

January 2026

Dear Client,

We would like to wish you a Happy New Year!

Income taxes for the 2025 tax year are due on April 15<sup>th</sup>, 2026 for US tax residents and on June 15<sup>th</sup>, 2026 for foreign residents. In compliance with our industry standards and the IRS guidelines, we will provide you with the annual questionnaire, engagement letter and data gathering support document to assist us with preparing your income tax returns.

This year we will continue to use [SmartVault](#) our client portal for all file sharing and document storage. If you need assistance to gain access to your account, please [contact us](#). We request that you kindly upload all tax materials in an organized matter, with clear resolution and separate documents by type. This will allow us to work on 'ready to use' files. Please fill out the applicable fillable pdf forms listed below. Upon completing filling out the forms and gathering your annual tax materials, please upload the files to our portal at your earliest convenience.

It is essential that you complete the firm questionnaire. Recent tax changes have been implemented, many of which may impact your filing. These changes stem from the new **Big Beautiful Bill**, which includes several important provisions. Please review the key updates below:

- Overtime Pay: New guidelines on overtime eligibility and pay calculations that may affect your taxable income.
- Tips: Revised tax treatment for tips received, including changes in reporting and withholding requirements.
- Interest on Loan for Primary Car Purchase: New deductions available for interest paid on loans taken specifically for the purchase of a primary vehicle.
- Elderly Additional Deduction: Enhanced deductions available for elderly taxpayers, potentially lowering your taxable income further.

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1. **Engagement Letter** - Read and sign the Individual Engagement Letter Form. This letter defines the client and our firm responsibilities.
2. **Tax Questionnaire** - Complete the Tax Questionnaire Form (please select resident or NR questionnaire - whichever is applicable) in its entirety. We will start the tax preparation process only after receiving the completed form.  
**Client Info Form** – Complete the Client Information Form (we require this annually to verify basic information).
3. **New Clients** - Complete the New Client Information Form and provide a copy of your prior year's tax return (Federal and State/s with all support schedules).
4. **All Wage and Income Tax Reporting Forms** – Provide W-2, 1042-S, K-1's.
5. **All 1099 Forms** – Provide interest, dividends, pension distributions, unemployment, miscellaneous, NEC, securities sold during 2025 (include cost and date of original purchase and sale).
6. **All 1098 Forms** – Provide mortgage interest, student loan interest, tuition paid, property tax information and the like.
7. **Rental Income and Expense** - Complete the Rental Spreadsheet.
8. **Schedule A** – Provide medical expenses, state and local taxes, charitable contributions, casualty, losses from a disaster, and any other itemized deduction support material.
9. **Child Care Expenses** – Provide child care provider form containing the name, address and tax ID of provider, and amount spent in 2025.
10. **Foreign Bank Account Information** - Accounts with \$10,000 or more in combined balances any day in 2025 must be reported (**Please fill out the attached FBAR spreadsheet in detail per account**).

[All annual forms can be found here.](#)

#### Important Reminders:

- ❖ The FATCA rules require foreign financial institutions to report to US Treasury and the IRS information about all financial accounts held by US taxpayers or by foreign entities in which US citizens and US residents hold a substantial ownership interest. By law, all US citizens and residents are required to file annual US tax returns declaring their worldwide income, including foreign income. Please notify us if you have any foreign financial accounts, even if under the threshold for full reporting obligation. The due date for the FBAR filings is the same as the due date for the 1040 form, April 15<sup>th</sup>, 2026.

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- ❖ The last day to submit tax material will be **Friday, March 20th 2026**. For information received after that date, **an extension will be filed.**
- ❖ Tax return extensions grant you extension for filing (6 months). Extensions may be rejected by some Tax Jurisdictions if they are filed without due payments. Please make to provide all necessary documents to review potential tax liabilities at the time of extension filing.
- ❖ Due to continued rise in costs, we have made price adjustments on all services.
- ❖ The tax preparation fees should be discussed prior to the submission of the above documents.
- ❖ As paid preparers, we require payment prior to the filing of the tax return. All non-retainer clients are required to provide a method of payment at the time of signing off on the tax return.

To schedule your annual tax meeting, call or email us (NYC or Long Island) for an appointment. Our Office Manager will be able to assist you. To best prepare for your tax meeting, please specify the location and if you intend to meet virtually or come in person.

Danielle Azoulay, (631) 273-9532, [info@eshelcpa.com](mailto:info@eshelcpa.com)

We wish you and your family a healthy, happy and prosperous New Year and we look forward to connecting with you soon.

Very truly yours,

Eshel, Aminov and Partners, LLP

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