



January 22, 2026

To our valued clients:

Hope that this letter finds you well in the New Year! 2025 saw significant changes to the **FEDERAL** tax law. Please note that many of these changes **WILL NOT** have an impact on your state tax returns. We are taking the opportunity to change how we operate.

Client Responsibilities: provide complete and accurate tax information, respond to any questions and sign Form 8879. Should missing information lead to the issuance of a notice, we will work with you to address the notice which may include the preparation of an amended return. These services are not included in our preparation fees outlined below.

WSM Responsibilities: preparation of your tax returns with due professional care. Should we make a mistake on your return, we will seek to abate any penalties assessed.

Information submission: Please drop off or upload your tax information as early as possible to avoid the rush of tax season. If you do not have access to the portal, please call and we will help you get set-up.

Tax Return Preparation: Our fees are for the preparation of your Federal and state(s) returns. Our fees **DO NOT** include 2026 tax planning, the preparation and completion of NJ PAS-1, notice resolution and “quick questions”. These services will be subject to additional fees.

Refunds/Amounts Due: All refunds, amounts due and 2026 estimated payments will be processed electronically. Please verify the bank information we have on file is accurate. The use of electronic funds processing was mandated in a March 2025 Executive Order and became effective in September 2025.

Return completion: We will call you to discuss the results of your tax return. To efile your tax return, we need a signed 8879 and payment. If you would like a meeting to discuss your return, one can be scheduled when we call you.

Submission deadlines: Businesses – **March 1st** and Individuals – **April 1st**

Thank you for your faith and trust in us. We appreciate the opportunity to serve and work with you. Questions and referrals are always welcome.

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