Susan Moussi CPA Inc
Phone: (614)429-4172 | Fax: (866)745-6330 | E-mail: susan@susanmoussi-cpa.com

January 05, 2026

PATRICIA R HOGAN
563 KINGFISHER DRIVE
WESTERVILLE, OH 43082

PATRICIA:

The enclosed packet (**Organizer**) has been prepared to assist you in gathering tax information for your 2025 tax return. Completion of the **Organizer**, except for the "Questionnaire", is entirely up to you. You may use it only as a guide when gathering information, leaving fields blank, or you may complete the **Organizer** with current year data. The information shown in the gray boxes or under the 2024 column only to serve as a reference.

Necessary Steps:

1. Complete the **Questionnaire** and update any information listed on page 1, Identification Information.

2. If the photo ID used has expired, please provide the new issue date and expiration date.

3. **Sign and return the engagement letter**. The engagement letter for **Standard** tax service is included in this packet. Clients with Standard Plus and Premium levels receive their engagement letter separately. Please review the enclosed engagement letter, **sign,** and return. Due to compliance requirements, you **must** sign the engagement letter before the return can be filed.

4. Please provide this packet and all supporting documents, including W-2 and 1099 statements as soon as possible. The Organizer and supporting documents need to be received by **March 20, 2026**. If information is submitted after this date, **an extension may be prepared and filed.** The preparation of an extension will add to the cost of the tax preparation fee. The filing deadline for the 2025 individual tax returns is April 15, 2026.

5. You may deliver the **Organizer** and supporting documents using any of the following:

*Firm **portal**(preferred)

***Fax** (866-745-6330)

* **Schedule** a time to **drop off** the document (delivery to the mail slot may be done without scheduling)

* **Mail-** I would discourage sending your tax documents by mail. If you are going to mail your information, please make sure to use the address below
and please **call or send an e-mail** that your packet has been sent:

Susan A Moussi, CPA
SMD Tax & Divorce Financial Planning Consultants
PO Box 141103
Columbus, OH 43214

Thank you for your trust in my services. Please feel free to contact me at 614-429-4172 if you should have any questions or need additional information.

Sincerely,

Susan A Moussi, CPA

Susan Moussi CPA Inc
Phone: (614)429-4172 | Fax: (866)745-6330 | E-mail: susan@susanmoussi-cpa.com

January 05, 2026

PATRICIA R HOGAN
563 KINGFISHER DRIVE
WESTERVILLE, OH 43082

Your privacy is important to us. Read the following privacy policy.

We collect nonpublic personal information about you from various sources, including:

* Interviews regarding your tax situation

* Applications, organizers, or other documents that supply such information as your name, address, telephone number, Social Security Number, number of dependents, income, and other tax-related data

* Tax-related documents you provide that are required for processing tax returns, such as Forms W-2, 1099R, 1099-INT and 1099-DIV, and stock transactions

We do not disclose any nonpublic personal information about our clients or former clients to anyone, except as requested by our clients or as required by law.

We restrict access to personal information concerning you, except to our employees who need such information in order to provide products or services to you. We maintain physical, electronic, and procedural safeguards that comply with federal regulations to guard your personal information.

If you have any questions about our privacy policy, contact our office at (614)429-4172.

Sincerely,

Susan A Moussi, CPA
Susan Moussi CPA Inc

Susan Moussi CPA Inc
Phone: (614)429-4172 | Fax: (866)745-6330 | E-mail: susan@susanmoussi-cpa.com

January 05, 2026
PATRICIA R HOGAN
563 KINGFISHER DRIVE
WESTERVILLE, OH 43082

Subject: Preparation of Your 2025 Tax Returns

PATRICIA R HOGAN:

Thank you for choosing this firm to assist you with your 2025 taxes. This letter confirms the terms of our engagement with you for the **Standard** service level and outlines the nature and extent of the services we will provide. **Please read carefully before signing. This engagement letter must be signed prior to the filing of your return.**

Engagement Objective, Scope, and Firm Responsibilities:
Scope:

We will prepare your 2025 federal, state, and applicable local income tax returns. We will not prepare any other tax returns without your written consent. We will prepare the above-referenced tax returns solely for filing with the Internal Revenue Service ("IRS") and applicable state and local tax authorities.

Estimated tax payments: You may be required to make quarterly estimated tax payments. We will calculate these payments for the following tax year based upon the information you provide to prepare your tax returns (the "safe harbor" rule). Updating recommended payments to more closely reflect your actual current year's income is not within the scope of this engagement. If you would like us to provide this service, and we agree to do so, we will confirm this update in a separate agreement.

Prior year review of returns not prepared by this firm: Our review of the prior year's tax return will necessarily be limited and may not find all errors. We will, however, bring to your attention any errors that we find. If you ask us to prepare amended tax returns and address any other matters arising as a result of any error, and we agree to amend the returns, we will confirm this engagement in a separate agreement.

