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September 22, 2025

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Enclosed are your 2024 income tax returns.

Specific filing instructions are as follows.

FEDERAL INCOME TAX RETURN:

Your 2024 Federal Individual Income Tax return will be electronically filed with the Internal Revenue Service upon receipt of a signed Form 8879 – IRS e-file Signature Authorization.

Your check for \$423, payable to the United States Treasury, must be paid by October 15, 2025. Be sure to include your payment with Form 1040-V, Form 1040 Payment Voucher. Include the last four digits of your social security number, daytime phone number, and the words "2024 Form 1040" on your check.

Internal Revenue Service
P.O. Box 1214
Charlotte, NC 28201-1214

Separately mail Form 8822, Change of Address.

Department of the Treasury
Internal Revenue Service Center
Ogden, UT 84201-0023

CALIFORNIA INCOME TAX RETURN:

Your 2024 California Individual Income Tax return will be electronically filed with the State of California upon receipt of a signed California Form 8879.

Your check for \$305, payable to Franchise Tax Board, must be mailed by October 15, 2025. Be sure to include California FTB 3582, Payment Voucher, with your payment. Include your social security number and the words "2024 FTB 3582" on your check.

Franchise Tax Board
P.O. Box 942867
Sacramento, CA 94267-0008

Separately mail Form 3533, Change of Address.

Franchise Tax Board
P.O. Box 942840
Sacramento, CA 94240-0002

Your copies of the returns are enclosed for your files. We suggest that you retain these copies indefinitely.

Very truly yours,

Michael Tate, CPA