

2009 TAX ENGAGEMENT LETTER

Client: _____

I have engaged your firm to prepare my **INDIVIDUAL FEDERAL** and **ANY REQUIRED STATE** income tax returns for the year ended **December 31, 2009**. In that regard, I state that, to the best of my knowledge and belief:

1. I have provided true, correct and complete information regarding my income as listed on the attached Forms W-2, 1099 and/or attached written summaries. I understand that it is my responsibility to provide all the information necessary to complete the returns. I will retain for four years all the documents, receipts, cancelled checks and other records required to substantiate the items of income and expense claimed on my return.
2. I have provided true, correct and complete information regarding amounts I have provided to you to claim as tax deductions, and have maintained written documentation supporting all amounts, including logbooks and receipts. I understand that if a question arises regarding the interpretation of tax law, and a conflict exists between the tax authorities' interpretation of the law, and other supportable positions, that you will use your professional judgement in resolving the issues.
3. I understand that taxing authorities may examine the returns, that documentation should be retained to support the information provided to you, especially business travel & entertainment deductions, business use % of autos and other assets, and barter activities, and that **penalties may be imposed on returns that are late, underpaid or incorrect**.
4. I understand that you will not audit or otherwise verify any information, that you may require clarification or additional information, that you are not responsible for disallowed deductions, or the inclusion of additional unreported income or any resulting taxes, penalties or interest.
5. I understand that I will be **charged an additional fee** of \$135 per hour if you are asked to assist or represent me in a tax examination OR INQUIRY. I understand that, in the event of preparer error, I am responsible for additional tax that may be due, but that the extent of your responsibility is to pay for any penalty that the IRS or any state department may assess.
6. **I will contact you immediately if I discover additional information that will lead to a change in my return, or if I receive any letters from the IRS or any state taxing authorities.**
7. I understand that your bill will be due and payable upon completion of these returns, and that additional services will not be performed until the bill for these services is paid in full. I understand that your bill will be based upon the fee schedule posted on your website.
8. I affirm to you that unless it's been confirmed in writing consultation has never taken place.

If there are other services or tax returns that I expect you to prepare, such as estate, gift, sales, fiduciary, property, or other states or cities, or other returns I will note them at the bottom of this letter.

Client Signature

Client Signature

Date