1040 - INDIVIDUAL TAX RETURN ENGAGEMENT LETTER FOR ACCOUNTING & TAX PROS, INC.

Dear CLIENT:

Thank you for selecting Accounting & Tax Pros, Inc. to assist you with your tax affairs. This letter confirms the terms of our engagement with you and the nature and extent of services we will provide.

We will prepare your **2009** federal and all state income tax returns requested using information you provide to us. We may ask for clarification of some items, but will not audit or otherwise verify the data you submit. We have an "Organizer" to help you gather the information required for a complete return, please down load documents from our website. If you use the Organizer, it will help avoid overlooking important information and contribute to efficient preparation of your returns. That helps keep the cost of our services as low as possible.

It is your responsibility to provide information required for preparation of complete and accurate returns. You should keep all documents, canceled checks and other data that support your reported income and deductions. They may be necessary to prove accuracy and completeness of the returns to a taxing authority. You are responsible for the returns, so you should review them carefully before you sign them.

Our work will not include any procedures to discover defalcations or other irregularities. We do not provide any accounting or analysis work unless we are hired to do so and an engagement letter is signed.

We will use our 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 you instruct us otherwise, we will apply the "realistic possibility of success" standard to resolve such issues in your favor where possible. The law imposes penalties when taxpayers understate their tax liability. If you have concerns about such penalties, please call us.

Your returns may be selected for audit by a taxing authority. Any proposed adjustments are subject to appeal. In the event of a tax examination, we can arrange to be available to represent you. Such representation will be a separate engagement for which an engagement letter will be provided. Fees and expenses for defending the returns will be invoiced in accordance with terms we agree on for that engagement.

Our fee for preparation of your tax returns will be based on the amount of time required at standard billing rates plus out-of-pocket expenses. All invoices are due and payable upon presentation of the above mention years returns. To the extent permitted by state law, an interest charge may be added to all accounts not paid within thirty (30) days.

We will retain copies of year-end documents only you supply to us along with our work papers for your engagement for a period of four years. After four years, our work papers and engagement files will be destroyed. All of your original records will be returned to you when your tax return is complete. We do not keep any original documents nor do we scan or copy tax clients document other than the above mentioned year end forms and our work papers. You should keep the original records in secure storage.

To indicate that this letter correctly summarizes your understanding of the arrangements for this work, please sign the enclosed copy of this letter in the space indicated and return it to us in the envelope provided.

We appreciate your confidence in us. Please call if you have questions.

Sincerely,
Accounting & Tax Professionals, Inc.

Accepted By: **(H)**_____ **(W)**_____

Date: _____

PLEASE BRING IN WITH YOUR DOCUMENTS