



Mary E. Richey, CPA  
4104 Laramie Street  
Cheyenne, WY 82001  
(307) 632-0841

fax: (307) 637-4737

e-mail: [merichey@MER-Tax.com](mailto:merichey@MER-Tax.com)

Re: \_\_\_\_\_ (Service to be performed)

Dear \_\_\_\_\_ [Client Name(s)]

Thank you for choosing MER Tax, Accounting, and Consulting to perform the following work on your behalf: \_\_\_\_\_

We must receive all information to prepare your return by April 1, 2009, to ensure that your return will be completed by April 15, 2009. If we have not received all of your information by April 1, 2008, and your return is not complete by April 15, 2009, you may be subject to late filing or late payment penalties. We do not file tax extensions for clients unless specifically requested to do so.

***This engagement will not include any procedures designed to detect fraud, theft or illegal acts and you agree that we will have no responsibility to do so.***

Fees for the above services shall be based on the 2009 SERVICE PRICE SCHEDULE attached hereto and incorporated by this reference. Additional services performed outside the scope of services set forth above will be charged at the rate of \$60.00 per hour. Additional services specifically include but are not necessarily limited to dealing with the IRS, attending court hearings, responding to discovery requests, responding to subpoenas, or any other time spent on your behalf outside of preparing the above returns.

Fees for the above services shall be due and payable upon completion of the scope of work. All fees not paid when due shall bear interest at the rate of 18% per annum. In the event that MER Tax Accounting and Consulting has to institute enforcement action regarding unpaid fees, you agree to pay all costs of collection, including reasonable attorney's fees. If you have any questions about any bill or fees charged, please feel free to give me a call and discuss the same.

Pursuant to Circular 230, new IRS rules restrict written federal tax advice from accountants. Unless expressly stated otherwise, nothing contained in this communication is intended or written to be used, nor may it be relied upon or used, (1) by any taxpayer for the purpose of avoiding penalties that may be imposed under the Internal Revenue Code, and/or (2) by any person to support the promotion or marketing of or to recommend any Federal tax transaction(s) or matter(s) addressed in this communication.

If the foregoing fee agreement sets forth your understanding of the engagement of this office by you, please endorse your approval on the enclosed copy of this letter and return it to our office. If you choose to have us discontinue our services, please let us know in writing.

MER Tax, Accounting, and Consulting

M. E. Richey, CPA

\_\_\_\_\_  
Client

\_\_\_\_\_  
Date