TIMOTHY J. CAGLE, CPA, PC
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TELEPHONE (770) 667-6055
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2024 Tax return reminders (year-end 12-31-2024 filings)

Please DO NOT send in tax data piece by piece. Please compile your data completely, then submit the completed data. If you anticipate late K1 forms arriving after April, please submit your data as complete as possible.

We require a valid credit card on file for all tax returns.

***We are unable to begin processing your data until we have each of the following*:**

- **completed required office forms (including Engagement letter & form 8879)**
- **a valid credit card on file**
- **your completed tax data**

If you wish to know how much money to send with your extension, we MUST have your completed tax data NO LATER than March 05, 2025.

We cannot compile tax projections for the April 15th deadline after March 05th 2025

Please contact the front desk to make appointments with Tim or Janie; they do not book appointments themselves.

We prepare returns in the order received.

We will accept extension data until March 20th 2025, ONLY.
Once again, money due with extensions will not be calculated after March 5th 2025.
***We cannot guarantee the timely filing of an extension on data received after March 20th.**

Completion of returns by April 15th is dependent on our office receiving complete information from you.

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Individual Tax Engagement Letter
For 2024 Tax Returns

January 1, 2025

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 2024. 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.

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* 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 TIMOTHY J. CAGLE, CPA, P.C. (**ERO firm name**) to enter or generate my PIN ☐☐☐☐☐ (**Enter five digits, but don't enter all zeros**) as my signature on the income tax return (original or amended) I am now authorizing.

☐ 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 ________ (**ERO firm name**) to enter or generate my PIN ☐☐☐☐☐ (**Enter five digits, but don't enter all zeros**) as my signature on the income tax return (original or amended) I am now authorizing.

☐ 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 2024 tax returns/required as of Jan 01, 2025

Name of client (s): ___________________________ ; _______________________________

SSN: _______________________;______________________**DOB:** _________ ; _________

Home 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, are billed at our usual fees independently from your tax return fee. Fees for tax preparation DO 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 the 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___

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* ***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 send them in an email to 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

Today's date________________________Signature_____________________________________

Today's date ________________________ Signature_____________________________________

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Tax Filing Deadlines & Deadlines for Submissions to our Office
Personal Taxes for the year ending 2024:

April 15, 2025... extensions due.

Extensions are good through 10-15-2025, and there is no penalty for filing an extension. However, if you have taxes due, the amount is due with the extension on April 15, 2025, or you will be charged a penalty and interest on the unpaid balances.

If you wish our office to file an extension on your behalf, we MUST have the following NO LATER than March 5, 2025:

- All W2s and/or 1099s
- Dates and amounts of estimated taxes paid (if any)
- We cannot file an extension with incomplete data.

WE ARE UNABLE TO PROVIDE TAX AMOUNTS DUE WITH EXTENSIONS AFTER MARCH 5TH.

WE WILL BE UNABLE TO FILE EXTENSIONS ON DATA SUBMITTED AFTER MARCH 20, 2025.

After March 5th, you will need to estimate your payment (if any) and file your extension using Form 4868 at www.IRS.gov.

- If you file a FEDERAL extension, it is not necessary to file a separate state extension.

Oct 15, 2025...... returns due

Paying estimated tax amounts:

1. Pay Federal estimated taxes at IRS.gov using direct payments
2. Pay GA state taxes at the GTC.gov using the "Quick links" option