



1810 S. Crismon Rd., Ste 188 Mesa, Arizona 85209
(480) 354-1040
(480) 354-1041 Fax

Date _____

Dear Client:

We appreciate the opportunity to work with you. To minimize the possibility of a misunderstanding between us, we are setting forth pertinent information about the services we will perform for you.

We will prepare your Federal and State(s) individual income tax returns from information you furnish us. We will not audit or otherwise verify the data you submit although we may ask you to clarify some of the information. We will furnish you with questionnaires to help you gather and organize the necessary information for us.

If your return is not completed and picked up by April 15, 2010, you may be subject to late filing or late payment penalties. We do not file tax extensions for clients unless specifically requested, in writing or by fax/e-mail to do so.

It is your responsibility to maintain, in your records, the documentation necessary to support the data used in preparing your tax returns. If you have any questions as to the type of records required, please ask us for advice in that regard. We are not responsible for the disallowance of doubtful deductions or inadequately supported documentation, nor for resulting taxes, penalties and interest.

Our fee does not include responding to inquiries or examination by taxing authorities. We are available to represent you and our fees for such services are at our standard rates.

We will use our judgment to resolve questions in your favor where a tax law is unclear if there is a reasonable justification for doing so. Whenever we are aware that a possibly applicable tax law is unclear or that there are conflicting interpretations of the law by authorities (e.g., tax agencies and courts), we will explain the possible positions that may be taken on your return. We will follow whatever position you request, so long as it is consistent with the codes and regulations and interpretations that have been promulgated. If the IRS should later contest the position taken, there may be an assessment of additional tax plus interest and penalties. We assume no liability for any such additional penalties or assessments.

In addition, your confidentiality privilege can be inadvertently waived if you discuss the contents of any privileged communication with a third party, such as a lending institution, a friend, or a business associate. We recommend that you contact us before releasing any privileged information to a third party.

Our firm maintains electronic copies of all returns prepared.

If the above fairly sets forth your understanding, please sign the enclosed copy of this letter and return it to us. We are pleased to have you as a client, and look forward to a long and mutually satisfying relationship.

Sincerely,

Cheryl Wilson, EA, CFP®
CD Tax & Financial Partners Inc

Client Name(s) _____

Client Signature _____

Spouse Signature _____