Tax planning services: Tax planning services are not within the scope of this engagement. Standard Plus and Premium packages include tax planning services. During the course of preparing the tax returns identified above, we may bring to your attention potential tax savings strategies for you to consider as a possible means of reducing your taxes in subsequent tax years. However, we have no responsibility to do so and will take no action with respect to such recommendations, as the responsibility for implementation remains with you, the taxpayer. If you ask us to provide tax planning services, and we agree to provide them to you, we will confirm this engagement in a separate agreement.

Government inquiries: Your returns may be selected for review by one or more than one taxing authority. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, we will be available upon your written request to represent you during the examination and/or during any appeal. Any such representation will be the subject of, and governed by, a separate engagement letter.

Conclusion: This engagement **will conclude with the delivery of the completed returns** to you, or with e-filed returns, with your signature and our subsequent submittal of your tax return. All services beyond the completion and filing of the tax returns will be outside the scope of this engagement letter.

Obective:

Our work is not intended to benefit or influence any third party, either to obtain credit or for any other purpose. You agree to indemnify and hold us harmless with respect to any and all claims arising from the use of the tax returns for any purpose other than filing with the IRS, state and local tax authorities regardless of the nature of the claim, including the negligence of any party.

Firm Responsibilities:

Unless otherwise noted, we will perform our services in accordance with the Statements on Standards for Tax Services ("SSTSs") issued by the American Institute of Certified Public Accountants ("AICPA") and U.S. Treasury Department Circular 230 ("Circular 230"). It is our duty to perform services with the same standard of care that a reasonable tax return preparer would exercise in this type of engagement. Pursuant to the standards prescribed in Circular 230 and IRC §6694, we, as tax return preparers, are prohibited from signing a tax return unless we have a reasonable belief that there is substantial authority for a tax position taken on the tax return or we have a reasonable basis for the tax return position taken in the return and we disclose this tax position in a separate attachment to the tax return.

Arguable positions: We may encounter instances where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. In those instances, we will outline for you each of the reasonable alternative courses of action, including the risks and consequences of each such alternative. In the end, we will adopt, on your behalf, the alternative which you select after having considered the information provided by us. Without disclosure in the return itself of the specific position taken on a given issue, we must have a reasonable belief that the position(s) satisfies the substantial-authority standard and that the position will be held to be the correct position upon examination by taxing authorities. If we do not have that reasonable belief, we must be satisfied that there is at least a reasonable basis for the position, and in such a case, the position must be formally disclosed on Form 8275 or 8275-R, which form would be filed as part of the return. If we do not believe there is a reasonable basis for the position, either the position cannot be taken or we cannot sign the return. In order for us to make these determinations, we must rely on the accuracy and completeness of the relevant information you provide to us, and, in the event we and/or you are assessed penalties due to our reliance on inaccurate, incomplete, or misleading information you supplied to us (with or without your knowledge or intent), you will indemnify us, defend us, and hold us harmless as to those penalties.

Confidentiality: If the tax returns prepared in connection with this engagement are filed using the married filing jointly filing status, both spouses are deemed to be clients of the firm under the terms of this Agreement. Both spouses acknowledge that there is no expectation of privacy from the other concerning our services in connection with this Agreement. We are at liberty to share with either of you, without prior consent of the other, documents and other information concerning the preparation of your tax returns.

Third-party requests: We will not respond to any request from banks, mortgage brokers or others for verification of any information reported on these tax returns. We do not communicate with third parties or provide them with copies of tax returns.

We will return your original records to you at the end of this engagement. Store these records, along with all supporting documents, in a secure location. We retain copies of your records and our work papers from your engagement for up to seven (7) years, after which these documents will be destroyed.

Client Responsibilities:

Documentation: An Organizer is provided to help you collect the data required for your return. The Organizer will help you avoid overlooking important information. By using it, you will contribute to the efficient preparation of your returns and help minimize the cost of our services. While the prior year return is used as a guide when preparing the current year returns, we will depend on you to provide the information we need to prepare complete and accurate returns. Therefore, it is very important for you to alert us to any new tax information not applicable in prior years. We may ask you to clarify some items but will not audit or otherwise verify the data you submit.

You are responsible for maintaining adequate documentation to substantiate the accuracy and completeness of your tax returns. You should retain all documents that provide evidence and support for reported income, credits, deductions, and other information on your returns, as required under applicable tax laws and regulations. You represent that you have such documentation and can produce it, if necessary, to respond to any audit or inquiry by tax authorities. You agree to hold our firm harmless from any liability including but not limited to, additional tax, penalties, interest and professional fees resulting from the disallowance of tax deductions due to inadequate documentation

Timing of information: The timeliness of your cooperation is essential to our ability to complete this engagement. Specifically, we must receive sufficient information from which to prepare your returns within a reasonable period of time prior to the applicable filing deadline. Accordingly, **if we do not receive information from you**, as noted above, **by March 20 we reserve the right to suspend our services or withdraw from this engagement.**

Personal expenses: You are responsible for ensuring that personal expenses, if any, are segregated from business expenses and that expenses such as meals, travel, vehicle use, gifts, and related expenses are supported by documentation and records required by the IRS and other tax authorities. At your written request, we are available to provide you with written answers to your questions on the types of supporting records required.

