



# Hagan & Associates, CPA, PC

*Rooted in Faith. Committed to Excellence*

## 2025 Engagement Letter and Tax Deduction Finder

### Please note:

- Engagement letter must be signed prior to tax preparation.
- Please do not send original documents. Please scan or copy documents to send to our office.
- The tax deduction finder can also be downloaded from our website.
- The return will not be e-filed until the tax return preparation invoice is paid in full.
- Extensions are filed upon request. **(While an extension provides additional time to file your return, it does NOT provide an extension of time to pay taxes)**
- **March 20th, 2026**, is the deadline to submit required information to file by **April 15th, 2026**.
- If you miss the **March 20th, 2026**, deadline and still must file by **April 15th, 2026**, there is a minimum \$50.00 expedited fee.
- **September 15, 2026**, is the deadline to submit required information to file extended tax returns by **October 15, 2026**.

Dear Client:

Please note **a signed copy of this engagement letter is required before we can begin working on your tax return**. Attached is a tax deduction finder created to assist you in organizing your tax information. Please return these along with supporting documents using the enclosed envelope, email, portal or fax and retain a copy for your records.

We will prepare your federal and state individual income tax returns from information you provide. We will not audit or verify the data you submit but may request clarification. **The firm will automatically file an extension for you as needed** and if anticipating a refund, please DO NOT spend it before it arrives.

It is your responsibility to keep supporting documentation for your tax returns for six years from the return due date. If you have any questions as to the type of records required, please ask. Our service includes preparing the returns referred to in this letter only, and our fee does not cover inquiries from the IRS or state authorities after the return is filing, or examinations by taxing authorities. We can represent you, if necessary, under a separate engagement letter at a rate of \$250/hr.

In situations involving unclear tax law or conflicting interpretations, we will provide options and outline the associated risks, allowing you to choose the preferred course of action. We will proceed with your selection but if the IRS disputes your position, they may deny deductions, impose additional taxes, and levy penalties, for which we accept no liability. It is important to note the Federal law regarding attorney-client privilege may cover some communications with your CPA, but not those exclusively related to tax return preparation.

To safeguard sensitive information, tax returns will be provided through a secure client portal for electronic download and unlimited printing. **Portal access is free**, and paper copies can be requested. The firm is not responsible for any lost or stolen mail, and all postage fees will be charged to you the client.

You can obtain a copy of your tax return from our office with a Photo ID. Please keep it safe, as replacements cost are \$50 per return year. While we aim to maximize your deductions, we cannot guarantee the result or your satisfaction. This does not relieve you of the obligation to pay our fees. Payment for services is due upon completion. **No returns will be e-filed until the preparation invoice is paid in full.** Thank you for understanding our firm policy.

If the above accurately represents your understanding, please sign and return a copy of this letter. We are pleased to have you as a client and look forward to a long and mutually satisfying professional relationship.

Sincerely,  
Hagan & Associates, CPA, PC

✕ \_\_\_\_\_  
(Taxpayer Signature)

✕ \_\_\_\_\_ Date \_\_\_\_\_  
(Print)

✕ \_\_\_\_\_  
(Spouse Signature)

✕ \_\_\_\_\_ Date \_\_\_\_\_  
(Print)

