANT TAX NOTES**

**Foreign accounts:** We must report overseas assets, including virtual currency, owned by businesses as well as individuals, and the penalties for failure to report continue to be harsh. Not all foreign holdings must be reported. If, for example, you hold stock in a foreign company through a U.S. broker, those holdings do not have to be separately reported. However, if you hold any other types of foreign assets, including bank accounts and securities accounts, please let us know. If you have any doubt as to whether any of your assets are foreign, please discuss those assets with us.

#### **FORM 5500 – Keoughs & Solo 401ks:**

If the value of your Solo 401k or Keough account meets or exceeds \$250,000, you are **REQUIRED** to file form 5500 with the IRS by July 31st of each calendar year. We do not file this form for our clients, so you need to do so. Please find more information [here](#) (click 5500-EZ for one participant plans).

We look forward to working with you!

Yours truly,

Morfin Financial Services Team

# Morfín Financial Services

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Dear CLIENT,

Thank you for engaging Morfín Financial Services to assist you in preparing your personal income tax returns. To ensure an understanding between us, this letter confirms the terms of our engagement and the nature, timing, and limitations of the services we will provide.

We will prepare your 2025 federal and state income tax returns from information you provide to us. We will not audit or otherwise verify the data you submit, although it may be necessary to request clarification and/or documentation of some of the information. Generally, we will rely on your representation that you have maintained the documentation required by law to support the information you provide, including income and expenses for meals, entertainment, travel, gifts, vehicle use, charitable contributions, etc. If you are not clear regarding what documentation is needed for any given item of income or deduction, we are happy to advise you. **Note that you have the final responsibility for the income tax returns and, therefore, you should carefully review them before you sign and file them or give authorization to e-file.**

We have provided our Tax Data Organizer for your use. In addition, please provide us with copies of originals of all government tax documents including, but not limited to, W-2s, 1099s, 1098s, K-1s, and property tax statements. Be sure to keep all originals.

The filing deadline for the tax returns is April 15, 2026. In order to meet this filing deadline, we must receive your completed organizer and supporting documents by Friday, March 27<sup>th</sup>, 2026. For clients submitting initial paperwork after March 27<sup>th</sup>, we will be charging a \$150 rush fee **if** we are able to complete and file the return by April 15<sup>th</sup> (though there is no guarantee we will be able to do so).

You have the option of paying any amount due to the IRS or FTB by direct e-pay from your bank account. If you have opted to e-pay any taxes due with your tax return, it is your responsibility to confirm the withdrawal has been made on time from your bank account. Be sure to check your bank account on the date set for the withdrawal, and if the money has not gone through, contact our office immediately.

If an extension of time to file is required, we will use the information available to us at the time to prepare the extension. To prepare a valid, accurate extension, we need as much information as is available. We also need your express written approval to file the extension on your behalf. **An extension, however, only provides you with an extension to file, not an extension to pay. Taxes paid after April 15<sup>th</sup>, 2026 will result in penalties and interest.** Please note, we charge a fee of \$200+ per extension (additional to the tax prep fee).

Under both federal and California law, we are required to electronically file your returns. However, you may opt out of electronically filing without explanation. If you would rather not e-file please let us know and we will provide you with the government opt-out forms you must sign and return to us.

If a joint return is prepared, tax returns and copies of all supporting documentation will be made available to either spouse without the consent or notification of the other spouse.

The IRS requires reporting of all foreign income. By signing this letter, you acknowledge that you will inform us if you have income from foreign sources or if you have signatory authority over any foreign account. If you are unsure whether income or an account is foreign, please ask and we are happy to review it. Note that the penalties for failure to report foreign activities are severe.

The IRS also requires reporting the ownership of any virtual currency. There is a question on our organizer asking if you own virtual currency; we cannot file your tax return without this information.

The IRS has increased the stringency of its requirements regarding supporting documentation for all taxpayers claiming the child tax credit and/or any education credit. By signing below, you confirm you have any and all documents to show that children claimed on your tax return are in fact your dependent, and all education costs were indeed paid for in tax year 2025.

Your tax returns may be selected for review by the taxing authorities (an audit). If you are audited, we will be available to assist you. **We charge an hourly rate to do so (\$500/hour).**

We generally retain the final work product generated for our clients for four tax years. We do not keep original documents - please do not give us originals, only copies of originals. It is your responsibility to keep copies of all records and organizers you submit to us for possible future use, including for audits.

