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Individual Tax Engagement Letter
For 2025 Tax Returns

January 1, 2026

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 2025. 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 _____

Check list for filing of 2025 tax returns/required as of Jan 01, 2026

Name of client (s): _____;

SSN: _____; DOB: _____;

Home Address: _____

Telephone: _____;

Email address: _____;

Name of Dependents:

DOB: _____ SSN: _____

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: _____

new dependents list DOB and SSN _____

Change in employment: _____

List new employer: _____

Additional circumstances we need to be made aware of: _____

(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 services listed above.

____ Our office is now paperless. If possible, please remit copies and keep your originals. If we have your originals, we will scan your data and then return it to you after your return has been filed. Please make arrangements to pick up all data after your return is complete.

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 backup data, or if you prefer, we can mail your data back to you for a postage fee.

***** Please complete EACH question below. Failure to answer all questions will delay the processing of your tax return***** PLEASE DO NOT LEAVE ANY QUESTION BLANK*****

____ 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: Must check one. YES, I WANT A DRAFT _____
NO, I DO NOT NEED A DRAFT PRIOR TO FILING _____

____ 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 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: _____

***** Please note: as of September 2025, the IRS has begun the transition to electronic payments and refunds. *****

We cannot guarantee that you will be able to receive a paper check refund or make a tax payment by check.

*Please return these forms with a copy of your current driver's license to our office. You can send them by email to frontdesk@timcaglecpa.com, by fax, or by drop-off in person.

For additional information regarding deadlines, scheduling appointments and making payments, please visit our website at TimCaglecpa.com or contact our front desk staff at 770-667-6055 or frontdesk@timcaglecpa.com

Today's date _____ Signature _____

Today's date _____ Signature _____