

David L. Buterbaugh, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

8040 East Morgan Trail • Suite 15 • Scottsdale, AZ 85258-1211 • 480 905-3640 • FAX 480 905-3642
steve@buterbaughcpa.com, jerry@buterbaughcpa.com, dave@buterbaughcpa.com

December 23, 2009

Dear Client:

Enclosed is a tax organizer for your business for 2009. Please take a few minutes to complete this organizer. Your completion of all the questions in the organizer will save us time preparing for your 2009 taxes, which helps reduce our time and cost to you.

Please carefully review the flowchart and provide all documents based on the plan that applies to you. **Finally, please sign our standard engagement letter by the sticker and return it with your organizer, along with a retainer payment.** A duplicate engagement letter is enclosed for your records.

All tax returns will be processed on a first-in basis. If your information is received after February 1, we will, most likely, need to extend your return. ***If you prefer not to extend your business tax return, please provide ALL items by February 1, 2010.***

CHECK LIST for 2009 PREPARATION:

- ✓ Complete all questions - 2009 Tax Organizer
- ✓ Prepare/Assemble all Documents applicable to plan identified using the flowchart on the last page
- ✓ **Sign & return** our Standard Engagement Letter
- ✓ Enclose your Retainer Payment

Please note our e-mail addresses and fax number provided above. During the next two months we experience a heavy volume of phone calls; therefore, we highly recommend using e-mail or fax to relay information. We will follow up with you directly with a phone call or e-mail to address any questions, comments, or concerns you may have A.S.A.P.

We sincerely appreciate your business, and look forward to providing superior service to you in 2010! As always we welcome any new clients you may have for us in the future, and thank you for the referrals and recommendations you have given to your family, friends, and associates!

Sincerely,

David L. Buterbaugh
David L. Buterbaugh, CPA

BUSINESS TAX ORGANIZER - 2009

NAME of BUSINESS _____

1. Is your business involved in manufacturing, food production, software

development, film & music production, production of natural gas or water, construction, engineering or architectural services? Y N

2. Does your business own or lease a passenger automobile used in the business*? Y N

***Please disregard this question, if you have already provided mileage information for 2009.**

If more than 2 vehicles, please provide information on a separate sheet of paper.

- If **YES**, please provide the following information:

Vehicle # 1 _____	Vehicle # 2 _____
Leased or owned _____	Leased or owned _____
Lease term _____	Lease term _____
Estimated value _____	Estimated value _____
Date placed in service _____	Date placed in service _____
Total miles in 2009 _____	Total miles in 2009 _____
Business miles _____	Business miles _____

- If your business purchased a car, please provide the following information:
(If you have previously provided your mileage information, you do NOT need to include it here.)
 1. Purchase contract
 2. Description of any vehicle traded in
 3. Financing terms and monthly payment, if not included in purchase contract
- If you leased a new car, please provide a copy of the lease agreement.

3. Did you sign a new lease for equipment in 2009? Y N

- If yes, please provide copy of lease agreement.
- If you financed the purchase of new equipment, please provide a copy of the purchase agreement.

4. Do you use a credit card for business? Y N

- If yes, are the monthly credit card charges reflected in the accounting records?
- If not, please summarize the monthly charges by category, such as, meals, entertainment, supplies, etc.
- Please provide a copy of the December, 2009 and January, 2010 statements for each credit card.

5. Do we prepare your payroll tax reports? Y N

- If not, please provide copies of W-2s and all quarterly payroll reports for all four quarters of 2009.

6. Does your insurance or any other account include premiums for any of the following?

- If yes, please provide amounts.
 1. Officer or shareholder life insurance? _____
 2. Officer or shareholder disability insurance? _____
 3. Medical insurance for 2 % shareholder (S Corporations only)? _____

7. Do you update your corporate minutes at least once a year? Y N

- If not, you should do so. Do you need an attorney referral? Y N

8. Do you reconcile your bank statements every month? Y N

- If yes, please provide a copy of December 31, 2009 bank statement & reconciliation report.
- If not, please provide all bank statements for 2009 & for December 2008.
This will increase our fee for your tax preparation.

9. Did you pay any corporate expenses out of your own pocket? Y N

- If yes, are they reflected in the accounting records? Y N
- If not, please detail the amount spent and what it was spent for.

10. Do you wish us to prepare your Arizona Corporation Commission report? (N/A for LLC's or partnerships)	Y	N
• If yes, please provide the form as soon as you receive it.		
11. Do you wish us to prepare your annual personal property tax report?	Y	N
• If yes, please provide when you receive it.		
• If your business owns more than \$50,000 of equipment and you did not receive a report, please call 602-506-3386 to request your 2009 Arizona Business Property Statement.		
12. Do you transact business in other states?	Y	N
• If yes, please provide the following information:		
1. Name of state or states		
2. Wages paid in other states		
3. Amount of property or equipment located in other states		
4. Sales and other income earned in other states		
5. Rent paid in other states		
6. Amount of inventory in other states.		
13. Was there a change in address, phone # or fax # during the year? If so, please provide the new information.	Y	N
Address: _____ Phone _____		
City: _____ State _____ Zip _____ Fax _____		
13a. May we contact you via email? Please provide or let us know of any changes.		
Primary Email: _____ @ _____		
Second Email: _____ @ _____		
14. Do you have any business loans or lines of credit?	Y	N
• If yes, provide all year end statements interest paid & ending balance.		
15. If you file on the accrual method of accounting, please provide a list of accounts payable and a total of accounts receivable at 12/31/09.		
* Please provide information on any accounts receivable that are non-collectable, but still included in your totals.		
16. Do you maintain inventory?	Y	N
• If YES, has the inventory balance at 12/31/09 been adjusted to actual per a physical count or other means?	Y	N
17. Was there any change in ownership for the year?	Y	N
If yes, please provide the details _____		

PENSION PLAN INFORMATION

18. Does your business have a pension plan?	Y	N
• If you opened a new pension plan in 2009 or made revisions to your existing plan, please provide a copy of plan document.		
19. If you use an actuary for your pension plan, have you completed their census forms? Y	Y	N
• If not, please do so ASAP		

20. If you have a pension contribution due for 2009, will you have the funds available to make the contribution by 3/15/10 ? Y N
- If not, would you like us to extend your tax return to allow you additional time to fund your pension contribution. Y N

21. Please provide all information from the attached flowchart.

MISCELLANEOUS QUESTIONS

- | | | | |
|-------------------------------------------------------------------------------------------------------------|---|---|-----------|
| 1. Do you have a workmen's compensation policy in force? | Y | N | Uncertain |
| 2. Do you pay all payroll tax deposits in a timely manner? | Y | N | Uncertain |
| 3. Do you issue all required 1099 forms? | Y | N | Uncertain |
| 4. Do you file all required state and city sales tax reports? | Y | N | Uncertain |
| 5. Does your business have a foreign bank account, foreign owners, or own an interest in a foreign company? | Y | N | Uncertain |
| 6. Do you file an unclaimed property report with the state by November 1 st ? | Y | N | Uncertain |
| • If no or uncertain, would you like us to prepare it this year? | Y | N | |
| 7. Do you file use tax reports? | Y | N | Uncertain |
| • If no or uncertain, would you like us to prepare it? | Y | N | |
| 8. Do you have concerns about employee fraud or theft? | Y | N | Uncertain |
| • If yes, would you like us to review your exposure to employee theft? (after April 15 th) | Y | N | |