E.A. BUCK
ACCOUNTING & TAX SERVICES

HAWAII
Honolulu
55 Merchant St., #2100
Honolulu, HI 96813

Kahului
33 Lono St., #310
Kahului, HI 96732

Kapolei
1001 Kamokila Blvd., #136
Kapolei, HI 96707

Aina Haina
850 W. Hind Dr., #102
Honolulu, HI 96821

COLORADO
DTC
4600 S. Syracuse St., #650
Denver, CO 80237

Happy New Year! Now is the time to start planning, organizing, and preparing your tax data for your 2025 income tax return. Please see the attached 2025 tax organizer that will assist you in gathering your tax information.

Once you have your tax documents ready, you may either:

a. Upload them through our secure online portal
b. Mail to our Honolulu office at: 55 Merchant St., #2100, Honolulu, HI 96813
c. You may drop them off at the following offices:
    - Honolulu
    - Aina Haina
    - Kahului

You can find the list of office addresses at eabucktaxes.com/contact.

Drop off hours are generally 8:00 a.m. to 3:00 p.m., Monday through Friday. Kahului office hours vary, please call to confirm before dropping off.

All tax documents are scanned into our system. To ensure quick and efficient processing of your tax return, please:

- **No staples**
- **No indexes / tabs**
- **No dividers / sticky notes**
- **No boxes or binders**
- **No individual expense receipts (i.e. medical receipts)**
- **No business expense receipts (i.e. repairs, supplies, etc)**

Please note that your tax documents might not be returned as originally provided. If the documents are excessively disorganized when received, there may be a separate re-organization fee charged.

We are no longer accepting tax information on a USB drive, memory stick, or flash drive as our computers are unable to read them. We encourage you to upload the information through the secure link on our website.

Tax returns will be processed in the order received. As a service to our clients, we will automatically file an extension on April 1, 2026, for all tax returns not currently in progress. We encourage you to submit your tax documents to us as soon as possible.

For new clients, before we begin processing your return, we require the following:

- Copy of your 2024 tax return
- Completed 2025 E.A. Buck Tax Organizer

Please be advised that during the tax season, we are not processing any amendment returns and/or prior year tax returns. We will begin processing these types of returns after May 1, 2026.

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Please see below for our new 2026 pricing structure:

Complexity Level	Does not include tax season meeting	Includes tax season meeting	Description
Basic	$380	$480	W-2s, interest, dividends, 1099-Rs
Simple	$450	$550	Stock sales, multiple 1099s, home sale
Moderate	$620	$720	Simple single business or rental, or simple Schedule K-1
Intermediate	–	$750	Multiple businesses or rentals and/or multiple Schedule K-1s
Complex	–	$930	Complex businesses/rentals, 1031 exchanges
Very Complex	–	$1,230	High complexity and/or high transaction volume

* State Returns other than Hawaii will be charged an additional $50 per state.
** Prices shown do not include GET.

We truly appreciate having you as a client. Please feel free to contact us if you have any questions or need any assistance. We look forward to working with you soon!

Kevin Nitta, EA
Tax Director
E.A. Buck Accounting & Tax Services

E-mail: taxes@eabuck.com
Phone: (808) 545-2211

2025 Personal Income Tax Return Data

E.A. BUCK
ACCOUNTING & TAX SERVICES

No set submission due date for 2025. Tax returns will be processed in the order received.

