Rowekamp Tax Service LLC — Tax Year 2025 Worksheet

Client Information	Taxpayer 1	Taxpayer 2 (Spouse)
Name (First, MI, Last)		
Phone Number		
Email Address		
How would you like to receive and sign your completed tax return?		Client Portal / In-Person / Mail
If you receive a tax refund, how would you like it to be sent? If direct deposit, we will use the account from last year's return unless noted below:		Direct Deposit / Check
Bank Name: RTN: # Acct: #		Checking / Savings
Did you receive, sell, exchange, gift, or dispose of a digital asset (cryptocurrency) at any time in 2025? If yes, provide Form 1099-DA and all other related documents and forms		Yes / No
Did you have a financial interest in or signature authority over any foreign financial account during 2025? If yes, and the aggregate value exceeds $10,000, contact us for more information		Yes / No

Review this section and **only complete** if changed from **tax year 2024 OR** you are **NEW** to Rowekamp Tax Service LLC

Client Information	Taxpayer 1	Taxpayer 2
Social Security Number		
Date of Birth		
Occupation		
Are you a US citizen?	Yes / No	Yes / No
Were you a resident of MN for all of 2025?	Yes / No	Yes / No
Street Address / City / State / Zip		
Marital Status on 12/31/2025 (Circle one)	Single Married Separated Recently Widowed	Single Married Separated Recently Widowed
Date of Marriage or Divorce		
Date of Death		
Are you legally blind?	Yes / No	Yes / No
Can you be claimed as a dependent by someone else for the 2025 tax year?	Yes / No	Yes / No

Dependent/Child Information	Dependent 1	Dependent 2	Dependent 3
Name (First, MI, Last)			
Is this dependent new or changed for 2025?	Yes / No	Yes / No	Yes / No
Social Security Number (only if new or changed)			
Date of Birth (only if new or changed)			
Relationship to taxpayer(s) - son, daughter, etc.			
# of months in home of the taxpayer(s) during 2025			

Proof of residency required - provide a document with each child's name and address

Would you like us to prepare Form 4547 for this dependent? (Open a Trump account)	Yes / No	Yes / No	Yes / No
Would you like this dependent opted into the $1,000 pilot program? (Dependent must be born during 2025-2028)	Yes / No	Yes / No	Yes / No
Dependent's Grade Level on 12/31/2025			
Type of K-12 school (Public / Private / Homeschooled)			
Is this dependent disabled?	Yes / No	Yes / No	Yes / No
Could another person qualify to claim this dependent?	Yes / No	Yes / No	Yes / No
Did you have childcare expenses for this dependent?	Yes / No	Yes / No	Yes / No

If yes, provide **amount(s) paid**, **provider name**, **provider SSN/EIN/ID#**, **provider address** for **each** dependent

Did this dependent have income in 2025?	Yes / No	Yes / No	Yes / No

If yes, provide dependent's **W-2**, **1099-INT**, **1099-DIV**, and/or **1099-B**

Would you like us to prepare this dependent's 2025 tax return?	Yes / No	Yes / No	Yes / No

Standard or Itemized Deduction Information

- Insurance Premiums and Medical Expenses are limited to the amount greater than 7.5% of your Adjusted Gross Income for 2025
- State and Local Taxes (SALT) are limited to $40,000 for Single, Married Filing Joint, and Head of Household; $20,000 for Married Filing Separate. Phases out if Adjusted Gross Income exceeds $500,000 ($250,000 if MFS)
- Note: MN allows you to subtract a portion of your charitable contributions from your income even if you don't itemize deductions on Schedule A The formula for this subtraction is: (Total Charitable Contributions - $500) / 2 = Subtraction Amount
- The items on this page are only deductible if their total is greater than the standard deduction for your filing status
- Enter your totals in the boxes below and keep organized records and proof of all payments at home where you store your tax return
- If you choose to provide receipts to Rowekamp Tax Service LLC the receipt total **MUST** match the totals written below

Filing Status	Single or Married Filing Separate	Married Filing Jointly	Head of Household
2025 Federal Standard Deduction	$15,750	$31,500	$23,625
2025 MN Standard Deduction	$14,950	$29,900	$22,500

