Income Reconstruction Worksheet

TAX YEAR 2026 | 2027 FILING SEASON | DRAFT FOR REVIEW

Client name: _____ Date: _____

Use only when original records are incomplete. Reconstruct from reliable evidence, explain assumptions and distinguish verified amounts from estimates. Never invent income or expenses to qualify for a credit.

Business / period covered / reason records are incomplete

Source 1: record type, period, amount, calculation

Source 2: record type, period, amount, calculation

Source 3: record type, period, amount, calculation

Cash receipts not otherwise included / supporting basis

Transfers, refunds or duplicates excluded / explanation

Reconstructed gross income / expenses / unresolved differences

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Records attached and limitations

Client signature: _____ Date: _____

Spouse signature (if applicable): _____ Date: _____