

2025

1040

US

Client Information

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**SCHMERER CORBRIDGE CPAS****5700 E FRANKLIN STE #130****NAMPA, ID 83687**Telephone number: **208-442-6988**Fax number: **208-906-8513**E-mail address: **office@idcpas.com**

This tax organizer will assist you in gathering information necessary for the preparation of your 2025 tax return. Please add, change, or delete information as appropriate.

**CLIENT INFORMATION**

Filing Status	Filing status (table).....	
	1=married filing separate and lived with spouse .....	
	Year spouse died, if qualifying surviving spouse (2023 or 2024) .....	
Taxpayer	First name and initial.....	
	Last name.....	
	Title/suffix.....	
	Social security number.....	
	Occupation.....	
	Date of birth (m/d/y).....	
	Date of death (m/d/y).....	
	1=blind.....	
Spouse	First name and initial.....	
	Last name.....	
	Title/suffix.....	
	Social security number.....	
	Occupation.....	
	Date of birth (m/d/y).....	
	Date of death (m/d/y).....	
	1=blind.....	
Address	In care of.....	
	Street address.....	
	Apartment number.....	
	City.....	
	State.....	
	ZIP code.....	
Foreign Address	Region.....	
	Postal code.....	
	Country.....	

2025	1040	US	<b>Client Information (continued)</b>	
Please add, change or delete information for 2025.				
CLIENT INFORMATION				
Taxpayer Contact Information	Home phone.....			
	Work phone.....			
	Work extension.....			
	Daytime phone (table).....			
	Mobile phone.....			
	Fax number.....			
	E-mail address.....			
Spouse Contact Information	Home phone.....			
	Work phone.....			
	Work extension.....			
	Daytime phone (table).....			
	Mobile phone.....			
	Fax number.....			
	E-mail address.....			
Taxpayer Authentication	Driver's license no.....			
	Driver's license state.....			
	Issue date (m/d/y).....			
	Expiration date (m/d/y).....			
	Theft protection PIN.....			
Spouse Authentication	Driver's license no.....			
	Driver's license state.....			
	Issue date (m/d/y).....			
	Expiration date (m/d/y).....			
	Theft protection PIN.....			

**2025 1040 US Rental & Royalty Income (Schedule E) 18**

Please enter all pertinent 2025 amounts. Last year's amounts are provided for your reference.

## GENERAL INFORMATION

Description of property . . . . .  
Street address . . . . .  
City . . . . .  
State . . . . .  
ZIP code . . . . .  
Type of property (see table) . . . . .  
Other type of property . . . . .  
Number of days rented . . . . .

Type of Property
1 = Single Family Residence
2 = Multi-Family Residence
3 = Vacation/Short-Term Rental
4 = Commercial
5 = Land
6 = Royalties
7 = Self-Rental

Percentage of ownership  
if not 100% (xxxx). . . . .  
Percentage of tenant occupancy  
if not 100% (xxxx). . . . .  
1=spouse, 2=joint . . . . .  
1=qualified joint venture . . . . .  
1=nonpassive activity,  
2=passive royalty

	1=did not actively participate . . .	
	1=real estate professional . . . . .	
	1=rental other than real estate . . .	
	1=investment . . . . .	
	1=single member limited liability company	

If required to file Form(s) 1099, did you or will you file all required Form(s) 1099: 1=yes, 2=no

## INCOME

#### Rents or royalties received

2025 Amount	2024 Amount

## DIRECT EXPENSES

NOTE: Direct expenses are related only to the rental activity. These include rental agency fees, advertising, and office supplies.

Advertising	.....
Association dues	.....
Auto and travel (not entered elsewhere)	.....
Cleaning and maintenance	.....
Commissions	.....
Gardening	.....
Insurance	.....
Legal and professional fees	.....
Licenses and permits	.....
Management fees	.....
Miscellaneous	.....
Mortgage interest (paid to banks, etc.)	.....
Excess mortgage interest	.....
Other interest (not entered elsewhere)	.....
Painting and decorating	.....
Pest control	.....
Plumbing and electrical	.....
Repairs	.....
Supplies	.....
Taxes - real estate	.....
Taxes - other (not entered elsewhere)	.....
Telephone	.....
Utilities	.....
Wages and salaries	.....
Other:	.....

