

**ENGAGEMENT LETTER
2018 TAX PREPARATION**

As required by regulations and for purposes of clarity, we have included this engagement letter to confirm our understanding of the terms and objectives of the tax return preparation engagement and the nature and limitations of the services we will provide to you for the year ended December 31, 2018 and to clarify the nature and extent of the tax services we will provide.

Services Provided

We will prepare the Federal and State (and city/local if indicated) **individual income tax returns** for calendar year ending December 31, 2018. We are not responsible for returns not included on this engagement letter.

We are under no duty to review the information you provide to determine whether you may have a filing obligation with another state. If we become aware of any other filing requirement, we will tell you of the obligation and may prepare the appropriate returns at your request as a separate engagement.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, canceled checks, and other data that form the basis of income and deductions. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. *You have the final responsibility* for the income tax returns and, therefore, you should review them carefully before you sign them.

We have made available to you a **questionnaire and summary schedules** requesting specific information. Completing those documents will assist us in making sure you are well served for a reasonable fee. You represent that the information you are supplying to us is accurate and complete to the best of your knowledge and that you have disclosed to us all relevant facts affecting the returns. This will include the ownership of or signature authority over any foreign bank accounts and the ownership of any other foreign financial assets. We will not verify the information you give us; however, we may ask for additional clarification of some information.

In preparing your returns, we rely on your representations that we have been informed of all relevant tax transactions and that you understand and have complied with the documentation requirements for your expenses and deductions. If you have questions about these issues, please contact us.

Other Work

If, during our work, we discover information that affects prior-year tax returns, we will make you aware of the facts. However, we cannot be responsible for identifying all items that may affect prior-year returns. If you become aware of such information during the year, please contact us to discuss the best resolution of the issue. We will be happy to prepare appropriate amended returns as a separate engagement.

Our work in connection with the preparation of the tax return(s) does not include any procedures designed to discover defalcations or other irregularities, should any exist. The returns will be prepared solely from information provided to us without verification by us.

The Internal Revenue Code and regulations impose preparation and disclosure standards with non-compliance penalties on both the preparer of a tax return and on the taxpayer. Accordingly, we will discuss tax positions that may increase the risk of exposure to penalties and any recommended disclosures with you before completing the preparation of the return. If we concluded that we are obligated to disclose a position and you refuse to permit the disclosure, we reserve the right to withdraw from the engagement and you agree to compensate us for our services to the date of withdrawal. Our engagement with you will terminate upon our withdrawal.

The return(s) may be selected for review by the taxing authorities. In the event of an audit, you may be requested to produce documents, records, or other evidence to substantiate the items of income and deduction shown on a tax return. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of a tax examination, we will be available, upon request, to represent you. However, such additional services are not included in the fees for the preparation of the tax return(s).

Headquarters

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Plymouth

Michigan 48170

734.454.4100

Down River

7915 Allen Road

Allen Park

Michigan 48101

313.388.7180

Northern Michigan

P O Box 627

Grayling

Michigan 49738

989.348.4055

Oakland County

2310 E 11 Mile Rd

Royal Oak

Michigan 48067

248.399.7331

Eastside

23000 Ctr Mack Ave

Ste 500

St. Clair Shores

Michigan 48080

313.371.6600

Record Retention and Confidentiality

In accordance with federal law, in no case will we disclose your tax return information to any location outside the United States, to another tax return preparer outside of our firm for purposes of a second opinion, or to any other third party for any purpose other than in preparing your return without first receiving your consent.

It is our policy to keep records related to this engagement for the minimum Internal Revenue Service statutory requirement. However, we do not keep any of your original records, so we will return those to you upon the completion of the engagement. When records are returned to you, it is your responsibility to retain and protect the records for possible future use, including potential examination by governmental or regulatory agencies.

By signing this engagement letter, you acknowledge and agree that upon the expiration of the minimum Internal Revenue Service statutory requirement, we are free to destroy our records related to this engagement.

Certain communications involving tax advice are privileged and not subject to disclosure to the IRS. By disclosing the contents of those communications to anyone, or by turning over information about those communications to the government, you may be waiving this privilege. To protect this right to privileged communication, please consult with us or your attorney prior to disclosing any information about our tax advice. Should you decide that it is appropriate for us to disclose any potentially privileged communication, you agree to provide us with written, advance authority to make that disclosure. Should we receive any request for the disclosure of privileged information from any third party, including a subpoena or IRS summons, we will notify you. In the event you direct us not to make the disclosure, you agree to hold us harmless from any expenses incurred in defending the privilege.

We will bill you our normal and customary fees for the tax preparation services provided. Accordingly, you will save expense if you provide complete, accurate, and organized accounting records. The fee is payable upon completion of the work, and is due before we will provide you with the return. We will notify you immediately of any circumstances we encounter that could significantly affect our normal fees and will not proceed without your consent. All invoices are due and payable upon presentation. [Amounts not paid within 30 days from the invoice date will be subject to a late payment charge of 1.5% per month (18% per year). If for any reason the account is turned over to an attorney for collection, an additional charge of 33 1/3% will be added to cover collection costs.]

Payment Terms

We have the right to withdraw from this engagement, in our discretion, if you don't provide us with any information we request in a timely manner, refuse to cooperate with our reasonable requests or misrepresent any facts. Our withdrawal will release us from any obligation to complete your return and will constitute completion of our engagement. You agree to compensate us for our time and out-of-pocket expenses through the date of our withdrawal.

If the foregoing correctly sets forth your understanding of our tax engagement, please sign this letter in the space below and return it to our office. If you disagree with any of these terms, please notify us immediately.

We want to express our appreciation for this opportunity to work with you.

Respectfully,



ATS Advisors
A Certified Public Accounting Firm

AGREED TO AND ACCEPTED:

Taxpayer Signature

Printed Name

Cell Phone Number:

E-Mail Address:

Spouse Signature *(if married filing jointly)*

Printed Name

Cell Phone Number:

E-Mail Address: