



Allison Hooks, CPA, Inc.

January 12, 2026

Happy New Year! I hope 2026 becomes a wonderful year for you and your loved ones. As always, a new year brings new tax considerations for us to implement as we prepare timely and accurate returns. This year is no exception.

2025 New Tax Items Requiring Your Input:

On July 4, 2025, the One Big Beautiful Bill (“OBBB”) was signed into law. While many provisions extend rules we’ve been following since 2018, several new items might directly impact your 2025 tax return. There are a few specific items I want to highlight, as we will likely need additional information from you for your return.

- Tips and overtime pay: If you received tips or overtime pay in 2025, you might qualify for a new deduction.
- Auto loan interest deduction: If you took out a new personal auto loan in 2025 for a vehicle with final assembly in the United States, you may be eligible to deduct part of the interest.

2025 New Tax Items We Will Automatically Apply:

OBBB includes several additional changes that we will consider on your behalf without requiring extra information.

- Additional personal exemption of up to \$6,000 for individuals age 65 and older
- Increased Child Tax Credit amounts with higher income thresholds
- Higher deduction limits for State and Local Taxes for those who itemize
- Improvements to the Dependent Care Tax Credit
- Extended lower tax rates, expanded brackets, and increased standard deductions
- Potential Alternative Minimum Tax implications for higher-income households

Other New Tax Considerations:

OBBB includes numerous additional changes we should discuss if they impact you. Examples include an enhanced adoption credit, higher estate and gift tax exclusions, new provisions for state-declared disaster losses, enhancements to ABLE account contributions, and expanded permitted uses of 529 plan funds. OBBS also includes several provisions that take effect beginning in 2026. We can walk through these changes together if you’re interested in planning ahead. Examples include an income threshold on charitable giving, itemized deduction limits for those in the 37% bracket, and the elimination of certain green energy tax credits. 2027 will see favorable changes to the Opportunity Zone policies if you are working with those investments.

Regarding Fees:

As tax laws, considerations, and reporting requirements continue to expand, the time needed to prepare many returns has increased. While we strive to keep fees steady, some clients may notice slight adjustments this year to account for the additional time and compliance efforts.

A Few Reminders:

Please include your signed engagement letter and completed questionnaire with your tax documents. We greatly appreciate receiving all tax materials at one time (excluding late arriving K1 forms), as this helps us prepare your return efficiently and accurately. Thank you for your continued trust in my firm. I truly value your business and look forward to working with you again this tax season!

Sincerely,

Allison Hooks, CPA

*****PLEASE ANSWER ALL APPLICABLE QUESTIONS ON BOTH SIDES OF THIS QUESTIONNAIRE
AND RETURN WITH YOUR 2025 TAX DOCUMENTS*****

