



# GITTELMAN & company, p.c.

- CERTIFIED PUBLIC ACCOUNTANTS
- MANAGEMENT CONSULTANTS

*"Tomorrow's knowledge today"*

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NYC by appointment

## Instructions for Filing 2018 Business/Fiduciary Income Tax Returns

Dear Clients,

We are electronically filing all business tax returns ("E-File"). Although we will be responsible for e-filing your return, ***the responsibility for paying any tax owed on or before the required due date is yours:***

1. Please review the enclosed taxpayer copy of your 2018 tax returns carefully including the client instruction letter. This copy is for your file and should not be mailed to any federal or state taxing authority, except where certain states or localities do not permit e-filing (see 2 below).
2. Not all states and localities allow e-filing so the client instruction letter will indicate which returns, if any, cannot be e-filed and must be mailed.
3. If you have questions with the return or revisions, please contact our office as soon as possible with these changes.
4. **IF YOU ACCEPT THE RETURN AS ENCLOSED, AN OFFICER OR TRUSTEE MUST SIGN THE ENCLOSED FORM 8879-S (AND STATE EQUIVALENTS- IF APPLICABLE) WHERE INDICATED AND RETURN IT EITHER BY FAX (973-778-0140), BY EMAIL TO [DRAMOS@GITTCO.COM](mailto:DRAMOS@GITTCO.COM) OR BY MAIL. A POSTAGE PAID MAILING ENVELOPE IS ENCLOSED FOR YOUR CONVENIENCE. PLEASE NOTE THAT WE CANNOT E-FILE YOUR RETURNS UNTIL WE RECEIVE THE SIGNED CONSENT FORMS BACK.**
5. Once the consent forms are received by our office, we will then arrange to e-file your returns on or before the required due dates. We will receive acknowledgements of filing from the various taxing authorities, which will be kept in your file for safekeeping.
6. If you are receiving refunds, you will receive them within four weeks from the date the returns are e-filed. If you owe taxes or are required to file 2019 estimated taxes, you are responsible for paying these taxes on or before their required due dates in accordance with the enclosed filing instructions and payment vouchers. Again, please note that it is your responsibility to remit these payments. Our responsibility is simply to e-file the returns.
7. Should the federal or state government reject the e-filing, we will immediately contact you and explain the reasons for this rejection. If the exceptions cannot be cleared, you may be required to mail the returns. Should this occur, we will contact you and forward paper copies of the returns for mailing.

Should you have any questions concerning the above or any of the procedures for e-filing, please contact Dawn Ramos by e-mail ([dramos@gittco.com](mailto:dramos@gittco.com)) or Michelle Babij ([mbabij@gittco.com](mailto:mbabij@gittco.com)) or by telephone (973-778-8885, ext.119 or 100 respectively). Questions concerning the status of an e-filed return should be addressed to Donna Swiatek ([dswiatek@gittco.com](mailto:dswiatek@gittco.com)) (973-778-8885, ext. 103).

***It is imperative that you follow these instructions, as well as the preprinted instructions enclosed in order to ensure the accurate filing of your 2018 tax returns.***

We thank you for this opportunity to be of service and for your patience during this transition.

Very truly yours,

**GITTELMAN & COMPANY, P.C.**

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