January 28, 2026

HOUGH & COMPANY PA CPAS
248 NOKOMIS AVE S
VENICE, FL 34285

Dear Client:

The 2025 Tax Organizer will assist you in collecting and reporting information necessary for us to properly prepare your 2025 income tax return. Please complete the organizer sections as appropriate and provide supporting documentation where necessary. Prior year data is included on the organizer sections for your reference.

For your convenience, now you may also upload your information to our secure server or you can simply drop off your information. Our ShareFile link is located on the bottom right corner of our homepage **www.houghcpa.com**. **Please contact our office if you need help with ShareFile, or if you have any questions concerning ShareFile.**

Please provide us with the following additional information:
- A copy of your 2024 tax return, if not prepared by this office
- Form(s) W-2 (wages, etc.)
- Form(s) 1099 (interest, dividends, etc.)
- Schedule(s) K-1 (ALL PAGES of income/loss from partnerships, S corporations, etc.)
- Form(s) 1098 (ALL PAGES of mortgage interest) and property tax statements
- Brokerage statements - ALL PAGES from stock, bond or other investment transactions
- Closing statements pertaining to real estate transactions
- Form(s) 1099-K (Merchant Card and Third Party Network Payments)
- All other supporting documents (schedules, checkbooks, etc.)
- Any tax notices received from the IRS or other taxing authorities
- Form 1095-A, Form 1095-B, Form 1095-C, Health Insurance Coverage
- Copy of Health Insurance Card with effective dates (Form 39.1)
- Please provide a summary of your HSA Contributions / Distributions
- Please provide a voided check with your bank account and routing numbers if you would like direct deposit/debit
- Please provide & verify your cellphone number and email address
- If you incurred hurricane damage from Helene or Milton or other recent hurricanes, not previously reported, please provide us with a complete list of property damage, the cost, and the amount received or claimed on insurance filings.

- Please provide us with your IRS Identity Theft PIN#, for you and your spouse, if applicable.

As a courtesy to our clients that own **businesses**, please be sure you are up-to-date on require FinCen guidelines. Our office **does not file** this form for you; we advise you to seek legal counsel on this matter.

Thank you for your help in the completion of the Tax Organizer. Please contact us if you need further assistance.

Sincerely

Mark S. Ring, CPA
President / CEO

HOUGH & COMPANY, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

January 28, 2026

HOUGH & COMPANY PA CPAS
248 NOKOMIS AVE S
VENICE, FL 34285

Dear Client,

Engagement Letter: 2025 Individual Income Tax Return and other related filings

This letter is to confirm and specify the terms of our engagement with you and to clarify the nature and extent of the services we will provide. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom returns are prepared, to confirm the following arrangements.

We will prepare your 2025 federal and requested state income tax returns, including applicable 2026 estimated taxes, from information which you will furnish to us. We will not audit or otherwise verify the data you submit, although it may be necessary to ask you for clarification of some of the information. The attached 2025 Tax Organizer will guide you in gathering the necessary information. The utilization of this tool will also aid in keeping the fees to a minimum.

It is your responsibility to provide and verify for accuracy and completeness, all the information required for the preparation of complete and accurate returns. Please make sure to provide your bank account and routing numbers where required. We will use the submitted information for the sole purpose of preparing your returns. You should retain all the documents that form the basis of income and deductions and any receipts, cancelled checks and other documents that substantiate the information you provided. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. **You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them.**

Taxpayers are required to maintain all the documents that form the basis of income, deductions, credits and payments shown on the return. In addition, some items have specific substantiation requirements set forth by the IRS (e.g, auto, meals & travel, and charitable contributions). If you have any questions as to the type of records required, please ask us for advice in that regard. Your signature on this letter confirms that we have advised you of the record keeping requirements.

Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover defalcations or other irregularities, should any exist. We will render such accounting and bookkeeping assistance as determined to be necessary for the preparation of the income tax returns.

Questions involving application of tax rules will be resolved in your favor where there is reasonable justification for it. When appropriate, we will undertake the necessary research to make these determinations and counsel with you as to the various alternatives. We are not attorneys; therefore, we cannot provide you with a legal opinion on various tax positions. We can, however, advise you of the consequences of different positions. We will adopt whatever position you request on your returns so long as it is consistent with our professional standards and ethics. In the event, however, that you ask us to take an unsupported tax position or refuse to make any required disclosures, we reserve the right to withdraw from the engagement without completing or delivering the tax returns. Such withdrawal would complete our engagement and you agree to pay our fees based on time expended (at our standard rates) plus all out-of-pocket expenses through the date of withdrawal.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. If you would like information on the amount or the circumstances of these penalties, please contact us.