PREFERRED NAMES	
PHONE NUMBER	EMAIL

FOR ALL TAXPAYERS

1a	DID YOU HAVE A CHANGE IN MAILING ADDRESS?	YES	NO
1b	DID YOU HAVE A CHANGE IN FILING STATUS?	YES	NO
1c	DID YOU HAVE ANY DEPENDENTS BORN OR ADOPTED IN 2025?	YES	NO
1d	DID ANY DEPENDENTS MOVE OUT OR BECOME FINANCIALLY INDEPENDENT IN 2025?	YES	NO
2a	HAVE YOU REVIEWED, SIGNED, AND RETURNED YOUR ENGAGEMENT LETTER?	YES	NO
2b	ARE YOU ENROLLING IN OUR OPTIONAL AUDIT DEFENSE SERVICE?	YES	NO
3	DID YOU RECEIVE A LETTER FROM IRS WITH AN IDENTITY PROTECTION PIN? IF YES, PLEASE PROVIDE THE PIN LETTER RECEIVED.	YES	NO
4	DID YOU RECEIVE, SELL, EXCHANGE, GIFT, OR DISPOSE OF ANY DIGITAL ASSETS?	YES	NO
5	DID YOU RECEIVE YOUR HEALTH CARE THROUGH THE HEALTHCARE EXCHANGE?	YES	NO
6a	DID YOU RECEIVE TIPS AS COMPENSATION? IF YES, PLEASE PROVIDE ANY TIP AMOUNTS NOT INCLUDED ON YOUR W2.	YES	NO
6b	DID YOU RECEIVE OVERTIME AS COMPENSATION? IF YES, PROVIDE A PAYSTUB OR CONFIRMATION FROM YOUR EMPLOYER OF THE OVERTIME AMOUNT.	YES	NO
6c	DID YOU TAKE A NEW AUTO LOAN IN 2025 FOR A CAR WITH FINAL ASSEMBLY IN THE US?	YES	NO
6d	DID YOU RECEIVE ANY UNEMPLOYMENT BENEFITS DURING 2025?	YES	NO
6e	DID YOU TAKE A RETIREMENT DISTRIBUTION IN 2025?	YES	NO
6f	DID YOU ROLLOVER A RETIREMENT ACCOUNT IN 2025?	YES	NO
6g	DID YOU BEGIN DISTRIBUTIONS FROM A NEW PENSION IN 2025?	YES	NO
6h	DID YOU BEGIN RECEIVING SOCIAL SECURITY BENEFITS FOR THE FIRST TIME?	YES	NO
6i	DID YOU INVEST IN ANY PUBLICLY TRADED PARTNERSHIPS IN 2025?	YES	NO
6j	DID YOU MAKE ENERGY EFFICIENT UPGRADES AT YOUR HOME (OTHER THAN APPLIANCES)?	YES	NO
6k	IF YOU ARE A TEACHER, HOW MUCH DID YOU INCUR IN UNREIMBURSED CLASSROOM EXPENSE?		
7	DID YOU HAVE ANY GAMBLING WINNINGS OR FANTASY SPORTS LEAGUE WINNINGS? IF YES, HOW MUCH DID YOU HAVE IN GAMBLING LOSSES?	YES	NO
8	DID YOU CONTRIBUTE TO A RETIREMENT PLAN LAST YEAR? IF YES, WHAT TYPE OF PLAN IS IT? 401K SIMPLE SEP ROTH IRA TRADITIONAL IRA IF SEP OR IRA, HOW MUCH DID YOU CONTRIBUTE? TAXPAYER: \$ SPOUSE: \$ DO YOU WANT HOOKS CPA TO CALCULATE YOUR MAXIMUM CONTRIBUTION ALLOWED?	YES	NO
9a	DID YOU CONTRIBUTE DIRECTLY TO A HEALTH SAVINGS ACCOUNT OUTSIDE OF A PAYCHECK?	YES	NO
9b	DID YOU USE A HEALTH SAVINGS ACCOUNT TO PAY FOR MEDICAL EXPENSES?	YES	NO
10	DID YOU PURCHASE, SELL, OR REFINANCE A PROPERTY LAST YEAR?	YES	NO
11	WILL YOU RECEIVE A K-1 FROM A PARTNERSHIP, S CORPORATION, TRUST, OR ESTATE?	YES	NO
12	DID YOU GIFT \$19,000 OR MORE IN TOTAL TO ANY INDIVIDUAL IN 2025?	YES	NO

FOR CHARITABLE CONTRIBUTIONS GIVEN

13a	EITHER PROVIDE THE TOTAL CASH CONTRIBUTION VALUE OR PROVIDE ALL RECEIPTS.	\$
13b	INDICATE THE FAIR MARKET VALUE OF ALL NON-CASH CHARITABLE CONTRIBUTIONS, IF ANY.	\$
13c	DID YOU GIVE A DIRECT CHARITABLE GIFT FROM YOUR REQUIRED MINIMUM DISTRIBUTION?	YES NO

FOR EXTENDED TAX RETURNS

14	HOW MUCH, IF ANY, DID YOU SEND AS AN EXTENSION PAYMENT?	IRS: \$	STATE: \$
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FOR GEORGIA TAXPAYERS

15a	DID YOU PARTICIPATE IN ANY STATE TAX CREDIT PROGRAMS?	YES	NO
15b	DID YOU HAVE AN UNBORN CHILD WITH A DETECTABLE HEARTBEAT IN 2025?	YES	NO
15c	HOW MUCH, IF ANY, DID YOU CONTRIBUTE TO A GEORGIA 529 COLLEGE SAVINGS PLAN?	\$	

I AFFIRM THAT I HAVE REVIEWED BOTH SIDES OF THIS QUESTIONNAIRE AND HAVE ANSWERED ALL APPLICABLE QUESTIONS TO THE BEST OF MY KNOWLEDGE AND BELIEF. I AFFIRM THAT I HAVE PROVIDED ALL RELEVANT INFORMATION FOR THE PREPARATION OF MY 2025 TAX RETURN.

