DENVER TAX GROUP, LLC

1888 Sherman Street Suite 650 Denver, Colorado 80203 Tel: (303) 333-0363 Fax: (720) 545-0102 www.denvertaxgroup.com

TAX PREPARATION SERVICES AGREEMENT – MARRIED FILERS

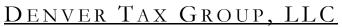
Denver Tax Group, LLC ("DTG") appreciates the opportunity of working with you and advising you regarding your federal and state individual income taxes. In order to ensure an understanding of our mutual responsibilities, we ask all of our Clients for whom returns are prepared to confirm the following arrangements:

1. DTG will prepare your federal and resident state individual income tax returns; and, for an additional fee, any other state returns you may be required to file. These returns will be prepared exclusively from information which you will furnish to DTG. DTG will not audit or make any other verification on the data you submit, although it may be necessary to ask you for clarification of some of the information. DTG may furnish you with questionnaires and/or worksheets to guide you in gathering the necessary information. Your use of such forms will assist in keeping the fee to a minimum. Any other returns (for example, estate or gift) must be specifically requested and will incur additional charges at DTG's then current price. Clients acknowledge that DTG has not made any warranties or representations as to any determination or outcome relating to tax refunds with regard to the tax preparation services, and any expressions made by any member of DTG's staff relative thereto are that member's personal opinion only.

2. It is your responsibility to provide all the information required for the preparation of a complete and accurate tax return. You should retain all documents, cancelled checks and other data that form the basis of income and deductions for at least the period of the statute of limitations. You should also retain documents that support items carried over into open years, including but not limited to: cost basis information, nondeductible IRA's, net operating losses, etc. This information may be necessary and required to prove the accuracy and completeness of the returns to a taxing authority. You have the final responsibility for the income tax returns; therefore, you should review them carefully before you sign them.

3. DTG work in connection with the preparation of your income tax returns does not include any procedures designed to discover defalcations or other irregularities, should any exist. DTG will render such accounting and bookkeeping assistance when requested and only as determined to be necessary for the preparation of your income tax returns for which you agree to pay DTG's then current hourly rate, and which will require a separate and executed contract prior to any of these services performed by DTG.

4. DTG will use its professional judgment in resolving questions reasonably and in good faith where the tax law is unclear, or where there may be conflicts between the taxing



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authorities' interpretation of the law and other supportable positions. Unless otherwise instructed by you, DTG will resolve such questions in your favor whenever possible but only pursuant to the aforementioned standards of reasonableness and good faith.

5. The law provides various penalties against taxpayers that may be imposed when taxpayers understate their tax liability and/or deductions. If you would like information on the amount or the circumstances of these penalties, please contact DTG in writing. The Internal

Revenue Service also imposes penalties upon taxpayers and return preparers for failure to observe due care in reporting for income tax returns.

6. Your returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, DTG may be available to you upon request to represent you for which you agree to pay DTG's then current hourly rate, and which will require a separate and executed contract prior to any of these services performed by DTG.

However, such representation is not included in your tax preparation fee.

DTG provides "Audit Defense Coverage" to protect you from the cost of additional professional services rendered to represent you in the event of an audit by the taxing authorities. This service lasts as long as the statute of limitations is open for the tax year involved. Our current Audit Defense Coverage fee is \$50 for an individual return and \$95 for a business return, (schedule C or F). Please indicate below whether you want this coverage.

_____ Yes, add the appropriate fee above for Audit Defense Coverage for tax year: _____. (Also, please read and sign DTG's Audit Defense Agreement.)

_____No, I do not wish to be covered by audit service.

7. DTG fees are based upon a combination of our standard rate schedule for the type of forms required to be filed, the time incurred to prepare an accurate and complete return, and the relevant tax issues associated with your return plus out of pocket expenses. Our minimum fee is \$185.00 and we require payment of that amount at the time you sign this Agreement. Any additional and/or remaining balance is payable when DTG provides you with the drafts of your returns and will not be filed under any circumstance until payment is made in full.

Initials:	
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All invoices are due and payable upon presentation. Unpaid invoices are subject to a 1% finance charge (\$5.00 minimum) after 30 days. Costs to collect, whether informal or formal, including reasonable attorneys' fees, will be added to any outstanding invoices. It is understood and agreed that disputes or questions as to the amount of an invoice shall be brought to the attention of DTG in writing within ten (10) business days after the statement has been rendered. Any disputes not raised within that ten (10) day period shall be deemed to have been waived by Clients. Clients agrees to a \$40.00 fee for any check given to DTG that is returned not paid for any reason by Clients' financial institution, plus any costs allowed by statute. Clients further agrees that DTG may electronically re-deposit and any check returned may converted and be used to make an electronic payment from your account without any further notification to you, and including any costs identified herein.

The Clients agrees to provide DTG with only copies of every document submitted to DTG, and Clients agrees to pay DTG its reasonable costs associated with DTG having to make copies of any original document submitted.

8. The IRS imposes penalties against taxpayers for failure to make timely contributions to your IRA, SEP, KEOGH or other retirement plans. Moreover, excess contributions or required distributions are also subject to penalties and other taxes. You acknowledge responsibility to make such contributions and distributions as required by IRS regulations.

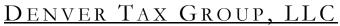
9. Wages to family members in the conduct of an active trade or business are required to be commensurate with the activities performed, must be paid, and must be reported on form W-2 and other payroll reports. Taxpayer acknowledges that wages paid and deducted on the return are for services performed at reasonable wages.

10. In the event our fees remain unpaid for more than (15) fifteen days, we reserve the right to immediately discontinue our work on your account. Your continued nonpayment of fees acknowledges your responsibility for any additional taxes, penalties, interest or other costs associated with the non-filing of any tax returns.

11. This Agreement shall be governed by the laws of the State of Colorado, without regard to conflicts of law provisions.

12. This Agreement, along with any Supplemental Agreements attached hereto, is the entire and exclusive agreement between the Parties, and it supersedes all previous communications, representations or agreements, either oral or written, between them with respect to this subject matter. No representations or statements of any kind made by DTG, any affiliate of DTG, which are not included in this Agreement, shall be binding on DTG or its affiliates.

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13. The Parties hereto acknowledge that facsimile signatures on this Agreement shall be of the same force and effect as original signatures and this Agreement may be signed in counter parts.

14. Clients acknowledge that they have read this Agreement and fully understand its terms. Clients further acknowledge the receipt of a fully signed copy of this Agreement.

READ, UNDERSTOOD, AND AGREED

DENVER TAX GROUP, LLC:

By: _____

Its: _____

Date: _____

Date: _____

Date:

CLIENTS: