



ATS ADVISORS, A CERTIFIED PUBLIC ACCOUNTING FIRM ENGAGEMENT LETTER – 2022 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, 2022 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, 2022. 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.

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.



www.atcpas.com

2022 Income Tax Preparation Questionnaire & Organizer

Name (include spouse): _____

- Address: _____
- City/State/Zip: _____
- Preferred Ph: _____ Cell Work Home Other
- Alternate Ph: _____ Cell Work Home Other
- E-mail: _____

Please check box left of contact information to indicate change from prior year

This document is meant as a guide for helping you organize your tax information. It is not intended to replace original documentation. We have modified this organizer from prior years.
READ IT CAREFULLY AND FILL IN COMPLETELY

General Return & Filing Information

Provide a copy of your current driver's license or government issued ID.

	YES	NO
1) Were you notified by the IRS or the State of any changes to a prior year's return? <i>*If Yes, provide a copy of IRS or State notices</i>		
2) Were there changes to filing data that may require an prior year's amended return? <i>*If Yes, explain or attach documentation</i>		
3) Is the address listed above a NEW primary residence for 2022? <i>*If Yes, complete question #19</i>		
4) Did your marital status change in 2022? <input type="checkbox"/> Married <input type="checkbox"/> Divorced <input type="checkbox"/> Remarried <i>a) If married or remarried, provide spouse's DOB, SSN & Full Name.</i> <i>b) If divorced, provide date and copy of decree.</i> New Information: _____		
5) ESTIMATED FEDERAL TAX PAYMENTS <i>*Did you (or spouse) make estimated fed tax payments?</i> <i>*If Yes, provide the following:</i>		
Date _____ Amount \$ _____		
Date _____ Amount \$ _____		
*NOTE: Your January 2022 payment was for 2021 and your January 2023 is for 2022		
Date _____ Amount \$ _____		

Dependents & Dependent Care Expenses

	YES	NO																												
6) DEPENDENTS <i>*Indicate if any dependent needs to file a tax return (use #43 if additional space is needed)</i>																														
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 8%;">ADD OR REMOVE</th> <th style="width: 18%;">FIRST NAME</th> <th style="width: 18%;">LAST NAME</th> <th style="width: 8%;">DOB</th> <th style="width: 12%;">RELATIONSHIP</th> <th style="width: 10%;">MONTHS IN HOME</th> <th style="width: 12%;">DISABLED? F/T STUDENT?</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>	ADD OR REMOVE	FIRST NAME	LAST NAME	DOB	RELATIONSHIP	MONTHS IN HOME	DISABLED? F/T STUDENT?																							
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<i>*If claiming a new dependent provide a copy of their social security card.</i>																														

		YES	NO
7)	DEPENDENT CARE <i>*Did you (or spouse) pay care costs for a qualified dependent under age 13?</i> <i>*If Yes, include care provider statement with: name, address, federal ID # & amount paid</i>		

Client Notes Pertaining to General Return & Filing Information

Health Care Information		YES	NO	FORM	QTY
8)	MARKETPLACE HEALTH INSURANCE: <i>*Did you (or spouse) purchase insurance through the marketplace?</i> <i>*Contact the marketplace if you did not receive your 2022 1095-A form.</i> IF INSURED THROUGH THE MARKETPLACE - 1095-A FORM IS REQUIRED			1095-A	
9)	HSA CONTRIBUTIONS <i>*Did you (or spouse) make HSA contributions in 2022?</i>			1099-SA	

Client Notes Pertaining to Health Care Information

Income and Earnings Information (Standard)		YES	NO	FORM	QTY
10)	WAGES <i>*Did you (or spouse) receive WAGES as an employee during the year?</i>			W-2	
11)	INTEREST <i>*Did you (or spouse) receive INTEREST from a bank/ investment acct?</i>			1099-INT	
12)	DIVIDENDS <i>*Did you (or spouse) receive DIVIDENDS from investments?</i>			1099-DIV	
13)	INCOME TAX REFUNDS <i>*Did you (or spouse) receive a state/local REFUND(S)?</i>			1099-G	
14)	ALIMONY <i>*Did you (or spouse) receive or pay alimony during the year?</i> <i>*If Yes, provide: Date Divorce Final _____</i> Ex-Spouse's Name and SSN: _____			Amount Paid/Received	\$ _____
15)	SCHEDULE C <i>*Did you (or spouse) operate a sole proprietorship, single member LLC, or other unincorporated business during the year?</i> <i>*If Yes, provide detailed income and expense summary for each business</i>			Worksheet available for download at atscpas.com	
16)	STOCKS, SECURITIES, MUTUAL FUNDS ETC. <i>*Did you (or spouse) <u>SELL</u> stocks, bonds, securities or mutual funds?</i>			1099-B	
17)	STOCK FROM EMPLOYER PLAN <i>*Did you (or spouse) <u>RECEIVE or SELL</u> stock from a plan with your employer?</i>			1099-B	