## The following questions are mandatory

<b>Bank info</b> (Required for Direct Deposit) Please deposit any refund <input type="checkbox"/> Bank _____ Routing# _____ Account# _____ Account Type Checking <input type="checkbox"/> Savings <input type="checkbox"/> Joint Account <input type="checkbox"/> <b>PLEASE PROVIDE VOIDED CHECK</b> <b>Taxpayer Drivers License Info</b> Name: _____ Number: _____ State: _____ Expiration: _____ Issue Date: _____ <b>Taxpayer 2 Drivers License Info</b> Name: _____ Number: _____ State: _____ Expiration: _____ Issue Date: _____	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Required Information</th> <th style="text-align: center;">Yes</th> <th style="text-align: center;">NO</th> </tr> </thead> <tbody> <tr> <td>Have you had any tax credits that were disallowed or reduced in a previous year? (EIC, Child Tax Credit and American Opportunity Tax Credit)</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>Can you substantiate your right to claim the dependents on your return?</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>Can you verify that the dependents being claimed for the child tax credit and earned income credits lived with you for over half the year?</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>Is there anyone else who could claim the dependent as an exemption on their tax return?</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>Did you report any/all self-employment income and the related expenses to us?</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>Do you have records including business bank statements to support all of your self-employment income</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>Have you provided us with all 1098-Ts and receipts for qualified tuition and related expenses in order to claim the American Opportunity Tax Credit?</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </tbody> </table>	Required Information	Yes	NO	Have you had any tax credits that were disallowed or reduced in a previous year? (EIC, Child Tax Credit and American Opportunity Tax Credit)	<input type="checkbox"/>	<input type="checkbox"/>	Can you substantiate your right to claim the dependents on your return?	<input type="checkbox"/>	<input type="checkbox"/>	Can you verify that the dependents being claimed for the child tax credit and earned income credits lived with you for over half the year?	<input type="checkbox"/>	<input type="checkbox"/>	Is there anyone else who could claim the dependent as an exemption on their tax return?	<input type="checkbox"/>	<input type="checkbox"/>	Did you report any/all self-employment income and the related expenses to us?	<input type="checkbox"/>	<input type="checkbox"/>	Do you have records including business bank statements to support all of your self-employment income	<input type="checkbox"/>	<input type="checkbox"/>	Have you provided us with all 1098-Ts and receipts for qualified tuition and related expenses in order to claim the American Opportunity Tax Credit?	<input type="checkbox"/>	<input type="checkbox"/>
Required Information	Yes	NO																							
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Taxpayer 1 \_\_\_\_\_

1. Did you get your coverage through the healthcare.gov marketplace?	Yes <input type="checkbox"/> No <input type="checkbox"/>
2. Were you covered the entire year? If no what months were you covered? Jan <input type="checkbox"/> Feb <input type="checkbox"/> Mar <input type="checkbox"/> Apr <input type="checkbox"/> May <input type="checkbox"/> Jun <input type="checkbox"/> Jul <input type="checkbox"/> Aug <input type="checkbox"/> Sep <input type="checkbox"/> Oct <input type="checkbox"/> Nov <input type="checkbox"/> Dec <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
3. Did you have Health Insurance coverage in <b>2025?</b> <small>(Only for California, Massachusetts, New Jersey, Vermont or Washington, D.C.)</small>	Yes <input type="checkbox"/> No <input type="checkbox"/>

Taxpayer 2 \_\_\_\_\_

1. Did you get your coverage through the healthcare.gov marketplace?	Yes <input type="checkbox"/> No <input type="checkbox"/>
2. Were you covered the entire year? If no what months were you covered? Jan <input type="checkbox"/> Feb <input type="checkbox"/> Mar <input type="checkbox"/> Apr <input type="checkbox"/> May <input type="checkbox"/> Jun <input type="checkbox"/> Jul <input type="checkbox"/> Aug <input type="checkbox"/> Sep <input type="checkbox"/> Oct <input type="checkbox"/> Nov <input type="checkbox"/> Dec <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
3. Did you have Health Insurance coverage in <b>2025?</b> <small>(Only for California, Massachusetts, New Jersey, Vermont or Washington, D.C.)</small>	Yes <input type="checkbox"/> No <input type="checkbox"/>

The following forms are required: I. Form 1095 A

# TAXPAYER INFORMATION

## 1-TAXPAYER INFORMATION

Current clients-Complete name and contact info only unless your information has changed.

