



Date:

Name:

We are pleased to have you as our clients, and wish to confirm our understanding of the terms and objectives of our engagement, and the nature and limitations of the services we will provide. To that purpose, please read and sign the following letter.

You have engaged our firm to prepare your Individual Federal and Minnesota income tax returns, and Minnesota property tax refund returns for the year ended December 31, 2009. In that regard, you state that, to the best of your knowledge and belief:

1. You have provided true, correct, and complete information regarding income as listed on the attached Forms W-2, 1099 and/or attached written summaries.
2. You have provided true, correct, and complete information regarding amounts you have provided to us to claim tax deductions, and have maintained written documentation supporting all amounts, including logbooks and receipts.
3. You understand that taxing authorities may examine returns, that documentation should be retained to support the information provided to us, especially business travel and entertainment deductions, business use % of autos and other assets, and barter activities. You will retain for 6 years all the documents, receipts, cancelled checks and other records required to substantiate the items of income and expense claimed on your tax return.
4. You understand that we will not audit or otherwise verify all of your information; however we may require clarification or additional information. You understand that it is your responsibility to provide all the information necessary to complete the tax returns. You understand that if a question arises regarding the interpretation of the tax law, and other supportable positions, that we will use our professional judgment in resolving the issues.
5. **You understand that you will be charged an additional fee if we are asked to assist or represent you in a tax examination or inquiry.**
6. You understand that in the event of preparer error, you are responsible for additional tax and interest that may be due, but that the extent of our responsibility is to pay for any penalty that the IRS or the above state revenue department may assess as a result of preparer error.