NAMES:

Taxpayer ______________________ Social Security No. ____________ Date of Birth ____________

Spouse ______________________ Social Security No. ____________ Date of Birth ____________

OCCUPATION:

Taxpayer ______________________ Phone ____________ Email ____________

Spouse ______________________ Phone ____________ Email ____________

ADDRESS: *List your current mailing address*

Street ______________________ City ____________ State ____________ Zip ____________

Your filing status as of 12-31-25:

☐ Single ☐ Married Filing Joint ☐ Head of Household ☐ Married Filing Separate

1. Did you have any transactions involving virtual currency (i.e. Bitcoin)? ☐ Yes ☐ No

If Yes, please provide a statement of your transactions

2. Did you own an interest in any FOREIGN financial assets in 2025? ☐ Yes ☐ No

If Yes, are you filing your own FinCen or FBAR forms? ☐ Yes ☐ No

3. Provide your 6 digit Identity Protection (IP) PIN from IRS for tax year 2025 if received: ____________ Taxpayer ____________ Spouse

If you have a tax refund, and wish to have a directly deposit, please provide a voided check. (Only if we do not already have your bank account already on file from previous years) **IRS will phase out tax refund checks from 2025 tax returns.*

Do you want your tax due to be paid by your bank account? ☐ Yes ☐ No

DEPENDENTS ALLOWED TO BE CLAIMED FOR TAX YEAR 2025:

Full Name	Date of Birth	Social Security No.	Relationship	College Student Y/N

SALARIES & COMMISSIONS (FORM W-2 or 1099-NEC):

*Don't forget to include your W-2 or 1099-NEC forms for salaries and commissions! If you had overtime, please submit your last **paystub** of 2025.*

Employer	Gross	Federal Tax	State Tax
	$	$	$
	$	$	$

QUARTERLY ESTIMATED TAX PAYMENTS YOU HAVE MADE (Not from W-2 or General Excise Tax or Carried over from 2024):

	1st Qtr.: Apr. 15, 2025	2nd Qtr.: Jun. 16, 2025	3rd Qtr.: Sep. 15, 2025	4th Qtr.: Jan. 15, 2026
Federal Tax	$	$	$	$
State Tax	$	$	$	$

INTEREST YOU EARNED (1099-INT) / Taxpayer/Spouse/Joint (Owner):
Don't forget to include your 1099 forms for interest and dividends!

Received From	T / S / J	Amount	Non-taxable?
		$	
		$	
		$	

DIVIDENDS YOU EARNED (1099-DIV) / Taxpayer/Spouse/Joint (Owner):
Don't forget to include your 1099 forms for interest and dividends!

Received From	T / S / J	Gross Amount	Capital Gains	Non-taxable?
		$	$	
		$	$	
		$	$	
		$	$	

CAPITAL GAINS AND LOSSES (1099-B):

Item Sold	Date Sold	Date Acq	Selling Price	Cost	Gain (Loss)
			$	$	$
			$	$	$
			$	$	$
			$	$	$

RETIREMENT INCOME (1099-R):

Name	Amount
	$
	$
	$
	$

SOCIAL SECURITY INCOME (SSA-1099):

	Amount
Taxpayer	$
Spouse	$
Other	$

IRA CONTRIBUTIONS FOR 2025 (Not 401(k) or from W-2):

	Taxpayer	Spouse
Traditional IRA	$	$
ROTH IRA	$	$

SCHEDULE K-1 (Partnerships / S-Corporations / Trusts):
Please list below and attach all K-1s to the organizer

UNEMPLOYMENT INCOME (1099-G):

	Amount
Taxpayer	$
Spouse	$

BUSINESS IRA CONTRIBUTIONS FOR 2025:

	Taxpayer	Spouse
SEP	$	$
Solo 401k	$	$

Itemized Deductions

MEDICAL EXPENSES PAID BY YOU (Out of Pocket Expenses):
Subject to 7.5% of your Adjusted Gross Income

Medical Insurance Premiums (Exclude Medicare or W-2 Box12)	$	Eye Glasses	$
Prescription Drugs	$	Lab Fees	$
Other Medical Lodging	$	Long-Term Care Ins. (Taxpayer)	$
Other (list)	$	Long-Term Care Ins. (Spouse)	$

TAXES:

Real Estate Tax (personal residence)	$	Other Real Estate Tax	$

INTEREST PAID (Primary Residence Only. Not Rentals): Please provide Form 1098(s)
**Home Equity is only deductible if used to buy, build, or renovate your home*

