BENEFIELD
& HAMNER
CERTIFIED PUBLIC ACCOUNTANTS

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PLEASE REVIEW THIS E-MAIL FOR IMPORTANT INFORMATION

Dear valued client, January 05, 2026

It is with great reflection and consideration that we have decided to implement a fee increase for the upcoming 2025 tax season. For most clients this would be an increase of $35 above your prior-year tax preparation invoice. At Benefield & Hamner, CPA's, we are proud of the relationship between cost and value of services we provide our clients. This adjustment will allow us to continue to expand our staffing levels and enhance our investments in high-quality mandatory data security and privacy protection requirements. It is our mission to continue to provide services that you have come to trust and rely upon.

We would like to start this new tax year by giving you an opportunity to provide our office with your preferred communication contact information. In addition, we will continue to provide an Electronic Signature option to all interested clients. Attached are two pages of questions that will help us serve you better throughout the tax preparation process. Please complete the attached PDF and return by e-mail to brandi@cpabh.com or jennifer@cpabh.com or print and return to our office as soon as possible.

IMPORTANT DEADLINE DATES:

- **Friday, March 20th** – Individual client tax documents due to Benefield & Hamner, CPA's

  We cannot guarantee your return will be complete by the deadline if the majority of your documents are received after this date.

- **Wednesday, April 1st** – Individual client tax extension info and/or extension payments (check or bank draft) due to Benefield & Hamner, CPA's

  If we have not received communication from you by this date, as a courtesy, we will prepare and file an automatic extension on your behalf. Please note, payments will not be remitted with this courtesy automatic extension.

- **Wednesday, April 15th** – IRS individual filing deadline

If you provide copies of any tax-related documents (W-2's, other income, deductions, etc.) electronically we request that they are uploaded to the secure client portal as a PDF and not as an image/picture.

REQUEST A NEW LINK TO THE CLIENT PORTAL

Send an email to brandi@cpabh.com to request a link to the new 2025 client portal. This new link will help avoid 2025 tax year documents from uploading to Prior-year client portal folders.

Don't know your password? This link will also allow you to reset your password.

2025 TAX ORGANIZER

If requested, be on the lookout in mid-January for your personalized 2025 tax organizer.

The following are common issues that sometimes are not clearly communicated, so please be sure to pay attention to the following:

We must have your original (or a clean PDF) of income source documents (W-2, Retirement, Social Security, investment income). Pictures of documents are difficult to read and print, therefore we require that they be sent as a PDF and not as an image (JPEG, PNG, WebP, etc.).

Also, please provide us with all sets of your W-2's and 1099's, including the "Employee Copy", since that is the copy that we attach to your printed file copy of the tax returns.

- If you made any estimated tax payments during the year, please be sure to let us know the dates and the amounts of each payment. Please also provide proof of payment. Some other items to note for 2025 and future tax years are as follows:
  - Both the IRS and the state of Alabama have established websites that greatly facilitate taxpayer tax payments of any kind, as follows:
    - Federal – www.EFTPS.gov
    - Alabama – https://myalabamataxes.alabama.gov
      - (Commonly referred to as My Alabama Taxes)

    The use of these websites for tax payments (such as quarterly estimated tax payments, or payment of balance due when the annual tax returns are filed), are NOT required, yet, but they are being heavily encouraged.

- Non-monetary/in kind charitable contributions now have even tougher qualifications and valuation requirements. Both the IRS and the states have begun to request documentation to support the deductions claimed. Please provide us with at least the value or dollar amount and an itemized list of what you donated (for EACH separate date that you donated). The Salvation Army and Goodwill websites have valuation guides to help you value your donated items. It is also recommended that you take a picture for your records. Finally, whenever possible, obtain a receipt from the organization.

- Request summary reports from your physicians and pharmacists to support your medical deductions claimed.

BROADLY APPLICABLE FEDERAL HEALTH INSURANCE REPORTING

If your health insurance coverage was through the Healthcare Exchange, at any time during the year of 2025, WE MUST HAVE the Form 1095-A that will be provided to you by the IRS or found on healthcare.gov in order to prepare and electronically file your tax return.