Filing Responsibility: You have final responsibility for the accuracy of your tax returns. We will provide you with a copy of your electronic tax returns and accompanying schedules and statements for review prior to filing with the IRS, state and local tax authorities, as applicable. You agree to review and examine them carefully for accuracy and completeness.

You will be required to verify and sign a completed Form 8879, *IRS e-file Signature Authorization*, and any similar state and local equivalent authorization form before your returns can be filed electronically.

In the event that you do not wish to have your tax returns filed electronically, please contact our firm. Additional procedures will apply. You will be responsible for reviewing the paper returns for accuracy, signing them, and filing them timely with the tax authorities.

Gift tax returns: The IRS considers a gift to be any transfer to an individual, either directly or indirectly, where full consideration (measured in money or money's worth) is not received in return. Under federal tax law, certain gifts are taxable and subject to an annual gift tax exclusion amount, which for 2025, is $19,000 per taxpayer. You are responsible for informing us if gift tax returns are required to be filed. If you ask us to prepare these returns, and we agree to prepare these returns, we will confirm this representation in a separate agreement.

Gifts received from foreign persons: If you received a gift or bequest from a foreign person or trust, you may be required to file a separate IRS Form 3520, *Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts* or Form 3520-A, *Annual Information Return of Foreign Trust with a U.S. Owner*. If you ask us to prepare this return, and we agree to prepare it, we will confirm this engagement in a separate agreement.

Fees: Our fee for the preparation of your tax returns is based on the amount of time necessary to report all required tax information and time to file. Fee increases may be incurred due to recent tax legislation, requiring additional review time and reporting requirements. **Invoices are due and payable upon presentation**. All accounts not paid within thirty (30) days are subject to interest charges to the extent permitted by state law.

Penalties and Interest Charges

Federal, state, and local tax authorities impose various penalties and interest charges for non-compliance with tax laws and regulations, including failure to file or late filing of returns, and underpayment of taxes. You, as the taxpayer, remain responsible for the payment of all tax, penalties, and interest charges imposed by tax authorities.

Extensions of Time to File Tax Returns

It may become necessary to apply for an extension of the filing deadline if there are unresolved issues or delays in processing, or if we do not receive all of the necessary information from you on a timely basis. Applying for an extension of time to file may extend the time available for a government agency to undertake an audit of your return or may extend the statute of limitations to file a legal action. All taxes owed are due by the original filing due date. Additionally, extensions may affect your liability for penalties and interest or compliance with governmental or other deadlines.

To the extent you wish to engage our firm to apply for extensions of time to file tax returns on your behalf, **you must notify us of this request in writing. Our firm will not file these applications unless we receive an executed copy of this Agreement and your express written authorization to file for an extension**. In some cases, your signature may be required on such applications prior to filing. Failure to timely request an extension of time to file can result in penalties for failure to file tax returns, which accrue from the original due date of the returns, and can be substantial.

To affirm that this letter correctly summarizes your understanding of the arrangements for this work, sign the enclosed copy of this letter in the space indicated and return it to us.

Thank you for the opportunity to be of service. If you have any questions, contact our office at (614)429-4172.

Sincerely,

Susan A Moussi, CPA
Susan Moussi CPA Inc
(Both spouses must sign for preparation of joint returns.)
Accepted By:

____

PATRICIA R HOGAN

Date:___________

____

Date:___________

2025 Tax Organizer
Personal Information

Personal Information

	Name	SSN	Has IP PIN	Date of Birth
Taxpayer	PATRICIA R HOGAN	***-**-****		On File
Spouse				

Name of person to whom all information should be addressed, if not the taxpayer

Street address, city, state, and ZIP
563 KINGFISHER DRIVE WESTERVILLE, OH 43082

	Occupation	Daytime Phone	Evening Phone	Cell Phone
Taxpayer	EDUCATOR	614-475-2311		614-313-9392
Spouse				

Taxpayer email	HOGANP@COLUMBUSACADEMY.ORG
Spouse email	

Filing status at the end of 2025

☐ Single ☐ Married ☐ Widowed - If widowed and your spouse died after December 31, 2023, enter the date of death ____________

☐ Married filing separately - If married but filing separately, did you live apart from your spouse for the last six months of 2025? ____________

Yes	No	
☐	☐	Are you or your spouse blind?
☐	☐	Are you or your spouse disabled?
☐	☐	Are you or your spouse a full-time student?
☐	☐	Do you or your spouse want to designate $3 to go to the Presidential Election Campaign Fund?
☐	☐	At any time during 2025 did you: (a) receive (as a reward, award, or payment for property or services) a digital asset? (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)?