	YES	NO	FORM	QTY
18) SELL/PURCHASE OF REAL PROPERTY <i>*Did you (or spouse) <u>SELL/PURCHASE</u> a home, timeshare, cottage, etc.?</i>			Provide copy of Seller/Buyer Settlement Statement	
19) RETIREMENT INCOME (Pension, IRA, Roth IRA, Etc.): <i>*Did you (or spouse) receive payments from a PENSION, IRA, Roth IRA, profit sharing, or other qualified or employer sponsored plan?</i>			1099-R	
20) RENTAL PROPERTY INCOME: (Sch E) <i>*Did you (or spouse) purchase, sell or have income from a RENTAL PROPERTY</i>			Worksheet available for download at atscpas.com	
21) UNEMPLOYMENT <i>*Did you (or spouse) receive UNEMPLOYMENT benefits?</i>			1099-G	
22) SOCIAL SECURITY BENEFITS <i>*Did you (or spouse) receive SSA BENEFITS?</i>			1099-SSA	
23) GAMBLING INCOME <i>*Did you (or spouse) have any GAMBLING INCOME?</i>			W-2G	
24) S-CORPORATIONS, PARTNERSHIPS OR TRUSTS <i>*Provide all K-1 Forms</i>			K-1	
25) PROCEEDS FROM PAYMENT SETTLEMENT COMPANY <i>*Did you (or spouse) received payments in settlement of reportable payment transactions through a third-party company (i.e. PayPal, Venmo, CashApp)?</i>			1099-K	

Income and Earnings Information (Special)

	YES	NO
26) Did you (or spouse) receive income from any of the following:		
a) Gambling winnings not reported on form W-2G?		
b) Income reported on 1099-Misc, 1099-NEC or 1099-K? (*Provide forms)		
c) Qualified tuition program earnings? (Form 1099-Q)		
d) Child's investment income in excess of \$2,100.00?		
e) Jury duty fees?		
f) Cancelled Debts? Form 1099-C or Form 1099-A		
g) Do you have any foreign bank/financial accounts?		
h) Other income? (Provide details)		
i) Did you receive, sell, send, exchange, or acquire interest in virtual currency?		

Client Notes Pertaining to Income and Earnings Information

Adjustments to Income & Earnings

	YES	NO
27) Did you (or spouse) make contributions or rollover funds to any of the following?:		
a) SEP or Simple IRA contributions (not IRA or Roth)		
b) Self-employed health insurance premiums?		
c) IRA or Roth IRA contributions? (not SEP or Simple) Form 5498		
d) Student loan interest paid? (Form(s) 1098-E)		

Medical Expenses

		YES	NO
28)	OUT OF POCKET MEDICAL EXPENSES <i>*Provide a summary schedule of medical expenses not reimbursed or paid from an HSA</i>		
		Worksheet available for download at atscpas.com	

Taxes – State & Local Income, Property and Personal

		YES	NO
29)	ESTIMATED STATE TAX PAYMENTS <i>*Did you (or spouse) make estimated state tax payments?</i> <i>*If Yes, provide the following:</i> Date _____ Amount \$ _____ Date _____ Amount \$ _____ *NOTE: Your January 2022 payment was for 2021 and your January 2023 is for 2022 Date _____ Amount \$ _____ Date _____ Amount \$ _____		
30)	ESTIMATED LOCAL TAX PAYMENTS <i>*Did you (or spouse) make estimated local tax payments?</i> <i>*If Yes, provide the following:</i> Date _____ Amount \$ _____ Date _____ Amount \$ _____ *NOTE: Your January 2022 payment was for 2021 and your January 2023 is for 2022 Date _____ Amount \$ _____ Date _____ Amount \$ _____		
31)	REAL ESTATE TAXES <i>*Did you (our spouse) pay real estate taxes on any property which you own?</i> <i>*If Yes, provide all tax bills for taxes you paid or were paid on your behalf</i>		
32)	PERSONAL PROPERTY TAXES <i>*Did you (or spouse) pay any personal property taxes (i.e. plate fees on autos, boats, other vehicles)?</i>		
33)	OTHER TAXES <i>*Did you (or spouse) pay any other taxes you believe may be deductible? If yes, provide details.</i>		

