

Dear Client:

We at Emshwiller & Emshwiller would like to thank you for being our client and having confidence in working with us. We hope the year has been going well for you, despite the many obstacles and challenges we all have had to face. As we move into the 2024 filing tax year, we would like to update you on some changes to the tax laws, some additional information which may be needed from you, and to inform you of some procedural changes in preparing your 2024 tax return in 2025.

**The due date of your 2024 S-Corp (form 1120-S) and/or partnership (form 1065) return is March 17, 2025.**

Please note your personal tax return (form 1040) is due April 15, 2025.

For us to complete your return by the due date listed above, we will need to have all necessary information provided to us in a timely fashion. Should you not have all your information, we may need to file an extension. Should you request an extension, we will be glad to file one on your behalf as well. **An extension request is to be submitted to our office via email or in writing by February 28, 2025.** The fee to file an extension will be \$30.00.

In addition, we have enclosed a separate sheet listing various information we will need to complete your 2024 S-Corp and/or partnership tax return.

We would like you to also be aware that, by law, we cannot file your tax return unless a valid 8879 is signed by an officer of the corporation/partnership. We must keep those signed forms in our office for review by the IRS should they request to see a copy of the signed 8879.

Please also be aware that you may be required to file a personal property tax assessment for equipment owned. This is due by May 15 each year. We will be happy to prepare this return for your corporation/partnership, but we **WILL NOT** file this return on your behalf. This return would need to be signed by an officer of the organization and filed with the appropriate assessor's office.

Furthermore, please find a copy of our engagement letter for the 2024 tax filing. We will need to have this signed and sent back to us or brought into our office when dropping off your tax information.

Due to the fact the transmission of confidential data through email has become less and less secure, we have established a secure portal for you to send us any sensitive information such as social security numbers, bank account numbers, or any other sensitive information. However, for you to have access to the secure portal, we need for you to provide us with your email address. Upon receipt, you will then be sent an email notification to accept and set up your own unique password.

Also please remember, we are currently taking appointments for the 2024 tax season. Please do not hesitate to contact us to set up this appointment. Be advised our appointment slots fill up very quickly. Schedule early to have the most flexibility in appointment times!

Subsequently, we would be glad to setup a time to review your year-to-date books and information. At this time, we could also go over some year-end tax planning strategies that could be of benefit to your organization. Please contact our office to set up an appointment.

Once again, we appreciate you as our client and look forward to working with you again this upcoming tax season. Should you have any questions on this information, please do not hesitate to reach out to our office.

Sincerely,

Emshwiller and Emshwiller