

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.

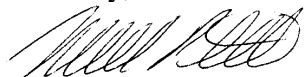
GOOD NEWS FOR THOSE THAT DO NOT WANT TO E-FILE. Since our firm E-filed less than 100 tax returns last year and we reasonably expect to E-file less than 100 tax returns this year, **WE ARE EXEMPT FROM THE MANDATORY E-FILE REQUIREMENT FOR 2010 TAX RETURNS.** (Note this will change for next year as the threshold drops to 10. However, there will be an opt-out available for those that don’t want to E-file.)

Costs: E-Filing typically increases the costs to prepare a tax return by approximately \$50 due additional charges assessed by our tax software provider, and 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 2010 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 2010 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