Identification Information

Taxpayer's type of photo ID
☑ Driver's license ☐ State-issued photo ID

Photo ID number ****7668

State photo ID was issued OH

Date photo ID was issued 08-01-2022

Date photo ID expires 07-25-2026

Spouse's type of photo ID
☐ Driver's license ☐ State-issued photo ID

Photo ID number ____________

State photo ID was issued ____________

Date photo ID was issued ____________

Date photo ID expires ____________

Account Information for Deposits and Withdrawals

Name of Bank	Bank Routing Number	Bank Account Number	Type of Account: Checking	Type of Account: Savings	Use this Account For: Deposits	Use this Account For: Withdrawals
			☐	☐	☐	☐
Fifth Third Bank	044002161	******7060	☑	☐	☐	☐

Appointment Information

Your 2025 appointment is scheduled for ____________

Dependent and Other Information

Name: PATRICIA R HOGAN SSN: ***-**-****

Dependent Information

First and last name SSN	Has IP PIN	Relationship	Months in Home	Date of Birth	Disabled	Full-time Student	Childcare Expenses
					☐	☐	
					☐	☐	
					☐	☐	
					☐	☐	
					☐	☐	

List dependents required to file a return

Estimates

	Federal		Resident State		Resident City	
	Date Paid	Amount	Date Paid	Amount	Date Paid	Amount
Overpayment applied from 2024						
First quarter		1000				
Second quarter		1000				
Third quarter		1000				
Fourth quarter		1000				
Additional payments						

Questionnaire

Name: PATRICIA R HOGAN SSN: ***-**-****

Questionnaire

Personal Information

Yes No

☐ ☐ Did your marital status change during the year?
If "Yes," explain. ____

☐ ☐ Did your name change during the tax year?
If "Yes," explain. ____

☐ ☐ If your filing status is married, but you are filing separately from your spouse, did you and your spouse live apart for the last six months of 2025?

☐ ☐ Can you or your spouse be claimed as a dependent by someone else?

☐ ☐ Did your address change during the year?

☐ ☐ Were you, your spouse, or any dependents a victim of identity theft?
If "Yes," explain. ____

☐ ☐ Were you, your spouse, or any dependents issued an Identity Protection PIN (IP PIN)?
If "Yes," provide Notice CP01A from the IRS.

Provide proof of identity to be eligible to e-file your tax return (driver's license or state-issued photo ID)

Dependent Information

Yes No

☐ ☐ Did you have any changes in dependents during the year?
If "Yes," explain. ____

☐ ☐ Can another person qualify to claim any of your dependents?

☐ ☐ Did you have any child or dependent care expenses during the year?

☐ ☐ Did you have any adoption expenses during the year?

☐ ☐ Did you have any children under age 18 or a full-time student under age 24 with more than $2,700 of unearned income?

Provide documentation for proof of dependent credits (school records, medical records, daycare records, etc.)

Health Care Information

Yes No

☐ ☐ Did any member of your household have healthcare coverage through the Marketplace (Obamacare)?
If "Yes," provide copies of Form 1095-A.

☐ ☐ Did you receive any distributions from a Health Savings Account (HSA), Archer MSA, or Medicare Advantage MSA during the year?

Income, Purchases, Sales, and Debt Information

Yes No

☐ ☐ Did you receive any tips not reported to your employer?

☐ ☐ Did you receive any disability income during the year?

☐ ☐ Did you cash in any U.S. savings bonds during the year?

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

☐ ☐ Did you sell an existing business, rental property, or other property during the year?

☐ ☐ Did you purchase any business assets or convert any assets to business use?
If "Yes," provide the cost of the asset, the date it was placed in service, and the business use percentage.

☐ ☐ Did you purchase any gasoline, diesel, or special fuels for off-road business use?

☐ ☐ Did you buy or sell any stocks, bonds, or other investments during the year?

☐ ☐ Did you sell a principal residence during the year?
If "Yes," provide closing documentation for the purchase and sale of the home.

☐ ☐ Did you have a principal residence or a piece of real property foreclosed on during the year?

☐ ☐ Did you abandon a principal residence or a piece of real property during the year?

☐ ☐ Did you refinance your principal home or second home or take out a home equity loan during the year?
If "Yes," provide all escrow, closing, and other pertinent documentation and information.

☐ ☐ Did you receive any principal or interest during this year from property sold in prior years?

