

Massachusetts Limited Liability Partnership Invoice

Our Client's name

Company Reg. No.: 921530

Our Client's address

Date: Wednesday, November 14, 2018

Invoice No: 2014 – 001 – 031z

Professional services for Massachusetts LLP (without travel)	Notes	Year 1 US\$	Year 2 US\$
Massachusetts LLP formation fees (without travel)	1.	1,590	850
Registered agent and legal registered office fees	2.	1,100	1,100
Estimate of Government registration fees	3.	342	250
US Corporate bank account opening fees (without travel)	4.	4,950	0
Corporate tax registration fees	5.	750	0
Estimate of annual accounting and tax fees	6.	0	2,300
Total Healy Consultants Group PLC fees payable this month	7.	8,732	
Estimate of Healy Consultants Group PLC fees payable after 12 months	8.		4,500

Note: this invoice needs to be tailored for each Client. The above services and fees represent the average requirements of our Clients. I recommend you carefully read all notes to confirm and understand all services required by your Firm, eliminating the risk of unwanted fee surprises during the engagement;

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Notes to invoice above

1. Healy Consultants Group PLC fees to efficiently and effectively complete Massachusetts LLP registration within [5 weeks \(click link\)](#) by **i)** choosing the optimum regulatory license for our Client's business activities; **ii)** reserving a limited liability partnership name at the [Secretary of Commonwealth website](#); **iii)** settling our accountant and lawyer fees and **iv)** preparing a high quality limited liability partnership registration application for submission to the Secretary of the Commonwealth;

All [engagement fees](#) (click link) are agreed and paid up front and agree to the fees published on our country web pages. Consequently, there are no hidden fees, surprises or ambushes throughout the engagement. All engagement deadlines are agreed up front in the form of a [detailed project plan](#), mapping out [deliverables](#) by week throughout the engagement term;



Every week during the engagement, Healy Consultants Group PLC will email our Client a [detailed status update](#). Our Client is immediately informed of engagement problems together with solutions. Your dedicated engagement manager is reachable by phone, Skype, live chat and email and will communicate in your preferred language;

2. In accordance with the [Chapter 281](#), each Massachusetts LLP must appoint a registered agent, who may be a natural person or a body corporate, but the agent must be resident in the country. Healy Consultants Group PLC will act as your Massachusetts agent, our annual responsibilities include **i)** preparing and filing the legal annual return; **ii)** securely maintaining the partnership records; **iii)** liaising with the government on our Client's behalf; **iv)** legal filing of changes of partnership structure and **v)** reminding our Client of statutory deadlines;

In accordance with [Chapter 281](#), an LLP shall as from the date of its incorporation have a legal registered office in Massachusetts, to which all official government communications and notices may be addressed. To comply with this statutory requirement, Healy Consultants Group PLC's Massachusetts office will be the registered office address for your partnership. Thereafter, this address will be used to receive government correspondence including **i)** tax letters; **ii)** notice of the legal annual return and **iii)** all government communications. Most of our Clients wish to place [Healy Consultants Group PLC's office address](#) on invoices, contracts, websites and business cards;

3. This fee is an estimate of government costs payable during your firm's engagement. All government fee payments will be supported by original receipts and invoices. Examples of government costs include **i)** reserving the [limited liability partnership name](#); **ii)** submitting the partnership registration forms and **iii)** applying for a Certificate of Good Standing. Following engagement completion, Healy Consultants Group PLC will refund our Client any excess of funds received over actual Government costs paid;
4. Healy Consultants will be pleased to open a [US bank account](#) without travel. It is a time-consuming task; Healy Consultants Group PLC will shelter our Client from the administrative challenges. As you can appreciate, it is a difficult task to obtain bank account approval through newly formed partnerships, when members and bank signatories reside overseas. Healy Consultants Group PLC will prepare a business plan for the bank to optimize the probability of corporate bank account approval.

