

# 2023 Tax return reminders

1. The following pages **must be completed IN FULL** prior to beginning any service. Any areas left blank or missing data will result in the delay of start of services and could result in our inability to file by the deadline.
2. We require a credit card on file to begin processing your return. We do NOT accept checks or payment plans.
3. Please DO NOT send in tax data piece by piece. Please compile your data completely, then submit the completed data.

## 4. The following are FIRM deadlines for processing in 2024.

### **NO EXCEPTIONS will be made:**

- Data needed for extensions DUE NO LATER than **MARCH 4, 2024**
- We cannot compile tax projections for the April 15<sup>th</sup> deadline after **MARCH 4, 2024**
- If you wish to know if you need to send money with your extension, we MUST have your COMPLETE data no later **March 4, 2024**
- To complete your 2023 tax return filing by April 15<sup>th</sup>, WE MUST have your COMPLETE tax documents and data no later than **March 4, 2024**
- *Receipt of data by 03-04-2024 is NOT a guarantee for filing by 4-15-2024 since individual questions and issues may arise and final filing is dependent on number of returns received ahead of yours. We prepare returns IN THE ORDER RECEIVED.*

(Processing of ALL extensions and returns is dependent on the clients' submission of COMPLETE tax documents and data).

5. Full payment is due upon receipt of invoice.
6. We have limited appointments available during tax season. ALL appointments should be coordinated with our front desk staff at [frontdesk@timcaglecpa.com](mailto:frontdesk@timcaglecpa.com) with Cheryl or Gale.

Tim & Janie do not schedule their own appointments.

*We have had an increase in billing rates due to increases in software, filing fees, and continuing education.*

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**Individual Tax Engagement Letter**  
**For 2023 Tax Returns**

January 1, 2024

Dear Client:

This letter is to confirm our understanding of the terms and objectives of our tax services engagement and to clarify the nature and limitations of the tax services to be provided.

We will prepare the Federal & State Individual income Tax Returns for calendar year 2023. We will provide questionnaires and worksheets to guide you in organizing the information we need to prepare your tax returns. You represent that the information you are supplying to us is accurate and complete to the best of your knowledge and that you have disclosed to us all relevant facts affecting the returns. We will not verify the information you give us; however, we may ask for additional clarification of some information. We generally prepare returns with the aid of computer tax preparation software.

Our fees for tax services will be at our standard hourly rates for the time spent, plus out-of-pocket expenses, including computer-processing charges. Our bills are due when you receive them. We may bill you on an interim basis prior to completion of this engagement. All tax returns must be paid in full at the time of pick up and or filing.

As you know, your returns are subject to examination by the taxing authorities. In the event of an audit, you may be requested to produce documents, records or other evidence to substantiate the items of income and deduction shown on a tax return. Any proposed adjustments by the examining agent are subject to certain rights of appeal. If an examination occurs, we will represent you if you so desire; however, these additional services are not included in our fee for preparation of your returns.

We will use our judgment in resolving questions when the tax law is unclear, or when conflicts exist between taxing authorities' interpretations of the law and other supportable positions. Unless instructed by you, we will resolve such questions in your favor whenever possible.

It is important for you to know that the law imposes a penalty if a taxpayer makes substantial understatement of tax liability. For individual taxpayers, a substantial understatement is when the understatement for the year exceeds the greater of 10% of the tax required to be shown on the return, or \$5,000.00. The penalty is 20% of the tax underpayment. It may be necessary to make certain disclosures in the return to avoid exposure to penalties. We will discuss tax positions that may increase the risk of exposure to penalties and any recommended tax return disclosures with you before completing the preparation of the returns. You should also know the IRS audit procedures will almost always include questions on bartering transactions and on deductions that require strict documentation such as travel and entertainment expenses and expenses for business usage of autos and computers. In preparing your returns, we rely on your representations that we have been informed of all bartering transactions and that you understand and have complied with the documentation requirements for your expenses and deductions. If you have questions about these issues, please contact us.

transactions and that you understand and have complied with the documentation requirements for your expenses and deductions. If you have questions about these issues, please contact us.

You have the final responsibility for the tax returns and, therefore, you should review the returns carefully before signing and filing.

If during the work, we discover information that affects your prior-year tax returns, we will make you aware of the facts. However, we cannot be responsible for identifying all items that may affect prior-year returns. If you become aware of such information during the year, please contact us to discuss the best resolution of the issue.

We require payment in full prior to e-file or pick-up of your tax returns. No return will be released prior to payment in full for services rendered.

If the tax services and terms outlined are in accordance with your understanding of our engagement, please sign this letter in the space provided and return it to our office.

We appreciate the opportunity to serve you. If you have any questions or need any additional information, please do not hesitate to call.

Sincerely,

Tim Cagle, CPA, PFS

The foregoing is in accordance with my understanding of your engagement to provide tax services. The terms described in this letter are acceptable and are hereby agreed to.

