

Dear Client:

Welcome to tax season 2010. Here is our annual written statement about our policies for **business** tax preparation work. Because both the IRS and the State of Florida have become more aggressive in their enforcement, we have streamlined our policies. Let us know if you have any questions.

1. The current trend in our profession is for **more documentation** on everything we do. Even if we do not do any accounting or provide you with a financial statement as a part of your year end tax preparation, we must have a set of books to support the tax return. Additionally, the standards and compliance rules may require that we request more data from you than we have previously. Please understand that we need to prepare your file to be able to support your return in case it is challenged.
2. The IRS has announced that **mandatory e filing of returns** for tax preparation services is imminent. Patrick & Robinson has been moving in this direction, so we will implement an early adoption policy for 2009 returns. All returns that can be filed electronically will be.
3. Please confirm your **contact information** for us! Update corporate information on the attached form.
4. The economic times have affected all of us to some degree. Therefore, you will be pleased to know that we will not raise our base fee for the 2009 tax season. Minimum rates for return preparation are reflected on the engagement letter in this packet.
5. We are offering a **deluxe option** to assist business owners as well. For an additional \$175 we will renew your corporation or LLC with the state of Florida for 2010. To qualify for this service, all related accounts must be current and a deposit payment of \$675 (to be applied to the state fees and your tax return preparation) received on or before February 22, 2010. This prepaid deposit entitles you to priority treatment if your work is delivered to us by February 22, or the filing of a federal extension without an additional charge if your work comes in after that date.
6. In the spirit of environmental awareness, we will provide **only electronic copies** of your return unless you **specifically request a hard copy**. There will be an additional charge of \$20 for the printed return.

Also included in this year's packet are some Tax Updates for your information. As always, thank you for your confidence and business. Have a productive, prosperous year, and we look forward to working with you.



Mark Patrick



Adam Robinson

Terms

1. Our standard base fee for most business returns is stated on the Business Tax Preparation Engagement Policy. Additional fees apply when state returns are filed, when preparation time required exceeds that of an average return, or when work is requested in less than the standard three-week turnaround period.
2. Fees for work received on or after February 23rd include a request for an extension of time to file; please note that **an extension does not extend your obligation to pay your tax on time**, and you will be responsible for any interest or penalties for payments after the original due date of the return. Even if there is no tax due with your return, penalties may be assessed for late filing.



Patrick & Robinson 2010 Data Sheet

(Please complete all applicable information; please copy this form for additional companies)

Business Name _____

Business EIN _____

Business Address _____

Telephone _____

Office

Fax

Contact Person _____

Position

Contact Email Address _____ Phone _____

Owner Name(s) _____

Change in Ownership During 2009? Yes (please give details below) No

Change in Directors During 2009? Yes (please give details below) No

Change in Company Name/dba During 2009?
 Yes (please give details below) No

Other Events Recorded in Company Minutes: