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**MEMBER OF GEORGIA
SOCIETY OF CPA'S**

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**AMERICAN INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS**

1065 TAX RETURN ENGAGEMENT LETTER

Thank you for selecting **TIMOTHY J. CAGLE, CPA, P.C.** to assist in the preparation of you LLC or 1065 Partnership with tax compliance for 2023. The purpose of this letter is to confirm the terms of our engagement and the services we will provide. You received this letter because we understand you are the person responsible for the tax matters of the partnership. If that is not correct, please tell us who the tax matters partner is.

You are engaging us to prepare the above referenced tax returns from information you provide to us. We may ask for clarification of some information, but we will not audit or otherwise verify the data you submit. We will provide checklists, questionnaires and/or worksheets to help you gather information necessary for a complete return. Please use those forms in order to avoid overlooking important information.

Our work in connection with the preparation of income tax returns does not include any procedures designed to discover defalcations or other irregularities. We may provide limited accounting and analysis, but only for the purpose of preparing complete and accurate income tax returns.

We must use our judgment in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. We will apply the "more likely than not" reliance standard to resolve such issues in order to avoid penalties that might be assessed against us as return preparers. You agree to honor our decisions regarding disclosure of return positions to avoid or mitigate penalties.

Penalties of as much as \$100,000 can be imposed on the partnership for failing to disclose participation in "reportable transactions," that is, certain arrangement the IRS has identified as potentially abusive. We will insist that all such transactions be properly disclosed.

The law also includes penalties that may be imposed when taxpayers understate their tax liability. If you would like information about those penalties please call me. This is an entity whose tax items are reported in the returns of its partners or members; therefore, any penalty for substantial understatement of tax relating to this entity's tax items would be imposed on its partners or members.

Management is responsible for proper recording of transactions in the accounts, safeguarding assets, and substantial accuracy of the financial records. Because you have final responsibility for the returns, you should review them carefully before you sign and file them and distribute tax information to the partners or members.

Your returns may be selected for review by the taxing authorities. Adjustments proposed by an examining agent are subject to appeal. We can arrange to be available, upon request, to represent you if your returns are audited. That representation will be a separate engagement and we will render additional invoices for fees and expenses incurred.

Our fee for preparation of the returns identified above will be based on the time required at standard billing rates plus out-of-pocket expenses. All invoices are due and payable upon presentation. To the extent allowed by state law, an interest charge may be added to all accounts not paid within thirty (30) days

We retain copies of the records you have supplied us along with our work papers for your engagement for a period of seven years. After seven years, our work papers and engagement files are destroyed. All of your original records will be returned to you at the end of this engagement. Our working papers and files are not a substitute for the original records, and you should keep them in secure storage.

If this letter reflects your understanding of the terms of our engagement, please sign the enclosed copy in the space indicated and return it to us.

PLEASE INCLUDE A CREDIT CARD FOR PROCESSING.

Credit Card number _____ Expiration: _____ CVV _____

Billing zip code _____

Thank you for your confidence in us.

Sincerely,

TIMOTHY J. CAGLE, CPA, P.C.

Accepted By: _____ Accepted By: _____

Date: _____ Date: _____

E-file Authorization for Form 1065
(For return of partnership income or administrative adjustment request)

2023

Department of the Treasury
Internal Revenue Service

ERO must obtain and retain completed Form 8879-PE.
Go to www.irs.gov/Form8879PE for the latest information.

For calendar year 2023, or tax year beginning _____, 2023, and ending _____, 20____.

Name of partnership _____

Employer identification number _____

Part I Form 1065 Information (Whole dollars only)

1	Gross receipts or sales less returns and allowances (Form 1065, line 1c)	1	
2	Gross profit (Form 1065, line 3)	2	
3	Ordinary business income (loss) (Form 1065, line 23)	3	
4	Net rental real estate income (loss) (Form 1065, Schedule K, line 2)	4	
5	Other net rental income (loss) (Form 1065, Schedule K, line 3c)	5	

Part II Declaration and Signature Authorization of Partner or Member or Partnership Representative

I declare under penalties of perjury that:

