

ENGAGEMENT LETTER



Dear Client:

Adams Samartino & Company, P.C. (“firm,” “we,” “us,” or “our”) is pleased to provide you with the professional services described below. Please read this letter, and any other attachments incorporated herein (collectively, “Agreement”). This Agreement details the nature and limitations of the services we will provide, the terms of our engagement and each party’s responsibilities.

Engagement Objective and Scope

We will prepare your Form 1040, U.S. Individual Income Tax Return, and the resident State individual income tax returns for the year ended December 31, 2025.

The objective of our services is to assist you with the calculation of your tax due and provide you with forms and schedules we believe are suitable for you to file with the Internal Revenue Service (“IRS”) and applicable state and local tax authorities and sufficient to comply with your tax filing obligations. You have the final responsibility for the filing and content of your tax return(s). We will not assist you with any tax return other than those identified above, without your written request, and our written agreement to do so.

Our engagement does not include any procedures designed to detect errors, fraud, theft, or other wrongdoing. Therefore, our engagement cannot be relied upon to disclose such matters. If we identify or suspect that an instance of noncompliance with laws and regulations has occurred or is likely to occur, we will discuss the matter with the appropriate level of management and, when appropriate, those charged with governance. In addition, we are not responsible for identifying or communicating deficiencies in your internal controls, unless otherwise specified in the scope of this Agreement. You are responsible for developing and implementing internal controls applicable to your operations.

Requests for additional services may necessitate that we amend the Agreement or issue a separate written agreement to reflect the obligations of all parties. In the absence of any other written communications from us documenting additional services, our services will be limited to and governed by the terms of this Agreement.

CPA Firm Responsibilities

It is our duty to prepare your returns based on the same standard of care that a reasonable tax return preparer would exercise in this type of engagement. Unless otherwise noted, the applicable standard of care for a “reasonable tax return preparer” shall be based upon the following pronouncements:

- the Statements on Standards for Tax Services (“SSTS”) issued by the American Institute of Certified Public Accountants (“AICPA”);
- U.S. Treasury Department Circular 230 (“Circular 230”); and
- the Internal Revenue Code, Treasury Regulations, and any applicable state/local corollaries (collectively, “the Code”).

As tax return preparers, these pronouncements restrict our ability to sign a tax return when the tax positions you report do not comply with tax law. We will be unable to sign your return and may terminate this Agreement if you:

- request that we report a tax position on your return which we feel is contrary to published guidance, frivolous, or a willful attempt to evade tax;
- request that we include a deduction, credit or refund on your return that we believe you do not qualify for; or
- decline to disclose a position where in our professional judgment tax law requires disclosure.

Once our services have concluded, we shall have no obligation to notify you of future tax law developments affecting your return(s) except as may be required by Circular 230 or the SSTS related to errors we identify. We will not update your return after the conclusion of the engagement for any reason unless further engaged. Adams Samartino & Company, P.C. will not make any management decisions or perform management functions on your behalf.

Arguable positions

If there are conflicting interpretations of tax law, or if tax law is unclear, we will explain the possible positions that may be taken in order for us to sign your return. We will follow the position you request, provided it is consistent with our understanding of tax reference materials and our professional standards. Tax reference materials include, but are not limited to, the Code, Revenue Rulings, Revenue Procedures, court cases, and similar state and local guidance. If the IRS, state or local tax authorities later contest the position you select, additional tax, penalties, and interest may be assessed.

We shall not be liable for any tax, penalties, interest, related professional fees, or other expenses you may incur to respond to the tax authority.

Confidentiality for filers of joint tax returns

If the tax returns prepared in connection with this engagement are filed using the married filing jointly filing status, both spouses are deemed to be clients of the firm under the terms of this Agreement. Both spouses acknowledge that any tax return information, including supporting documents provided to us, used in the preparation of your joint return, and any communications made to us by either of you in connection with the preparation of your joint return, may ultimately be shared with either spouse, without prior consent of the other.

