

MICHAEL S. PATINELLA, P.L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

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E-FILING NOW MANDATORY

Electronic Filing (“E-File”) rules have changed for the 2011 tax filing season. New law makes it **MANDATORY** that we **E-FILE ALL** of our 2011 individual income tax returns.

However, taxpayers can **OPT-OUT** if they don’t want to E-file. In order to Opt-Out, you will need to sign Part 2 below and return this form to us. If you Opt-Out, we will need to include a Form 8948 with your tax return explaining that you choose to file this return on paper.

Therefore, it is necessary that you complete **either** Part 1 if E-Filing **or** Part 2 if Opting Out. Please do not complete both sections. Please return this form to us along with your tax information.

PART 1 – COMPLETE IF E-FILING (mandatory unless elect to Opt-Out in Part 2 below).

We authorize the E-Filing of our 2011 income tax returns. We grant Michael S. Patinella, P.L.L.C. the authority (similar to that granted by Form 8879) to enter our electronic signatures. We will complete the Form 8879 prior to E-Filing.

Signature of Taxpayer

Signature of Spouse

PART 2 – COMPLETE IF ELECTING TO OPT-OUT AND PREFER TO PAPER FILE

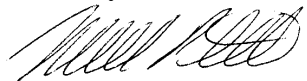
We **DO NOT** want to have our return E-Filed. We choose to file our return on paper forms. We will mail or otherwise submit our paper return to the IRS ourselves. Our preparer will not mail or otherwise submit our paper return to the IRS. We understand that our tax preparer is required to E-File our 2011 individual income tax return, absent this Opt-Out election. We understand that E-Filing may provide a number of benefits to taxpayers, including an acknowledgment that IRS received the return, a reduced chance of IRS processing errors, and quicker refunds.

Signature of Taxpayer

Signature of Spouse

Please call my assistant Marla or me if you have any questions.

Sincerely,



MICHAEL S. PATINELLA, CPA