Filer Name		
Social Security No.	Birth Date / /	
Occupation	<input type="checkbox"/> <input checked="" type="checkbox"/> if Blind	
Contact Phone		
E-mail Address		
Spouse Name	Date of Marriage / /	
Social Security No.	Birth Date / /	
Occupation	<input type="checkbox"/> <input checked="" type="checkbox"/> if Blind	
Contact Phone		
E-mail Address		
Street	Apt#	
City	State	Zip

## 2-ESTIMATED TAXES PAID

Not W-2 Withholding

Payment & Due Date	Date Paid	Federal	State
Applied From 2024 Refund		\$	\$
First Quarter		\$	\$
Second Quarter		\$	\$
Third Quarter		\$	\$
Fourth Quarter		\$	\$

## 3-SPECIAL INFO Applies to Taxpayer or Spouse

I have signature authority or am a co-owner on a foreign bank account	<input checked="" type="checkbox"/>
<b>Nondisclosure if required could mean a \$10,000 penalty</b>	
I received an inheritance from a foreign country	<input checked="" type="checkbox"/>
I have a foreign bank account or interest in a foreign financial asset	<input checked="" type="checkbox"/>
I received a distribution from, or was the grantor of a foreign trust	<input checked="" type="checkbox"/>
During 2025 I bought, sold, or gifted real estate	<input checked="" type="checkbox"/>
I made a gift of money/property to any individual in excess of \$19,000	<input checked="" type="checkbox"/>
I employ household workers	<input checked="" type="checkbox"/>
I had an early withdrawal penalty from a CD	<input checked="" type="checkbox"/>

## 4-DEPENDENTS

First Name	Last Name	Social Security#	Relation	Date of Birth	Income	Child or Dependent Care Expenses	Provider's Name	Provider's SSN or Employer ID#
					\$	\$		
					\$	\$		
					\$	\$		

## 5-INCOME & ADJUSTMENTS

PLEASE PROVIDE ALL DOCUMENTATION	TAXPAYER	SPOUSE
W-2 Wages	PROVIDE W-2	PROVIDE W-2
Partnership, Trust or S-Corporation K-1's	PROVIDE K-1	PROVIDE K-1
Were you the beneficiary of an inheritance?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
State Tax Refund (1099-G)	Provide 1099	Provide 1099
Social Security or RR (SSA-1099/RRV-1099)	Provide 1099	Provide 1099
Alimony Received	\$	\$
Alimony Paid To: _____	Amount paid	Amount paid
SSN: _____	\$	\$
Tips not included in W-2	\$	\$
Unemployment Compensation (1099-G)	Provide 1099	Provide 1099
Gambling Winnings (W-2G)	Provide W-2	Provide W-2
Bartering Income	\$	\$
Interest/Dividend Income (1099-INT/1099-DIV)	Provide 1099	Provide 1099
Did you have credit card debt forgiven (1099-C)		<input type="checkbox"/> Yes
Did you abandon your home (1099-A, 1099-C)		<input type="checkbox"/> Yes
Was your home foreclosed on or sold in a short sale (1099-A 1099-q)		<input type="checkbox"/> Yes

## 6-FOREIGN FINANCIAL ACCOUNTS

Name of Institution	Country	Balance in Taxpayer's Account 12/31/25	Balance in Spouse's Account 12/31/25
		\$	\$
		\$	\$

## 7-IRA & SEP PLANS

	TAXPAYER	SPOUSE
Do you have a retirement plan with your Employer	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Did you convert a traditional IRA into a Roth IRA	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>Traditional IRA, SIMPLE &amp; SEP Plans</b>		
Contributions-Form 5498 (Available after May 15th)	\$	\$
Withdrawals (Provide 1099-R)		
Rollovers (Provide 1099-R)		
<b>Roth IRA</b>		
Contributions-Form 5498	\$	\$
Withdrawals (Provide 1099-R)	Provide 1099	Provide 1099

# DEDUCTIONS/MISCELLANEOUS

## 1-MEDICAL EXPENSES

Do not list expenses reimbursed by insurance or HSA.  
Medical expenses deductible only if they exceed 10% of your adj. gross income.