SIGNED _____ DATE _____

FOR TAXPAYERS WITH DEPENDENTS			
16a	DID YOU PROVIDE AT LEAST HALF OF THE SUPPORT FOR THE DEPENDENT?	YES	NO
16b	DID YOU INCUR CHILD CARE EXPENSES FOR ANY DEPENDENTS?	YES	NO
16c	DID YOU INCUR HIGHER EDUCATION EXPENSES?	YES	NO
16d	DID YOU OR YOUR DEPENDENT WITHDRAW FROM A QUALIFIED 529 ACCOUNT?	YES	NO
	IF YES, WERE ALL WITHDRAWALS USED ON QUALIFYING EDUCATIONAL EXPENSES?	YES	NO
16e	DID YOUR DEPENDENT HAVE UNEARNED INCOME OF AT LEAST \$1,350?	YES	NO
16f	DID YOUR DEPENDENT HAVE ANY EARNED INCOME FROM A W2 OR 1099?	YES	NO

FOR MINISTERS			
17a	HAVE YOU ELECTED OUT OF SELF-EMPLOYMENT TAXES?	YES	NO
17b	DID YOU RECEIVE A HOUSING ALLOWANCE OR PARSONAGE USAGE?	YES	NO
	IF YES, PROVIDE THE TOTAL OF 2025 ACTUAL HOUSING COSTS.	\$	
	IF YES, PROVIDE THE 2025 FAIR RENTAL VALUE OF THE HOME.	\$	
	WE CAN PROVIDE YOU WITH A WORKSHEET FOR GUIDANCE IF NEEDED.		

FOR TAXPAYERS WITH RENTAL PROPERTIES			
18a	DID YOU PURCHASE OR SELL ANY PROPERTIES IN 2025?	YES	NO
18b	DID YOU MAKE ANY MAJOR IMPROVEMENTS TO YOUR PROPERTY IN 2025?	YES	NO
18c	DO YOU ACTIVELY PARTICIPATE IN THE MANAGEMENT OF THIS RENTAL?	YES	NO
18d	DID YOU PAY ANY UNINCORPORATED CONTRACTORS \$600 OR MORE IN 2025?	YES	NO
	IF YES, DID YOU ISSUE THE CONTRACTOR A 1099?	YES	NO
18e	HOW MANY DAYS WAS YOUR PROPERTY USED FOR PERSONAL PURPOSES?		

FOR SELF EMPLOYED AND FREELANCING INDIVIDUALS			
19a	HAVE ALL SOURCES OF INCOME BEEN PROVIDED?	YES	NO
19b	ARE YOUR BUSINESS BANK ACCOUNTS SEPARATE FROM YOUR PERSONAL BANK ACCOUNTS?	YES	NO
19c	DID YOU PAY ANY UNINCORPORATED CONTRACTORS \$600 OR MORE IN 2025?	YES	NO
	IF YES, DID YOU ISSUE THE CONTRACTOR A 1099?	YES	NO
19d	DID YOU PURCHASE OR DISPOSE OF ANY FIXED ASSETS IN 2025?	YES	NO
19e	DO YOU KEEP A WRITTEN MILEAGE LOG TO SUBSTANTIATE MILES CLAIMED?	YES	NO
19f	TOTAL NUMBER OF BUSINESS MILES DRIVEN JANUARY 1 - DECEMBER 31.		
19g	TOTAL NUMBER OF NON-BUSINESS MILES DRIVEN JANUARY 1 - DECEMBER 31.		
19h	DO YOU HAVE A DEDICATED HOME OFFICE SPACE FOR YOUR BUSINESS?	YES	NO
19i	ARE YOU INTERESTED IN RETIREMENT SAVINGS PLANS, IF ONE IS NOT ALREADY ESTABLISHED?	YES	NO
19j	DID YOU OR YOUR BUSINESS PAY FOR YOUR HEALTH INSURANCE PREMIUMS?	YES	NO
19k	TOTAL COST VALUE OF INVENTORY AS OF DEC 31, 2025.	\$	
19l	ARE YOU EXPECTING ANY LARGE CHANGES IN 2026 WHICH WILL IMPACT ESTIMATES?	YES	NO

