

December 23, 2009

Dear Valued Client:

We are writing to remind you that we may need information from you to prepare forms 1099 for 2009. You are required to file the following forms by January 31, 2010 if your business made any of the following payments in 2009:

1099-MISC – If you paid an unincorporated business, individual or LLC:

- more than \$600 for labor or rent
- more than \$10 for royalties
- You must also issue a 1099 if you made any payment to an attorney for which you are claiming a deduction. This rule applies even if the attorney is incorporated.

1099-INT - if you paid \$10 or more in interest to an unincorporated taxpayer.

Please complete the attached form and fax it to us immediately, if you wish us to prepare the required forms. Feel free to contact us, if you have questions.

You will be receiving your personal and business tax organizers for 2009 within the next week. If you do not receive your organizer by the end of January, please call us. Once you have completed the organizer, simply mail it to us or you can call for an appointment if you wish to discuss your information with us. We encourage you to return the organizer as early as possible. We look forward to hearing from you soon.

If you would like our assistance in identifying required 1099 recipients, please contact us. Please keep in mind, this is a more time consuming process, therefore our identifying the recipients will increase our cost due to the time involved. Just let us know if you need assistance in identifying recipients.

Sincerely,

David L. Buterbaugh, C.P.A.

