

Yes	No	Unsure	Part III - Income - Last year, did you (or your spouse) Receive
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? _____
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Alimony income or separate maintenance payments? If yes, how much? _____
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Self-Employment income? (Forms 1099-MISC, 1099-NEC, or cash) If so, please fill out a business organizer.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Income (or loss) from the sale or exchange of stocks, bonds, or digital assets? (Form 1099-B)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Income (or loss) from the sale of your home (Form 1099-S) If so, please provide the closing statement.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Disability income? (such as payments from insurance or workers compensation) (Forms 1099-R, W-2)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retirement income or payments from pensions, annuities, and/or IRA? (Form 1099-R)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Unemployment Compensation? (Form 1099-G)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Income (or loss) from rental property? If so, please fill out a rental organizer.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Other income? (state or local refund, gambling, prizes, jury duty, digital assets, Sch K-1, royalties, etc.) If yes, please provide forms.

Yes	No	Unsure	Part IV - Expenses - Last year, did you (or your spouse) pay
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Contributions or repayments to a retirement account? <input type="checkbox"/> IRA <input type="checkbox"/> Roth IRA <input type="checkbox"/> 401K <input type="checkbox"/> Other
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Contributions to a 529 plan? If yes, provide individual name and amount. _____
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	College or post secondary educational expenses for yourself, spouse, or dependents? (Form 1098-T)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Any of the following? <input type="checkbox"/> Medical & Dental Amount _____
			<input type="checkbox"/> Taxes (State, Real Estate, Personal Property) Amount _____
			<input type="checkbox"/> Mortgage Interest (Form 1098) Amount _____
			<input type="checkbox"/> Charitable Contributions Amount _____
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.? If yes, how much? _____
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	For homeschool books, subscriptions/applications, or supplies for instruction? If so, how much did you pay per child? _____
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Student loan interest? (Form 1098-E)

Yes	No	Unsure	Part V - Life Events - Last year, did you (or your spouse)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in Box 12) If yes, did you take out money and use only for medical expenses? If yes, did you take out money and use it for only medical expenses?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Have credit card, student loan, or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Birth or Adopt a child?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Have Earned Income Credit, Child Tax Credit, or American Opportunity Credit disallowed in a prior year? If Yes, for which tax year? _____
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.) If yes, what did you purchase and what was the cost? _____
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Purchase health insurance through the Marketplace (Exchange)? (Form 1095-A)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Make estimated payments? If so, how much?
			Federal: 1Q _____ 2Q _____ 3Q _____ 4Q _____
			State: 1Q _____ 2Q _____ 3Q _____ 4Q _____
			School District: 1Q _____ 2Q _____ 3Q _____ 4Q _____
			City/RITA 1Q _____ 2Q _____ 3Q _____ 4Q _____

2025 New Supplemental Information

Client Name: _____

Date: _____

Tip Income

If you are married, you must file married filing joint for the deduction

Did you have tip income in 2025?

Yes No

If yes, do you qualify for the deduction?

Yes No

In order to qualify for the deduction:

- You must have a job that "customarily and regularly" received tips before 2025 (e.g. waiters, bartenders, rideshare drivers, hair stylists, etc). A full list of approved occupations is available from the IRS.
- The tips must be considered "qualified tips", meaning they are voluntary, not negotiated, and the customer determined the amount. This includes tips via cash, check, credit card, gift card, or payment apps. Automatic gratuity is a mandatory service charge, typically 18-22%, added by restaurants to bills for large parties or specific events. It is considered a fee, not a voluntary tip and does not qualify for the deduction

Were your tips reported on your W-2 and those tips only reflect qualified tips?

Yes No

If not, please provide a statement of tips received from a verified source (employer, payment processing report, etc.)

Overtime

If you are married, you must file married filing joint for the deduction

Did you have overtime income in 2025?

Yes No

If yes, do you qualify for the deduction?

Yes No

In order to qualify for the deduction:

- You must be a non-exempt W-2 employee who is eligible for overtime pay under the federal Fair Labor Standards Act (FLSA). Independent contractors are not eligible.
- The deduction only applies to overtime pay required by the FLSA, specifically for hours worked over 40 in a workweek.
 - It is limited to the "premium" portion of the pay (the extra half in time-and-a-half).
 - Overtime required only by state or local laws, collective bargaining agreements, or paid voluntarily by an employer does not qualify.

Is the amount of qualified overtime reported on your W-2?

Yes No

If no, please provide a copy of your last pay stub or statement from your employer showing qualified overtime.

Vehicles

Did you purchase a new vehicle in 2025?

Yes No

Date _____

Make _____

Model _____

Did you pay sales tax on the purchase?

Yes No

If so, how much?

Did you take out a loan on the purchase?

Yes No

If so, how much interest was paid on the loan in 2025?

530A Accounts

Would you like Maceyko to file the Form 4547 with your 2025 taxes to establish 530A Accounts for your dependents for a fee of \$75?

Yes No

*See handout for additional details.

530A (Trump) Accounts

530A (Trump) Accounts, established under the One Big Beautiful Bill Act (OBBA) of 2025, are a new type of tax-advantaged savings account for children.

1. Eligibility & Establishment

Who is eligible: Children must be U.S. citizens with a valid Social Security number and be under age 18 by the end of the year the account is opened.

How to open: Accounts can be established by filing IRS Form 4547 with a 2025 tax return or through the upcoming trumpaccounts.gov portal, scheduled for launch by summer 2026.

Account limits: Each child is restricted to one account.

2. Contribution Rules

Launch date: Contributions cannot be made until July 4, 2026.

Annual limit: A total of \$5,000 per year from all sources (individuals and employers).

Employer contributions: Employers can contribute up to \$2,500 annually toward an employee's dependent's account.

Federal "Kickstart": Children born between January 1, 2025, and December 31, 2028, are eligible for a one-time \$1,000 federal deposit that does not count toward the \$5,000 annual limit.

3. Taxation & Investment

Tax status: Individual contributions are after-tax (similar to a Roth IRA, where only earnings are taxed upon withdrawal). Employer, government, and charitable contributions are pre-tax (fully taxable upon withdrawal).

Investment restrictions: Funds must be invested in low-cost stock index mutual funds or ETFs that track U.S.-based companies, such as the S&P 500, with annual fees not exceeding 0.1%.

4. Withdrawal & Long-Term Use

Growth period: Generally, funds cannot be withdrawn until the child turns 18, with very limited exceptions like the beneficiary's death.

Age 18+: On January 1st of the year the beneficiary turns 18, the account converts to a traditional IRA subject to standard IRA rules, including potential Roth IRA conversions.

5. Dell Contribution Details

Michael and Susan Dell have pledged \$6.25 billion in private funds to provide an additional \$250 seed contribution to an estimated 25 million children's 530A accounts.

Amount: \$250 per child.

Eligibility: Children age 10 or under (born before January 1, 2025) who are in ZIP codes with a median household income of \$150,000 or less. This targets children not eligible for the federal \$1,000 seed money.

Action Needed: Parents only need to open an Account via IRS Form 4547 or the trumpaccounts.gov portal (launching summer 2026); the \$250 is automatically deposited if the child qualifies

6. Employer Program Rules

Annual Limit: Employers can contribute up to \$2,500 per year per employee, which is excludable from the employee's gross income.

Aggregate Limit: Employer contributions count toward the overall \$5,000 total annual contribution limit per child from all individual and employer sources.

Tax Treatment: Employer contributions are pre-tax to the employee, but the full amount (contribution plus earnings) is taxable upon withdrawal during retirement.

Reporting: Employer contributions must be reported in Box 12 of Form W-2 using code "TA".