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**CLIENT ADVISORY**

December 31, 2009

To Our Payroll Clients,

Re: W-2 Forms

Attached please find copies of your completed 2009 W-2 forms. We will be electronically transmitting this information to the Social Security Administration for your employees.

Please review the enclosed W-2(s) and inform us of any discrepancies you may find. If the W-2(s) are correct, please sign below and return this form in the enclosed envelope. **We will not transmit the W-3 until this form is received from you.** All W-2 forms need to be given to your employees by January 31, 2010.

We have also enclosed the 2010 W-4 form and MI-W4. Employees are required to have W-4 forms on file for all employees.

If you have any questions or wish to discuss this or any other accounting or tax question please feel free to give our office a call. Remember, we will be posting Client Advisories on line at [www.wfscpas.com](http://www.wfscpas.com).

Thank you,

Julie Welton  
Executive Manager

Enclosure

Company name: \_\_\_\_\_

We have reviewed our 2009 W-2 forms and found no errors. We are giving Walker, Fluke & Sheldon, PLC, authority to transmit these forms electronically to the Social Security Administration.

Authorized signature: \_\_\_\_\_

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