Questionnaire

Name: PATRICIA R HOGAN SSN: ***-**-****

Questionnaire

- ☐ ☐ Did you rent out your home or use it for business?
- ☐ ☐ Did you sell, exchange, or purchase any real estate during the year?
- ☐ ☐ Did you acquire a new or additional interest in a partnership or S corporation?
- ☐ ☐ Did you have any debts canceled or forgiven this year?
- ☐ ☐ Does anyone owe you money that has become uncollectible?
- ☐ ☐ Did you purchase a new or previously owned clean vehicle (electric vehicle, plug-in hybrid, fuel-cell vehicle, qualified commercial clean vehicle) during the year?
  If "Yes," provide the report the dealer or seller is required to provide to you and the vehicle identification number (VIN).
- ☐ ☐ Did you receive income or incur expenses associated with a fantasy sports league?
  If "Yes," provide documentation.
- ☐ ☐ Did you receive income or incur expenses associated with car sharing (e.g., Lyft or Uber)?
  If "Yes," attach Form 1099-MISC, Form 1099-NEC, or Form 1099-K.
- ☐ ☐ Did you receive income or incur expenses associated with freelancing (e.g., Upwork or TaskRabbit)?
  If "Yes," attach Form 1099-K or Form W-2.
- ☐ ☐ Did you receive income or incur expenses associated with fashion sharing (e.g., Poshmark or thredUP)?
  If "Yes," provide documentation.
- ☐ ☐ Did you receive income or incur expenses associated with crowdfunding (e.g., Kickstarter or Indiegogo)?
  If "Yes," attach Form 1099-K.
- ☐ ☐ Did you receive income or incur expenses associated with a short-term rental (e.g., Airbnb, VRBO or HomeAway)?
  If "Yes," provide documentation.
- ☐ ☐ Did you receive income or incur expenses as an independent contractor (e.g., Shipt, Instacart, DoorDash)?
  If "Yes," provide documentation.
- ☐ ☐ Did you receive any other income you have not provided information for with this organizer?
  If "Yes," explain. ____

Itemized Deduction Information

Yes No

- ☐ ☐ Did you pay out-of-pocket medical or dental expenses (premiums, prescriptions, mileage, etc.) during the year?
- ☐ ☐ Did you pay any long-term care premiums for yourself, your spouse, or a dependent during the year?
- ☐ ☐ Did you receive any state or local income tax refunds from prior years?
- ☐ ☐ Did you make any major purchases (vehicle, boat, etc.) during the year?
- ☐ ☐ Did you pay any real estate property taxes or personal taxes during the year?
- ☐ ☐ Did you pay mortgage interest during the year?
- ☐ ☐ Did you make cash donations to charity during the year?
- ☐ ☐ Did you make noncash donations to charity (clothes, furniture, etc.) during the year?
- ☐ ☐ Did you donate a boat or vehicle during the year?
  If "Yes," attach Form 1098-C.
- ☐ ☐ Did you have gambling winnings or losses during the year?
- ☐ ☐ Did you have any job-related expenses that were not reimbursed by your employer (uniforms, safety equipment, etc.)?
- ☐ ☐ Did you use your vehicle on the job other than for commuting to work?
- ☐ ☐ Did you work out of town at any time during the year?

Retirement Information

Yes No

- ☐ ☐ Did you make any contributions to an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan during the year?
- ☐ ☐ Did you make any withdrawals or receive distributions from a pension or profit-sharing plan, IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan during the year?
- ☐ ☐ Did you execute any rollovers from an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan during the year?

Questionnaire

Name: PATRICIA R HOGAN SSN: ***-**-****

Questionnaire

☐ ☐ Did you receive any Social Security benefits during the year?

Education Information

Yes No
☐ ☐ Did you pay tuition expenses that were required for attending college, university, or vocational school for yourself, your spouse, or a dependent during the year (even if classes were attended in another year)?
☐ ☐ Did anyone in your household attend a post-secondary school during the year?
☐ ☐ Did you make a contribution to or receive a distribution from an Education Savings Account or Qualified Tuition Program during the year?
☐ ☐ Did you pay student loan interest for yourself, your spouse, or your dependents during the year?
If "Yes," provide the amount of interest that was refunded.
☐ ☐ Did you receive forgiveness on a qualifying federal student loan?

Foreign Tax Information

Yes No
☐ ☐ Did you have a financial interest in or signature authority over a financial account or asset located in a foreign country?
☐ ☐ Did you receive a distribution from, or were you a grantor of, or transferor to, a foreign trust?
☐ ☐ Did the aggregate value of your foreign accounts exceed $10,000 at any time during the year?
☐ ☐ Did you have any income from, or pay taxes to, a foreign country?
☐ ☐ Did you receive a Schedule K-3 from a partnership or S corporation?
☐ ☐ Did you have ownership in a foreign corporation at any time during the year?
☐ ☐ Did you own property in a foreign country?