FOR THOSE WHO PAY ESTIMATED TAXES					
20	INDICATE THE AMOUNTS AND DATES PAID FOR ANY ESTIMATED TAXES			IRS	STATE
	1ST QUARTER - DUE 4/15/2025	DATE PAID	AMOUNT	\$	\$
	2ND QUARTER - DUE 6/15/2025	DATE PAID	AMOUNT	\$	\$
	3RD QUARTER - DUE 9/15/2025	DATE PAID	AMOUNT	\$	\$
	4TH QUARTER - DUE 1/15/2026	DATE PAID	AMOUNT	\$	\$

FOR THOSE WITH FOREIGN ACCOUNTS, INCOME, OR PROPERTY			
21a	DID YOU HAVE ANY DIRECTLY HELD FOREIGN INVESTMENTS, INCOME, OR TRUSTS?	YES	NO
21b	DID YOU HAVE SIGNATURE AUTHORITY OVER A FOREIGN FINANCIAL ACCOUNT?	YES	NO
21c	DID THE VALUE OF THE FOREIGN ACCOUNT EXCEED \$10,000 USD AT ANY TIME IN 2025?	YES	NO
21d	DO YOU OWN ANY PROPERTY IN A FOREIGN COUNTRY?	YES	NO
21e	IN WHICH COUNTRY IS THE INVESTMENT, ACCOUNT, TRUST, OR PROPERTY LOCATED?		

22	ADDITIONAL INFORMATION FOR HOOKS CPA REGARDING MY TAXES:



Allison Hooks, CPA, Inc.

Thank you for choosing Allison Hooks, CPA, Inc. to assist you with your 2025 tax returns. As part of our commitment to providing high-quality service, Allison Hooks, CPA, is a member of the American Institute of Certified Public Accountants (AICPA). Under AICPA requirements and our firm policy, a signed engagement letter is required for the preparation of all income tax returns.

This engagement letter confirms that you, as our client, have engaged our firm to provide the services described below. It also clarifies the scope of our engagement to avoid any misunderstanding about the tax preparation and related services we provide. Your signed acknowledgment will be required at the end of this letter before we begin work.

If you are married and filing jointly, the signature of either spouse will be considered binding on both spouses and will serve as acknowledgment and acceptance of the terms of this engagement by both parties. This engagement letter also applies to the preparation of tax returns for any dependents claimed on your return.

SCOPE OF SERVICES

From the information you provide, we will prepare your federal and state tax return(s). We may ask you to clarify some information, but we will not audit or otherwise verify the data you submit. Due dates vary by form type. If we determine that your return cannot be completed by the original due date, we may apply for an extension of time to file on your behalf. We anticipate filing any necessary extension by Saturday, April 12, 2025, to avoid last-minute processing issues.

An extension of time to file does not extend the time to pay any tax due. You remain responsible for paying your tax liabilities by the original due date, and you agree to hold us harmless from penalties or interest resulting from underpayment or late payment. If you plan to make an extension payment, please notify us by Wednesday, April 1, 2026. If your return is extended, all additional information must be provided by Friday, September 18, 2026, to ensure timely preparation and filing. Failure to provide documents by this date will result in a 20% rush fee.

This engagement letter covers the preparation of a 2025 gift tax return, if one is required.

This engagement letter also covers tax matters for which you request our advice, whether written (including email) or oral. Additional charges may apply for such consulting. You may request an estimate of additional fees in advance. If total consulting time is less than \$500, the fee may be added to your tax preparation invoice.

