



January, 5 2010

We hope everyone had a peaceful and joyous Holiday Season!

Now is the time to start thinking of the 2010 Tax filing Season to file your 2009 tax returns. This letter is to help assist this process. What you will find in and attached to this letter:

1. Important dates, times and office procedures.
2. Instructions to get you started in arranging all your tax papers.
3. Important information regarding IRS and State Penalties.
4. Engagement Letter which needs to be signed and put with your 2009 tax papers.
5. Disclosure letters regarding Charitable Donations and Business Deductions.
6. Drop-Off /Appointment Checklist to include with your 2009 tax papers.
7. Client Questionnaire, please answer all questions.

Attached you will find:

1. Engagement Letter, please sign and date.
2. Drop Off Checklist, please complete.
3. Charitable Donation Disclosure and Schedule C Disclosure. Sign and Return.

Office Procedures During Tax Season (February 1, 2010 thru April 15, 2010):

- Hours – Monday thru Thursday 9AM to 6 PM, Friday 9AM to 4PM, and Saturday 9AM to 12 Noon.
- Appointment schedule for Brian and Randy starts during the week of 2/1/2010 and ends on 4/3/2010.
- Tax returns will be accepted after 4/3/2010 but only on a drop-off basis, no appointments available.
- To be guaranteed of a completed e-file return by 4/15/2010, we must have all necessary data from you by 4/9/2010.
- Payment is due upon appointment or pickup of your return. E-files are not transmitted until full payment is received.
- All returns that are eligible for E-filing will be E-filed. Our office will not prepare paper returns.
- All extension requests must be communicated to us at least 3 business days before the filing due date. We will not file extensions automatically. If you can't file by the due date, you must write or call and request an extension.
- We will not be responsible for any penalties imposed by the IRS or any State governments. If the penalty resulted due to our mistake we will pay the penalty, but not any interest charges.

Federal Filing Due Dates:

Form 1040	Due on 4/15/2010	Extended return Due on 10/15/2010
Form 1120, 1120S	Due on 3/15/2010	Extended return Due on 09/15/2010
Form 1065	Due on 4/15/2010	Extended return Due on 10/15/2010
MD Form 1	Due on 4/15/2010	Extended return Due on 06/15/2010

Penalties:

Includes, but not all-inclusive, the following: 1. Late Filing Penalty 2. Late Payment Penalties 3. Partnership, LLC and Corporations have a \$89.00 per month per shareholder Late Filing Penalty.

What do Checklist:

- Start gathering your 2009 tax documents as they come in the mail. Open, check for accuracy and put into your tax file.
- Go through your checkbook and receipts and calculate totals for your various deductions. Tax Organizers are available upon request.
- Please read the engagement letter, it has very important information regarding our tax service. Sign the Engagement Letter and put in your tax file.
- Please read disclosure letters on Donations and Business Deductions, if applicable. Sign and put in tax file.
- Complete the Drop-Off/Appointment Form and put in your tax file.
- Client Questionnaire, please answer all questions. Put in tax file.
- If you desire an appointment call ahead and make it in advance.
- Bring your Tax File as mentioned above which includes the following:
 - 1099 Forms, W2 Forms, Other Tax documents.
 - Accounting of your deductions. Tax Organizer available upon request.
 - Signed Engagement Letter.
 - Signed Donation and Business Deduction Disclosures.
 - Completed Client Questionnaire.
 - Completed Drop-Off/Appointment Form.

All of this will help you and us have a pleasant and manageable tax season.

Thank you for your continued loyalty. If you have any questions, please give us a call.

Most Sincerely and Fondly,

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