

Marino and Associates, Inc.

January 2026

Dear Preferred Client:

We hope you are well and safe as we enter 2026.

Many tax changes for tax years 2025 and 2026 are in the works. Make sure you check my web page for changes. See "One Bill Beautiful Bill" on my web page.

I predict many more and larger Federal refunds for 2025. And there is a nice size Oregon kicker.

Since IRS wants to eliminate paper checks, I am setting all taxpayer refunds to be direct deposit and all payments to be direct withdrawal. If you want to stay with paper, let me know.

The US Post Office is changing there procedures This may delay mail reaching processing facilities. This could impact time-sensitive items such as tax returns and payments. To avoid a late tax return, tax payment, or other filing, taxpayers should consider mail returns and payments **several days before the deadline**. Better yet, go electronic. See **IRS to Phase Out Paper Checks in Favor of Electronic Payments**, on my web page.

I have added a new option to deliver your tax documents to us. See **Option 3**, below.

Continuing again, Oregon Senate Bill 1 (2023) calls for the voluntary self-identification of race and ethnicity. This is completed on Oregon form OR-VSI. More information at <https://www.oregon.gov/dor/programs/individuals/Pages/self-identification.aspx> You can participate in this voluntary program either by including this info with your tax return or submitting your info through Oregon Revenue-On-Line at <https://revenueonline.dor.oregon.gov/tap/>. Last year, participation rate was only 5%.

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For the safety of our clients and staff, we are not having in-office appointments. We are asking that you provide your documents and information to us using one of these options.

Option 1. Electronically submit your tax documents through our secure portal (Verifyle). You will need the ability to scan and create PDF files (photos of documents do not work well). Send us an email at d.c.marino@comcast.net, and we will send you your secure portal access information. When we have finished, we can post your completed tax return to this secure portal for you to print and save electronically.

Even if you do not have the ability to create PDF files, we are asking all our clients to still request access to our secure portal, even if you just use it for secure messaging.

Option 2. Copy all your tax documents and mail the copies to us. (Your copies sent to us will not be returned). Keep your originals. **Do not send to our office address.**

Please use this address:

**Marino and Associates
Dale Marino
PO Box 66512
Portland, Oregon 97290-6512.**

Please do not require a signature to receive or pick up your documents. You can send it by USPS Priority Mail. Free mailing envelopes are available at your post office.

Option 3. NEW. If you want to hand me your tax documents or pick up your completed tax return, you can meet me at my Post Office at Eastport Plaza Shopping Center, 3850 SE 82ND AVE PORTLAND, OR 97266. I visit there most days. Prior agreed time is required.

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From our web page at www.MarinoTaxPro.com, you can download and print your copy of my “2025 Tax Organizer and Deduction Finder”. I hope you find this a valuable tool. Please complete and return the organizer and “Engagement Letter”, signed by you and your spouse (if applicable). **The completed Tax Organizer and Engagement Letter are required for us to prepare your tax return.** If you would like a more detailed and customized organizer, just let us know.

When completing the “2025 Tax Organizer and Deduction Finder”, read the entire line. Some lines reference to more than one topic. If anything in the statement pertains to you, check the box. If you are not sure, put a “?” in the box and your tax preparer will better explain it to you.

It is very important that you send us **all** your information and documents at one time. Two possible exceptions are if you are waiting on a late K-1 form or your stockbroker 1099 statement.

Avoid our “Tax Preparer Stress Fee” added to your invoice by having your tax return information to us 30 days before the due date.

We can't promise completion of your tax return by the due date if we receive your information from April 1st to the April due date.

If you want to avoid the rush in March and April, we can file for an automatic extension for you. As long as you do not owe any taxes, an extension gives you until October 15, 2026 to file your individual tax return. Actually, if you have a refund due, you have three years, until April 15, 2028 to claim it. There are generally no penalties for filing late when you are due a refund.

As always, it is important that you talk to us about your plans that may affect your income tax return, so that we can plan for you to pay the least tax. If you do not plan to pay the least amount of taxes, you won't.

Your tax return and supporting documents contain your personal and confidential information. Secure them in a safe place so if you need them again, you know where they are. Additional copies of your tax return are available for a fee.

Beware of scams and swindlers. Do not respond to any telephone calls, emails or letters that you suspect may not be legitimate from the IRS or other taxing authority. Call our office first before giving any of your information to anyone.
See - https://www.youtube.com/watch?v=qmBDJeCI_h4

Do not attach documents to emails sent to us. We no longer accept these documents. Instead ask us for access to our secure portal (Verifyle) and send documents and messages securely to us.

Daily, we receive suspicious emails. If we do not respond to an email from you, call our office.

Please feel free to call us at 503-239-4716, with any questions or concerns. We look forward to serving you, again, soon.

Sincerely,

Dale Marino, EA, LTC