Tax planning services

Our engagement does not include tax advice which affects the calculation of tax due or the filing of tax forms and schedules for previous or future tax years. However, we may communicate potential tax strategies to you, and you may ask high-level questions of us. It is your responsibility to communicate to us, in writing, any interest in pursuing a tax strategy identified, or if you require more than a cursory response to your question. If you do not request our assistance in writing, we will infer that you do not wish to pursue any suggestion made to you. If you do request our assistance and we agree, we will confirm our understanding with you in a separate written agreement prior to proceeding.

We shall not be liable for any tax, penalties, interest, related professional fees, or other expenses you may incur if you fail to advise us of your desire to investigate or pursue any tax strategy communicated to or by us. Any tax advice described in this paragraph and provided to you shall be governed by this Agreement and billed at our standard hourly rates.

Government inquiries

This engagement does not include responding to inquiries by any governmental agency or tax authority. If you are contacted by a tax authority, either for an examination or other inquiry, you may request our assistance in responding. Such additional services are not included in the fees for the preparation of tax return(s).

Third party requests

Our services are not intended to benefit or influence any third party, including any entity or investment that may seek to evaluate a client's creditworthiness or financial strength. We do not routinely respond to requests from banks, mortgage brokers, advisors, or other third parties for verification of information reported on tax returns. Information or documents may be released only with proper authorization. Except where compelled by court order or subpoena, we do not communicate with third parties or provide copies of tax returns without documented client consent.

Reliance on others

If you wish to take a tax position based upon the advice of another advisor, before we are able to sign your tax return, we must comply with the applicable provisions of the Code and the SSTs.

We will review the other advisor's work and may require a written statement from the advisor describing the statutory basis for the position and the suggested disclosure needed to appropriately report the position. If we believe additional research is required, we will discuss the matter with you and obtain your written consent to perform such research. You agree to pay for the additional charges necessary to complete the disclosure or research as this is not included in the scope of our service.

Moreover, you understand that the IRS, state or local tax authority may disagree with the position taken on the return. If this occurs, we shall not be liable for any tax, penalties, interest, related professional fees, or other expenses you may incur.

If, after review of the work prepared by your other advisor, we determine that we are unable to sign the tax return, we will be unable to proceed.

Abusive tax strategies

Certain tax positions or strategies, while not currently identified as "abusive" by the IRS, may ultimately be determined to be so in the future. Consequently, you agree to advise us of any transaction you have entered into that entitles you to disproportionate tax benefits (deductions, credits, or refunds), that generates significant income deferral or non-recognition, or that generates significant tax losses without corresponding cash impacts ("abusive tax strategy"). If you fail to timely notify us, in writing, of any abusive tax strategy you have entered into, we shall not be liable for any tax, penalties, interest, related professional fees, or other expenses you may incur if the anticipated benefits of the strategy are not realized.

Client Responsibilities

If you fail to comply with the responsibilities as described in this Agreement, your actions or your inactions may result in economic or other loss to you, such as disallowance of tax deductions or credits claimed, additional tax, penalties or interest assessed against you, loss of administrative rights, or criminal punishment. You will be responsible for any loss suffered by you, including any professional fees required to defend or correct changes made to your tax returns or prepare previously unfiled or amend previously filed tax returns.

The Modernizing Payments To and From America's Bank Account Executive Order, signed on March 25, 2025, mandated that all payments to and from the U.S. government after September 30, 2025, including quarterly estimated tax payments, must be made electronically. Assisting you with electronic payments is not part of the scope of our services. You are responsible for transmitting all payments electronically.

The responsibilities detailed in this section are not exhaustive, and our services to you may require additional responsibilities not listed.

Tax information

Due to the high volume of tax returns prepared by our firm, you must provide your tax return information to us no later than March 20, 2026. Failure to do so may result in your inability to file your returns or pay your tax due by the original filing due dates.

We will provide you with an income tax organizer or other method of collecting the information necessary to prepare your income tax returns. You are responsible for fully and accurately completing the income tax organizer.

We will provide a questionnaire with your tax organizer. Non-response to question(s) will be deemed as “No”. We will rely upon the completeness and accuracy of the information and representations you provide to us. We will not audit or otherwise verify the data you submit to us, although we may ask you to clarify certain information.