- 1a. If the Form 1065 is being transmitted as part of a return of partnership income, I am a partner or member of the named partnership.
- b. If the Form 1065 is being transmitted as part of an administrative adjustment request (AAR), I am the partnership representative (PR) of the named partnership.
- 2. I have examined a copy of the partnership's electronic Form 1065 (whether used as return or AAR) and accompanying forms, schedules, and statements, and to the best of my knowledge and belief, it/they is/are true, correct, and complete.
- 3. I am fully authorized to sign the return or AAR on behalf of the partnership.
- 4. The amounts shown in Part I above are the amounts shown on the electronic copy of the partnership's Form 1065.
- 5. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to transmit the partnership's return or AAR to the IRS and to receive from the IRS (a) an acknowledgment of receipt or reason for rejection of the transmission and (b) the reason for any delay in processing the return or AAR.
- 6. I have selected a personal identification number (PIN) as my signature for the partnership's electronic return of partnership income or AAR.

Partner or Member or PR PIN: check one box only

- I authorize _____ to enter my PIN

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 as my signature
ERO firm name Don't enter all zeros
on the partnership's 2023 electronically filed return of partnership income or AAR.
- As a Partner or Member or PR of the partnership, I will enter my PIN as my signature on the partnership's 2023 electronically filed return of partnership income or AAR.

Partner or Member or PR signature: _____

Title: _____ Date: _____

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

--	--	--	--	--	--	--	--	--	--	--	--

Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return of partnership income or AAR for the partnership indicated above. I confirm that I am submitting this return or AAR in accordance with the requirements of **Pub. 3112**, IRS *e-file* Application and Participation, and **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature: _____ Date: _____

ERO Must Retain This Form – See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So

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Alpharetta, GA 30005

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TAX RETURN ENGAGEMENT LETTER
1120 CORPORATION

Thank you for selecting **Timothy J. Cagle, CPA, P.C.** to assist in the preparation of your Corporation Tax Returns with tax compliance for 2023. The purpose of this letter is to confirm the terms of our engagement and the services we will provide. You received this letter because we understand you are the person responsible for the tax matters of the corporation. If that is not correct, please tell us who that person is so that we can coordinate tax return preparation work with the correct party.

We expect to perform the following services:

- * Prepare the federal, state, and local income tax returns with supporting schedules.
- * Perform a limited amount of bookkeeping and analysis necessary for preparation of the income tax returns.

Our work in connection with preparation of your income tax returns does not include procedures to verify your representations, discover defalcations, or other irregularities.

We must use our judgment in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. We will apply the "more likely than not" reliance standard to resolve such issues in order to avoid penalties that might be assessed against us as return preparers. You agree to honor our decisions regarding disclosure of return positions to avoid or mitigate penalties.

Penalties of as much as \$200,000 can be imposed on the corporation for failing to disclose participation in "reportable transactions," that is, certain arrangement the IRS has identified as potentially abusive. We will insist that all such transactions be properly disclosed.

The law also includes penalties that may be imposed when taxpayers simply understate their tax liability. If you would like information about those penalties, please call this office.

Management is responsible for proper recording of transactions in the accounts, safeguarding of assets, and substantial accuracy of the financial records. Because you have final responsibility for the returns, you should review them carefully before you sign and file them, and send tax reporting information to the shareholders.

Your tax returns may be audited by the taxing authorities. Any proposed adjustments are subject to certain appeal. Should your tax returns be selected for examination, we will arrange to be available upon request to represent you. Such representation would be a separate engagement and we would render additional invoices for fees and expenses incurred.

Our fee for the services described will be based on the time required at standard billing rates plus out of pocket expenses. All invoices are due and payable upon presentation. To the extent permitted by state law, an interest charge will be added to all accounts not paid within thirty (30) days.

We retain copies of records you supply to us along with our work papers for your engagement for a period of seven years. After seven years, our work papers and engagement files are destroyed. All of your original records

will be returned to you at the end of this engagement. Because our working papers and files are not a substitute for the original records, you should store them in a secure place.

To affirm that this letter agrees with your understanding of the terms of our engagement, please sign the enclosed copy in the space indicated and return it in the envelope provided.

We appreciate your confidence in us.

PLEASE INCLUDE A CREDIT CARD FOR PROCESSING.