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NOTE: If you purchased or disposed of any business assets, please complete Sheet 22.

Series: 53

## Rental & Royalty Income (Schedule E)

18



2025 1040 US Rental & Royalty Income (Schedule E) 18

Please enter all pertinent 2025 amounts. Last year's amounts are provided for your reference.

## GENERAL INFORMATION

Description of property . . . . .  
Street address . . . . .  
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State . . . . .  
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## INCOME

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Gardening	.....
Insurance	.....
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Miscellaneous	.....
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Excess mortgage interest	.....
Other interest (not entered elsewhere)	.....
Painting and decorating	.....
Pest control	.....
Plumbing and electrical	.....
Repairs	.....
Supplies	.....
Taxes - real estate	.....
Taxes - other (not entered elsewhere)	.....
Telephone	.....
Utilities	.....
Wages and salaries	.....
Other:	.....

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NOTE: If you purchased or disposed of any business assets, please complete Sheet 22.

Series: 53

### Rental & Royalty Income (Schedule E)

18

2025	1040	US	Itemized Deductions (continued)	
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Please enter all pertinent 2025 amounts. Last year's amounts are provided for your reference.

### INTEREST PAID

Home mortgage int. (Box 1) and points (Box 5) reported on Form 1098:

2025 Amount	TS	2024 Amount

Home mortgage interest not reported on Form 1098:

Payee's name.....

Payee's name.....		
Payee's SSN or FEIN.....		
Payee's street address.....		
Payee's city.....		
Payee's state.....		
Payee's ZIP code.....		
Payee's region.....		
Payee's postal code.....		
Payee's country.....		

Amount paid.....

Amount paid.....		
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Points not reported on Form 1098:

Points not reported on Form 1098:		

Investment interest (interest on margin accounts):

Investment interest (interest on margin accounts):		

Passive interest.....

Passive interest.....		

NOTE: Points paid on loans other than to buy, build, or improve your main home are deductible over the life of the mortgage. For these types of loans also provide the dates and lives of the loans.

### CASH CONTRIBUTIONS

NOTE: No deduction is allowed for cash or check contributions unless the donor maintains a bank record, or a written communication from the donee, showing the name of the organization, contribution date(s), and contribution amount(s).

Churches, schools, hospitals, and other charitable organizations (60% limitation):

Contributions by cash or check:

Contributions by cash or check:		

Volunteer expenses (out-of-pocket).....

Number of charitable miles.....

Volunteer expenses (out-of-pocket).....		

Veterans' organizations, fraternal societies, nonprofit cemeteries, and certain private nonoperating foundations (30% limitation):

Contributions by cash or check:

Contributions by cash or check:		

Volunteer expenses (out-of-pocket).....

Number of charitable miles.....

Volunteer expenses (out-of-pocket).....		

2025	1040	US	Itemized Deductions (continued)	25 p3
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Please enter all pertinent 2025 amounts. Last year's amounts are provided for your reference.

### NONCASH CONTRIBUTIONS

NOTE: Use Sheet 26 if total noncash contributions are over \$500. No deduction is allowed for contributions of clothing and household items that are not in *good* used condition or better. In addition, a deduction for any item with minimal monetary value may be denied.

50% limitation (see above):

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2025 Amount	TS	2024 Amount

30% limitation (see above):

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30% capital gain property (gifts of capital gain property to 50% limit orgs.):

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20% capital gain property (gifts of capital gain property to non-50% limit orgs.):

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### STATE MISC. DEDS. IF NON-CONFORMING TO TAX CUTS & JOBS ACT (subject to 2% AGI limit)

Union and professional dues .....

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Other unreimbursed employee expenses (uniforms and protective clothing, professional subscriptions, employment agency fees, and certain edu. expenses):

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Investment expense:

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Tax return preparation fee .....

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Safe deposit box rental .....

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Miscellaneous deductions (2% AGI) (certain legal and accounting fees, and custodial fees):

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2025

1040

US

## Itemized Deductions (continued)

Please enter all pertinent 2025 amounts. Last year's amounts are provided for your reference.

## OTHER MISCELLANEOUS DEDUCTIONS

### Estate tax, section 691(c).....

#### Other miscellaneous deductions:

2025 Amount	TS	2024 Amount