Your returns will be required to be filed electronically with the IRS. We will provide you with a PDF copy of your final returns for review prior to electronic transmission. **The IRS requires that you sign an e-file authorization form indicating that you have reviewed the return, it is correct to the best of your knowledge, and you authorize us to submit it electronically.** We cannot transmit any return (s) until we have the appropriate signed authorizations. E-filing of state return(s) vary by tax authority. If e-file is not available, paper copies will be provided for you to sign and mail to the IRS.

Tax deductions and positions on a return are always subject to IRS challenge and may result in IRS assessment which carries a presumption of correctness that must be rebutted by the taxpayer. Notices or inquiries which you receive from such agencies require immediate attention. In the event of such inquiries or examinations, we will be available to represent you, if desired. Should any items be unresolved, you have certain rights to appeal.

We are also available to consult with you on other income or estate tax matters, financial planning, investment decision making, and accounting needs.

Fees for all our services will be at our standard hourly rates for the type of work involved. For tax return preparation and other services of relatively short duration, we will normally bill for the time spent, plus out-of-pocket costs, upon completion of the work. For IRS examinations and lengthier services we may request a retainer or submit interim billings. All invoices are due and payable on presentation. A service charge of 1-1/2% per month is applied to past due accounts. Further detail on our fee policy is available upon request. Your privacy is very important to us please refer to our website; www.houghcpa.com for our privacy statement.

If any dispute arises among the parties, they agree to try first in good faith to settle the dispute by mediation administered by the American Arbitration Association (AAA) under the Rules for Professional Accounting and Related Services Disputes. All unresolved disputes shall then be decided by final and binding arbitration in accordance with the Rules for Professional Accounting and Related Services Disputes of the AAA. Fees charged by any mediators, arbitrators, or the AAA shall be shared equally by all parties. IN AGREEING TO ARBITRATION, WE BOTH ACKNOWLEDGE THAT IN THE EVENT OF A DISPUTE EACH OF US IS GIVING UP THE RIGHT TO HAVE THE DISPUTE DECIDED IN A COURT OF LAW BEFORE A JUDGE OR JURY AND INSTEAD WE ARE ACCEPTING THE USE OF ARBITRATION FOR RESOLUTION.

If the foregoing fairly sets forth your understanding, please sign in the space indicated below.

Also, please indicate, by circling the appropriate response in the following sentence: I hereby grant/do not grant (circle one) limited authorization for your firm to contact the IRS on our/my behalf as discussed in the above letter. If you fail to indicate a response, it is our firm's policy to mark the box that does grant authorization.

If you have any questions regarding the above, or desire further information on the variety of additional services which we offer, please contact us. We are pleased to have you as a client and look forward to a long and mutually prosperous relationship.

We will need **Form 8879 (Declaration of Electronic Filing)** signed, and if a joint return is filed, it must be signed by both spouses. When your return is completed you will be sent an electronic form via the email address we have on file **(it is important that we have the correct email address for you and your spouse)**. Upon completion of signing the return(s) electronically, we will then file your return(s) with the IRS. If you do not have an email address, and prefer to come in to our office to sign the 8879 form, we will contact you when your return(s) is ready. PLEASE NOTE: If married, the email will be sent to both you and your spouse (if we use the same email address for you and your spouse you will get two emails (one for you to sign and one for your spouse to sign). **If applicable, please provide us with your IRS Identity Theft PIN#, for you and your spouse. Your tax return will not be accepted without it.**

BILLING & POLICIES

1. Effective January 1, 2026, when you receive your tax return for electronic signature, you will also receive our invoice for our services. We appreciate your efforts to remit payment at time of signing the form 8879 granting us permission to file your return electronically. **Thank you in advance.**

2. It is our policy to begin tax return preparation on accounts as soon as possible once content is received and we have no prior unpaid balance due on account(s). Should you have a balance due for prior year return(s), please contact our billing department to process your payment and eliminate delays in the commencement of work on your current year tax return. **Thank You.**

Sincerely yours,

MARK S. RING, CPA
PRESIDENT / CEO

HOUGH & COMPANY, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

________________________________ ________________________________

Taxpayer's Signature Date Spouse's Signature Date

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HOUGH & COMPANY PA CPAS
248 NOKOMIS AVE S
VENICE FL 34285
Telephone number: **941-488-7768**
Fax number: **941-484-3975**
E-mail address: **cpa@houghcpa.com**

Tax Return Appointment

Date:
Time:
Location:

This tax organizer will assist you in gathering information necessary for the preparation of your 2025 tax return. Please enter all pertinent 2025 information.