We offer an encrypted portal service for sending and retaining your tax documents and tax returns located online at <https://morfinfinancial.smartvault.com>. We strongly encourage you to use this service, but do not require it. The benefits of doing so are 1) convenience and more secure storage of tax documents and final returns, and 2) more secure transmission of documents between you and our office. If you would like to use the portal, please let us know and we will send you set up instructions.

Our fees for tax preparation services are based on the complexity of your tax returns. Our minimum fee is \$800.00 for all new clients. All invoices are due and payable upon receipt of the return.

If you understand and agree with the above, please sign the enclosed copy of this letter and return it to our office. If this is a joint return, both spouses must sign.

Yours truly,  
Morfin Financial Services

**Acknowledged:**

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

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

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

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

# Morfín Financial Services

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**2025**

Date of Scheduled Phone Appointment: \_\_\_\_\_

No Appointment:

## I. GENERAL INFORMATION

### TAXPAYER

### SPOUSE

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

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

Soc. Sec. #: \_\_\_\_\_

Soc. Sec. #: \_\_\_\_\_

DOB: \_\_\_\_\_

DOB: \_\_\_\_\_

Occupation: \_\_\_\_\_

Occupation: \_\_\_\_\_

Work Phone #: \_\_\_\_\_

Work Phone #: \_\_\_\_\_

Cell Phone #: \_\_\_\_\_

Cell Phone #: \_\_\_\_\_

Home Phone #: \_\_\_\_\_

Email: \_\_\_\_\_

Email: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

## CHILDREN & OTHER DEPENDENTS

<u>Name</u>	<u>Relation</u>	<u>DOB</u>	<u>Soc. Sec. #</u>	<u>Months in home 2025</u>
1. _____	_____	_____	_____	_____
2. _____	_____	_____	_____	_____
3. _____	_____	_____	_____	_____

## II. GENERAL DOCUMENTS TO SEND WITH ORGANIZER

### Please submit COPIES of the following statements with organizer:

- W-2's and 1099-MISC's
- Interest, Dividend and 1099-B brokerage statements
- Retirement Income (1099-R's)
- K-1's from Partnerships, Estates, Trusts and S-Corps (including K-1 to an IRA)
- Social Security Income Statement
- 1099-G Unemployment Compensation and State Refund Statement
- 1099-K Income Statement from Third Party Vendor
- 1095-A form if you received a Premium Tax Credit for health insurance
- Sale of Property statement (form 1099-S)
- Health Savings Account Distribution statement (form 1099-SA)
- College Tuition Statement (form 1098-T)
- Mortgage Interest Statement (1098)
- Forms 3921 and/or 3922 if you received Incentive Stock Options (ISOs) or ESPPs
- Copy of 2024 Tax Return (new clients only)
- Form 15400 for purchase of Electric Vehicle that qualifies for tax credit (from dealer)

## III. FOREIGN ACCOUNTS & CRYPTOCURRENCY

**\*\*This section must be completed. WARNING: Failure to report foreign accounts can result in severe penalties.\*\***

1. Do you have one or more financial accounts (checking, savings, NOT mutual funds that include foreign co.) held in a foreign country that was worth \$10,000 at any time during 2025? Yes \_\_\_\_\_ No \_\_\_\_\_
  - What was the aggregate value of all such accounts on 12/31/2025? \_\_\_\_\_
  - Highest aggregate value of all such accounts during 2025? \_\_\_\_\_ Country: \_\_\_\_\_
2. At any time in 2025, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? Yes \_\_\_\_\_ No \_\_\_\_\_

## IV. INCOME

### A. INTEREST, DIVIDEND & CAPITAL GAIN INCOME

- Please submit year-end interest income statements (1099-INT), dividend statements (1099-DIV) and year-end brokerage account statement (1099-B).

### B. STOCKS/PROPERTIES SOLD

- Please attach all 1099-B brokerage statements.
- Please attach 1099-S form if you sold a property during 2025.
- Did you make a 1031 like-kind exchange of properties in 2014 or later? Yes \_\_\_\_\_ No \_\_\_\_\_.