Refund, Withholding, and Estimated Tax Information

Yes No
☐ ☐ If you have an overpayment of 2025 taxes, do you want the refund applied to your 2026 estimated taxes?
☐ ☐ Did you make any estimated payments toward your 2025 taxes?
☐ ☐ Did you apply an overpayment of your 2024 taxes to your 2025 estimated taxes?
☐ ☐ Do you want to have any refund or balance due directly deposited or withdrawn? NOTE: Due to Executive Order 14247, Modernizing Payments to and from America's Banking Account, refunds received by check will be delayed at least six weeks. Direct deposit of refunds is recommended.
If "Yes," provide a canceled checking or savings slip.
☐ ☐ Do you anticipate your income or withholdings to be different for 2026?

One Big Beautiful Bill Implications

Yes No
☐ ☐ Did you receive qualified tips reported on Form W-2 or a statement provided by your employer?
If "Yes," provide documentation or amount.
☐ ☐ Did you receive overtime pay reported on Form W-2 or a statement provided by your employer?
If "Yes," provide documentation or amount.
☐ ☐ Did you purchase a new passenger vehicle for personal use during 2025?
If "Yes," are the following true:
Yes No
☐ ☐ The final assembly was in the U.S.?
☐ ☐ The gross vehicle weight is under 14,000 pounds?
☐ ☐ The vehicle was not purchased with a lease?
☐ ☐ The vehicle was used to secure the loan?
☐ ☐ If you have a dependent born during 2025, do you want to establish a Trump Account?
Yes No
☐ ☐ If "Yes," do you want to receive a $1,000 pilot program contribution?

Miscellaneous Information

Questionnaire

Name: PATRICIA R HOGAN SSN: ***-**-****

Questionnaire

Yes No

- ☐ ☐ Did you receive, sell, exchange, gift, or otherwise dispose of any digital asset or financial interest in any digital asset? If "Yes," provide any Forms 1099-DA received.
- ☐ ☐ Did you incur a gain or loss due to damaged or stolen property, while living in a federally declared disaster area?
  If "Yes," provide the incident date, value of the property, amount of insurance reimbursements, and the declaration number assigned by FEMA.
- ☐ ☐ Did you pay wages to any household employees (babysitter, nanny, housekeeper, etc.)?
- ☐ ☐ Did you make gifts to any one person in excess of $19,000 during the year?
  Yes No
  ☐ ☐ If "Yes," are you splitting the gift with your spouse?
- ☐ ☐ Did you incur moving expenses with the military during the year?
- ☐ ☐ Did you make any energy-efficient improvements to your main home during the year?
- ☐ ☐ Are you a business owner who paid health insurance premiums for your employees during the year?
- ☐ ☐ Did you receive a cash payment or digital asset of more than $10,000 in one transaction or two or more related transactions during the year?
  Yes No
  ☐ ☐ If "Yes," was Form 8300, Report of Cash Payment over $10,000 Received in Trade or Business, filed?
- ☐ ☐ Do you own interest or shares in or did you dispose of a Qualified Opportunity Fund during the year?
- ☐ ☐ Did you make any purchases subject to use tax during the year?
  If "Yes," provide details.
- ☐ ☐ Did you receive any notices from the IRS or state taxing authority?
  If "Yes," explain. ____
- ☐ ☐ May the IRS discuss your tax return with your preparer?
- ☐ ☐ Would you like a copy of your tax return sent to you electronically instead of receiving a printed copy?

Preparer Notes

Checklist

Name: PATRICIA R HOGAN SSN: ***-**-****

Checklist

This checklist is provided to help you gather necessary information for us to prepare your 2025 income tax return. Return this list, along with the supporting documentation, to our office and let us know of any significant changes from your 2024 tax year.

Wages (Form W-2)

- ☐ THE COLUMBUS ACADEMY

IRA Distributions, Pensions, and Annuities (Form 1099-R)

- ☐ TIAA ADMINISTRATIVE SERVICES LLC

Interest (Form 1099-INT)

- ☐ TELHIO CREDIT UNION

82

State and City Refunds and Other Government Payments (Form 1099-G)

- ☐ Unemployment compensation

Credit Card, Debit Card, and Third-party Network Transactions (Form 1099-K)

- ☐ Reportable payment transactions

Social Security Benefits (Form SSA-1099)

- ☐ Patricia R Hogan

Digital Asset Proceeds from Brokerage Transactions (Form 1099-DA)

- ☐ Form 1099-DA

Proceeds from Real Estate Transactions (Form 1099-S)

- ☐ Real estate transactions

Other Income (provide supporting documentation for income received for the following items)

- ☐ Sale of assets or property
- ☐ Cancellation of debt
- ☐ Other income ____

Payments (provide supporting documentation for payments made for the following items)