We may deem it necessary to provide you with accounting or bookkeeping assistance solely for the purpose of helping you organize your information. This assistance is intended to be nominal and is not a separate accounting or bookkeeping service. We may conclude that bookkeeping or accounting assistance is necessary to prepare your tax returns. This work will be billed at our standard hourly rates and will be subject to the terms of this Agreement.

Online access to information

To the extent you provide our firm with access to electronic data via a local or online database from which we will download your trial balance or other information, you agree that the data is accurate as of the date and time you make it available to be downloaded by us. Any changes to this information after the initial download will be subject to additional fees.

Administrative Adjustments and Compliance with BBA

If you are or were a partner at any time in a partnership and receive(d) Schedule K-1 (1065), you may receive a Form 8986, *Partner's Share of Adjustments to Partnership-Related Items*. Form 8986 is used by partnerships to correct errors on previously filed partnership returns and to provide the IRS and partners with each partner's share of those tax corrections. Recipients of Form 8986 must report this information and any additional tax due to the IRS on Form 8978, *Partner's Additional Year Reporting Tax*, within a specified timeframe.

Our services do not include assisting you with anything pertaining to Form 8986 and/or Form 8978 unless specifically identified in the Engagement Objective and Scope section. If you receive a Form 8986 prior to the filing of your tax return, you are responsible for alerting us and requesting assistance. Additionally, the impact an adjustment from Form 8986 may have on any state return you have previously filed is unclear and may only be determined with additional research. If you do not alert us or request our assistance, we will infer that you have not received Form 8986 absent other information you provide to us.

All income

You are responsible for identifying and communicating to us all income earned and received by you from any U.S. or non-U.S. source. This includes income earned from gambling and online wagers, gig or hobby work, and activity for which you should receive a Form 1099-K (online sales) whether or not you actually receive a 1099-K.

Documentation

You are responsible for maintaining adequate documentation to substantiate the accuracy and completeness of your tax returns. Our workpapers do not satisfy your documentation responsibility. You should retain all documents that provide evidence and support for reported income, credits, deductions, and other information on your returns, as required under applicable tax laws and regulations. The IRS recommends that you maintain this documentation for as long as it may be relevant to your taxes.

You represent that you have such documentation and can produce it, if necessary, to respond to any examination or inquiry by tax authorities.

We shall not be liable for any tax, penalties, interest, related professional fees, or other expenses you may incur as a result of the disallowance of tax deductions due to inadequate documentation.

Gifts received from foreign persons

The preparation of IRS Form 3520 or Form 3520-A is not within the scope of this engagement. If you transferred property to or received property from a foreign person or trust, or are a U.S. person who “owns” assets in a foreign trust, you may be required to file a separate IRS Form 3520, *Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts* or Form 3520-A, *Annual Information Return of Foreign Trust with a U.S. Owner*. You are responsible for providing us with details of any cash, property, or value exchanged with foreign persons or trusts, or of ownership of foreign assets, including access to foreign bank or investment accounts.

Personal expenses

In general, personal expenses are not deductible for income tax purposes. You are responsible for ensuring that personal expenses, if any, are separated from business expenses and that expenses such as meals, travel, vehicle use, gifts, and related expenses are supported by documentation and records required by the IRS and other tax authorities.

State and local filing obligations

The preparation of any state or local tax return not listed in Engagement Objective and Scope above is not within the scope of our engagement. You are responsible for fulfilling your filing obligations with any state or local tax authorities, including but not limited to, income, franchise, sales, use, and property taxes or abandoned and unclaimed property. However, if upon review of the information you have provided to us, including information that comes to our attention, we believe that you may have additional filing obligations, we will notify you.

If you are unsure if you have any other filing obligation with other state or local tax authorities, you are responsible for alerting us and requesting assistance. If you do not alert us or request assistance, we will infer that you do not have other state or local filing obligations. We shall not be liable for any tax, penalties, interest, related professional fees, or other expenses you may incur as a result of your failure to file or untimely filing of any form for which we were not engaged to prepare.

