

Tucker & Company, P.C.
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Regarding Tax year 2009

Dear Client:

We appreciate the opportunity of working with you and advising you regarding your income tax. The Internal Revenue service imposes penalties upon taxpayers, and upon us as return preparers, for failure to observe due care in reporting for income tax returns. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom we prepare tax returns to confirm the following arrangements:

We will prepare your 2009 federal and requested state income tax returns from information which you will furnish. We will make no audit or other verification of the data you submit, although we may need to ask you for clarification of some information. It is your responsibility to provide us with all the information required for the preparation of complete and accurate returns. You should retain all documents, canceled checks and other data that form the basis of income and deductions. It is your responsibility to review your returns carefully before you sign them.

You represent that the information you are supplying to us is accurate and complete to the best of your knowledge and that your expenses for meals, entertainment, travel, gifts, vehicle use and charitable contributions and other deductions and credits are supported by records as required by law.

Our work in the preparation of your income tax returns does not include any procedures designed to discover fraud, defalcations or other irregularities, should any exist. We will render such accounting and bookkeeping assistance as we find necessary for preparation of the income tax returns.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. If you would like information on the amount or circumstances of these penalties, please contact us.

We will use our judgment in revolving questions where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretation of the law and other supportable positions. Unless otherwise instructed by you, we will resolve such questions in your favor whenever possible. Your returns may be selected for examination by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. If an examination occurs, we will represent you if you so desire; however, these additional services are not included in our fee for preparation of your returns and we will render additional invoices for the time and expenses incurred. In the event you have an audit, we hope for an outcome of no tax change. It is our approach to minimize your tax. If on examination you are assessed additional taxes, interest or penalties, we will not be responsible for any amounts owed.

Our fee for these services will be based upon the amount of time required at our standard billing rates, plus out-of-pocket expenses. All invoices are due and payable upon presentation. A finance (service) charge of 1.5 percent per month will be assessed on any unpaid balance after deduction of current payment, credits, and allowances made within 30 days of the date of billing. This is an annual percentage rate of 18%.

In the event of a dispute related in any way to our services, our firm and you agree to discuss the dispute and, if necessary, promptly mediate in a good faith effort to resolve. We will agree on a mediator, but if we cannot, either of us may apply to a court having personal jurisdiction over the parties for appointment of a mediator. We will share the mediator's fees and expenses equally, but otherwise will bear our own attorneys' fees and mediation costs. Participation in such mediation shall be a condition to either of us initiating litigation.

Our goal is to provide you with an accurate tax return that takes advantage of all possible deductions in reducing your taxable income to its lowest legal amount. We have established a policy of extending all returns for which information is not received by our office before April 1, 2010. However, we do not file extensions for clients unless specifically requested to do so. Through this practice, we hope to better serve you. Our firm maintains and complies with a five year record retention policy.

If the forgoing fairly sets forth your understanding, please sign below in the space provided and return to our office with this organizer. We will not start processing any return without a signed engagement letter. We want to express our appreciation for this opportunity to work with you and look forward to a long and mutually beneficial relationship.

Signed: _____

Date: _____