

Tax Return Preparation Agreement - Individual

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 to confirm the following arrangements.

We will prepare your 2009 and subsequent federal income tax returns from information which you will furnish to us. We will not audit or otherwise verify the data you submit, although it may be necessary to ask you for clarification of some of the information. We will furnish you with questionnaires and/or worksheets at your request to guide you in gathering the necessary information. Your use of such forms will assist in keeping the fee to a minimum.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should send copies of all the documents, canceled checks and other data that form the basis of income and deductions. These will be returned to you, and 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.

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.

You agree that in the event your return cannot be completed by the due date, it may become necessary for us to apply to extend the due date. Extensions are required when we do not receive information needed to prepare a return on a timely basis. Applying for an extension of time to file may extend the time available for a government agency to undertake an audit of your return or may extend the statute of limitations. Additionally, extensions may affect your liability for penalties and interest or compliance with government and constituent deadlines.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. If you would like information on the amount or the circumstances of these penalties, please contact me.

This engagement does not include responding to inquiries by any governmental agency or tax authority. If your tax return is selected for examination or audit, you may request that we assist you in responding to such inquiry. In that event, we would be pleased to discuss providing assistance to you under the terms of a separate engagement for that purpose.

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.

Our fee for these services will be based upon the amount of time required at standard billing rates plus out-of-pocket expenses. All invoices are due and payable upon presentation.

If the foregoing fairly sets forth your understanding, please sign the enclosed copy of this letter in the space indicated and return it to our office. If there are other tax returns you expect us to prepare, such as gift and/or property, please inform us by noting so at the end of the return copy of this letter.

We want to express our appreciation for this opportunity to work with you.

Fees start at \$500 per return. Estimated fee will be given after The Mangold Group, CPAs review the tax information upon request.

ACCEPTANCE

I understand and agree to the terms set forth above.

_____ Client Signature	_____ Date	_____ Spouse Signature
_____ Print Name	_____ Date	_____ Print Name
_____ Social Security Number		_____ Social Security Number

New Mandatory IRS Consent Form

Like many industries competing in today's global economy, our profession continuously re-engineers our business processes. Going back to 2002, many firms around the country have used temporary domestic and international assistance to address staffing shortages during peak seasons. This includes the "Big Four" accounting firms down to sole practitioners and now, our Firm.

To alleviate staffing shortages that continue to plague the accounting profession, we have decided to utilize off-shore personnel to electronically organize your source data and to perform the initial input of this data into our tax software. This is purely a clerical function - once this initial data entry process has been completed our in-house staff will then follow our internal procedures for review and complete the return. When completed, the return will be signed by a member of our firm. Using off-shore personnel enables us to allocate our in-house staff to the complex areas of your tax preparation and to provide timely service to you. Although we utilize a third party for assistance in this process we take full responsibility that the return is correct and complete as it relates to the information that you have supplied us. We are confident this streamlined production process will allow us to better service our clients.

New regulations issued by the Internal Revenue Service (effective January 1, 2009) require that you consent, in advance, to this process (see enclosed consent.) The consent language and form is in a format that cannot be altered by our firm or you. Some of the language may not be applicable to you, but once again it is unalterable.

Please note carefully the following statements:

After performing significant due diligence as to technical competencies, internal quality control and information security policies, we have chosen Xpitax, LLC to assist us in processing our tax returns this year. We have performed significant due diligence on the vendor as to their technical competencies, internal quality control procedures and information security policies.

1. We have entered into a legally enforceable contractual relationship with Xpitax, LLC that requires them to safeguard your information. This contract provides that Xpitax LLC can only use your tax information to process the related tax return and are prohibited from using your information for any other reason.
2. We will only disclose information to a third party that is necessary for the accuracy of your return and for this purpose only.
3. Even though there is language in the consent about what could occur if you do not consent, we will provide you with tax preparation services regardless of your decision.

We encourage your consent to our procedures as we believe this process is in our best interest as a professional service organization and therefore in your best interest as our valued client. Please return the enclosed consent with our engagement letter.

Thank you and please contact Cinda Brown with any questions.

Consent to Disclosure of Tax Return Information

(Per IRS regulation this statement may not be altered in any fashion)

Federal law requires this consent form be provided to you. Unless authorized by law, we cannot disclose, without your consent, your tax return information to third parties for purposes other than the preparation and filing of your tax return and, in certain limited circumstances, for purposes involving tax return preparation. If you consent to the disclosure of your tax return information, Federal law may not protect your tax return information from further use or distribution.

You are not required to complete this form. Because our ability to disclose your tax return information to another tax return preparer affects the service that we provide to you and its cost, we may decline to provide you with service or change the terms of service that we provide to you if you do not sign this form. If you agree to the disclosure of your tax return information, your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year.

The consent to disclose may result in your tax return information being disclosed to a tax return preparer located outside the United States, including your personally identifiable information such as your Social Security Number ("SSN). Both the tax return preparer in the United States that will disclose your SSN and the tax return preparer located outside the United States which will receive your SSN maintain an adequate data protection safeguard (as required by the regulations under 26 U.S.C. Section 7216) to protect privacy and prevent unauthorized access to tax return information. If you consent to the disclosure of your tax return information, Federal agencies may not be able to enforce US laws that protect the privacy of your tax return information against a tax return preparer located outside the US to which the information is disclosed.

If you agree to allow our firm to disclose your tax return information, including your SSN to Xpitax, LLC (a US entity) for purposes of providing assistance in the preparation of your 2009 individual income tax return, please check the box below, and sign and date your consent to the disclosure of your tax return information.

I authorize The Mangold Group, CPAs, PC to disclose to Xpitax, LLC my tax return information including my SSN to allow Xpitax, LLC to assist in the preparation of my 2009 individual income tax return.

Signature: _____ Date: _____

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484, or by email at complaints@tigta.treas.gov