### C. 2024 STATE TAX REFUND (if any) \_\_\_\_\_

NAME: \_\_\_\_\_

**D. BUSINESS INCOME/EXPENSES**

**BUSINESS #1**

**Business Name:** \_\_\_\_\_ **LLC:** Yes \_\_\_\_\_ No \_\_\_\_\_.

**Business Address:** \_\_\_\_\_

*Have you filed all required 1099s for your business in 2025?* Yes \_\_\_\_\_ No \_\_\_\_\_ N/A \_\_\_\_\_

**GROSS BUSINESS INCOME:** \_\_\_\_\_ (include all business income, but **not W-2 income** as employee)

Office Sublet Income: \_\_\_\_\_ (do NOT include in gross business income above)

**EXPENSES:**

Advertising: _____	W-2 Wages You Paid to Employees: _____
Office Equip. (computer, etc.): _____	Phones/Internet: _____
Office Furnishings: _____	Printing: _____
Business Insurance: _____	Postage: _____
Self-Employed Health Insurance: _____	Bank Fees: _____
Long Term Care Insurance: _____	Dues/Licenses/Orgs: _____
Business Interest: _____	Books/Publications: _____
Legal/Professional Fees: _____	Consultation: _____
Office Expenses/Supplies: _____	Education: _____
Rent on Bus. Property: _____	Contract Services: _____
Repairs: _____	Parking/Tolls: _____
Payroll Taxes: _____	Web Expenses: _____
Travel: _____	Psychotherapy (therapists only): _____
Meals: _____	Bus. Gifts (max. \$25/recipient): _____
Other (specify): _____	Cost of Goods/Inventory: _____

**HOME OFFICE DEDUCTIONS:**

Sq. Ft. Home Office: \_\_\_\_\_ Bldg.: \_\_\_\_\_ HOA Dues: \_\_\_\_\_

***Fill in below at 100%***

Mortgage Interest: \_\_\_\_\_

Property Taxes: \_\_\_\_\_

Home Owner's Insurance: \_\_\_\_\_

Repairs/Janitorial: \_\_\_\_\_

Utilities: \_\_\_\_\_

Rent: \_\_\_\_\_

**AUTO DEDUCTIONS:**

2025 Annual Mileage (Total): \_\_\_\_\_

2025 Annual Mileage (Business): \_\_\_\_\_

2025 Annual Mileage (Commute): \_\_\_\_\_

Total Auto Expenses (excl. car payments): \_\_\_\_\_

Auto Lease Payments: \_\_\_\_\_

NAME: \_\_\_\_\_

**BUSINESS #2**

**Business Name:** \_\_\_\_\_ **LLC:** Yes \_\_\_\_\_ No \_\_\_\_\_.

**Business Address:** \_\_\_\_\_

Have you filed all required 1099s for your business in 2025? Yes \_\_\_\_\_ No \_\_\_\_\_ N/A \_\_\_\_\_

**GROSS BUSINESS INCOME:** \_\_\_\_\_ (include all business income, but **not W-2 income** as employee)

Office Sublet Income: \_\_\_\_\_ (do NOT include in gross business income above)

**EXPENSES:**

Advertising: _____	W-2 Wages You Paid to Employees: _____
Office Equip. (computer, etc.): _____	Phones/Internet: _____
Office Furnishings: _____	Printing: _____
Business Insurance: _____	Postage: _____
Self-Employed Health Insurance: _____	Bank Fees: _____
Long Term Care Insurance: _____	Dues/Licenses/Orgs: _____
Business Interest: _____	Books/Publications: _____
Legal/Professional Fees: _____	Consultation: _____
Office Expenses/Supplies: _____	Education: _____
Rent on Bus. Property: _____	Contract Services: _____
Repairs: _____	Parking/Tolls: _____
Payroll Taxes: _____	Web Expenses: _____
Travel: _____	Psychotherapy (therapists only): _____
Meals: _____	Bus. Gifts (max. \$25/recipient): _____
Other (specify): _____	Cost of Goods/Inventory: _____

**HOME OFFICE DEDUCTIONS:**

Sq. Ft. Home Office: \_\_\_\_\_ Bldg.: \_\_\_\_\_ HOA Dues: \_\_\_\_\_

**Fill in below at 100%**

Mortgage Interest: \_\_\_\_\_

Property Taxes: \_\_\_\_\_

Home Owner's Insurance: \_\_\_\_\_

Repairs/Janitorial: \_\_\_\_\_

Utilities: \_\_\_\_\_

Rent: \_\_\_\_\_

**AUTO DEDUCTIONS:**

2025 Annual Mileage (Total): \_\_\_\_\_

2025 Annual Mileage (Business): \_\_\_\_\_

2025 Annual Mileage (Commute): \_\_\_\_\_

Total Auto Expenses (excl. car payments): \_\_\_\_\_

Auto Lease Payments: \_\_\_\_\_

NAME: \_\_\_\_\_

**E. RENTAL INCOME/EXPENSES**

<u>Property Address</u>	<u>Property Type*</u>	<u>Fair-Rental Days</u>	<u>Personal Use Days</u>
a. _____	_____	_____	_____
b. _____	_____	_____	_____
c. _____	_____	_____	_____

Property was Purchased: \_\_\_\_\_ Inherited: \_\_\_\_\_.