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Depending on our Client business and nationality, there is a 20% probability the banks will request a bank signatory to travel for a one-hour bank interview. Healy Consultants Group PLC will try its best to negotiate with the bank for a travel exemption. If our Client must travel to the States for corporate bank account opening, Healy Consultants Group PLC will refund our Client US\$950;

If our Client is not comfortable with only a US corporate bank account, Healy Consultants Group PLC will be pleased to open [an international corporate bank account](#) (click link) outside the country. Examples include New York, Germany, Liechtenstein, Austria, Bulgaria, South Africa, Australia, London, South America or Dubai. All banks will be top tier banks in these countries with excellent internet banking services. Example of our global banking partners include HSBC, Standard Chartered Bank, Citibank, Barclays, Standard bank, ANZ bank, VTB bank, UBS, Credit Suisse;

The banks enjoy ultimate power of approval of corporate bank account applications. Consequently, guaranteed success is outside of Healy Consultants Group PLC's control. What is inside our control is the preparation and submission of a high-quality bank application that maximizes the likelihood of approval. To date, we enjoy a 100% approval record because of [our global banking relationships](#) and determination.

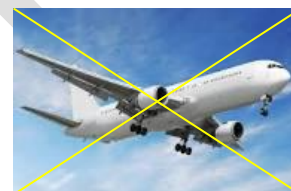


Global banks continue to tighten corporate bank account opening procedures, their internal compliance departments completing more thorough due diligence of Clients. Consequently, our Clients should expect the bank account approval period to take up to 4 weeks. Furthermore, global banks now require evidence of proof of business in the country where the corporate bank account will be, including sales contracts or lease agreement;

5. In accordance with [Internal Revenue Service \(IRS\)](#) guidelines, each entity must register for tax by applying for an [Employee Identification Number \(EIN\)](#). Furthermore, all limited liability partnerships which wish to sell tangible property in Massachusetts must [register for sales tax](#). Healy Consultants Group PLC will be happy to assist you with registration for corporate tax and sales tax for a one-time fee of US\$750;
6. For an active trading LLP, these [accounting and tax](#) fees are an estimate of Healy Consultants Group PLC fees to efficiently and effectively discharge your annual accounting and tax obligations. Following receipt of a set of draft accounting numbers from your LLP, Healy Consultants Group PLC will more accurately advise accounting and tax fees. For a dormant LLP, Healy Consultants Group PLC fees are only US\$950;
7. All fees quoted in this invoice correspond to fees quoted [on Healy Consultants Group PLC's website](#). Please review this invoice carefully to identify errors. During the rush of the business day, it is possible that Healy Consultants Group PLC inadvertently made fee calculation errors, typing errors or omitted services or omitted historic fee payments from Clients. In the unfortunate event you identify invoice errors, please revert to me directly re the same. I apologize in advance if I or my staff made invoice errors;
8. Assuming our Clients re-engage Healy Consultants Group PLC in year 2, this fee is an estimate of the fees payable next year, 12 months after the date of LLP registration;

