

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 2022 Tax Season!**

We look forward to working with you to prepare your individual tax returns! Enclosed you will find our *updated standard engagement letter*, along with a *tax organizer packet*, both of which are an important part of preparing your 2021 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 COVID-19 and the recent increase in cases, we once again are scheduling appointments by zoom video conferencing or by telephone for the upcoming tax season.** We are requesting that you schedule your appointment and then send your tax information ahead of that meeting (**at least 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. **During the past few years, and in particular, during the pandemic, Linda Smith has begun to phase out of the individual tax practice, as she has had to focus more with our nonprofit audit and nonprofit tax practice. We are working on transitioning her clients to our very qualified individual tax practice team.**

Once you have gathered your tax information, or the majority of the information, please call to schedule your appointment (using the appointment process mentioned above) or if you feel that a meeting is unnecessary, simply mail (using a trackable mail service), 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 strongly encourage electronic submission of your tax information. Due to the recent increase in COVID-19 cases, if you decide to drop off your information, we will have a designated secure, locked drop-off box in the lobby on the first floor. We ask that you call the office when you drop off the information; someone will immediately retrieve your package during regular business hours.**

Jennifer Melo will be coordinating the tax appointment calendar. Jennifer can be reached at extension 116 or by email at [JMelo@ssbcpa.com](mailto:JMelo@ssbcpa.com). Unless otherwise requested, Jennifer 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 will be scheduling appointments to begin on February 7, 2022. If you have deadlines imposed for any reason, please contact us immediately to schedule an early appointment.

**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.

**We strongly encourage you to use the electronic organizer. Please contact the office by email at [contact@ssbcpa.com](mailto:contact@ssbcpa.com) or phone 508-871-7178 to make this request.**

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.

Friends and Clients  
Page Two

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, the engagement letter questions must all be answered, and the organizer questions must be answered "yes" or "no" in order to process your tax returns.** 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 the personal information page, dependents and wages page, the electronic filing information page and direct deposit and withdrawal information page.** Please make sure that the organizer reflects your most recent address and contact information, including email addresses for both the taxpayer and spouse, 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 or enter the numbers from your forms 1099, 1098, W-2 and Schedule K-1's onto the organizer; in fact, we enter that type of data directly from the actual tax forms. You should provide all forms 1099, 1098, W-2, Schedules K-1, 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 forms W-2, 1099, 1098 and Schedule K-1 information, including the employer/payee identification numbers prior to electronically filing the tax return. **Please be sure to provide all original (if you are mailing or dropping off) or pdf copies (if you are submitting your information electronically) of your forms W-2, 1099, 1098 and Schedule K-1's to us. If you submit pdf information by email and not through the electronic organizer system, please email the documents to [contact@ssbcpa.com](mailto:contact@ssbcpa.com).**

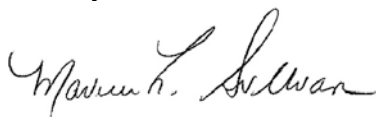
We are required to electronically file all individual tax returns unless you specifically state in writing that you do not want to electronically file your return. Therefore, if you are strongly opposed to filing electronically, please be sure to indicate your choice on the engagement letter. As a reminder,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

Please note that 2022 tax planning is not part of your 2021 tax preparation services, but we will be happy to assist with the preparation of estimated tax vouchers for safe harbor planning. We can set up a separate appointment or telephone conference after April 15<sup>th</sup> if more tax planning is needed.

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 attempt 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, if we receive your tax information after March 31, 2022, assuming that we have sufficient information, we will prepare extension forms for your 2021 tax returns. Please also note, we have changed the date for our early bird discount to March 1<sup>st</sup>.**

We are looking forward to a tax season with less interruptions this year and we 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