

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 2019 Tax Season!

Enclosed you will find our *updated standard engagement letter*, which includes updated information regarding the new “**Tax Cuts and Jobs Act**”, and our fees, along with a *tax organizer packet*, both of which are an important part of preparing your 2018 individual income 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.

Due to the complexities of the new Tax Act and the complete overhaul of the tax forms, we are strongly recommending a new process for tax appointments. We are recommending that you schedule your appointment and then send your tax information ahead of that meeting (10 days in advance). This will allow us to prepare draft tax returns for review during your appointment and to have a discussion relating to any issues.

Once you have gathered your tax information or the majority of the information, please call for your appointment (using the new appointment process mentioned above) or if you feel that a meeting is unnecessary, simply mail, email or drop off all of your tax information with the signed engagement letter and the signed paper or electronic organizer to our office and be sure to include a telephone number or e-mail address where you can be reached. **We are making every effort to be efficient in the preparation of your tax returns, and ask that you provide all of your information at one time. If time becomes an issue, and you are missing or know you will be waiting on information, please send in the majority of your information, so that we can prepare as much as possible.** 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.

The tax organizer 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, 4 and 4A of the organizer, which contain personal information, the electronic filing information and direct deposit and withdrawal information.** Please make sure that the organizer reflects your most recent address and contact information, 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.

If you would prefer to complete your tax organizer electronically, please contact the office by email at contact@ssbcpa.com or phone 508-871-7178 to make this request.

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Please bear in mind that it is not necessary to transfer the numbers from your forms 1099, 1098, 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, 1098s, 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, 1098 and K-1 information, including the employer/payee identification numbers prior to electronically filing the tax return. Please be sure to provide all **original W-2, 1099, 1098 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 engagement letter. As a reminder, if you file your tax returns electronically, it does not mean that you must also pay your taxes electronically.

Please note that 2019 tax planning is not part of your 2018 tax preparation services. We will be happy to set up a separate appointment or telephone conference after April 15th.

Angela Litavis will be coordinating the tax appointment calendar. Angela can be reached at extension 110 or by email at Angela@ssbcpa.com. Unless otherwise requested, Angela 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 11, 2019 and Saturday appointments beginning with February 16, 2019. If you have deadlines imposed for any reason, please contact us immediately to schedule an early appointment.

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 guarantee completion for returns received after March 30, 2019, which is also the last day we can schedule appointments. Please note that if we receive your tax information after March 30, 2019, **a \$100 additional processing fee will be charged and we cannot guarantee that we will complete your returns by the required due date.**

We're excited for this challenging 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,



Maureen L. Sullivan, CPA
Partner