NOTE: If you claim the earned income credit, please provide proof that your child is a resident of the United States. This proof is typically in the form of: school records or statement, landlord or property management statement, health care provider statement, medical records, child care provider records, placement agency statement, social service records or statement, place of worship, Indian tribal office statement, or employer statement.

NOTE: If your child is disabled, please provide one of the following forms of proof of disability: doctor statement, other health care provider statement, or social services agency or program statement.

CLIENT INFORMATION

	Taxpayer	Spouse
First name and initial		
Last name		
Title/suffix		
Social security number		
Occupation		
Date of birth (m/d/y)		
Date of death (m/d/y)		
1=blind		
Home phone		
Work phone		
Work extension		
Cell phone		
E-mail address		

Address	In care of	
	Street address	
	Apartment number	
	City	
	State	
	ZIP code	

DEPENDENTS

	Dependent No.	Dependent No.
First name		
Last name		
Title/suffix		
Date of birth (m/d/y)		
Date of death (m/d/y)		
Date of adoption (m/d/y)		
Social security number		
Relationship		
Months lived at home		

	Dependent No.	Dependent No.
First name		
Last name		
Title/suffix		
Date of birth (m/d/y)		
Date of death (m/d/y)		
Date of adoption (m/d/y)		
Social security number		
Relationship		
Months lived at home		

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Please enter all pertinent 2025 information. If you have attached a government form for an item, check the box and do not enter a 2025 amount.

WAGES, SALARIES AND TIPS

Employer name:	2025 Amount	2024 Amount
☐	Attach Forms W-2	
☐		
☐		
☐		
☐		

INTEREST INCOME

Payer name:	2025 Amount	2024 Amount
☐	Attach Forms 1099-INT	
☐		
☐		
☐		
☐		

DIVIDEND INCOME

Payer name:	2025 Amount	2024 Amount
☐	Attach Forms 1099-DIV	
☐		
☐		
☐		
☐		

PENSIONS, IRA AND GAMBLING INCOME

Payer name:	2025 Amount	2024 Amount
☐	Attach Forms 1099-R & W-2G	
☐		
☐		
☐		
☐		
Winnings not reported on W-2G		
Total gambling losses		

OTHER GOVERNMENT FORMS - INCOME

	2025 Amount	2024 Amount
☐ Form 1099-B - Sales of stock (also include transaction history)	Attach Forms 1099	
☐ Form 1099-MISC - Miscellaneous income		
☐ Form 1099-K - Merchant card and third party network payments		
☐ Form 1099-S - Sales of real estate (also include closing statements)		
☐ Form 1099-G - State tax refunds	Attach Forms 1099	
Taxpayer:		
☐ Form SSA-1099 - Social security benefits	Attach Forms 1099	
☐ Form 1099-G - Unemployment compensation		
☐ Form 1099-Q (529 Plan)		
☐ Form 1099-QA/5498-QA (ABLE Accounts)		
Spouse:		
☐ Form SSA-1099 - Social security benefits	Attach Forms 1099	
☐ Form 1099-G - Unemployment compensation		
☐ Form 1099-Q (529 Plan)		
☐ Form 1099-QA/5498-QA (ABLE Accounts)		

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MISCELLANEOUS INCOME

Taxpayer: Alimony received		
Spouse: Alimony received		
Other:		

RETIREMENT PLAN CONTRIBUTIONS

	2025 Amount	2024 Amount
Taxpayer: Traditional IRA contributions (1=maximum)		
Roth IRA contributions (1=maximum)		
Self-employed, SEP, SIMPLE, & qualified plan contributions (1=maximum)		
Spouse: Traditional IRA contributions (1=maximum)		
Roth IRA contributions (1=maximum)		
Self-employed, SEP, SIMPLE, & qualified plan contributions (1=maximum)		

OTHER GOVERNMENT FORMS - DEDUCTIONS

☐ Form 1098-E - Student loan interest	**Attach Forms 1098**	
☐ Form 1098-T - Tuition and related expenses		

AFFORDABLE CARE ACT

☐ Form 1095-A - Health Insurance Marketplace Statement	**Attach Forms 1095**	

ADJUSTMENTS TO INCOME

Taxpayer:

Self-employed health insurance premiums		
Educator expenses		
Other adjustments to income:		
Alimony paid - Recipient name & SSN		

Spouse:

Self-employed health insurance premiums		
Educator expenses		
Other adjustments to income:		
Alimony paid - Recipient name & SSN		