Insurance Premiums (Medical, Dental, Vision & Hospital) After tax only-No Self Employed	\$
Medicare Insurance Premiums (Info required if no Form 1099 SSA)	\$
Long Term Care Insurance	\$
Doctors, Dentist	\$
Supplies/Equipment (Hearing aids including batteries, C-pap, etc.)	\$
Home Modifications (Provide listing of costs incurred on a separate sheet)	\$
Hospitals, labs, x-ray	\$
Medical Miles	

## 2-TAXES PAID

Provide documentation

Real Estate-Primary Residence	\$
Real Estate-2nd Home (not an investment or rental property)	\$
Real Estate-Investment Property (only if property is not rented currently)	\$
Ad Valorem	Provide receipt
City/County/Local Taxes	\$
State Income Taxes paid for prior years	\$

## 3-MORTGAGE INTEREST

Home Mortgage Interest	Provide 1098
Home Mortgage Interest 2nd Home (not an investment or rental property)	Provide 1098
Home Equity Line of Credit (For maintenance or improvements to residence)	Provide 1098
Time Share Mortgage Interest	Provide 1098
Mortgage Interest paid to Individual Name: SS#:	\$

## 4-CASH CONTRIBUTIONS

Must have receipts for all cash & single contributions over \$250.00

Name of Organization	Taxpayer	Spouse
	\$	\$
Miles For Charitable Works		

## 5-NON CASH CONTRIBUTIONS

Clothing, household, etc.

Date Donated	Date Originally Purchased	Original Purchase Price	Fair Market Value If nothing is entered value is considered zero	Organization Donation Made To	Items If needed please attach separate list	Condition Excellent Good New
		\$	\$			
		\$	\$			
		\$	\$			

## 6-MISCELLANEOUS

Did you move in 2025 (Must be an active member of the military)	<input type="checkbox"/> Yes
Gambling Losses	\$
Gambling Income (Attach W-2G from Casino)	\$
Student loan interest	\$
Did you receive any prizes/awards not reported on W-2 Description: _____	Value \$
Did you adopt a child in 2025-Attach all documents	<input type="checkbox"/> Yes
Did you apply for any state tax credits such as GOAL Scholarship Program, Film Tax Credit, Etc.  If yes, please provide necessary documents.	
Did you have any sales or other exchanges of virtual currencies, or used virtual currencies to pay for goods or services, or you are holding virtual currencies as an investment?	<input type="checkbox"/> Yes
There is a Georgia Tax Credit available to individuals that were pregnant as of 12/31/2025. If you were pregnant as of 12/31/2025 please let us know.	

## 7-EDUCATION EXPENSES

Student 1 _____	Student	Student
Student 2 _____		
Is a fulltime student	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Tuition, Fees, Books & Supplies (For 1st 4 Years of College)	\$	\$
Tuition, Books, Supplies (Non degree courses)	\$	\$
S29 Plan Contributions	\$	\$
Name of State Plan _____		

## 8-CASUALTY LOSS

Was the loss in a presidentially declared disaster area?	<input type="checkbox"/> Yes
Casualty Description	
Date of Casualty	Insurance reimbursement
Fair market Value before casualty	Original Cost/Basis
Fair Market Value after casualty	Date Acquired