- ☐ Educator classroom expenses
- ☐ Employee business expenses
- ☐ Contributions to a Health Savings Account
- ☐ Expenses related to work relocation with the military
- ☐ Alimony
- ☐ Student loan interest
- ☐ Refunded student loan interest payments
- ☐ Student loan forgiveness
- ☐ Tuition and fees for higher education
- ☐ Expenses related to child or dependent care
- ☐ Contributions to a Retirement Savings Account
- ☐ Medical and dental expenses
- ☐ Real estate taxes
- ☐ Other state and local taxes
- ☐ Mortgage interest
- ☐ Investment interest
- ☐ Cash contributions
- ☐ Noncash contributions
- ☐ Unreimbursed employee expenses

Checklist

Name: PATRICIA R HOGAN SSN: ***-**-****

Checklist

- [ ] Investment expenses
- [ ] Gambling losses
- [ ] Other payments ____

Wages and Salaries

Name: PATRICIA R HOGAN SSN: ***-**-****

Provide all copies of Form W-2

TS T Federal EIN 31-4379445

Payers name THE COLUMBUS ACADEMY

Payer's address 4300 CHERRY BOTTOM ROAD COLUMBUS, OH 43230

	2025	2024			2025	2024
Wages, tips, other compensation		113229	State OH	State ID 51-1518094		
Federal income tax withheld		11445	State wages			113229
Social Security wages		119576	State income tax			3176
Social Security tax withheld		7414	Locality name	GAHANNA		
Medicare wages and tips		119576	Local wages			119576
Medicare tax withheld		1734	Local income tax			2989
Social Security tips			State	State ID		
Allocated tips			State wages			
Dependent care benefits			State income tax			
			Locality name			
Are you a statutory employee?	☐		Local wages			
Are you covered by a retirement plan?	☐	X	Local income tax			
Did you receive third-party sick pay?	☐					

TS ____ Federal EIN ____

Payer's name

Payer's address

	2025	2024			2025	2024
Wages, tips, other compensation			State	State ID		
Federal income tax withheld			State wages			
Social Security wages			State income tax			
Social Security tax withheld			Locality name			
Medicare wages and tips			Local wages			
Medicare tax withheld			Local income tax			
Social Security tips			State	State ID		
Allocated tips			State wages			
Dependent care benefits			State income tax			
			Locality name			
Are you a statutory employee?	☐		Local wages			
Are you covered by a retirement plan?	☐		Local income tax			
Did you receive third-party sick pay?	☐					

Interest Income

Name: PATRICIA R HOGAN SSN: ***-**-****

Provide all Forms 1099-INT, 1099-OID, and statements relating to interest income

TSJ	Name of payer Account number ID and address of payer (if seller-financed mortgage)	Interest Income	Federal Income Tax Withheld	Foreign Tax Paid	Tax Exempt Interest	Amount of Resident State Municipal Interest	Nominee Interest
T	TELHIO CREDIT UNION 82 31-1156954 96 NORTH 4TH STREET	1624					

Pension, Annuities, Retirement, Etc. Distributions

Name: PATRICIA R HOGAN SSN: ***-**-****

Social Security Benefit Statement or Railroad Retirement Board Payments - Provide all Forms 1099-SSA, etc.

TS T	2025	2024	TS	2025	2024
Net benefits		36238	Net benefits		
Medicare premiums			Medicare premiums		
Federal Income tax withheld		9060	Federal Income tax withheld		

☐ Treat Medicare premiums as self-employed health insurance. ☐ Treat Medicare premiums as self-employed health insurance.

Pension and Retirement Distributions - Provide all Forms 1099-R

TS T Payer's name TIAA ADMINISTRATIVE SERVICES LLC Payer's federal ID number 82-2826183

Address 8500 ANDREW CARNEGIE BOULEVARD CHARLOTTE, NC 28262

	2025	2024		2025	2024
Disability indicator	☐	☐	State OH State ID	OH 54082014	
Report disability income as wages on 1040.	☐	☐	State income tax withheld		
Gross distribution		11321	State distribution		11321
Taxable amount		11321	Name of locality		
Total distribution	☐		Local income tax withheld		
Capital gain included in taxable amount above			Local distribution		
Federal income tax withheld		2264	State State ID		
Employee contributions or insurance premiums			State income tax withheld		
Unrealized appreciation			State distribution		
Distribution codes		7	Name of locality		
IRA / SEP / SIMPLE	☐	☐	Local income tax withheld		
Your percentage of total distribution			Local distribution		

Yes	No	
☐	☐	Did you take a distribution from an IRA and give it to an organization eligible to receive tax-deductible contributions?
☐	☐	Did you use any of the distributions for disaster relief?