MEDICAL AND DENTAL EXPENSES

Prescription medicines and drugs		
Doctors, dentists and nurses		
Hospitals and nursing homes		
Insurance premiums		
Long-term care premiums - taxpayer		
Long-term care premiums - spouse		
Insurance reimbursement		
Out-of-pocket lodging and transportation expenses		
Number of medical miles		
Other:		

TAXES PAID

State income taxes - 1/25 payment on 2024 state estimate		

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TAXES PAID (continued)

	2025 Amount	2024 Amount
State income taxes - paid with 2024 state extension		
State income taxes - paid with 2024 state return		
State income taxes - paid for prior years and/or to other states		
City/local income taxes - 1/25 payment on 2024 city/local estimate		
City/local income taxes - paid with 2024 city/local extension		
City/local income taxes - paid with 2024 city/local return		
State and local sales taxes (except autos and special items)		
Use taxes paid on 2025 purchases		
Use taxes paid on 2024 state return		
Sales tax on autos not included above		
Sales taxes paid on boats, aircraft, and other special items		
Real estate taxes - principal residence		
Real estate taxes - property held for investment		
Foreign income taxes		
☐ Personal property taxes (including automobile fees in some states)	Attach Tax Notice	

INTEREST PAID

Home mortgage interest and points paid:

	2025 Amount	2024 Amount
☐	Attach Forms 1098	
☐		

Home mortgage interest not on Form 1098 (include name, SSN, & address of payee):

	2025 Amount	2024 Amount

Points not reported on Form 1098:

	2025 Amount	2024 Amount

Investment interest (interest on margin accounts):

	2025 Amount	2024 Amount
Passive interest		

CASH CONTRIBUTIONS

NOTE: No deduction is allowed for cash or check contributions unless the donor maintains a bank record, or a written communication from the donee, showing the name of the organization, contribution date(s), and contribution amount(s).

	2025 Amount	2024 Amount
Volunteer expenses (out-of-pocket)		
Number of charitable miles		

NONCASH CONTRIBUTIONS

NOTE: No deduction is allowed for contributions of clothing and household items that are not in good used condition or better, in addition, a deduction for any item with minimal monetary value may be denied.

	2025 Amount	2024 Amount

MISCELLANEOUS DEDUCTIONS

	2025 Amount	2024 Amount
Union and professional dues		
Tax return preparation fee		
Safe deposit box rental		
Investment expenses		
Estate tax, section 691(c)		

Unreimbursed employee expenses:

	2025 Amount	2024 Amount
Other:		

2025	1040	US	Miscellaneous Questions

If any of the following items pertain to you or your spouse for 2025, please check the appropriate box and provide additional information if necessary.

YES	NO	
☐	☐	Did your marital status change during the year?
☐	☐	Did your address change during the year?
☐	☐	Could you be claimed as a dependent on another person's tax return?
☐	☐	Were there any changes in dependents?
☐	☐	Did you and your dependents have health care coverage for the full-year?
☐	☐	Did you receive an IRS document 1095-A (Health Insurance Marketplace Statement)? If so, please attach.
☐	☐	Did you receive unreported tip income of $20 or more in any month?
☐	☐	Did you receive any overtime pay?
☐	☐	Did you receive any disability income?
☐	☐	Did you buy or sell any stocks, bonds or other investment property?
☐	☐	Did you purchase, sell, or refinance your principal home or second home, or did you take a home equity loan?
☐	☐	Did you make any residential energy-efficient improvements or purchases involving solar, wind, geothermal or fuel cell energy sources?
☐	☐	Did you receive a distribution from or make a contribution to a retirement plan (401(k), IRA, etc.)?
☐	☐	Did you transfer or rollover any amount from one retirement plan to another?
☐	☐	Did you convert part or all of your traditional/SEP/SIMPLE IRA to a Roth IRA?
☐	☐	Did you, your spouse, or a dependent incur any tuition expenses that are required to attend a college, university, or vocational school?
☐	☐	Did you incur a loss because of damaged or stolen property?
☐	☐	Did you use your car on the job (other than to and from work)?
☐	☐	May the IRS discuss your tax return with your preparer?
☐	☐	Was your home rented out or used for business?
☐	☐	Were you notified or audited by either the IRS or the State taxing agency?
☐	☐	At any time during the tax year did you: receive or sell, exchange, gift, or otherwise dispose of digital asset?

2025	1040	US	Additional Information

Please furnish any additional information or supporting details not provided elsewhere in this tax organizer.