Insurance Premiums		**Medical Expenses**	
Include insurance premiums paid for dependents Do not include any insurance premiums reported on your W-2 or Medicare premiums reported on your social security statement These are total insurance premiums paid in 2025		Include medical costs for dependents Do not include any expenses that were reimbursed by insurance or paid by pretax FSA/HSA funds These are total expenses paid in 2025	
Health Insurance Premiums	$ /year	Medical Expenses	$
Dental Insurance Premiums	$ /year	Prescription Expenses	$
Vision Insurance Premiums	$ /year	Dental Expenses	$
Prescription Insurance Premiums	$ /year	Vision Expenses	$
Supplemental Insurance Premiums	$ /year	Medical Miles Driven in 2025	
Medicare Premiums	$ /year		

Please note that Long-Term Care Insurance Premiums are reported in the MN Section of this worksheet

Expenses can include but are not limited to: Doctor/clinic visits, prescription medicine costs, dentist visits, medical equipment, prescription eyewear, hearing aids, orthodontics, chiropractic care, nursing care, ambulance costs, assisted living costs, nursing home costs, and parking expenses

Deductible Taxes Paid			
Real Estate (Property) Taxes Primary Residence	$	Sales Tax Paid on a large purchase for personal use (most motor vehicles, appliances, etc.)	$
Real Estate (Property) Taxes Other, non-income generating property	$	Vehicle **Registration Fees (Car Tabs)** Personal use car/SUV/truck/van fees only	$
Property Tax Refund - Received in 2025	$		

Charitable Contributions

- Charitable contributions/donations must be made to a recognized charity, which **includes most churches**
- Memorials/GoFundMe donations made directly to an individual or family **do not** qualify
- Donations in which you receive something in return or a chance to win something **do not** qualify

Cash Contributions Cash, check, or credit card	**Noncash** Contributions Goods, clothing, household items, vehicles, stocks, etc.	Charitable miles driven
$	$	miles

If the total amount of Noncash Contributions is **greater than $499**, name and address of charitable organization, date of donation, dollar amount/fair market value, and description of items **for each donation is required**

Did you transfer funds from a Traditional IRA directly to an eligible charity in 2025? This is also known as a QCD - Qualified Charitable Distribution	Yes / No

If yes, provide the **amount**, **name,** and **account number** of the IRA, and **letter of receipt** from the charity **for each QCD**

Other Deductions

Gambling Losses in 2025 - deductible **only up to the amount** of reported winnings Accurate record of **losses and winnings** must be kept	$
Did you experience a Casualty Loss in 2025? - requires federally-declared disaster	Yes / No
Did you experience a Theft Loss in 2025?	Yes / No

Adjustments to Income and Credits

Retirement Accounts	Taxpayer 1	Taxpayer 2
Traditional IRA Contributions - not via payroll 401(k)/403(b)	$	$
Roth IRA Contributions - not via payroll 401(k)/403(b)	$	$
SEP/SIMPLE IRA Contributions - not via payroll 401(k)/403(b)	$	$

If yes to any of the questions below, clearly describe the timeline of these actions (when were the contributions or conversions made) and location of these actions (from which account to which account)

Did you convert or rollover any retirement money from one account to another?	Yes / No	Yes / No
Have you previously made nondeductible IRA contributions?	Yes / No	Yes / No

If yes, provide your previous tax year Form 8606 and total value of all Traditional IRAs as of 12/31/2025

Did you make a backdoor Roth IRA contribution in 2025? (nondeductible IRA to Roth)	Yes / No	Yes / No

If yes, provide your previous tax year Form 8606 and total value of all Traditional IRAs as of 12/31/2025

Clean Energy Credits	
Did you make any new qualified energy efficient improvements to your residence in 2025?	Yes / No

If yes, provide itemized receipts and documentation. Examples include qualifying new exterior doors, windows, skylights, insulation, A/Cs, water heaters, furnaces, boilers, heat pumps, biomass stoves or boilers, and home energy audits

Did you install a new qualified solar, wind, or geothermal power generating property, solar water heater, fuel cell, or battery storage property in 2025?	Yes / No

If yes, provide itemized receipts and documentation

Did you purchase a new or previously owned qualified clean vehicle between 1/1/2025 and 9/30/2025?	Yes / No