# SELF EMPLOYED

Please complete one of these  
pages per business owned

## 1-SELF EMPLOYED BUSINESS

Business Name:	
Address:	
Business Income	\$
Merchant Fees	\$
Customer Refunds	\$
Customer checks returned by bank	\$
Advertising	\$
Business Professional Dues/Membership Fees	\$
Commissions, Management & Other Fees	\$
Liability & Business Property Insurance	\$
Interest Paid-Credit Cards Dedicated Business Credit Card	\$
Total Internet \$ _____ Percentage used for Business _____	
Legal, Accounting, Payroll Fees	\$
Meal for business (log required to show client name /potential client & business discussed)	\$
Bank Service Charges	\$
Gifts to customers/family (IRS limits gifts to \$25 per)	\$
Health Insurance premiums (Not paid by employer)	\$
Interest Paid Mortgage-business building only	\$
Land Line Telephone (Second line only for home offices)	\$
Total Cell Phone\$ _____ Percentage used for Business _____	
Office Expenses	\$
Payments to Subcontractors	\$
Rental-Business Property/Real Estate	\$
Repairs & Maintenance-(Business Equipment)	\$
Taxes & Licenses-Secretary of State	\$
Wages paid to employees-Form W-2 (Please Provide)	\$
Supplies (Hardware, cleaning, saw blades, etc.)	\$
Postage & Shipping	\$
Rental-Vehicle, Equipment, Machinery	\$
Seminars, Training	\$
Business Building Utilities-(Do not include if home office)	\$
Home office	
Second Telephone Line	\$
Total utilities paid	\$
Total rent paid	\$
Hazard or Renters Insurance	\$
Pest Control	\$
Other:	\$
Improvements	\$
Homeowners/Condo Association Fees	\$
Square footage area used exclusively for business	

## 3-BUSINESS VEHICLE EXPENSES

	Taxpayer	Spouse
Enter vehicle make, model and year	_____	_____
Amount of reimbursement provided by employer	\$	\$
Is the vehicle available for personal use	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes
Have you kept a log recording your mileage	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes
Is reimbursement included on W-2	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes
Do you have another vehicle available for personal use	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes
Parking & Tolls		
Total Miles Driven		
Business Miles-For employer		
Business Miles-Between 1st & 2nd job		
Business Miles-From Job to school		
Business Miles-Temporary job sites		
<b>Vehicle operating expenses-If using actual expenses</b>		
Fuel	\$	\$
Total Maintenance, tires, batteries and repairs	\$	\$
Insurance	\$	\$
Vehicle License - (Special licenses such as Class D. Include expense for medical exams.)	\$	\$
Total Lease Payments	\$	\$
Total Loan Interest	\$	\$
Total Taxes	\$	\$
Total Car Wash	\$	\$

## 4-BUSINESS TRAVEL

Airfare	\$	\$
Auto Rental	\$	\$
Meals-(Away from home overnight)	\$	\$
Lodging	\$	\$
Laundry-(Away from home overnight)	\$	\$
Tips, Other:	\$	\$

## 2-ASSETS PURCHASED, SOLD OR DISPOSED \*

Description of Asset	Date sold or disposed of	Sales Price
		\$
		\$
		\$

\*If Needed attach a separate statement with itemized list.

# REAL ESTATE RENTAL

Please complete one of these  
pages per rental owned

## 1-REAL ESTATE RENTAL INCOME/EXPENSES

Address lot property):	
Rental Income	\$
Refunds and Returned Checks	\$
Homeowners and Hazard Insurance	\$
Legal & Professional Fees: (Including evictions)	\$
Management Fees	\$
Mortgage Interest paid on non-home offices	\$
Other Interest: (Seller financing, dedicated credit cards, etc.)	\$
Commissions	\$
Hardware, cleaning, small tools (Under \$100)	\$
Property Tax (non-home offices)	\$
Electricity (non-home offices)	\$
Water (non-home offices)	\$
Gas (non-home offices)	\$
Advertising	\$
Bank Charges	\$
Total Cell Phone\$_____ Percentage used for property _____	
Pest Control	\$
Credit Checks on renters	\$
Total Internet\$_____ Percentage used for property _____	
Postage, Office Supplies	\$
HOA or Condo Fees	\$
Flooring (Repairs)	\$
Carpentry (Repairs)	\$
Electrical (Repairs)	\$
Heating/AC (Repairs)	\$
Painting (Repairs)	\$
Plumbing (Repairs)	\$
Roofing (Repairs)	\$
Flooring, Kitchen, Bathroom Repairs	\$
Cleaning & Maintenance	\$
Lawn/Yard Service	\$
Other:	\$
Other:	\$