Date of Purchase/Inheritance \_\_\_\_\_ Purchase Price/Value at Inheritance: \_\_\_\_\_

Was the above rental via AirBnB, VRBO, etc.? Yes \_\_\_\_\_ No \_\_\_\_\_.

If yes, what was the average length of stay? \_\_\_\_\_

Have you filed all required 1099s for your rental business in 2025? Yes \_\_\_\_\_ No \_\_\_\_\_ N/A \_\_\_\_\_.

	<b>a</b>	<b>b</b>	<b>c</b>
<b>INCOME:</b>			
Rent Received	_____	_____	_____
<b>EXPENSES:</b>			
Advertising	_____	_____	_____
Cleaning/Maint.	_____	_____	_____
Insurance	_____	_____	_____
Legal/Prof Fees	_____	_____	_____
Mortgage Interest	_____	_____	_____
Other Interest	_____	_____	_____
Repairs	_____	_____	_____
Supplies	_____	_____	_____
Prop. & City Taxes	_____	_____	_____
Utilities	_____	_____	_____
Wages/Manag. Fees	_____	_____	_____
Gardening	_____	_____	_____
Major Improv.	_____	_____	_____
Misc.	_____	_____	_____

\* 1. Single Family Residence 2. Multi-Family Residence 3. Vacation/Short-Term Rental 4. Commercial 5. Land 6. Royalties

NAME: \_\_\_\_\_

## V. ADJUSTMENTS

### A. MISCELLANEOUS ADJUSTMENTS

- Student Loan Interest Paid: \_\_\_\_\_
- College Tuition: Amount: \_\_\_\_\_ Student Name: \_\_\_\_\_ (1098-T Required)
- Solar Panel Expenditure Amount: \_\_\_\_\_
- Other Residential Green Energy Upgrades? Type: \_\_\_\_\_ Cost: \_\_\_\_\_
- Electric Car Purchase Price: \_\_\_\_\_ (Form 15400 required)
- Car Loan Interest Paid: \_\_\_\_\_ Loan Origination Date: \_\_\_\_\_ (only after 12.31.2024)
- Alimony Paid: \_\_\_\_\_ Recipient's Name & SS#: \_\_\_\_\_
- Alimony Received: \_\_\_\_\_ Date of Divorce/Separation: \_\_\_\_\_
- Health Savings Account: (*Do not include if it is an employer-contributed HSA.*)
  - Beneficiary: \_\_\_\_\_ Taxpayer: \_\_\_\_\_ Spouse: \_\_\_\_\_ Family: \_\_\_\_\_
  - Contribution Amount: Taxpayer: \_\_\_\_\_ Spouse: \_\_\_\_\_ Family: \_\_\_\_\_
  - Distribution Amount: Taxpayer: \_\_\_\_\_ Spouse: \_\_\_\_\_ Family: \_\_\_\_\_

**(1099-SA Required)**

### B. RETIREMENT CONTRIBUTIONS MADE FOR TAX YEAR 2025

(Do not list any retirement contributions made through your employer.)

	<u>Taxpayer</u>		<u>Spouse</u>
2025 IRA (Traditional):	_____	2025 IRA (Traditional):	_____
2025 Roth IRA:	_____	2025 Roth IRA:	_____
2025 SEP:	_____	2025 SEP:	_____
2025 Keogh*:	_____	2025 Keogh*:	_____
2025 Simple:	_____	2025 Simple:	_____
2025 Solo/UniK*:	_____	2025 Solo/UniK*:	_____

**\*If your Keogh or Solo/UniK is worth \$250,000 or more, you MUST file Form 5500 by July 31<sup>st</sup>. Please ask us.**

### C. RETIREMENT: CONVERSIONS, RECONTRIBUTIONS AND EARLY DISTRIBUTIONS

Did you convert any retirement accounts to a Roth IRA in 2025? Yes \_\_\_\_\_ No \_\_\_\_\_ Amount Converted: \_\_\_\_\_

Did you take out an early retirement distribution in 2025? (only for taxpayer or spouse under 59½) Yes \_\_\_\_\_ No \_\_\_\_\_.

Did you make any Qualified Charitable Retirement Distributions (QCDs) to charity in 2025? Yes \_\_\_\_\_ No \_\_\_\_\_.

