Smith Sullivan & Brown PC
CERTIFIED PUBLIC ACCOUNTANTS
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Dear Friends and Clients,

Happy New Year and Welcome to the 2024 Tax Season!

The following outlines our tax preparation process for this upcoming 2024 tax season:

- The tax organizer will be accessed and completed electronically for 2023 through My1040Data Online Tax Organizer. We will not be sending out paper organizers for 2023. All clients must complete the electronic tax organizer to provide us with all necessary information to complete your tax returns.
- Engagement letters will be sent to you through RightSignature to officially retain our services and initiate access to the electronic tax organizer.
- Dependents with filing requirements may need to complete their own tax organizer and tax engagement letter.
- You will have access to a secure ShareFile folder to facilitate secure document exchanges throughout the tax preparation process.
- If requested, a review of your draft tax returns will be either a tax summary email, telephone call or zoom meeting.
- You will receive an electronic copy of your final tax returns for review. Paper copies will be provided upon request.
- Online access is available to pay your invoice securely by credit card or an e-check.

As there is a very short window for the preparation of your tax returns, we ask that you provide all of your information at one time. As in the past, if time becomes an issue, and you are missing or know you will be waiting for information, please submit the majority of your information so that we can prepare as much of the tax returns 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.

If you wish to schedule an appointment to review a draft of your tax returns, we are requesting that you schedule your appointment and then submit your tax information ahead of that meeting (**at least 15 days in advance**). This will allow us to prepare draft tax returns for review during your appointment and have a discussion relating to any issues.

The last day for tax appointments is **March 29th** and substantially all of your information must be received by **March 13, 2024** to schedule an appointment for that week.

Lindsey McAvey will be coordinating the tax appointment calendar. Lindsey can be reached at (508) 871-7178 or by email at **Lindsey@ssbcpa.com**. Unless otherwise requested, Lindsey will be scheduling appointments in half-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 12, 2024. If you have deadlines imposed for any reason, please contact us immediately to schedule an early appointment.

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 answers to all additional questions in order to process your tax returns.**. If any questions are left blank throughout the organizer, the answer will be assumed "NO" or "$0".

The tax organizer is meant to assist you in gathering the appropriate information necessary to prepare complete and accurate tax returns. **We require that you fully complete the tax organizer to minimize the time spent with additional questions.**

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 QuickBooks (or other similar) reports. These documents, if provided or referenced in the organizer, will be incorporated by reference into our engagement. We are required to input 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 submit electronically through My1040Data your forms W-2, 1099, 1098 and Schedule K-1's to us. If you receive a document(s) after you have submitted your organizer and documents, please upload to your ShareFile folder pdfs of the document(s). JPEGs (photos) will not be accepted, as the document cannot be read clearly in our scanning software.

Please note that 2024 tax planning is a separate engagement and is not part of your 2023 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 the April 15th deadline 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 an abundance 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 make every effort to complete each and every tax return; however, initial tax return information received after March 22, 2024 will result in an extension of your 2023 tax returns, assuming that we have sufficient information.**

We are looking forward to tax season 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

Maureen L. Sullivan, CPA
Partner