U.S. filing obligations related to foreign investments and activities

U.S. citizens and residents generally must report income and activities related to both domestic and foreign assets (worldwide income). You are responsible for fulfilling your filing obligations related to foreign activity where required. U.S. reporting requirements related to foreign activity are very complex. Contact us immediately if you have:

- Ownership of, investment in, or officer responsibilities for a corporation, partnership, or other business entity formed under the laws of another country;
- Fiduciary, grantor, or beneficiary relationships in connection with an entity formed under the laws of another country;
- Ownership of, signature authority over, or control over any financial account held in a financial institution located in another country;
- Citizenship or government-approved employment/visa status with a country other than the U.S. (including anyone in your immediate household, or your parents who live outside the U.S.);
- Transferred property, including cash, offshore either directly or through the purchase of or investment in an entity formed under the laws of another country;

- Received or have legally-recognizable rights to receive property, including cash, from a trust, business, or investment formed under the laws of another country or individual residing in another country;
- Conducted business with any entity or person physically located in another country, regardless of whether such business is for-profit, not for-profit, or informal/irregular;
- Received property, including cash, or income from a source outside of the U.S. which is not reported on a brokerage statement (such as a 1099-B or similar report); or
- Any other activity or economic arrangement which takes place outside of the U.S.

Failure to timely file the required forms may result in substantial civil and/or criminal penalties. You agree to provide us with complete and accurate information regarding any foreign activity in which you have a direct or indirect interest, or over which you have signature authority, during the above referenced tax year.

If you are unsure if you have any other filing obligation related to foreign activity, you are responsible for alerting us and requesting assistance. If you do not alert us or request assistance, we will infer that you do not have foreign activity absent information you provide to us. We shall not be liable for any tax, penalties, interest, related professional fees, or other expenses you may incur as a result of the failure to file or untimely filing of any form for which we were not engaged to prepare.

The Report of Foreign Bank and Financial Accounts (“FBAR”) is not a tax return and its preparation is not within the scope of this engagement. If it is determined that you need to prepare and file the FBAR, we will confirm this representation in a separate engagement letter.

Foreign filing obligations

You are responsible for complying with the tax filing requirements of any non-U.S. country. You acknowledge and agree that we have no responsibility to raise these issues with you and that any foreign filing obligation is not within the scope of this engagement.

Digital assets

There are specific tax implications of investing in digital assets (e.g., virtual currencies, non-fungible tokens, virtual real estate and similar assets). The IRS considers these to be property for U.S. federal income tax purposes. As such, any transactions in, or transactions that use, digital assets are subject to the same general tax principles that apply to other property transactions.

If you transacted in digital assets during the tax year, you may have tax consequences and/or additional reporting obligations associated with such transactions. Depending on the nature or volume of those transactions, a change to the scope of our services may be required. You are responsible for providing us with complete and accurate information, including basis, regarding any transactions in, or transactions that have used, digital assets during the applicable tax year.

Ultimate responsibility

You are ultimately responsible for complying with any substantive or procedural tax law which applies to you, and for ensuring your tax returns and any required tax payments are timely received by the appropriate tax authority. Notwithstanding any term of this Agreement, this responsibility cannot be delegated to us.

Our assistance related to your tax return is based upon tax reference materials, facts, assumptions, and representations that are subject to change. To the extent we provide written advice concerning federal tax matters, we will follow the applicable guidance contained in our professional standards.

You have final responsibility for the accuracy of your tax returns. You agree to review and examine your tax returns carefully for accuracy and completeness. Tax authorities impose various penalties and interest charges for non-compliance with tax laws and regulations, including failure to file or late filing of returns, and underpayment of taxes.

You have final responsibility for the payment of your taxes in whatever amount ultimately determined. You may be required or choose to have funds automatically withdrawn from a designated account and transmitted when your tax return is electronically filed. We will not transmit partial payments. Likewise, you may be required or choose to have any overpayment electronically deposited into a designated account. It is your responsibility to provide us with correct account and routing numbers, to review this information for accuracy prior to submission of your return, and, as applicable, to ensure that sufficient funds are available at the time of payment. We shall not be liable for any tax, penalties, interest, related professional fees, or other expenses you may incur as a result of your failure to provide an accurate routing or account number or to ensure sufficient funds are available at the time of payment.