## 3- REAL ESTATE/INVESTMENT BUSINESS TRAVEL

	Taxpayer	Spouse
Enter vehicle make, model and year	_____	_____
Is the vehicle available for personal use	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes
Have you kept a log recording your mileage	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes
Do you have another vehicle available for personal use	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes
Total miles driven for the year		
Total commuting miles for the year		
Total miles rental related-(Include trips to pick up checks, trips to hardware store, trips to meet contractors on job, trips to deposit checks, etc.)		
<b>Vehicle operating expenses-If using actual expenses</b>		
Total Fuel	\$	\$
Total Maintenance, tires, batteries and repairs	\$	\$
Insurance	\$	\$
Vehicle License	\$	\$
Lease Payments	\$	\$
Loan Interest	\$	\$
Taxes	\$	\$
Car Wash	\$	\$

## 4-REAL ESTATE/INVESTMENT BUSINESS TRAVEL

Airfare	\$
Auto Rental	\$
Meals- (Away from home overnight)	\$
Lodging	\$
Laundry- (Away from home overnight)	\$
Tips, Other:	\$

## 2-BUSINESS OR INVESTMENT PROPERTY SOLD OR DISPOSED

Description of Asset	Purchase Date	Cost	Sale Date	Sales Price	Rental# (above)
		\$		\$	
		\$		\$	
		\$		\$	
		\$		\$	

Our team at Hagan & Associates has analyzed the newly enacted ***One Big Beautiful Bill Act*** to help you understand the provisions most likely to impact your personal tax planning.

**No Tax on Tips (2025–2028)**

- Tips are no longer subject to federal income tax
- Employees must track cash tips

**No Tax on Overtime (2025–2028)**

- Overtime wages exempt from federal income tax
- Deduction capped at \$12,500 (Single) / \$25,000 (MFJ)
- Not allowed for Married Filing Separate
- Available to itemizers and non-itemizers

**Standard Deduction Increase**

- \$15,750 – Single / Married Filing Separate
- \$23,625 – Head of Household
- \$31,500 – Married Filing Joint

**Additional \$6,000 Deduction for Age 65+**

- \$6,000 per qualifying individual
- Available to itemizers and non-itemizers
- Applies regardless of Social Security benefits

**Child Tax Credit**

- Increased from \$2,000 to \$2,200 per child

**Child & Dependent Care Credit**

- Maximum credit rate increased from 35% to 50%
- Phases down based on income

**Car Loan Interest Deduction (2025–2028)**

- Above-the-line deduction up to \$10,000
- New vehicles only; final assembly in the U.S.
- VIN required; under 14,000 lbs.

**Wagering Losses**

- Deductible losses limited to 90% of winnings
- Winnings may still be taxable

**Miscellaneous Itemized Deductions**

- Eliminated, except educator expenses
- Unreimbursed job costs and tax prep fees no longer deductible
- Exception for active-duty military

**Clean Vehicle Credit (Ends 9/30/25)**

- EV credit up to \$7,500 expires September 30, 2025

**Energy-Efficient Home Credits (End 12/31/25)**

- Credits for solar, insulation, heat pumps expire December 31, 2025

**Charitable Contributions**

- Non-itemizers: up to \$1,000 (Single) / \$2,000 (MFJ)
- Itemizers: deductible only above 0.5% of AGI
- 37% bracket taxpayers capped at 35% deduction value

If you would like to discuss how these changes may affect your tax situation, please call **(770) 615-2970** and ask **Stephanie** to schedule a billable tax consultation with one of our experienced tax professionals.