



TARYLE & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS

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Dear Client:

This letter sets forth pertinent information regarding the nature and extent of the services we will provide. Please do not be put off by the formality. New rules in the public accounting industry require us to formalize our understanding of the work we will be doing for you.

We will prepare your 2009 Federal and required state individual, corporation, partnership, and/or fiduciary income tax returns from information which you will provide to us. On occasion, the data may be provided by third parties. We will not audit or otherwise verify the data that is submitted, although it may be necessary to ask for clarification of some of the information. We have included a link to our tax organizer to guide you in gathering your information. Your use of the organizer will greatly assist us in preparing your returns. For your assistance we will give you a \$200 discount off of your preparation fees for completing the organizer.

It is your responsibility to provide ALL the information required for the preparation of complete and accurate returns. You should retain all the documents, cancelled checks and other data that form the basis of income and deductions. These may be necessary to prove to the taxing authorities the accuracy and completeness of the returns. You have the final responsibility for the income tax returns and, therefore, you should review them CAREFULLY before you sign them.

Our work in connection with the preparation of your returns does not include any procedures designed to discover fraud or other irregularities, should any exist. We will render such accounting or bookkeeping assistance to you or your designee(s) as determined to be necessary for preparation of the returns.

We will use professional judgment in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. Unless instructed otherwise, we will resolve such questions in your favor whenever possible.

Our fees are based upon the amount of work required to prepare your returns. Once we receive your information we will inform you of the estimated preparation cost on your tax return and request your approval of estimated fees before we begin any work. On occasion it may be necessary to research a tax issue that arises during the preparation of a return. The hourly rate for the research is \$200. Our time is determined to the nearest quarter hour we will also request your approval before we begin any research.

The engagement does not include any services not specifically stated in this letter. However, we would be pleased to consult with you regarding income tax matters such as proposed or completed transactions, tax projections, tax debt resolution, including research in connection with such matters. We will render invoices for such services at our normal billing rates then in effect.

If the foregoing is agreeable to you, **please sign and return a copy of this letter** (a fax copy is acceptable). We very much appreciate the opportunity to work with you and provide the quality of service you should expect from your tax professional.

Very truly yours,

Taryle and Associates, CPAs, PLLC

Accepted by: _____

Date: _____

Print Name: _____