

Smith  Sullivan  
& Brown PC  
CERTIFIED PUBLIC ACCOUNTANTS

80 Flanders Road, Suite 200  Westborough, Massachusetts 01581  
Tel: 508.871.7178 Fax: 508.871.7179 www.ssbcpa.com

Dear Friends and Clients,

**Happy New Year and Welcome to the 2017 Tax Season!**

Enclosed you will find our standard *engagement letter* along with a *tax organizer packet*, both of which are an important part of preparing your 2016 personal tax returns. The engagement letter is an agreement which simply confirms the arrangements and responsibilities involved in preparing your tax returns. The engagement letter also outlines our individual tax preparation fee structure.

The tax organizer booklet is meant to assist you in gathering the appropriate information necessary to prepare complete and accurate tax returns. From an economical viewpoint, a completed organizer will enable us to compile and review the tax return in a more efficient manner, and thus minimize the cost of preparing your returns. In response to increased IRS regulation and hefty fines imposed on tax preparers, we have implemented a policy whereby **we must receive your signature(s) on the engagement letter and the engagement letter questions must be answered, we must receive your signature(s) on the organizer packet (page 2) and the organizer questions must be answered "yes" or "no" (Forms 2, 2B, 2C, 2D and 2E) in order to process your tax return.** If any questions are left blank throughout the organizer, the answer will be assumed "NO" or "\$0". Please note that the organizer may contain pages which do not apply to your situation, **but please be sure to complete Forms 3, 3A and 4 of the organizer, which contain personal information and the electronic filing information. Please make sure that the organizer reflects your most recent address and contact information, correct social security number(s) and date(s) of birth. Also, if you are eligible to deduct mileage for any purpose, you must provide us with your total mileage information for the year, including business, commuting, personal, medical, move-related, and charitable mileage.**

Please bear in mind that it is not necessary to transfer the numbers from your forms 1099, W-2 and K-1's onto the organizer; in fact, we enter that type of data directly from the actual tax forms. You should provide all form 1099s, W-2s, K-1 forms, excel spreadsheets and/or Quicken/QuickBooks (or other similar) reports. These documents, if provided or referenced in the organizer, will be incorporated by reference into our engagement. With electronic filing, we are required to input and review complete W-2, 1099 and K-1 information, including the employer/payer identification numbers prior to electronically filing the tax return. Please be sure to provide all **original W-2, 1099 and K-1 forms to us.**

We are required to electronically file all individual tax returns, unless you specifically state in writing that you do not want to electronically file your return. Therefore, if you are strongly opposed to filing electronically, please be sure to indicate your choice on the enclosed engagement letter. As a reminder, if you file your tax returns electronically, it does not mean that you must also pay your taxes electronically.

Each year, as we approach the end of tax season, with only one or two weeks to go, we receive a staggering amount of tax returns to process, and while we scramble to accommodate all of our clients, we find it nearly impossible to accommodate everyone. Please understand that we will make every effort to complete each and every tax return; however, we cannot make guarantees for returns received after March 31, 2017, which is also the last day we can schedule appointments. Please note that if we receive your tax information after March 31, 2017, a **\$100 additional processing fee will be charged.**

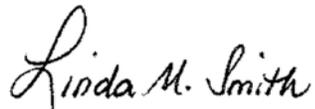
Friends and Clients  
Page Two

Once you have gathered your tax information, please call for an appointment or if you feel that an appointment is unnecessary, simply mail your tax information with the signed engagement letter and the signed organizer to our office and be sure to include a telephone number or e-mail address where you can be reached. Our policy is to process all tax returns in the order that they are received, so if you have a specific deadline or other time constraint, please advise us as early as possible.

Debbie Coppo, our Office Manager, will be coordinating the tax appointment calendar. Debbie can be reached at extension 110 or by e-mail at [Debbie@ssbcpa.com](mailto:Debbie@ssbcpa.com). Unless otherwise requested, Debbie will be scheduling appointments in one-hour time blocks, so if you have a particularly complicated tax return, please be sure to let her know to block off additional time. We'll be scheduling appointments on Mondays through Fridays beginning on February 13, 2017 and Saturday appointments beginning with February 11, 2017. If you have deadlines imposed by college financial aid applications, please contact us immediately to schedule an early appointment.

We're excited for this upcoming tax season and will continue to look for ways to improve and streamline our tax preparation services to minimize the turn-around time. Our goal is to work together as a team and to provide you with professional, yet cost effective, tax preparation and consultation. As always, we thank you for your business and your referrals, and we look forward to hearing from you soon.

Sincerely,

A handwritten signature in black ink that reads "Linda M. Smith". The signature is written in a cursive, flowing style.

Linda M. Smith, CPA  
Managing Partner