If yes, provide the **Clean Vehicle Seller Report (Form 15400)** the dealer or seller is required to provide to you and the **VIN**

Estimated Tax Payments	Federal		MN/other state	
	Date Paid	Amount	Date Paid	Amount
1st Quarter - due April 15, 2025		$		$
2nd Quarter - due June 15, 2025		$		$
3rd Quarter - due September 15, 2025		$		$
4th Quarter - due January 15, 2026		$		$
Amount applied from 2024 refund		$		$

These are payments you made directly to the IRS or MN Department of Revenue in 2025. These are not amounts witheld from your paycheck or retirement accounts, and not the amount(s) you paid in as a balance due when you filed your 2024 tax return in 2025

Higher Education Information	Student 1	Student 2	Student 3
Student Name			
Was the student enrolled at least half-time for at least one semester in 2025 at an eligible higher education institution?	Yes / No	Yes / No	Yes / No
Did the student complete the first 4 years of post-secondary education before 2025?	Yes / No	Yes / No	Yes / No
Was the student convicted, before 12/31/2025, of a felony for possession or distribution of a controlled substance?	Yes / No	Yes / No	Yes / No
Is the student pursuing a degree?	Yes / No	Yes / No	Yes / No

Provide **Form 1098-T**, proof of tuition payments, and receipts for **required** course materials and books

Provide any scholarships not reported on a 1098-T received in 2025	$	$	$
Did the taxpayer(s) take any qualified education account distributions in 2025? (529 or Coverdell accounts)	Yes / No	Yes / No	Yes / No

If yes, provide **Form 1099-Q** and receipts for on/off campus rent, food, and computer expenses

Provide any tuition paid by or reimbursed by your employer in 2025	$	$	$

Educator Expenses	Taxpayer 1	Taxpayer 2
Unreimbursed classroom expenses incurred in 2025	$	$

Your occupation must be a teacher, instructor, counselor, principal, or aide of grades K-12

Minnesota Specific Information

MN Property Tax Refund/Homestead Credit Refund	
Rowekamp Tax Service LLC will prepare your 2025 MN Homestead Credit Refund (Property Tax Refund), if you are eligible, unless you opt out here	**OPT OUT** □
Did you have any additional Federally nontaxable sources of income in 2025?	Yes / No
If yes, Description: and Amount:	$
In order to calculate this refund, MN requires your total household income. Did any adult NOT listed on this tax return reside at this address in 2025?	Yes / No

If yes, provide name, SSN, and Adjusted Gross Income of any co-occupants - a copy of their 2025 tax return preferred

Long-Term Care Insurance	Taxpayer 1	Taxpayer 2
Long-Term Care Insurance Premiums Paid in 2025	$ /yr	$ /yr
LTC Insurance Company Name		
LTC Insurance Policy #		

Student Loan Payments	Taxpayer 1	Taxpayer 2
Total student loan payments made in 2025 (Principal AND Interest)	$	$
Total **original amount** of **all** student loans	$	$
Total interest paid on student loans in 2025	$	$

Provide **Form 1098-E**

MN K-12 Education Expenses	Student 1	Student 2	Student 3
Student Name			
Required K-12 Education Expenses Paid in 2025	$	$	$

Expenses can include: Tuition paid in 2025, school supplies, musical instruments, tutoring, music/art/dance/science classes, transportation paid to others, computer hardware and educational software. Provide an itemized list for each dependent

Education Account (529) Contributions	Contribution 1	Contribution 2	Contribution 3
Name of Financial Institution			
Account Number			
Amount Contributed in 2025	$	$	$
Amount Distributed (used) in 2025	$	$	$

MN Miscellaneous	
Unreimbursed employee expenses. Provide an itemized list for each taxpayer	$

Examples include travel expenses, tools/safety equipment, uniforms, professional dues, job-search expenses, continuing education, etc.

Did you complete a Master's Degree for Teachers Licensure in 2025?	Yes / No

Do you have a specified First-Time Homebuyer Savings Account?	Yes / No

Consider a donation to the **MN Nongame Wildlife Fund** in 2026	$

This dollar amount is added to your MN tax liability and will reduce your MN refund or increase your MN tax due. This will count as a charitable donation on your 2026 tax return if you itemize deductions in 2026