

IMPORTANT YEARLY UPDATES

TAX YEAR: 2025

Please read the following carefully as some policies and conditions may have changed:

DEADLINE CHANGES (DROPOFF):

Please note that the deadlines for providing tax documents to our office and filing deadlines change annually. These deadlines are firm:

INDIVIDUAL, TRUST & C-CORPORATION

Information Due Date (Including by Mail)	Monday, March 9, 2026
Information Due to File an Extension (Including by Mail)	Monday, March 23, 2026
Tax Return Deadline	Wednesday, April 15, 2026
Information Due Date for Extension (Including by Mail)	Friday, August 14, 2026
Extended Tax Return Deadline (Trust Only)	Wednesday, September 30, 2026
Extended Tax Return Deadline (Individual & C-Corporation Only)	Thursday, October 15, 2026

S-CORPORATION & PARTNERSHIP

Information Due Date (including by mail)	Friday, February 13, 2026
Tax Return Deadline	Monday, March 16, 2026
Information Due Date for Extension (including by mail)	Wednesday, July 15, 2026
Extended Tax Return Deadline	Tuesday, September 15, 2026

OTHER DEADLINES

IRA Contribution Deadline (Traditional & Roth)	Wednesday, April 15, 2026
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SUMMARY OF CHARGES:

In addition to your preparation fee, please be aware of these costs that may increase your invoice (if needed):

Invoice Rebilling Fee	\$25.00 per month
Mailing Fee (All USA Locations)	\$25.00
Dependent Return	Starting at \$150
Amended Return	Starting at \$200
Consulting, Tax Planning, IRS and State Notices (Including in-person meetings, phones communications, and email correspondence)	\$300 per hour

ENGAGEMENT LETTERS:

Our office **must** receive a signed *2025 Engagement Letter* from you before we can start any work on your return. If you forget to bring your signed *Engagement Letter* with your documents, please ask for one at the front desk. If we do not receive a signed *Engagement Letter* from you by the time we start the preparation of your return, your return will be set aside until we receive your signed *Engagement Letter*. Please see our *2026 Firm Policies* on our website for more information. If you have misplaced your *Engagement Letter*, please download a copy to sign from our website (ihandercpa.com).

QUESTIONNAIRES:

Please fill out and return the provided *2025 Questionnaire*, as this document answers many questions required to file your return. Failure to do so may result in the need to contact you for more information, resulting in additional time and cost to complete your return.

REFERRALS:

While we do appreciate referrals to our office, we are currently full and not accepting new clients.

(continued)

IRS IP PIN:

If you applied for, will receive, or have received in the past an IRS Identity Protection PIN, our office will require the IRS letter (or printout of IP PIN from IRS.gov website) to complete your return. Failure to provide the number will result in a rejected e-filed return. An IRS IP PIN is not required unless you have had one for the previous tax year, applied for one through ID.me during the year, or the IRS determined that an IP PIN was necessary due to fraud.

A new IP PIN is generated by the IRS each January for that calendar year. Our office will require the new 2026 IP PIN to file your 2025 taxes. You must obtain the new six-digit number by logging into your IRS account (ID.me) unless the IRS required you to have an IP PIN due to fraudulent filing using your personal information, in which case, you will receive a letter in January. See our website for instructions.

SHAREFILE 2-STEP VERIFICATION:

For security purposes, our firm ***REQUIRES*** that you activate two-step verification on your ShareFile account should you wish to use our portal. Failure to do so, resulting in a hack or information being viewed or stolen by a non-authorized individual, group, or company on the user (client) end is the sole responsibility of the client. If you were not provided the opportunity to set up 2-step verification upon sign in, please go to “Settings” (on the left), choose “Personal Settings” and/or “Personal Security,” click on “Two-Step Verification,” and add a Primary Phone number in which the authentication code will be sent. You can also set up an Authenticator App, but please due your due diligence BEFORE implementing your app, as some apps are not secure, and you will be responsible for any misuse or stolen/hacked information as a result of said app. If these options are not available, please contact our office. For more information, see our *2026 Firm Policies*.

ORGANIZERS:

An *Organizer* is now being provided to all individual clients for the purpose of helping organize your 2025 tax documents and other information that may be required. The *Organizer* is based on your previous year’s information.

WEBSITE:

Please review our website (ihandercpa.com) for additional information and documents that you may need for the preparation of your 2025 tax return, including suggested value for non-cash contributions, *Election for Extension* applications, and so on.

PARKING:

Our parking locations remain the same as last year. Please refer to the parking map on our website on the *2026 Additional Information* document.