AvantiPRO
110 Crown Oak Centre Dr
Longwood, FL 32750
MyCPA@AvantiPRO.com

January 08, 2026

Client

Client:

Thank you for trusting us with your business's tax preparation. Here's how we're streamlining the process for 2025 tax preparation:

1. **Tax Organizer**: Access your business tax organizer and checklist via our secure portal or website. If you need help accessing the portal, contact our office.

2. **Document Submission**: Submit your completed organizer and tax documents through the portal, drop them off, or mail them to our office. New clients should call to schedule a drop-off or phone appointment with Cathie.

3. **Software Integration**: If your accounting software allows an assigned accountant, email or call us to coordinate access.

4. **Questions and Updates**: We'll manage these via email or scheduled phone calls.

5. **Return Delivery**: We'll deliver completed returns in-person, through Zoom, or by phone.

Essential Documents

To assist with your tax preparation, we've prepared:

- **Tax Organizer**: We **STRONGLY** request you all questions to ensure compliance with IRS requirements.
- **Checklist**: Details required documents, including new ones for 2025.
- **Engagement Letter**: Sign and return with your organizer to begin the process.
- **Terms and Conditions Addendum**: Available on the portal and website.

2025 **Highlights and Reminders**

- **OBBB Act**: Many changes in the July act were retroactive to January 1, 2025, including benefits for tip and overtime income. Review reporting requirements for reporting tips and overtime to employees.
- **Digital Assets**: Inform us of any activity involving cryptocurrencies or NFTs.
- **Fixed Asset/Equipment purchases**: OBBBA changes the reporting of purchage and related loans for all fixed assets. Please provide the invoice and loan documents for these items.
- **Energy-Efficient Investments**: Credits are available for renewable energy installations or efficiency upgrades.
- **Electronic Payments**: All federal payments and refunds are required to be made electronically. Please include banking information with your documents.

We value your trust and look forward to assisting you. Contact the office at (407)331-7330 if you have any questions or need additional information.

Sincerely,

Cathie Mannion CPA, MBA, EA

AvantiPRO

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Checklist

Organization Name: Client

EIN:

Checklist

This checklist is provided to help gather necessary information to prepare the 2025 income tax return. Return this list, along with the supporting documentation, to our office and let us know of any significant changes from the 2024 tax year.

Accounting Information

- ☐ Bank statements associated with unrelated business income from an unrelated trade or business
- ☐ Copy of tax returns from prior three years
- ☐ Depreciation schedule from prior years
- ☐ List of assets purchased or newly placed in service during the tax year (provide description, date acquired, purchase price, and any trade-in allowance)
- ☐ List of assets disposed of during the tax year (provide description, sales proceeds, and any trade-in allowance)
- ☐ Net operating loss (NOL) carryovers pre-2018
- ☐ Net operating loss (NOL) carryovers post -2017 by activity
- ☐ Investment interest
- ☐ Documentation of brokerage transactions and disposition of capital assets (Form 1099-B)
- ☐ Digital asset proceeds from brokerage transactions (Form 1099-DA)

2025 Tax Organizer
Exempt Organization Information

General Information

Organization name	Client	**EIN**	
Doing business as			
Street address, city, state, and ZIP			
Email address			

Phone number		**Cell number**		**Fax number**	

Yes **No**

☐ ☐ Does the organization file under a calendar year?
If "No," what is the tax year begin date? __________ Tax year end date? __________

The organization is exempt under section:
☐ 501 ( ) ( ) ☐ 408(e) ☐ 408A ☐ 529(a) ☐ 220(e) ☐ 530(a) ☐ 529A

If the organization is filing a group return or if the organization is a central / subordinate organization in a group exemption and is filing a separate return, what is the group exemption number? __________

What type of entity is the organization?
☐ Corporation ☐ Trust ☐ Association ☐ Other trust ☐ State college / university

☐ ☐ Is the organization a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation?

