



SULLIVAN & KELLOWAY PC

170 WATER STREET
PLYMOUTH, MA 02360
contact@sullivankellowaycpa.com
Phone: (508)503-1728 | Fax: (508)503-1731

Dear Client:

Thank you for choosing SULLIVAN & KELLOWAY PC to assist you with your 2023 taxes. This letter confirms the terms of our engagement with you and outlines the nature and extent of the services we will provide.

We will prepare your 2023 federal and state income tax returns. We will depend on you to provide the information we need to prepare complete and accurate returns. We may ask you to clarify some items but will not audit or otherwise verify the data you submit. A Checklist & Questionnaire is enclosed to help you collect the required data and to help you avoid overlooking important information.

We will perform accounting services only as needed to prepare your tax returns. Our work will not include procedures to find defalcations or other irregularities. Accordingly, our engagement should not be relied upon to disclose errors, fraud, or other illegal acts, though it may be necessary for you to clarify some of the information you submit. We will inform you of any material errors, fraud, or other illegal acts we discover.

Should we encounter instances of unclear tax law, or of potential conflicts in the interpretation of the law, we will outline the reasonable courses of action and the risks and consequences of each. We will ultimately adopt, on your behalf, the alternative you select.

Our fee is based on our time at standard billing rates \$270/hr plus out-of-pocket expenses. Our time includes any time spent during your drop-off appointment. We have a minimum tax preparation fee of \$250.00 (Dependent returns will receive a 50% discount or a minimum fee of \$150.00). Invoices are due and payable upon presentation. All accounts not paid within thirty (30) days are subject to interest charges to the extent permitted by state law. Returns will not be electronically filed without payment.

We will return your original records to you at the end of this engagement. Store these records, along with all supporting documents, in a secure location. We retain copies of your records and our work papers from your engagement for three years, after which these documents will be destroyed.

If you have not selected to e-file your returns with our office, you will be solely responsible to file the returns with the appropriate taxing authorities. Review all tax-return documents carefully before signing them. Our engagement to prepare your 2023 tax returns will conclude with the delivery of the completed returns to you, or with e-filed returns, with your signature and our subsequent submittal of your tax return.

To affirm that this letter correctly summarizes your understanding of the arrangements for this work, sign in the space indicated below and return it to us. (Both spouses must sign for preparation of joint returns.)

Thank you for the opportunity to be of service. If you have any questions, contact our office at (508)503-1728.

Sincerely,

SULLIVAN & KELLOWAY PC

Accepted By:

Taxpayer

Spouse

Date