## VI. PERSONAL DEDUCTIONS

### A. MISCELLANEOUS DEDUCTIONS

- Medical Expenses (exclude insurance premium if listed on pgs. 3 or 4) \_\_\_\_\_
  - Long Term Care Insurance (exclude if listed on pgs. 3 or 4) \_\_\_\_\_
  - Property Taxes (exclude if listed under home office) \_\_\_\_\_
  - Auto Registration Fees \_\_\_\_\_
  - Home Mortgage Interest (exclude if listed under home office) **1098 Required** \_\_\_\_\_
  - Margin Interest \_\_\_\_\_
  - Cash/Check Contributions \_\_\_\_\_
  - Non-Cash Contributions (Goods)\*  
(If more than \$500, you **MUST** fill out pg. 8.) \_\_\_\_\_
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## VII. AFFORDABLE HEALTHCARE ACT REQUIREMENTS

### A. HEALTHCARE ACT REQUIREMENTS

- Were you and all of your dependents covered with medical insurance for all of 2025?  
Yes \_\_\_\_\_ No \_\_\_\_\_
- If yes, type of coverage: Employer Provided \_\_\_\_\_ Private Plan \_\_\_\_\_ Medicare \_\_\_\_\_

### B. PREMIUM TAX CREDIT

- Did you or your dependents receive a Premium Tax Credit for medical insurance in 2025?  
Yes \_\_\_\_\_ No \_\_\_\_\_

**\*\*Form 1095-A is mandatory to file your return if you received a premium tax credit.\*\***

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## VIII. RENTER'S CREDIT

If you were a renter (not a homeowner) for more than 6 months in 2025, check here: \_\_\_\_\_

NAME: \_\_\_\_\_

**NON-CASH DONATION DETAILS**

*(If sum of all non-cash donations exceeds \$500, list details for each donation.)*

**Charity Name #1:** \_\_\_\_\_

Address: \_\_\_\_\_

Description of Donation: \_\_\_\_\_

Date Donated (specific date required): \_\_\_\_\_ Date Acquired (if multiple, enter "various"): \_\_\_\_\_

How Acquired (purchase, gift, inheritance, etc.): \_\_\_\_\_

Cost or Adjusted Basis: \_\_\_\_\_

Fair Market Value (amount of deduction you are claiming for the donation): \_\_\_\_\_

How Valued (appraisal, thrift shop value, etc.): \_\_\_\_\_

**Charity Name #2:** \_\_\_\_\_

Address: \_\_\_\_\_

Description of Donation: \_\_\_\_\_

Date Donated (specific date required): \_\_\_\_\_ Date Acquired (if multiple, enter "various"): \_\_\_\_\_

How Acquired (purchase, gift, inheritance, etc.): \_\_\_\_\_

Cost or Adjusted Basis: \_\_\_\_\_

Fair Market Value (amount of deduction you are claiming for the donation): \_\_\_\_\_

How Valued (appraisal, thrift shop value, etc.): \_\_\_\_\_

**Charity Name #3:** \_\_\_\_\_

Address: \_\_\_\_\_

Description of Donation: \_\_\_\_\_

Date Donated (specific date required): \_\_\_\_\_ Date Acquired (if multiple, enter "various"): \_\_\_\_\_

How Acquired (purchase, gift, inheritance, etc.): \_\_\_\_\_

Cost or Adjusted Basis: \_\_\_\_\_

Fair Market Value (amount of deduction you are claiming for the donation): \_\_\_\_\_

How Valued (appraisal, thrift shop value, etc.): \_\_\_\_\_

**IX. CALIFORNIA ONLY**

**1. UNREIMBURSED EMPLOYEE EXPENSES/OTHER** (Note: Self-employed expenses go on pgs. 3 & 4)

- Brokerage Account Financial Advisory Fees/Tax Preparation Fee \_\_\_\_\_ /  
(Exclude fees paid for from retirement funds.)
- Moving Expenses (into or within CA and 50 miles or more for a job) \_\_\_\_\_

	<u>Taxpayer</u>	<u>Spouse</u>		<u>Taxpayer</u>	<u>Spouse</u>
Phone/Internet	_____	_____	Parking/Tolls	_____	_____
Computer/Equipment	_____	_____	Prof. Licenses	_____	_____
Office Supplies	_____	_____	Prof. Insurance	_____	_____
Education	_____	_____			
Books/Publications	_____	_____			
Union/Prof. Dues	_____	_____	Appraisal/Inspection Fees	_____	_____
Travel	_____	_____	Safe Deposit Box	_____	_____