Home Mortgage	$	Personal Vehicle Loan Interest (After 1/1/2025 Purchase) *Please submit Lender provided Loan Interest Statement.*	$
Home Equity Interest	$		

CONTRIBUTIONS (List Organizations):

Paid To: **Cash** Contributions	Amount	Paid To: **Non-Cash** Contributions	Amount
	$		$
	$		$
	$		$
	$		$
	$		$

MISCELLANEOUS DEDUCTIONS (Some are not deductible for Federal but still deductible in the State of Hawaii):

Tax Preparation Fee	$	Union Dues	$
Work Uniforms	$	Prof. Books and Magazines	$
Work Tools	$	Professional Dues	$
Teaching Expenses	$	Investment Expenses	$
Safe Deposit Box	$		$

CHILD CARE (Baby Sitter, Preschool, Afterschool Care (A+, Kama`aina Kids)):
Does NOT include K-12 schooling

Name of Provider	Address	Amount Paid	Fed ID or SS#	General Excise # *(Only if the provider's location is HI)*	Child's Name
		$			
		$			
		$			
		$			

OTHER INFORMATION:

1. SOLAR (PV) put in service in 2025?
Please provide an invoice.

2. Purchase an ELECTRIC VEHICLE in 2025?

3. Do you have any EDUCATION expenses?
Please provide Form 1098-T from the college.

4. Did you apply for health insurance through the Marketplace?
Please provide Form 1095-A Health Insurance Marketplace Statement.

BUSINESS USE OF PERSONAL VEHICLE:

1. Type and Model of Vehicle ____________
2. Date First Used for Business ____________
3. Original Cost (Price paid) $ ____________
4. Total Miles Driven in 2025 ____________
5. Business Miles Driven in 2025 ____________
6. Personal Miles Driven in 2025 ____________
7. Parking Fees Paid $ ____________
8. Gas $ ____________
9. Repairs $ ____________
10. Maintenance $ ____________

____________ $ ____________

(Standard mileage rate=70 cents/miles)

HOME OFFICE INFORMATION:

1.Total Sq. Ft. of Entire Home ____________
2. Total Sq. Ft. of Home Office ____________
3. Utilities $ ____________
4. Internet $ ____________
5. Maintenance $ ____________
6. Repairs $ ____________
7. HOA $ ____________
8. Home Insurance $ ____________

____________ $ ____________

____________ $ ____________

____________ $ ____________

(Safe Harbor = $5 x H.O. sq. ft. up to 300 sq. ft.)

Rental or Business Income Worksheet

Sch. E Or Sch. C	☐ Rental Property ☐ Business #1	☐ Rental Property ☐ Business #2
Description and address of property or business		
Gross Rents / Revenue	$	$
Tips Income	$	$

EXPENSES:

Advertising / Promotions	$	$
Commissions and Fees	$	$
Contract Labor/Outside Svs.	$	$
Maintenance Fees	$	$
Insurance	$	$
Mortgage Interest	$	$
Legal/Professional Fees	$	$
Property Management Fees	$	$
Office Expenses	$	$
Rent Paid	$	$
Repairs/Maintenance	$	$
Supplies	$	$
General Excise Taxes	$	$
Real Property Taxes	$	$
Travel	$	$
Business Meals	$	$
Utilities	$	$
Internet	$	$
Telephone	$	$
Dues & Subscriptions	$	$
Association Dues	$	$
Safe Deposit Box	$	$
____________	$	$
TOTAL EXPENSES	$	$
What is the rental percentage of the property in 2025?	%	%

Did you issue any 1099-NEC(s) in 2025? ☐ Yes ☐ No

FIXED ASSETS **(List any major improvements/purchases in 2025):**

Description	Amount	Date Purchased
	$	
	$	
	$	
	$	