☐ ☐ Did the organization have any unrelated trades or businesses?
If "Yes," how many? __________

☐ ☐ During the tax year, was the corporation a subsidiary in an affilliated group or a parent-subsidiary controlled group?
If "Yes," provide the following information for the parent corporation
Employer ID number (EIN) __________
Name of parent corporation __________

Provide the name and phone number of the person who has the organization's books and records.
Name __________
Phone number __________

Estimates

	Federal		Resident State	
	Date Paid	**Amount**	**Date Paid**	**Amount**
Overpayment applied from 2024				
First quarter				
Second quarter				
Third quarter				
Fourth quarter				
Additional payments				

Account Information for Withdrawals

Name of Bank	Bank Routing Number	Bank Account Number	Type of Account	
			Checking	**Savings**
			☐	☐

Questionnaire

Organization Name: Client EIN:

Questionnaire

General Information

Yes No

☐ ☐ Is this the organization's first year filing as an exempt organization?
☐ ☐ Has the organization provided the IRS determination letter for exempt status?
If "No," attach the determination letter.
☐ ☐ Has the organization ever received notice of revocation of the exempt status?
☐ ☐ Did the organization have a change of address during the tax year?
☐ ☐ Did the organization's name change during the tax year?
☐ ☐ Did the organization have a change of responsible party during the tax year?
☐ ☐ Did the organization have unrelated business income from an unrelated trade or business?
☐ ☐ Did the organization pay premiums for employee health insurance coverage?
☐ ☐ Did the organization receive any Forms 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains?
☐ ☐ Does the organization qualify to use elective pay for the applicable clean energy credits?
☐ ☐ Did the organization receive a cash payment or digital asset of more that $10,000 in one transaction or two or more related transactions during the tax year?
If "Yes," was Form 8300, Report of Cash Payments over $10,000 Received in Trade or Business, filed?
☐ ☐ Is this the organization's final year?

Income, Purchases, and Sales

Yes No

☐ ☐ Did the organization purchase any business assets or property during the tax year?
If "Yes," provide the cost of the asset, the date it was placed in service, and business use percentage.
☐ ☐ Did the organization sell any business assets or property during the tax year?
If "Yes," provide the amount of proceeds from the sale, the date the asset was sold, and any costs associated with the sale.
☐ ☐ Did the organization buy or sell any stocks, bonds, or other investments during the tax year?
☐ ☐ Did the organization receive or accrue tax-exempt interest during the tax year?
If "Yes," enter the amo ____________________
☐ ☐ Did the organization purchase a new clean vehicle (electric vehicle, plug-in hybrid, fuel-cell vehicle, qualified commercial clean vehicle) during the year?
If "Yes," provide the report the dealer or seller is required to provide to you and the vehicle identification number (VIN).

Deductions and Payments

Yes No

☐ ☐ Did the organization contribute to or for the use of charitable and governmental organizations during the tax year?
If "Yes," enter the con ____________________
☐ ☐ Did the organization have any charitable contributions that were not used from the prior year?
If "Yes," enter the unu ____________________
☐ ☐ Did the organization have any Net Operating Losses (NOL) beginning before January 1, 2018?
If "Yes," enter the carr ____________________
☐ ☐ Does the organization have any backup withholding during the tax year?
☐ ☐ Did the organization purchase gasoline, diesel, or specific fuels for off-road business use?

Foreign Tax Information

Yes No

☐ ☐ Did the organization have a financial interest in, or a signature or other authority over, a financial account or asset in a foreign country?
If 'Yes," enter name o ____________________

Questionnaire

Organization Name: Client EIN:

Questionnaire

- ☐ ☐ Did the organization receive a distribution from, or was it a grantor of, or transferor to, a foreign trust?
- ☐ ☐ Did the aggregate value of the organization's foreign accounts exceed $10,000 at any time during the tax year?
- ☐ ☐ Did the organization have any income from, or pay taxes to, a foreign country?
- ☐ ☐ Did the organization have ownership in a foreign corporation?
- ☐ ☐ Did the organization own property in a foreign country?
- ☐ ☐ Did the organization receive a Schedule K-3 from a partnership or S corporation?