Timing of the Engagement

We expect to begin our services upon receipt of this executed Agreement, the completed 2025 income tax organizer and all documents requested either in the organizer or by our office.

Our services under this Agreement will conclude:

- on the later of:
 - the latest date of electronic acceptance of your 2025 tax returns by the relevant tax authority;
 - the date we deliver the paper copy of your returns to you; or
 - December 31, 2026 if, and only if, the actual method is used to calculate estimated tax vouchers for tax year ended December 31, 2026,
- upon written notification by either party that the Agreement is terminated; or
- one (1) year from the execution date of this Agreement, whichever comes first.

Filing Your Tax Returns

The original filing due dates for your tax returns are April 15, 2026. The obligation to file a tax return and/or extension is solely that of the taxpayer. Although we will make every reasonably prudent effort to assist you with this obligation, this Agreement is not intended to and does not create an agent/principal relationship. By signing this Agreement, you understand that actual and timely receipt of your filings by the appropriate tax authority is the duty and responsibility of the taxpayer and the taxpayer alone.

Tax Return Extensions

It may become necessary to apply for an extension of the filing due dates if there are unresolved issues or delays in processing or if we do not receive all of the necessary information from you on a timely basis. Applying for an extension of time to file may limit your ability to make certain elections, extend the time available for a government agency to undertake an examination of your return and/or extend the statute of limitations to file a legal action. Although we may assist you in the preparation of an extension to file your return(s), you have sole responsibility for the filing of any extension, and you agree to hold our firm harmless from any consequences, including waived elections, where the extension is not timely filed. All taxes owed are due by the original filing due date. Additionally, extensions may affect your liability for penalties and interest or compliance with governmental or other deadlines.

If you wish to engage our firm to apply for extensions of time to file tax returns on your behalf, we will not file these applications unless and until we receive both an executed copy of this Agreement and your express written authorization to file for an extension. In some cases, your signature may be required on such applications prior to filing. Failure to timely request an extension of time to file can result in penalties for failure to file tax returns, which accrue from the original due date of the returns and can be substantial.

E-filing

In addition to being a return preparer, we are an Electronic Return Originator (ERO) and will prepare your return(s) and/or extension(s) in a format that permits us to electronically transmit (“e-file”) those forms to the appropriate tax authority on your behalf. The e-filing of any form is a separate service from the preparation of that form.

If the return(s) is/(are) e-filed, including requests for extensions of time to file, the IRS and states require you to sign and return to us the appropriate governmental form(s) before your returns can be filed electronically. For joint returns, both spouses must sign the e-file authorization before the return can be transmitted. **If you fail to timely sign and return e-file authorization, we cannot and will not e-file any form on your behalf.** In those situations, we shall not be liable for any tax, penalties, interest, related professional fees, or other expenses you may incur.

If the return(s) or extension(s) is/(are) not required to be e-filed and you elect not to do so, or cannot be e-filed, we will deliver to you a paper copy suitable for mailing to the taxing authorities. Once delivered to you, you bear full responsibility for reviewing the paper returns for accuracy, and either signing and timely filing them, along with any payments due, or notifying us of any issue which may need to be addressed prior to filing.

Professional Fee

Our professional fee for the services outlined above is based upon the complexity of the expected work to be performed, our professional time and out-of-pocket expenses. Circumstances may arise that impact our estimated fee such as, but not limited to, (1) the timeliness, accuracy, or completeness of information you provide to us; (2) changes in your personnel, use of other advisors, or operations that impact our services; (3) mutually agreed changes in the scope of this engagement; or (4) other unanticipated items that arise during our engagement and that require additional time in order to complete the agreed-upon services. You agree to pay all fees and expenses incurred whether or not we complete the engagement. Amounts not paid within 30 days from the invoice date will be subject to a late payment charge of 1.5 percent per month.

Requests for additional copies of your tax returns may be subject to additional fees.

We appreciate the opportunity to be of service to you. This Agreement represents the entire agreement of the parties and supersedes all previous oral, written, or other understandings and agreements between the parties. Any modification to the terms of this Agreement must be made in writing and signed by both parties. Please date and execute this Agreement and return it to us to acknowledge your acceptance. We will not initiate services until we receive the executed Agreement.