	2025	2024
100% of the taxable amount entered above is a Qualified Charitable Distribution (QCD)	☐	☐
Enter an amount in this field if only part of the taxable amount entered above is a QCD		
100% of the taxable amount entered above is for Health Savings Account (HSA) funding	☐	☐
Enter an amount in this field if only part of the taxable amount entered above is for HSA funding		
Enter the amount of distribution used for insurance premiums for public safety officers		

Schedule A - Itemized Deductions

Name: PATRICIA R HOGAN SSN: ***-**-****

Medical and Dental Expenses

	2025	2024
Health insurance premiums (paid by you, not through work)		
Amount above that is for Medicare premiums		
Long-term care premiums (you)		
Long-term care premiums (your spouse)		
Long-term care premiums (dependents)		
Mileage driven for medical purposes		
Out of pocket medical and dental expenses (list)		

Taxes Paid

	2025	2024
State and local income taxes		
General sales tax (vehicle, boat, home, etc.)		
Real estate taxes		
Personal property taxes		
Auto registration taxes not deductible for state		
Other taxes (list)		

Interest Paid

	2025	2024
Home mortgage interest paid (attach Form 1098)		

☐ Some of your home mortgage loan was not used to buy, build, or improve your home.

	2025	2024
Home mortgage interest paid to an individual		

Paid to:

Name

Address

City, State, ZIP

SSN or EIN

	2025	2024
Points not reported on Form 1098		
Investment interest		

Charitable Contributions

	2025	2024
Donations to charity (cash)		1050
Miles driven for charitable purposes		
Donations to charity (noncash)		

If noncash donations are greater than $500, list below.

Other Miscellaneous Deductions

	2025	2024
Amortizable bond premiums		
Federal estate tax		
Gambling losses		
Impairment-related work expenses		
Claim repayments		
Unrecovered pension investments		
Loss from other activities from Schedule K-1		
Ordinary loss debt instrument		
Excess deduction on termination		

For state purposes ONLY
Job Expenses & Certain Miscellaneous Deductions

Necessary job expenses you paid that were not reimbursed by your employer (list)

	2025	2024
Union dues		
Tax preparation fees		

Other nonpersonal expenses related to taxable income (list)

	2025	2024
Investment expenses not entered elsewhere		
Home equity interest		

Mortgage Interest

Name: PATRICIA R HOGAN SSN: ***-**-****

Provide all copies of Form 1098

TSJ T For A Business name

Product

Recipient / Lender's information: Federal ID # 20-2635739

Name CITIZENS

Address PO BOX 6260

City GLEN ALLEN State VA ZIP 23058-6260

Foreign only Province / State Country Postal code

	2025	**2024**		**2025**	**2024**
Mortgage interest received		3587	Points paid		
Outstanding mortgage principal		179334	Real estate taxes paid		6734
Date mortgage began	01-20-2021		☑ Mortgage interest is for primary residence	☐ Address of property securing mortgage is same as current address of taxpayer	
Mortgage insurance premiums			Account number		

TSJ For Business name

Product

Recipient / Lender's information: Federal ID #

Name

Address

City State ZIP

Foreign only Province / State Country Postal code

	2025	**2024**		**2025**	**2024**
Mortgage interest received			Points paid		
Outstanding mortgage principal			Real estate taxes paid		
Date mortgage began			☐ Mortgage interest is for primary residence	☐ Address of property securing mortgage is same as current address of taxpayer	
Mortgage insurance premiums			Account number		

TSJ For Business name

Product

Recipient / Lender's information: Federal ID #

Name

Address

City State ZIP

Foreign only Province / State Country Postal code

	2025	**2024**		**2025**	**2024**
Mortgage interest received			Points paid		
Outstanding mortgage principal			Real estate taxes paid		
Date mortgage began			☐ Mortgage interest is for primary residence	☐ Address of property securing mortgage is same as current address of taxpayer	
Mortgage insurance premiums			Account number		

Additional Deductions

Name: PATRICIA R HOGAN SSN: ***-**-****

Additional Deductions

	2025 Taxpayer	2024 Taxpayer	2025 Spouse	2024 Spouse
Enter any income from Puerto Rico that you excluded				
Enter the amount from Form 4563, Line 15				
If Form W-2, Box 5, is $176,100 or less, enter qualified tips included in Form W-2, Box 7.				
Qualified Tips included on Form 4137, line 1(c)				
If you received qualified tips from one employer.				
Qualified tips received in the course of a trade or business				
Qualified overtime compensation included on Form W-2, Box 1				
Qualified overtime compensation included on Form 1099-NEC, Box 1 or Form 1099-MISC, Box 3				

Passenger Vehicle Loan Interest

TS ____

Loan origination date ____

Outstanding principal ____

Year ____

Make ____

Model ____

Vehicle identification number (VIN) ____

Business interest ____

Personal Interest ____

TS ____

Loan origination date ____

Outstanding principal ____

Year ____

Make ____

Model ____

Vehicle identification number (VIN) ____

Business interest ____

Personal Interest ____

TS ____

Loan orinination date ____

Outstanding principal ____

Year ____

Make ____

Model ____

Vehicle identification number (VIN) ____

Business interest ____

Personal Interest ____

TS ____

Loan origination date ____

Outstanding principal ____

Year ____

Make ____

Model ____

Vehicle identification number (VIN) ____

Business interest ____

Personal Interest ____