Credit Card number _____ Expiration: _____ CVV _____

Billing zip code _____

Sincerely,

Timothy J. Cagle, CPA, P.C.

Accepted By: _____

Corporation: _____

Title: _____

Date: _____

E-file Authorization for Corporations

(December 2022)

For calendar year 20____, or tax year beginning _____, 20____, ending _____, 20____

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service

**Use for efile authorizations for Form 1120, 1120-F or 1120S.
Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879CORP for the latest information.**

Name of corporation _____	Employer identification number _____
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Part I Information (Whole dollars only)		
1 Total income (Form 1120, line 11)	1	_____
2 Total income (Form 1120-F, Section II, line 11)	2	_____
3 Total income (loss) (Form 1120-S, line 6)	3	_____

Part II Declaration and Signature Authorization of Officer. Be sure to get a copy of the corporation's return.

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's electronic income tax return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the corporation's electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (a) an acknowledgment of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the corporation's electronic income tax return and, if applicable, the corporation's consent to electronic funds withdrawal.

Officer's PIN: check one box only

- I authorize _____ to enter my PIN

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 as my signature
ERO firm name
on the corporation's electronically filed income tax return.

- As an officer of the corporation, I will enter my PIN as my signature on the corporation's electronically filed income tax return.

Officer's signature _____ Date _____ Title _____

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

--	--	--	--	--	--	--	--	--	--	--	--

do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the electronically filed income tax return for the corporation indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 3112, IRS e-file Application and Participation, and Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature _____ Date _____

**ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So**

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TAX RETURN ENGAGEMENT LETTER
1120S-S CORPORATION

Thank you for selecting **Timothy J. Cagle, CPA, P.C.** to assist in the preparation of your S Corporation Tax Returns with tax compliance for 2023. The purpose of this letter is to confirm the terms of our engagement and the services we will provide. You received this letter because we understand you are the person responsible for the tax matters of the corporation. If that is not correct, please tell us who that person is so that we can coordinate return preparation work with the correct party.

We expect to perform the following services:

- Prepare the federal, state, and local income tax returns with supporting schedules.
- Perform a limited amount of bookkeeping and analysis necessary for preparation of the income tax returns.

Our work in connection with preparation of your income tax returns does not include procedures to verify your representations, discover defalcations, or other irregularities.

We must use our judgment in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. We will apply the "more likely than not" reliance standard to resolve such issues in order to avoid penalties that might be assessed against us as return preparers. You agree to honor our decisions regarding disclosure of return positions to avoid or mitigate penalties.

Penalties of as much as \$200,000 can be imposed on the corporation for failing to disclose participation in "reportable transactions," that is, certain arrangement the IRS has identified as potentially abusive. We will insist that all such transactions be properly disclosed.

The law also includes penalties that may be imposed when taxpayers simply understate their tax liability. If you would like information about those penalties, please call this office. Because an S corporation is an entity whose tax items are generally reported by its shareholders, any penalty for substantial understatement of tax relating to S corporation items will be imposed at the shareholder level.

Management is responsible for proper recording of transactions in the accounts, safeguarding of assets, and substantial accuracy of the financial records. Because you have final responsibility for the returns, you should review them carefully before you sign and file them, and send tax reporting information to the shareholders.

Our fee for the services described will be based on the time required at standard billing rates plus out-of-pocket expenses. All invoices are due and payable upon presentation. To the extent permitted by state law, an interest charge will be added to all accounts not paid within thirty (30) days.

We retain copies of records you supply to us along with our work papers for your engagement for a period of seven years. After seven years, our work papers and engagement files are destroyed. All of your

original records will be returned to you at the end of this engagement. Because our working papers and files are not a substitute for the original records, you should store them in a secure place.

To affirm that this letter agrees with your understanding of the terms of our engagement, please sign the enclosed copy in the space indicated and return it in the envelope provided.

We appreciate your confidence in us.

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Credit Card number _____ Expiration: _____ CVV _____

Billing zip code _____

Sincerely,

Timothy J. Cagle, CPA, P.C.

ACCOUNTANT IN CHARGE

Corporation: _____

Accepted By:

Accepted By:

Title: _____ Title: _____

Date: _____ Date: _____