Very truly yours,

Adams Samartino & Company, PC

I understand that any questions not answered in the questionnaire will be deemed “No”

Accepted By:

Taxpayer Signature: _____

Print Name: _____

Spouse Signature: _____

Print Name: _____

Date: _____

You agree to use the last five digits of your social security number for you tax return pin on Form 8879



PERSONAL INFORMATION:

NAME: _____

PHONE NUMBER: _____

EMAIL: _____

TAX RETURN DELIVERY METHOD

By Default: Your return will be emailed to you through SafeSend, which is an IRS approved method of delivery. You will be able to review, sign and email your return back to our firm securely from your computer or smart phone/device. Additionally, you will have access to your return via the email link for 7 years.

If you would prefer to have your return mailed or you would like to pick it up from our office, please check the appropriate box below. There may be an additional charge.

I would like to have my Tax Return
EMAILED through SafeSend and
supporting documents **MAILED** to me.
No additional fee

☐

Default Option

I would like my Tax return and supporting
documents **MAILED** to me
Printing Fee May Apply

☐

I would like to **PICK UP** my Tax Return at
the office. We will call you for Pick-up
Printing Fee May Apply

☐

UPLOADING TAX DOCUMENTS

YOU CAN NOW SECURELY UPLOAD YOUR TAX DOCUMENTS TO US BY
USING THE LINK BELOW.

<https://adamssamartinocpa.com/uploading-tax-documents/>

You can also visit our website at www.adamssamartinocpa.com and
click on the uploads button in the top right corner of the home page.

Scan to Upload



CLIENT QUESTIONNAIRE

ESTIMATED TAX PAYMENTS

Please list dates and amounts paid for estimated payments to the IRS and states for the tax year 2025:

Due dates for the payments would be April, June & September 2025 and January 2026

IRS

Amount Paid	Date Paid

CT

Amount Paid	Date Paid

Other State _____

Amount Paid	Date Paid

GENERAL QUESTIONS

YES

NO

Did your marital status change during the year?

If yes, explain: _____

☐☐

Did your address change from last year?

If yes, when did you move? _____

New address? _____

☐☐

Can you be claimed as a dependent by another taxpayer?

☐☐

Did you or any dependents receive an Identity Protection PIN (IP PIN) from the IRS or have been a victim of identity theft?

If yes, attach the IRS letter

☐☐

The IRS will no longer issue paper refund checks. All refunds must be direct-deposited into a checking or savings account. To ensure we can process any refund or schedule your 4/15/26 payment(s), we require your banking information be entered below. Beginning next tax season, payments must be made by direct withdrawal or online payment using a credit card or bank account. The option to pay by paper check will be eliminated, with the exact cutoff date still pending.

For any balances due for the 2025 tax year, please select your payment option:

☐

I will pay my balance via check or online payment

☐

I authorize Adams Samartino to set up direct withdrawal of any tax liability payments due using a payment date of April 15, 2026.

Please provide a voided check or the following information:

Bank Name: _____

Routing #: _____

Account #: _____

☐

Checking

☐

Savings

DEPENDENT INFORMATION

YES

NO

Were there any changes in dependents from the prior year?

If yes, explain: _____

☐
☐

If you have added a dependent, please provide the following

Name as it appears on Social Security Card _____

Date of Birth _____ **Social Security Number:** _____

☐
☐

Do you have any children under age 19 or a full-time student under age 24 with unearned income in excess of \$2,700?

☐
☐

Do you have dependents who must file a tax return?

If yes, will they be claiming themselves?

☐
☐

If yes, please list their name

Did you provide over half the support for any other person(s) other than your dependent children during the year?

☐
☐

Did you pay for child care while you worked or looked for work?

If yes, please provide a year end statement from the provider. This must include their name, address and federal ID number.

☐
☐

Did you pay any expenses related to the adoption of a child during the year?

☐
☐

If you are divorced or separated with child(ren), do you have a divorce decree or other form of separation agreement which establishes custodial responsibilities?

☐
☐

PURCHASES, SALES AND DEBT INFORMATION

Did you start a new business or purchase rental property during the year?

