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.

**The due date of your 2023 personal tax (form 1040) return is April 15, 2024**. However, if you are claiming 2/3 income from farming, your 2023 1040 return due date is March 1, 2024 (unless you make quarterly estimates). Please note this only applies to 1040 tax returns. Partnerships, corporations, and not for profits have different due dates.

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 April 1, 2023.** The fee to file an extension will be $25.00. Please remember an extension does not extend the due date of any tax payments that may need to be made.

We would like you to be aware that, by law, we cannot file your tax return unless a valid 8879 is signed by you. Should you be filing a married filing joint tax return, both taxpayers must sign the form before a tax return can be submitted. 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 if you own a business or a farm, 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 you, but we **WILL NOT** file this return on your behalf. This return would need to be signed by you and filed with the appropriate assessor’s office.

Furthermore, please find a copy of our engagement letter for the 2023 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 personal 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 driver’s license numbers. However, for you to have access to the secure portal, we need for you to provide us with an email address. Upon receipt, you will be sent an email notification to accept and set up your own unique password.

We are currently taking appointments for the 2023 tax season. Please do not hesitate to contact us to set up this appointment. Please be advised, our appointment slots fill up very quickly. Schedule early to have the most flexibility in appointment times!

Once again, we appreciate you as our clients 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