



ESHEL • AMINOV & PARTNERS LLP

Certified Public Accountants

January 2026

Dear Client,

We wish you a happy and healthy New Year and look forward to assisting you with the preparation and filing of your 2025 U.S. income tax returns.

This letter outlines key deadlines, required documentation, and important reminders to ensure an efficient and timely tax filing process.

Key Filing Deadlines

- U.S. Residents: April 15, 2026
- Foreign Residents or U.S. Citizens Living Abroad: June 15, 2026
- Deadline to submit tax materials: March 20, 2026 (materials received after this date will require filing an extension)

Client Portal & Document Submission

We will continue to use [SmartVault](#) our secure client portal for all document uploads and file sharing. Please upload documents in clear, legible format, organized by category and separated into individual files where possible. If you need assistance to gain access to your account, please [contact us](#).

Required Forms & Documents

Tax preparation will begin only after we receive the materials.

All forms and templates are available on our firm's site under the [Individual Tax Organizer](#) page.

1. Engagement Letter
2. Tax Questionnaire (Resident or Non-Resident Forms)
3. Client Information Form – if any changes from PY
4. Wage and income forms (W-2, 1042-S, K-1)
5. 1099 forms
6. 1098 forms
7. Rental activity spreadsheet
8. Itemized deduction support – other than 1099 forms
9. Childcare expense details
10. Foreign account (FBAR) information
11. New Clients Form (applicable for new clients only)
12. Prior year tax returns (applicable for new clients only)

Important Tax Updates

Recent federal tax legislation permanently extends many provisions of the 2017 Tax Cuts and Jobs Act and introduces new deductions and credits beginning in 2025.

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Compliance & Administrative Notes

- FBAR filings are due April 15, 2026, unless extended. Applicable to US residents who hold foreign financial accounts outside of the US, subject to FATCA rules.
- Extension filings extend your tax return deadline to file, not to pay taxes.
- Service fees have been adjusted. Review service cost ahead of starting work.
- Our paid preparer standard - payment is required prior to tax filing.

Scheduling Your Tax Meeting

To schedule your annual tax meeting, please contact our office or your respective direct client managers.

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Very truly yours,


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