**AGREED AND ACCEPTED:**

By: \_\_\_\_\_

By: \_\_\_\_\_

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Print Name

Date \_\_\_\_\_

Date \_\_\_\_\_

Form **8879**

(Rev. January 2021)

Department of the Treasury  
Internal Revenue Service

### IRS e-file Signature Authorization

▶ ERO must obtain and retain completed Form 8879.  
▶ Go to [www.irs.gov/Form8879](http://www.irs.gov/Form8879) for the latest information.

OMB No. 1545-0074

Submission Identification Number (SID) ▶

Taxpayer's name	Social security number
Spouse's name	Spouse's social security number

**Part I Tax Return Information — Tax Year Ending December 31,** (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

**Note:** Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

1	Adjusted gross income	1	
2	Total tax	2	
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	
4	Amount you want refunded to you	4	
5	Amount you owe	5	

**Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)**

Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement 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 ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received 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 further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

- I authorize \_\_\_\_\_ to enter or generate my PIN \_\_\_\_\_ as my signature on the income tax return (original or amended) I am now authorizing. **ERO firm name**                               Enter five digits, but don't enter all zeros
- I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

Spouse's PIN: check one box only

- I authorize \_\_\_\_\_ to enter or generate my PIN \_\_\_\_\_ as my signature on the income tax return (original or amended) I am now authorizing. **ERO firm name**                               Enter five digits, but don't enter all zeros
- I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

**Practitioner PIN Method Returns Only—continue below**

**Part III Certification and Authentication — Practitioner PIN Method Only**

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 for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and Pub. 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax 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**

# Check list for filing of 2023 tax returns/required as of Jan 01, 2024

Name of client (s): \_\_\_\_\_ ; \_\_\_\_\_

SSN: \_\_\_\_\_ ; \_\_\_\_\_ DOB: \_\_\_\_\_ ; \_\_\_\_\_

Employer name: \_\_\_\_\_ ; \_\_\_\_\_

Address: \_\_\_\_\_

Telephone: \_\_\_\_\_ ; \_\_\_\_\_

Email address: \_\_\_\_\_ ; \_\_\_\_\_

(Please initial each line to the left)

No returns will be started unless the tax engagement letter and form 8879 are signed. (forms are attached)

All returns require payment in FULL at time of filing. Please provide your credit card information:

card number \_\_\_\_\_ CVV \_\_\_\_\_ expiration date \_\_\_\_\_

Meetings, emails and telephone calls, as well as resolution of any tax notices, is billed at our usual fees independently from your tax return fee. Fees for tax preparation DOES NOT include the above services.

Our office is now paperless. **If possible, please remit copies and keep your originals.** If we have your originals, we will scan your data then return back to you after your return has been filed. Please make arrangements to pick up all data after your return has been completed. **We will only hold data for 30 days.** Following 30 days, all data will be shredded. We can email you a secure pdf of your back up data or if you prefer, we can mail your data back to you, for a postage fee.

Please advise if you wish  paper or  PDF copies of your return. (please check only one)

Please indicate if you wish to see a **draft**  before filing, OR **no draft**  needed (please check only ONE)

If you are due a refund: do you prefer  paper check OR  direct deposit (please check only ONE)

If you owe taxes, do you want your owed taxes **paid through a bank draft**  If yes, please check

**If you want direct deposit for either your refund or tax payment, we MUST have your banking 9-digit routing & account number:**

Routing# \_\_\_\_\_ Account# \_\_\_\_\_

Name of Bank: \_\_\_\_\_

**\*Name of Dependent:** \_\_\_\_\_

**DOB:** \_\_\_\_\_ **SSN:** \_\_\_\_\_

**\*Name of Dependent:** \_\_\_\_\_

**DOB:** \_\_\_\_\_ **SSN:** \_\_\_\_\_

*Do you have a child in college? If so, will you claim that child? \_\_\_\_\_*

*If the child files his or her own return; will you claim the child \_\_\_\_\_ OR will the child claim himself \_\_\_\_\_*

**\* Have you had any changes since the filing of your last tax return?**

**Marital Status:** \_\_\_\_\_

**Dependent status- addition or deletion of dependent:** \_\_\_\_\_

**Change in employment:** \_\_\_\_\_

**Additional circumstances we need to be made aware of:** \_\_\_\_\_

**\*Please return these forms with a copy of your current driver's license to our office. You can email to [frontdesk@timcaglecpa.com](mailto:frontdesk@timcaglecpa.com), fax or drop-off in person.**

*For additional information regarding deadlines, scheduling appointments and making payments, please visit our website at [TimCaglecpa.com](http://TimCaglecpa.com)*

Today's date \_\_\_\_\_ Signature \_\_\_\_\_

Today's date \_\_\_\_\_ Signature \_\_\_\_\_