DON'T FORGET TO PROVIDE YOUR IRS IP PIN

An identity protection PIN (IP PIN) is a six-digit number that prevents someone else from filing a tax return using your Social Security number (SSN) or individual taxpayer identification number (ITIN). The IP PIN is known only to you and the IRS. It helps verify your identity when you file your electronic tax return.
If you have previously been issued an IRS IP PIN you will receive a new one each tax year. If an IP PIN has been issued in your name it will be required to electronically file your 2025 tax return. (IRS.gov)

Please visit our website: https://www.cpabh.com for more info.

Thank you for continued support. As always, please contact our office with your questions.

Very truly yours,
Benefield & Hamner, CPA's

2025 CLIENT COMMUNICATIONS INFORMATION

TAXPAYER

Name _____

Date of Birth _____

Social Security _____

E-mail _____

Best phone number _____

Home address _____

SPOUSE

Name _____

Date of Birth _____

Social Security _____

E-mail _____

Best phone number _____

Home address _____

Preferred communication contact:

Name _____

Preferred channel of communication:

(please check one)

Phone ____

E-mail ____

DL Info

DRIVERS LIC # _____

ISSUING STATE _____

ISSUE DATE _____

EXPIRATION _____

DL Info

DRIVERS LIC # _____

ISSUING STATE _____

ISSUE DATE _____

EXPIRATION _____

Information for Current and New Dependents

Name _____

DOB _____ Social Security _____

Name _____

DOB _____ Social Security _____

Name _____

DOB _____ Social Security _____

Name _____

DOB _____ Social Security _____

If you have a dependent that plans to file 2025 taxes, please confirm if you will claim the dependent or they will claim themselves. To have their own tax return prepared by us, please include their drivers license information below.

Name

DL Info

DRIVERS LIC #_____ ISSUING STATE _____

ISSUE DATE _____ EXPIRATION _____

Name _____

ACCOUNT INFORMATION FOR DIRECT DEPOSITS AND DRAFTS

Bank _____ Type of Account _____Routing Number _____ Account Number_____

If your 2025 tax return has a federal or state refund would you like the amount to be direct deposited in the above account? Please Initial: _____ YES _____ NO

If your 2025 tax return has a balance due for either federal or state would you like the payment due drafted from the above account? Please Initial: _____ YES _____ NO

Starting in September 2025, the IRS began phasing out paper check refunds. To avoid a delay in receiving your refund you may consider including your banking information.

2025 FOREIGN ACCOUNTS AND VIRTUAL CURRENCY

The following questions are required to be answered by the IRS on an annual basis. If you answer yes, to the first question below, please provide the corresponding annual transaction report or 1099.

Please answer with "Y" (yes) or "N" (no):

During 2025:

Did you have an interest or authority over any foreign account, etc? _____

Did you sell, exchange, dispose or receive virtual currency? _____

The following website provides the Frequently Asked Questions regarding the potential tax impact of investments in virtual currency:

https://www.irs.gov/individuals/international-taxpayers/frequently-asked-questions-on-virtual-currency-transactions

2025 ELECTRONIC SIGNATURE ACKNOWLEDGMENT

An Electronic Signature for e-file authorization is now available to all clients for the 2025 tax year.

Tax return results will be available for review before Electronic Signature requests are e-mailed.

If you require an Electronic Signature option due to accessibility or location or if you would like to sign your 2025 tax returns electronically though your e-mail, please answer the questions below.

Note: All Benefield and Hamner, CPA's invoices must be paid in full before tax returns are filed.

An online payment link with your invoice will be e-mailed the same day as your

electronic signature request.

Please initial below.

I would like to utilize Electronic Signature forms to authorize Benefield and Hamner, CPAs to electronically file my 2025 tax return. _____ Yes _____ No

Please mail a printed copy of my 2025 tax return for a minimum $12.00 postage fee. _____ Yes _____No