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9. The fees quoted in this invoice are a prediction of the fees required to efficiently and effectively complete this engagement in a timely manner. If during the engagement Healy Consultants Group PLC realizes that the project is more complex than anticipated, requiring a large additional investment of time, my Firm will revert to request additional fees. If Healy Consultants Group PLC completes the engagement faster than expected and more easily than expected, Healy Consultants Group PLC is happy to refund some fees to our Client;
10. Engage Healy Consultants Group PLC to [project manage](#) business set up in every country on the planet. We are the best in the [world](#) at what we do, timely completing [the A to Z](#) of every country engagement;
11. In accordance with [Chapter 281](#), there is no minimum share capital amount mandated for Massachusetts limited liability partnership;
12. If our Client requires nominee shareholder and director [services \(click link\)](#), Healy Consultants Group PLC will be pleased to assist. Our fee for professional, passive nominee corporate partner amounts to US\$2,100 per annum. Our fee to be both nominee manager and partner amounts to US\$6,600 per annum. Being the sole partner and sole manager of a Client's LLP exposes Healy Consultants Group PLC to reputation, litigation and financial risk;
13. If our Client and Healy Consultants Group PLC properly plan this engagement, our Clients' will **not** have to travel during this engagement. Healy Consultants Group PLC will efficiently and effectively complete LLP registration and bank account opening in a timely manner without our Client presence. Instead, our Client will need to **i)** sign and get documents legalized in the embassy in their country of origin and **ii)** courier the originals to Healy Consultants Group PLC office;
14. Depending on our Client's business and nationality, the US Government may require a special regulatory license to carry on your business in the country. Healy Consultants Group PLC will assist our Client secure license approval; there may be additional engagement fees. However, the Government enjoys ultimate power of approval of LLP registrations and business licenses;
15. If required, Healy Consultants Group PLC will be pleased to assist your firm to secure [employee visa](#) approvals. Our fee is US\$2,950 for the first employee, US\$1,950 for the second employee, US\$950 per employee thereafter. Our employee visa fees include preparation of a quality visa application and submitting to the correct Government immigration officers. The Government enjoys ultimate power of approval of visa applications. Consequently, guaranteed success is outside of Healy Consultants Group PLC's control. What is inside our control is the preparation and submission of a high-quality immigration visa application that maximizes the likelihood of visa approval;
16. It is important our Clients are aware of their personal tax obligations in their country of residence and domicile. Let us know if you need Healy Consultants Group PLC help to clarify your local and international annual tax reporting obligations;
17. Some of our Clients request Healy Consultants Group PLC to provide temporary shared [office space](#) for 6 months until their preferred business premises is found. If your Firm requires this service, our one-time fee is US\$950. Monthly rental thereafter is paid directly to the landlord, independently of Healy Consultants Group PLC;



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18. During the engagement, shareholders and directors' documents may need to be translated into the local language; before the Government and Bank approves LLP registration and corporate bank account opening respectively. Consequently, our Client should budget for possible additional translation and embassy attestation fees. Either our Client or Healy Consultants Group PLC can complete this administrative task;

As always, Healy Consultants Group PLC will negotiate with all third parties to eliminate or reduce additional engagement costs. For transparency purposes, all third-party fee payments will be supported by original receipts and invoices. Examples of possible third-party payments include **i)** embassy fees; **ii)** notary public costs and **iii)** official translator fees;

19. Some of our Clients' require an [immediate country solution](#). With this strategy, within a day Healy Consultants Group PLC can supply our Client **i)** an existing dormant Massachusetts company number; **ii)** an already approved Massachusetts corporate bank account number and **iii)** a business address. Turnkey solutions are attractive to those entrepreneurs who wish to immediately close a country deal, sign a contract or invoice a customer;
20. As stipulated on our [business website](#) and in section 3 of our engagement letter, Healy Consultants Group PLC will only commence the engagement following **i)** settlement of our fees and **ii)** completion and signing of our legal engagement letter;
21. Healy Consultants Group PLC will only register your limited liability partnership after 75% of [due diligence documentation](#) is received by email. Healy Consultants Group PLC will only open the bank account after 100% of the Client's original due diligence documentation is received by courier;
22. During the annual renewal engagement with our Client, our in-house [Legal and Compliance Department \(click link\)](#) reviews the quality and completeness of our Client file. Consequently, Healy Consultants Group PLC may revert to our Client to ask for more up to date [due diligence documentation](#);
23. To assist our Clients minimize Forex costs, we offer the payment in SG\$, Euro, Pound or US\$. Kindly let me know in which currency your Firm prefers settling our fees and I will send an updated invoice, thank you;
24. Some of our Clients' engage Healy Consultants Group PLC to [recruit \(click link\)](#) local employees. We have a lot of experience in this area and we are quite skilled at securing quality candidates for our Clients;



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Thank you for your business and we look forward to working closely with you over the coming weeks as we [project manage \(click link\)](#) your Massachusetts business set up engagement.

Best regards,

Aidan Healy

Aidan Healy

[Business owner](#)

Healy Consultants Group PLC

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