



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.
- **Owner Basis:** Provide documentation and schedules for all transactions between the owners and the business.
- **Fixed Asset/Equipment purchases:** OBBBA changes the reporting of purchase 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.

Once the tax information is ready for 2025, let us know you have uploaded the documents to the portal. Contact the office at (407)331-7330 if you have any questions, need additional information, or need to review the partnership's current situation or plan for any year-end changes. We appreciated having the opportunity to prepare your 2025 partnership tax return and look forward to working with you again this year.

Sincerely,



Cathie McMahon CFA, MBA, EA
AvantiPRO

AvantiPRO

*110 Crown Oak Centre Dr
Longwood, FL 32750
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Checklist

Partnership Name: Client

EIN:

Checklist

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

Accounting and Payroll Information

- ☐ Federal, state, and local tax returns for the prior two years
- ☐ General ledger
- ☐ Balance sheet
- ☐ Profit and loss statement by activity
- ☐ Guaranteed payments to partners
- ☐ Payroll reports showing employee gross wages and employer taxes paid for the year
- ☐ Copy of partnership agreement (if available)
- ☐ Copy of Forms 1096, 1099, W-2, and W-3 filed by the partnership

Other Income and Revenue

- ☐ Documentation of brokerage transactions and disposition of capital assets (Form 1099-B)
- ☐ Digital asset proceeds from brokerage transactions (Form 1099-DA)
- ☐ Credit card, debit card, and third-party network transactions (Form 1099-K)
- ☐ Miscellaneous income (Form 1099-MISC)
- ☐ Nonemployee compensation (Form 1099-NEC)
- ☐ Gambling income (Form W2-G)
- ☐ Income from partnerships, estates, and trusts (Schedule K-1)
- ☐ Farm income (Schedule F)

Fixed Asset Information

- ☐ Supporting depreciation schedule for the prior two years
- ☐ Assets purchased or newly placed in service (provide description, date acquired, purchase price, and any trade-in allowance)
- ☐ Assets disposed of during the year (provide description, date of disposition, sales proceeds, and any trade-in allowances)
- ☐ Lease agreements the partnership entered into during the year

Other Information

- ☐ Documentation for any loans acquired during the year
- ☐ Loans to and from partners
- ☐ Ownership changes (provide dates of changes and percentages received or given up for each partner)
- ☐ Tax-exempt interest or other tax-exempt income
- ☐ Interest and dividend income
- ☐ Charitable contributions
- ☐ Other income or deductions not included above

2025 Tax Organizer for Partnerships
Business Information

Partnership Information

Partnership's legal name	Client	EIN	
Doing business as name			
In care of name			
Street address, city, state, and ZIP			
Email			
Phone number		Cell number	
Fax number		Date business started	

Yes No

☐ ☐ Does the partnership file under a calendar year?
If "No," what is the begin date? _____ End date? _____

☐ ☐ Did the partnership conduct business activities in any state other than the resident state?
If "Yes," what states? _____

☐ ☐ Is this the partnership's final year in business?
What accounting method does the partnership use?
☐ Cash ☐ Accrual Other (describe) _____

What is the partnership's principal business activity? _____

What product or service does the partnership produce? _____

Number of partners at any given time during the year? _____

What type of entity is the partnership filing as?
☐ Domestic general partnership ☐ Domestic limited partnership
☐ Domestic LLC ☐ Domestic limited liability partnership
☐ Foreign partnership ☐ Other (describe) _____

Partnership Representative or Designated Individual (if the representative is an entity)

Representative name			
Street address, city, state, and ZIP			
Phone number		Email	

Estimates

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

Account Information for Deposits and Withdrawals

Name of Bank	Bank Routing Number	Bank Account Number	Type of Account		Use This Account for	
			Checking	Savings	Deposit	Withdrawal

Questionnaire

Partnership Name: Client

EIN:

Questionnaire

General Information

Yes No

- ☐ ☐ Did the partnership have a change of address during the tax year?
- ☐ ☐ Did the partnership have a change of name during the tax year?
- ☐ ☐ Did the partnership have a change of responsible party during the tax year?
- ☐ ☐ Did any foreign or domestic corporation, partnership, trust, or tax-exempt organization, or any foreign government own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership at the end of the tax year?
- ☐ ☐ Did any individual or estate own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership at the end of the tax year?
- ☐ ☐ Did the partnership own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporations?
- ☐ ☐ Is the partnership a publicly traded partnership?
- ☐ ☐ Did the partnership have any debt that was cancelled, forgiven, or had terms modified so as to reduce the principal amount of debt?
- ☐ ☐ Has the partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transactions?
- ☐ ☐ Is the partnership making, or has it previously elected to step-up the basis of any assets in connection with the death of a partner or a change in ownership?
- ☐ ☐ Did the partnership elect an optional basis adjustment?
- ☐ ☐ Is the partnership required to adjust the basis of assets because of substantial built-in loss or substantial basis reduction?
- ☐ ☐ Did the partnership distribute any property received in a like-kind exchange or contributed to another entity during the current or prior tax year?
- ☐ ☐ Did the partnership distribute to any partner a tenancy-in-common or other undivided interest in partnership property?
- ☐ ☐ Does the partnership have any foreign partners?
- ☐ ☐ Did the partnership make any payments during the tax year that would require it to file Forms 1099?

Yes No

- ☐ ☐ If "Yes," did or will the partnership file all required Forms 1099?
- ☐ ☐ Did the partnership make any payments to any foreign persons that would require the partnership to file Forms 1042 and 1042-S (Annual Withholding Tax Returns)?
- ☐ ☐ Is the partnership a specified domestic entity required to file Form 8938?
- ☐ ☐ Is the partnership a section 721(c) partnership?
- ☐ ☐ Did the partnership pay or accrue any interest or royalty for which the deduction is not allowed during the tax year?

If "Yes," enter the total amount of the disallowed deductions.

- ☐ ☐ Did the partnership have an election in effect for any real property trade or business or any farming business during the year?
- ☐ ☐ Does the partnership satisfy one or more of the following?
- (a) The partnership owns a pass-through entity with current, or prior-year carryover, excess business interest expense.
- (b) The partnership's aggregate average annual gross receipts exceed \$30 million, and the partnership has business interest.
- (c) The partnership is a tax shelter and has business interest expense.
- ☐ ☐ Does the partnership certify as a Qualified Opportunity Fund (QOF)?
- ☐ ☐ Were there any transfers, at any time during the tax year, between the partnership and its partners subject to disclosure requirements?
- ☐ ☐ Was the partnership owned more than 50%, directly or indirectly, by a foreign corporation?
- ☐ ☐ Did the partnership pay excise tax on the repurchase of corporate stock?
- ☐ ☐ Did the partnership receive a Paycheck Protection Program (PPP) loan related to COVID-19?
- If "Yes," was any portion of the loan forgiven during the current tax year?

Questionnaire

Partnership Name: Client

EIN:

Questionnaire

- ☐ ☐ ☐ Did the partnership receive a cash payment or digital asset of more than \$10,000 in one transaction or two or more related transactions during the tax year?

Yes No

- ☐ ☐ ☐ If "Yes," was Form 8300, Report of Cash Payments over \$10,000 Received in Trade or Business, filed?

- ☐ ☐ ☐ Did the partnership pay any elective passthrough entity tax during the year?

- ☐ ☐ ☐ Has there been a change in the designated partnership representative?

- ☐ ☐ ☐ Is the partnership electing out of the centralized partnership audit regime?

Yes No

- ☐ ☐ ☐ If "Yes," were any of the partnership's partners an S corporation?
If "Yes," provide the shareholder's name, ID number, and type of shareholder.

Income, Purchases, and Sales

Yes No

- ☐ ☐ ☐ Did the partnership sell any business assets or property during the tax year?
If "Yes," provide the amount of proceeds from the sales, the date it was sold, and any costs associated with the sale.
- ☐ ☐ ☐ Did the partnership purchase any business assets 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 partnership purchase any gasoline, diesel, or specific fuels for off-road business use?
- ☐ ☐ ☐ Did the partnership buy or sell any stocks, bonds, or other investments during the year?
- ☐ ☐ ☐ Did the partnership own securities or loans that became worthless or uncollectible during the tax year?
If "Yes," provide details.
- ☐ ☐ ☐ Did the partnership 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).
- ☐ ☐ ☐ Did the partnership receive any other income that has not been provided with this organizer?
If "Yes," explain. _____

Cost of Goods Sold

Yes No

- ☐ ☐ ☐ Did the partnership have a change in the method of accounting for determining quantities, cost, or valuation between opening and closing inventory?
If "Yes," provide details.
- ☐ ☐ ☐ Did the partnership have inventory that was not able to be sold at normal prices due to damage, imperfection, shop wear, etc.?

Foreign Tax Information

Yes No

- ☐ ☐ ☐ Did the partnership have a financial interest in or signature authority over a financial account or asset located in a foreign country?
If "Yes," what country? _____
- ☐ ☐ ☐ Did the partnership receive a distribution from, or was it a grantor of, or transfer to, a foreign trust?
- ☐ ☐ ☐ Did the aggregate value of the partnership's foreign account exceed \$10,000 at any time during the tax year?
- ☐ ☐ ☐ Did the partnership have income from, or pay taxes to, a foreign country?
- ☐ ☐ ☐ Did the partnership have ownership in a foreign corporation?
- ☐ ☐ ☐ Did the partnership own property in a foreign country?
- ☐ ☐ ☐ Did the partnership receive a Schedule K-3 from another partnership or S corporation?

Miscellaneous Information

Yes No

Questionnaire

Partnership Name: Client

EIN:

Questionnaire

- ☐ ☐ ☐ Did the partnership, at any time during the tax year, (a) receive a digital asset (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)?
- ☐ ☐ ☐ Did the partnership make any purchases subject to use tax during the tax year?
If "Yes," provide use tax returns filed in any state and the detail of any unpaid use tax.
- ☐ ☐ ☐ Did the partnership incur a gain or loss due to damaged or stolen property?
If "Yes," provide the incident date, value of property, and amount of insurance reimbursements. If the incident was attributed to a federally declared disaster, also include the declaration number assigned by FEMA.
- ☐ ☐ ☐ Did the partnership pay health insurance premiums for its employees during the tax year?
- ☐ ☐ ☐ Did the partnership participate in a cost segregation study during the tax year?
- ☐ ☐ ☐ Did the partnership perform any research and development study or participate in any research and development activities during the tax year?
If "Yes," provide details.
- ☐ ☐ ☐ Did the partnership own interest or share in or dispose of a Qualified Opportunity Fund (QOF) during the tax year?
- ☐ ☐ ☐ Did the partnership receive any notices from the IRS or state taxing authority?
If "Yes," explain. _____
- ☐ ☐ ☐ Does the partnership want to have any refund or balance due deposited to or withdrawn from their bank account?
- ☐ ☐ ☐ May the IRS discuss the partnership's tax return with the preparer?
- ☐ ☐ ☐ Would the partnership like a copy of the tax return sent electronically instead of receiving a printed copy?

Partner Information

Partnership Name: Client

EIN:

[illegible]



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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 return.

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:

Tax matters representative

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 stringent 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