

Date: \_\_\_\_\_

Client Name: \_\_\_\_\_

We respect your decision to change accounting firms, and wish to remind you of certain requirements.

You have notified us that you are changing accountants immediately.

Effective with the above date we will no longer prepare any tax or accounting forms, response letters, reporting or tax returns, tax elections or any other professional services, and there may be an immediate need for such professional services from your new accountant. Your new accountant should provide these services and failure to obtain these services from your new accountant could cause you to incur significant tax, penalty and/or interest.

Once we obtain your records release permission (below) we will cooperate fully in providing one set of tax return, depreciation schedules and other reasonable copies to one new accountant. Additional copies or duplicates to other accountants will cause us to bill a reasonable amount for our time and copying costs.

Without your written authorization, we are prohibited by the Internal Revenue Service and our state's ethics requirements from disclosing or discussing confidential client matters with anyone outside of our firm.

We appreciate the opportunity to serve you in previous years.

Sincerely,

Bates and Bishop, Inc.

**Authorization to Release Information to New Accountant:**

I authorize you to respond fully to any inquiries from our successor accountant, \_\_\_\_\_, with any information they may request regarding my business or personal tax or accounting situation. I understand that I may be charged 10 cents per page, in advance, for copies of items already provided to me in the past.

\_\_\_\_\_  
Signature for Company & Personal Release

\_\_\_\_\_  
Date

By signing, I state that I am authorized to grant the above information release.