☐
☐

Did you acquire a new or additional interest or stock in a partnership or S corporation?

☐
☐

Did you sell, exchange, or purchase any real estate during the year?

☐
☐

Did you dispose of any stock during the year?

☐
☐

Did you previously take out a home equity loan to improve your home?

☐
☐

Did you previously refinance a residence above the original purchase cost?

☐
☐

Did you lend money with the understanding of repayment in this year and it became totally uncollectible?

☐
☐

Did you have any debts cancelled or forgiven this year, such as a home mortgage, student loan(s) or credit cards?

☐
☐

	YES	NO
Did you purchase a clean vehicle?	<input type="checkbox"/>	<input type="checkbox"/>
Does the vehicle have an external charging source, if so did you have costs incurred installing an external charging source? Amount_____	<input type="checkbox"/>	<input type="checkbox"/>
What was the total purchase price? _____ Please provide copy of purchase agreement	<input type="checkbox"/>	<input type="checkbox"/>
Did you purchase a new US assembled vehicle? Please provide 2025 interest expense	<input type="checkbox"/>	<input type="checkbox"/>
Is the vehicle new?	<input type="checkbox"/>	<input type="checkbox"/>
What date did you take physical possession of the vehicle? _____	<input type="checkbox"/>	<input type="checkbox"/>

INCOME INFORMATION

Do you expect a large fluctuation in income, deductions, or withholding next year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you have any foreign income or pay any foreign taxes during the year, directly or indirectly, such as from investment accounts, partnerships or a foreign employer?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive any income from property sold prior to this year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive any unemployment benefits during the year? If yes, please provide Form 1099-G Form 1099-G for CT residents can be printed by logging in to https://reemployct.dol.ct.gov/accessct/faces/login/login_local.xhtml	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive any disability income during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you work overtime? If yes, attach your final paystub for 2025	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive tip income that was reported on your W-2 from your employer?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive tip income that is not reported on a W-2? if so, how much did you receive? _____	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive any awards, prizes, hobby income, gambling or lottery winnings?	<input type="checkbox"/>	<input type="checkbox"/>
Do you have any sales or other exchanges of virtual currencies, or used virtual currencies to pay for good or services, received crypto as a form of compensation or gift, or are you holding virtual currencies as an investment? If yes , where are all of the accounts that contain crypto currencies? Crypto wallets, crypto exchanges, OTC desks? _____ Transactional history will need to be provided for each account listed above.	<input type="checkbox"/>	<input type="checkbox"/>
Did you have any of the following situations: Crypto trades related to margin/shorting, staking income, deposits due to forks, mining income, air drops and ICO contributions?	<input type="checkbox"/>	<input type="checkbox"/>
Did you use a crypto tax calculator for pricing index valuations and determining the cost basis using a method of averaging?	<input type="checkbox"/>	<input type="checkbox"/>

RETIREMENT INFORMATION

Did you use any funds from a Required Minimum Distribution (RMD) towards a Qualified Charitable Donation (QCD)?

If so, please include a copy of the letter or receipt showing the organization's name and the amount donated.

YES

NO

☐
☐

Did you receive any Social Security benefits during the year?

☐
☐

Did you make any withdrawals from an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified plan?

☐
☐

Did you receive any lump-sum payments from a pension, profit sharing or 401(k) plan?

☐
☐

Did you make any contributions to an IRA or Roth IRA outside of contributions through an employee retirement plan?

If yes, did you intend to perform a backdoor or Roth conversion?

☐
☐

If self-employed, did you make any contributions to a retirement plan?

EDUCATION INFORMATION

Did you, your spouse, or your dependents attend a post-secondary school during the year or plan to attend one in the coming year?

☐
☐

Did you have any educational expenses during the year on behalf of yourself, your spouse or a dependent?

If yes, attach Form 1098-T

☐
☐

Do you have documentation to substantiate the educational expenses?

☐
☐

Did anyone in your family receive a scholarship of any kind during the year?

☐
☐

Did you make any withdrawals from an education savings or 529 Plan account?

☐
☐

Did you pay any student loan interest this year?