Refund, Withholding, and Estimated Tax Information

Yes No

- ☐ ☐ Did the organization make any estimated payments toward your 2025 taxes?
- ☐ ☐ If the organization has an overpayment of 2025 taxes, does it want the refund applied to 2026 estimated taxes?
- ☐ ☐ Does the organization want to have any refund or balance due deposited to or withdrawn from their bank account?
  - If "Yes," provide a canceled checking or savings slip.
- ☐ ☐ Does the organization anticipate any income or withholdings to be different for 2026?

Miscellaneous Information

Yes No

- ☐ ☐ Has the organization received any notices from the IRS or state taxing authority?
  - If "Yes," explain. ____
- ☐ ☐ May the IRS discuss the tax return with the organization's preparer?
- ☐ ☐ Did the organization make any purchases subject to use tax during the tax year?
  - If "Yes," provide use tax returns filed in any state and details of any unpaid use tax.
- ☐ ☐ Would the organization like a copy of the tax return sent electronically instead of receiving a printed copy?

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January 08, 2026

Client

Subject: Preparation of 2025 Tax Returns

Client:

Thank you for choosing AvantiPRO to assist Client "you" with your 2025 taxes. This letter summarizes the services that we will provide Client, and the responsibilities you have for preparation of your tax return. A detailed Terms and Conditions Memorandum, dated December 31, 2025, which fully describes the terms of our agreement with you, has been placed into the AvantiPRO client portal and website. Those terms and conditions are adopted and incorporated by reference into this engagement letter and govern our agreement. Please read that memorandum before signing this engagement letter.

Tax Return Preparation

- We will prepare your 2025 federal and state tax returns based on information you provide. Services for preparation of your return do not include auditing or verification of information provided by you.
- This engagement does not include any audit or examination of your books or records. In the event your return is audited, you will be responsible for verifying the items reported.
- The tax return preparation fee does not include accounting services.
- Fees charged for tax return preparation include limited assistance and consultation during the year but do not include audit representation or preparing materials to respond to correspondence from taxing authorities.
- The engagement to prepare your 2025 tax returns terminates upon delivery of your completed returns and original documents to you. Please store your supporting documents and copies of your tax returns in a secure place for at least seven years.

Taxpayer Responsibilities

- You agree to provide us all income and deductible expense information. If you receive additional information after we begin working on your return, you will contact us immediately to ensure your completed tax returns contain all relevant information.
- You affirm that all expenses or other deduction amounts are accurate and that you have all required supporting written records. In some cases, we will ask to review your documentation.
- You must be able to provide written records of all items included on your return if audited by either the IRS or state tax authority. We can provide guidance concerning what evidence is acceptable.
- You agree all payments to and from the US government are your responsibility and must be made electronically.
- You must review the return carefully before signing to make sure the information is correct.
- Fees must be paid when your tax return is delivered to you or filed for you. If you terminate this engagement before completion, you agree to pay a fee for work completed. A retainer is required for preparation of late returns.

Thank you for the opportunity to be of service. We appreciate your confidence in us. 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. If you have any questions, contact our office at (407)331-7330.

Sincerely,

Cathie Mannion CPA, MBA, EA
AvantiPRO

Accepted By:

Officer

Date

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January 08, 2026

Client

We value you as our client, and our privacy is important to us. CPAs have been and continue to be bound by professional standards of confidentiality that are even more strigent than those required by law. Please read the following privacy policy.

We collect nonpublic personal information about you from various sources, including:

* Interviews regarding your tax situation

* Applications, organizers, or other documents that supply such information as your name, address, telephone number, Social Security Number, number of dependents, income, and other tax-related data

* Tax-related documents you provide that are required for processing tax returns, such as Forms W-2, 1099R, 1099-INT and 1099-DIV, and stock transactions

We do not disclose any nonpublic personal information about our clients or former clients to anyone, except as requested by our clients or as required by law.

We restrict access to personal information concerning you, except to our employees who need such information in order to provide products or services to you. We maintain physical, electronic, and procedural safeguards that comply with federal regulations to guard your personal information.

If you have any questions about our privacy policy, contact our office at (407)331-7330.

Sincerely,

Cathie Mannion CPA, MBA, EA
AvantiPRO