Client Notes Pertaining to Taxes - State & Local Income, Property and Personal

Interest – Mortgage & Investment

		YES	NO	FORM	QTY
34)	MORTGAGE(S) <i>*Did you (or spouse) make payments on a <u>1ST OR 2ND MORTGAGE</u>, refinance or take out a home equity loan?</i> <i>*Equity loans must be used for the purchase or improvements of the property.</i>			1098	
35)	MORTGAGE(S) NON-TRADITIONAL <i>*Did you (or spouse) make payments on a mortgage that was <u>not</u> reported to you on form 1098? (land contract or other)?</i> <i>*If Yes, provide name, address and TIN of the land contract holder:</i> Name and TIN/SSN: _____ Address: _____				

Higher Education Expenses

YES	NO	FORM	QTY
		1098-T	

36) **HIGHER EDUCATION EXPENSES**
**Did you pay expenses not covered by scholarships or qualified tuition?*
If Yes, number of qualified college students _____

NOTE: If claiming a deduction or tax credit for higher education expense(s) the **1098-T is REQUIRED** for each school claimed. Additionally, proof of payment is needed in the form of a statement from the school or cancelled check/receipt for tuition payments and qualified expenses (i.e. books etc.).

Client Notes Pertaining to Higher Education Expenses

Charitable Contributions to Qualified Charity – Cash & Non-cash

YES	NO	FORM	QTY
		Worksheet available for download at atscpas.com	
		Worksheet available for download at atscpas.com	
		1098-C	

37) **CASH**
**Did you (or spouse) make CASH contributions?*
 If Yes, provide receipts or bank records of cash donations

38) **NON-CASH**
**Did you (or spouse) make NON-CASH contributions?*
**If Yes, provide receipt and "in good used condition" letter*

39) **VEHICLE DONATIONS**
**Did you (or spouse) donate a VEHICLE to a qualified charity?*

Client Notes Pertaining to Charitable Contributions – Cash & Non-cash

Other Deductions & Misc. Expenses

	YES	NO
40) Do you (or spouse) have expenses from any of the following?:		
a) <i>Gambling losses exceeding your winnings?</i>		
b) <i>Other expenses you feel may be deductible?</i>		
41) RENTERS (MI Residents Only)		
<i>Landlord Name & Address _____</i>		
<i>Months paid _____ Amount paid \$ _____</i>		

Client Notes Pertaining to Other Deductions & Misc. Expenses

Direct Deposit of Refund(s)

	YES	NO
42) DIRECT DEPOSIT		
Attach a voided check or copy of a check NOTE: Deposit slips will not be accepted as they have a <u>different routing number</u> than checks <input type="checkbox"/> Checking Account Savings Account Bank Name _____ Routing #: _____ Account # _____		

- Due to constant banking changes this information is required every year.
- ATS Advisors will not include prior year banking information.
- If no banking information is provided you will receive a paper check.

Other information you feel we should be aware of for your 2022 tax preparation

43)

If you have any questions, please contact your preferred ATS Advisors office:

Headquarters

875 S Main Street
Plymouth, Michigan 48170
734.454.4100 – Tel
734.454.1300 – Fax

Oakland County

2310 E Eleven Mile Road
Royal Oak, Michigan 48067
248.399.7331 – Tel
248.414.3848 – Fax

Down River

7915 Allen Road
Allen Park, Michigan 48101
313.388.7180 – Tel
313.388.3216 – Fax

Northern Michigan

1155 I-75 Business Loop
P O Box 627
Grayling, Michigan 49738
989.348.4055 – Tel
989.348.6451 – Fax

Drop Off Location Only

Patrick Financial Group (PFG)
824 W Grand River Rd
Brighton, Michigan 48116
810.225.9876 – Tel

***** R E M E M B E R *****

***** WE CANNOT e-FILE TAX RETURNS WITHOUT THE BELOW *****

- COMPLETED AND SIGNED ENGAGEMENT LETTER**
- SIGNED E-FILE AUTHORIZATION FORM (8879)**
- PAYMENT FOR TAX PREPARATION SERVICES**