

January 2010

Dear Client:

We would like to remind you to make arrangements for us to receive your 2009 tax information, either by mail or dropping it off at one of our offices. It is not necessary to set up an appointment, but if you would like an appointment, please call us.

Due to changes in the IRS and State regulations, we are required to submit all tax returns electronically this year. Please be sure to complete the attached questionnaire in its entirety and return it to us within the time frame stated below.

The following is a list of information that you should be sure to provide us:

- Forms W-2 for wages and/or Forms 1099-R for pension or Social Security income.
- All Forms 1099, including interest, dividends, investment transactions and sales.
- Investment or mutual fund statements for investments sales and cost basis information.
- Statements supporting deductions for mortgage interest & real estate taxes, i.e. Form 1098 from the mortgage holder.
- The amount of any charitable contributions made in 2009. Please note that all charitable donation amounts must be able to be substantiated by either a cancelled check or a letter of acknowledgment.
- The amount of excise tax paid on your vehicles.
- Schedule K-1 showing income from partnerships, S corporations, trusts, etc.
- The closing statements for any real estate transactions.
- All other information regarding income and tax deductions for 2009.
- Please complete the enclosed list of questions and return it to us with your tax information so that we can prepare an accurate return and also review any tax planning opportunities.
- It is **critical** for W&G receive all **dates of birth** and **bank account** information for us to confirm accuracy.

Also enclosed is our 2009 tax engagement letter that outlines our services being provided in preparing your 2009 individual tax returns. This letter will provide you with a better understanding of our services and their limitations. If you have any questions regarding this letter, or would like to discuss it, please contact us. **If the enclosed letter meets with your approval, please sign and return it with your tax documents. We will initiate the 2009 year-end tax services after we receive the signed engagement letter.**

We must receive all information by March 26, 2010, to ensure that your return will be completed by April 15, 2010. If we have not received all of your information by March 26, 2010, and your return is not completed by April 15, 2010, you may be subject to late filing or late payment penalties. If you would like us to prepare an extension of time to file of your behalf, you must contact us directly.

Please feel free to call us if you have any questions. We appreciate your assistance and look forward to working with you. Feel free to visit our website at www.wg-cpa.com for up-to-date tax information.

Sincerely,

Worthing & Going, P.A.

Certified Public Accountants