

November 5, 2025

**To: Individual Tax Client**

**RE: Year-end tax planning**

Dear Client,

**2025** is rapidly coming to a close. Now is the time to start preparing for year-end income tax planning. Please find enclosed our **2025 Tax Organizer**. Please use this form to aid you in assembling your tax information, along with all supporting documents. ***The Tax Organizer must be signed and returned to our office when your year-end tax information is turned in.*** The next item enclosed is our **2025 Tax Preparation Engagement Letter**. The form needs signed by all taxpayers and return to our office with your 2025 tax information.

**As per the Internal Revenue Service, all 2025 individual tax returns we prepare must be electronically filed.** Please provide us with a voided check for refunds and/or amounts due. (All federal tax payments to the IRS **must** be electronically paid.) Taxes due to the state of West Virginia can still be paid by check if you prefer.

To ensure that your return is prepared in a timely manner please see to it that we receive all of your **information along with the completed tax organizer and signed engagement letter at one time**. To ensure your 2025 income tax returns are completed by **April 15, 2025** we must receive all of your tax information no later than **March 15, 2025**.

Should you have any questions concerning your 2025 income taxes, please give us a call. We stand ready to assist you with the filing of your 2025 income tax returns.

***For over sixty (60) years the Cooper family has provided accounting and tax services to individuals and small businesses throughout West Virginia and many other states. We thank you for your business and look forward to many more years of serving you! If you are satisfied with our services, we ask you to tell a friend about our services. We welcome new clients!***

Sincerely,  
**Cooper & Associates A.C.**