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Dear Friends and Clients,

Once again we want to thank you for retaining us as your accountants. Every year we comment on how quickly the year has passed and that the tax season is coming quickly. The filing due date of April 15, 2009 (Wednesday) will be here before we know it.

As we have done in the past, we would like to offer you a few options reference the tax organizer we offer each tax year. You will find these options on the enclosed "Information Form." There are several advantages to using an organizer: (1) it gives you a chance to review the information you provided last year; (2) it lessens the likelihood of omissions in the current year; and (3) it may possibly reduce the fee for preparation of your returns. A self-addressed envelope has been provided for returning the form.

As a licensed CPA firm - we are required to provide you with an Engagement Letter. This letter confirms the services you have asked our firm to perform and the terms under which we have agreed to that work. Once we have received your "Information Form" – we will send you the Engagement Letter for your review and signature. If you have any questions about the Engagement Letter, please let us know.

As you receive your 2008 tax documents, be sure to collect and keep them either with the organizer or in your tax file folder. These documents include such items as your W-2s, Form 1099s, K-1s, brokerage statements, etc. Your check register is also a good resource. When you have all of your documents, contact our office to set up an appointment (either in person, by phone or for drop-off) to complete your 2008 tax returns. If you prefer – you can mail them to us "certified – return receipt requested." *Kindly note that - if you do so after March 20, 2009 - we may be forced to request an extension of time to file your returns.*

If we do file extensions per your request, please send the information as soon as possible - even if you are waiting for a few missing items. Since an extension of time to file your returns is not an extension of time to pay the tax due, you are required to estimate the tax due at the time the extension is filed. Providing us with as much information as possible will help determine the approximate amount of tax that might be due with the extensions. Doing so will hopefully reduce penalties and interest that could be assessed.

If you haven't done so in the past, you may want to consider e-filing as well as direct deposit of refunds. There is no additional fee for this service and it is a very efficient way of finalizing your returns.

Please contact us if you have any questions or concerns.

Sincerely,

Diana F. Bigus, CPA

Enclosed: Information Form w/Envelope
Fee Schedule
Privacy & Nondisclosure Statement