☐
☐

Did you cash any Series EE or I U.S. Savings bonds issued after 1989?

☐
☐

Did you make any contributions to an education savings or 529 Plan account? If yes, please attach year-end statement

☐
☐

Did you pay off student loans with a 529 Plan? If so, did it exceed \$10,000

☐
☐

HEALTH CARE INFORMATION

Did you have health insurance through the Affordable Health Care Act (Access Health CT for CT residents) during the year?

If yes, please attach Form 1095-A

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☐

Did anyone in your family have Medicare or Medicaid coverage for the year?

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Did you make contributions to a Health Savings Account (HSA)?

If yes, please attach Form 5498-SA

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☐

Did you make distributions from a Health Savings Account (HSA)?

If yes, please attach Form 1099-SA

☐
☐

Did you pay long-term care premiums for yourself or your family?

If yes, how much? -----

☐
☐

ITEMIZED DEDUCTION INFORMATION

YES

NO

Did you incur a casualty or theft loss or any condemnation awards in a federal disaster area during the year?

☐
☐

Did you pay out-of-pocket medical expenses (Co-pays, prescription drugs, etc.)? **If yes**, please provide a total amount and hold evidence such as receipts for your records. _____

☐
☐

Did you make any charitable contributions by cash or check?
If yes, please provide a total amount and hold evidence such as receipts for your records. _____

☐
☐

Did you make any noncash charitable contributions (clothes, furniture, etc.)?
If yes, please provide a total amount and hold evidence such as a receipts from the donee organizations for your records. _____

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☐

Did you donate a vehicle or boat during the year?
If yes, attach Form 1098-C or other written acknowledgement from the donee organization.

☐
☐

Did you make any major purchases during the year (cars, boats, etc.)?

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☐

Did you make any out-of-state purchases (by telephone, internet, mail, or in person) for which the seller did not collect state sales or use tax?

☐
☐

MISCELLANEOUS INFORMATION

Did you make gifts of more than \$19,000 to any individual?

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☐

If you are self-employed, did you utilize an area of your home for business purposes?

☐
☐

Did you engage in any bartering transactions?

☐
☐

Did you retire or change jobs this year?

☐
☐

Did you pay any individual as a household employee during the year?

☐
☐

Did you make energy efficient improvements to your main home this year?
If yes, please include a copy of invoice

☐
☐

Did you receive a distribution from, or were you a grantor or transferor for a foreign trust?

☐
☐

Did you have a financial interest in or signature authority over a financial account such as a bank account, securities account, or brokerage account, located in a foreign country?

☐
☐

Do you have any foreign financial accounts, foreign financial assets, or hold interest in a foreign entity?

☐
☐

Did you receive correspondence from the State or the Internal Revenue Service?
If yes, explain:

☐
☐

Do you have previous years of tax returns that are either unfiled or filed with unpaid balances due?

☐
☐

TAX DOCUMENTATION TO GATHER CHECKLIST

- ☐ **Forms W-2 for wages, salaries and tips, final paystubs**
- ☐ **All Forms 1099 for interest, dividends, retirement, miscellaneous income and non-employee compensation, detail cost basis and calculation for crypto transactions and virtual currencies**
- ☐ **Form UC-1099G for unemployment income. (You must obtain this form online and print a copy. One will not be sent to you.)**
- ☐ **Social Security, state or local refunds, gambling winnings (W-2G), etc.**
- ☐ **Year-End tax information statements from brokerage accounts.**
- ☐ **Schedule K-1 from partnerships, S corporations, estates and trusts.**
- ☐ **Statements supporting deductions for mortgage interest, vehicle interest, taxes, and charitable contributions (including any Form 1098-C).**
- ☐ **Copies of closing statements regarding the sale or purchase of real property.**
- ☐ **Legal papers for adoption, divorce, or separation involving custody of your dependent children.**
- ☐ **Any tax notices sent to you by the IRS or other taxing authority.**
- ☐ **A copy of your income tax return from last year, if not prepared by this office.**
- ☐ **Support information for questions answered yes on client questionnaire.**
- ☐ **Form 1095-A Health Insurance Marketplace Statement**