PROFESSIONAL STANDARDS

Unless otherwise noted, we will perform our services in accordance with the Statements on Standards for Tax Services issued by the AICPA and U.S. Treasury Department Circular 230. When faced with unclear areas of tax law or potential conflicts in interpretation, we will outline reasonable alternatives along with associated risks. We will adopt the position you select, provided it is consistent with applicable tax authority. Should a taxing authority contest that position, they may assess additional tax, interest, and penalties. You agree that we assume no liability for such assessments.



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RESPONSIBILITIES OF THE TAXPAYER

You represent that the information you provide to us is complete and accurate to the best of your knowledge. Our engagement does not include procedures designed to detect fraud, errors, or illegal acts; however, we will inform you if we identify any material issues.

The law imposes penalties for failure to disclose foreign assets, digital asset activity, or other specific transactions. You are responsible for informing us of any such activity.

You are responsible for reviewing all tax return documents we prepare and for asking any questions necessary to ensure your full understanding of the return prior to filing.

FEES AND PAYMENT TERMS

Our fee is based on the time required and the complexity of your return. Invoices are due upon presentation. Accounts not paid within thirty (30) days may incur interest charges as permitted by state law. If we are electronically filing your return, we will do so only after receiving signed authorization forms and full payment.

We will perform accounting services only as needed to prepare your tax returns. There will be an additional fee for any accounting services provided.

Additional fees may apply if information is provided after the return has been finalized. Amended returns require a separate engagement letter and invoice.

RECORD RETENTION

We will return your original documents at the end of the engagement. You agree to store these documents securely. We will retain copies of your returns and workpapers for up to three years from the date of preparation, after which they will be securely destroyed. Our records are not a substitute for your original documentation. You agree to hold us harmless for any additional tax, penalties, or interest arising from inadequate documentation.

OPTIONAL AUDIT DEFENSE SERVICE

Terms for our optional audit defense service are included in this letter. Electing or declining this service does not impact the level of tax preparation service provided.

Clients elect into this service by marking "yes" on Question 2b of our questionnaire and paying an audit defense fee equal to 20% of the 2025 tax preparation fee. If elected, we will represent you through the audit or inquiry process up to the appeals level at no additional charge.

If you decline this service by marking "no" on Question 2b of our questionnaire, skipping this question completely, or not paying the audit defense fee at the time the tax preparation fee is paid, you will be billed at standard hourly rates for any audit-related representation.



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You agree to provide all correspondence from taxing authorities within 10 days of the letter date. Failure to provide correspondence timely may nullify this agreement. Nullification due to untimely forwarding of correspondence does not entitle you to a refund of the service fee.

You may be required to sign tax Power of Attorney forms authorizing us to communicate with tax authorities on your behalf. You agree to provide additional information promptly when requested so that we may respond timely to taxing authorities. Failure to provide information may require us to withdraw from representation, and such withdrawal does not entitle you to a refund.

Even with representation, you may owe additional tax, interest, or penalties. You remain responsible for payment of any amounts assessed. If a change results from an error made by our firm, we will reimburse you directly for interest and penalties attributable to our error; any change in tax liability remains your responsibility.

We reserve the right to cancel this service, even after correspondence has been provided, if deemed necessary. In such case, we will refund your service fee except where misrepresentation has occurred.

DATA SECURITY AND COMMUNICATIONS

To facilitate our work, we may communicate via email, secure portals, cloud providers, or third-party software systems. While we employ reasonable efforts to maintain data security, you acknowledge that we cannot control unauthorized interception once data is transmitted. You consent to electronic communication and data storage in connection with this engagement.

CONCLUSION OF ENGAGEMENT

Our engagement to prepare your 2025 tax returns concludes with the electronic submission of your return. If you elect to paper-file, our engagement concludes with delivery of the completed returns to you, and you are solely responsible for mailing and timely filing.

ACKNOWLEDGMENT

To confirm that this letter correctly summarizes your understanding of our engagement, please sign and return the enclosed copy with your 2025 tax documents. We appreciate the opportunity to be of service and look forward to working with you.

Sincerely,

Allison Hooks, CPA

Client Signature

Date