

EVANOFF ACCOUNTING SERVICES LLC

Specializing in Small Business and Individual Taxes

Income Taxes • Accounting • Bookkeeping • Computer Services

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January 3, 2026

Greetings!

The filing season for tax year 2025 is now underway. There are many changes to be aware of, too many to outline fully here, so please visit my website for detailed information at susanevanoff.com/newsletter. A generic tax organizer will also be posted under the Forms tab. I want to bring to your attention a couple of items that has not received much attention.

1. Residential Energy Credits Expire After 2025:

This change is easy to overlook. If you installed any qualifying energy-efficient improvements, such as a furnace, air conditioner, boiler, heat pump, water heater, wood stove, windows, doors, insulation, solar panels, etc., please provide a copy of the invoice with your tax information.

2. IRS Transition Away from Paper Refund Checks:

Beginning September 30, 2025, the IRS will phase out most paper refund checks in response to a federal mandate requiring electronic payments (Executive Order 14247). If banking information is not provided—and you do not qualify for a limited exception—the IRS will hold your refund for approximately six weeks before issuing a paper check. During this time, the IRS will send a letter requesting your banking details.

3. Electronic Payments Required for IRS Balances Due:

All payments to the IRS must be made electronically. The recommended option is **IRS Direct Pay**, which is fast, secure, and does not require creating an account. Additional electronic payment options are available at IRS.gov/payments. I can also arrange an electronic withdrawal on the date you choose—or on the tax return due date—using your banking information and preparing the appropriate form.

Please sign and return the enclosed Engagement Letter for tax year ending 2025 with your tax documents.

To protect your personal information, please use my secure client portal instead of email or text messaging when sharing tax documents. If you have any questions, I am happy to assist. Remember to include your banking information to ensure timely processing.

Warm regards,
Susan Evanoff, EA