

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

CERTIFIED PUBLIC ACCOUNTANTS

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E-FILING

This form is for those who would like to Electronically File ("E-File") their federal and Arizona individual income tax returns. The major benefit of E-Filing is that you will receive your refund faster than the traditional filing method. **For 2009 tax returns it is not mandatory that you E-File.** However, the recently passed "Worker, Homeownership, and Business Assistance Act of 2009" makes E-Filing individual tax returns mandatory for firms such as ours beginning with tax returns for the 2010 tax year.

Common misconceptions with E-Filing:

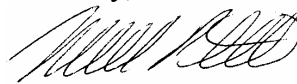
- 1) It is paperless. Not true. As tax preparers, we will still need to provide the taxpayer with a copy of the tax return. We also need to keep a copy of the tax return for our files.
- 2) It takes the preparer less time. Not true. To the contrary, it actually takes us more time to prepare, file and track E-Filed tax returns.

Costs: E-Filing typically increases the costs to prepare a tax return by approximately \$50 due to the additional time that it takes for us to prepare, file and track E-Filed tax returns.

If you would like us to E-File your tax returns, please complete the area below and return this letter to us with your tax information. If you do not return this completed form to us, we will assume that you do not want us to E-File your tax returns.

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

Sincerely,



MICHAEL S. PATINELLA, CPA

If you would like us to E-File your 2009 tax returns, please (1) check the box, (2) sign in the space provided, and (3) return this letter to us with your income tax information.

- We authorize the E-Filing of our 2009 income tax returns. We understand that E-Filing typically increases the costs to prepare a tax return by approximately \$50. Also, 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