



**Engagement Letter—Tax & Accounting Services
Calendar Year 2010**

Dear Client:

This letter is to confirm and specify the terms of our engagement with you and to clarify the nature and extent of the services we will provide. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom returns are prepared or accounting services rendered to confirm the following arrangements.

We will prepare your 2009 federal and state income tax returns from information that you will furnish to us. We will make no audit or otherwise verify the data you submit, although it may be necessary to ask you for clarification of some of the information. Our responsibilities do not include preparation of any other tax returns that may be due to any taxing authority unless specified in the notes section below.

Our fees for these services will be based on our billing rates (between \$40/hr and \$180/hr), on a per-form basis, or on an agreed-upon fixed fee. Services are billed monthly and all invoices are due and payable upon receipt. **Retainers of \$100 must be submitted before work will begin on your taxes. Credit card authorizations (included)** can be kept on file for payment. Financing fees will be charged for amounts past due 30 days or more at 1.5% per month or 18% annually. Client is responsible for any legal or collection fees incurred to collect said fees.

This engagement pertains to accounting services, tax planning and tax returns for the tax year(s) identified below. You will be responsible to file the return(s) with the taxing authorities.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns or other services as noted below. You should retain all the documents, canceled checks and other data that form the basis of income and deductions. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. 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 income tax returns does not include any procedures designed to discover defalcations or other irregularities, should any exist. We will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax returns. Any other accounting, consulting, payroll, or review services will be provided at your request and will be under the terms set forth above. Compiled or reviewed financial statements will have additional engagement documentation from Biesinger & Kofford, CPAs, PLLC. to clarify the scope of the engagements.

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 otherwise instructed by you, we will resolve such questions in your favor whenever possible.

Your returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, we will be available upon request to represent you and will render additional invoices for the time and expenses incurred at the terms set forth above.

If the foregoing fairly sets forth your understanding, please sign and date this engagement letter in the spaces indicated below.

We appreciate this opportunity to work with you.

Best Regards,

Accepted by: _____ (By entering your name here you are agreeing to the above terms)

Entity name (if Applicable): _____

Date: ___ / ___ / ___

Biesinger & Kofford CPAs, PLLC.

Notes:

Biesinger & Kofford, CPA's, PLLC
Certified Public Accountants

4692 North 300 West, Suite 210
Provo, Utah 84604

p 801 802 9100
f 801 802 9101

For your convenience we now accept payment by Credit Card. We accept Visa and Master Card. By signing this form, you authorize Biesinger & Kofford to charge your account for professional services rendered by Biesinger & Kofford. Before your credit card is charged, we will contact you for approval of the amount. We will send a copy of the invoice with your receipt. *We appreciate your business!*

Credit Card Authorization Form

I authorize: Biesinger & Kofford, CPA's PLLC, Inc. to keep my signature on file and to charge my credit card for professional services rendered in the:

Customer Name: _____

Cardholder Name: _____

- Visa
- Master Card

Account Number: _____

Expiration Date: ___/___/___

CIV Number (Last 3 numbers found on signature strip): _____

Credit card billing address: _____

Zip code: _____

Today's Date: ___/___/___

Cardholder Signature: _____

(By filling in the signature field you are agreeing to the above terms)

GENERAL QUESTIONS

(If you answer "yes" to any question, please explain in the box below)

YES | NO

- Did your marital status change during the year?
- Did your address change during the year?
- Could you be claimed as a dependent on another person's tax return?

Dependents

- Were there any changes in dependents?

Income

- Did you receive unreported tip income of \$20 or more in any month?
- Did you receive any disability income?

Purchases, Sales and Debt

- Did you start a business or farm, purchase rental or royalty property, or acquire an interest in a partnership, S corporation, trust, or REMIC?
- Did you buy or sell any stocks, bonds or other investment property in 2009?
- Did you purchase, sell, or refinance your principal home or second home, or did you take a home equity loan?
- Did you purchase a new motor vehicle in 2009?
- Did you purchase a new alternative motor vehicle (hybrid, advanced lean burn, fuel cell, plug-in)?

Retirement Plans

- Did you receive a distribution from a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)?
- Did you transfer or rollover any amount from one retirement plan to another retirement plan?
- Did you convert part or all of your traditional, SEP, or SIMPLE IRA to a Roth IRA?

Education

- Did you, your spouse, or a dependent incur any tuition expenses that are required to attend a college, university, or vocational school?

Itemized Deduction

- Did you incur a loss because of damaged or stolen property?
- Did you use your car on the job (other than to and from work)?

Estimated Taxes

- If you have an overpayment of 2009 taxes, do you want the excess applied to your 2010 estimated tax (instead of being refunded)?
- Do you expect your 2010 taxable income and withholdings to be different from 2009?

Miscellaneous

- Do you want to electronically file your tax return?
- May the IRS discuss your tax return with your preparer?
- Did you have an interest in or signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account?
- Was your home rented or used for business?
- Were you notified or audited by either the IRS or the State taxing agency?
- Did you receive a \$250 economic recovery payment in 2009 that was made to social security recipients, railroad retirement recipients and certain veterans?
- Did your spouse receive a \$250 economic recovery payment in 2009 that was made to social security recipients, railroad retirement recipients and certain veterans?
- Did you receive a pension or annuity in 2009 for services performed as an employee of the U.S., state or local government from work not covered by social security?
- Did your spouse receive a pension or annuity in 2009 for services performed as an employee of the U.S., state or local government from work not covered by social security?
- Did you elect to receive COBRA continuation health coverage (35% of premium) between February 17, 2009 and December 31, 2009 as a result of an involuntary termination?
- Did your spouse elect to receive COBRA continuation health coverage (35% of premium) between February 17, 2009 and December 31, 2009 as a result of an involuntary termination?