To: **VP of Tax, Client**

From: \_\_\_\_zhilin yang\_\_\_\_\_\_\_\_\_\_, KPMG U.S. LLP

Date: Today’s Date

Subject: Federal and State Tax Implications of Fulfillment Project

Issues:

1. Patient experience lacking, in part due to long wait times;

2.

3.

Research:

Analysis:

*Federal Issues:*

*State Issues:*

Conclusions: