300 Church Street, Suite 303 Yalesville, Connecticut 06492-2253 Phone (203) 265-7851 Fax (203) 265-7852

Joseph A. Miranda P.C. e-mail: mirandacpa@sbcglobal.net

Memo

To:	All Clients	Date:	12/23/2011
From:	Joseph A. Miranda, CPA	CC:	
Re:	Tax Documents		
At Joseph A. Miranda PC we strive to provide you with the most prompt and efficient service without sacrificing accuracy and reliability. We began offering electronic filing of your individual and business income tax returns long before we were mandated to do so by state and federal taxing authorities.			
The Postal Service has announced rate increases effective mid-January. This would be acceptable, except that they are also contemplating cutbacks in service including longer delivery time for first class mail, and eliminating Saturday delivery. We are concerned about the impact on delivery of your time sensitive mail. Add to that the rising cost of paper and the time needed to photocopy your returns.			
As we embark upon a new year, we would like, with your permission, to begin transitioning to what I believe would be yet another improvement to the delivery of service that we provide to you our clients. We would like to begin to rely more upon the use of email to transmit documents to you. We will be acquiring software that will provide for security and encryption levels that satisfy federal and state standards for transmission of personal information. You would be required to establish a user name and password to access your information. Much like online banking.			
Our goal is to begin by transmitting our annual Individual Income Tax Organizer to you via email shortly after January 1, 2012. The organizer is the packet that we have traditionally sent to individual clients via regular mail. It includes the Engagement Letter that you are required to sign and the Questionnaire and Worksheets that we provide to help you gather your income tax information. We would also send your copy of your completed returns to you via email.			
If you approve of the above procedures, please provide the email address below that you would like us to use. For individual taxpayers, please be sure to provide a personal email address only. Do NOT use an employer related email address.			
I[we] authorize Joseph A Miranda PC to transmit our income tax returns and other related documents to us via email, at the following email address.			
Email address			
	Signed		Dated
	Signed		Dated