Auto Deduction for Taxpayer:

2025 Annual Mileage (Total) \_\_\_\_\_  
 2025 Annual Mileage (Bus.) \_\_\_\_\_  
 2025 Annual Mileage (Commute) \_\_\_\_\_  
 Auto Expenses (excl. car payments) \_\_\_\_\_  
 Auto Lease Payments \_\_\_\_\_

Auto Deduction for Spouse:

2025 Annual Mileage (Total) \_\_\_\_\_  
 2025 Annual Mileage (Bus.) \_\_\_\_\_  
 2025 Annual Mileage (Commute) \_\_\_\_\_  
 Auto Expenses (excl. car payments) \_\_\_\_\_  
 Auto Lease Payment \_\_\_\_\_

**2. USE TAX**

California charges use tax in two circumstances:

1. Purchasers of goods who have not paid sales tax on those goods;
2. Sellers of goods (e.g. retail). ***If you are a professional service provider, you do not need to file with the CDFTA.***

If you have purchased goods and not paid sales tax OR if you are a seller of goods, please contact us.

Did you pay all sales tax due for out of state and/or online purchases?

Yes \_\_\_\_\_ No \_\_\_\_\_.

NAME: \_\_\_\_\_

### X. CHILDCARE EXPENSES

*(Required even if paid through pre-tax flex-care program. Not deductible without provider ID number.)*

Qualifying childcare expenses for dependent children 12 and under (up to \$3,000/child).

**Child #1 Name:** \_\_\_\_\_

Care Providers:

	<u>Name</u>	<u>Address</u>	<u>SSN or EIN</u>	<u>Amount</u>
1.	_____	_____	_____	_____
Phone #	_____	_____		
2.	_____	_____	_____	_____
Phone #	_____	_____		
3.	_____	_____	_____	_____
Phone #	_____	_____		

**Child #2 Name:** \_\_\_\_\_

Care Providers:

	<u>Name</u>	<u>Address</u>	<u>SSN or EIN</u>	<u>Amount</u>
1.	_____	_____	_____	_____
Phone #	_____	_____		
2.	_____	_____	_____	_____
Phone #	_____	_____		
3.	_____	_____	_____	_____
Phone #	_____	_____		

NAME: \_\_\_\_\_

### XI. TY 2025 ESTIMATED TAXES

	<u>1<sup>st</sup> Qtr.</u>	<u>2<sup>nd</sup> Qtr.</u>	<u>3<sup>rd</sup> Qtr.</u>	<u>4<sup>th</sup> Qtr.</u>	<u>Total</u>
	Apr. 2025	Jun. 2025	Sept. 2025	Jan. 2026	
IRS	Date Paid: _____	_____	_____	_____	
	Amount: _____	_____	_____	_____	_____
	2024 refund credited to 2025: _____ (Do <u>not</u> include as 2025 1 <sup>st</sup> quarter payment.)				

	Apr. 2025	Jun. 2025	Sept. 2025	Jan. 2026	
CA	Date Paid: _____	_____	_____	_____	
	Amount: _____	_____	_____	_____	_____
	2024 refund credited to 2025: _____ (Do <u>not</u> include as 2025 1 <sup>st</sup> quarter payment.)				

Note: Your January quarterly payment needs to be credited to the correct year. Payments made in January 2025, were for 2024. Payments made in January 2026, are for 2025.)

### XII. ELECTRONIC FILING & PAYMENT/REFUNDS

#### 1. AMOUNTS DUE

If you have tax amounts **due**, we strongly advise you to pay online:

IRS: <https://www.irs.gov/payments/direct-pay> (use "direct pay")

CA: <https://www.ftb.ca.gov/pay/bank-account/index.asp> (use "webpay personal" for all 540 returns)

Be sure to keep the email confirmation of payment, and the corresponding bank statement showing your payment being pulled from your account.

\_\_\_\_\_ I will pay online.

\_\_\_\_\_ I will contact Morfin Financial to discuss having the amount withdrawn from my account (info. below). I acknowledge I am responsible for confirming payment is withdrawn from my account by April 15<sup>th</sup>, 2026.

#### 2. REFUNDS

I wish to have my refund directly deposited into the account below:

Name of financial institution: \_\_\_\_\_

Type of account: Checking \_\_\_\_\_ Savings \_\_\_\_\_

Routing Number: \_\_\_\_\_ Account Number: \_\_\_\_\_

### XIII. NOTES & QUESTIONS