

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) <u>individual income tax returns</u> 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.

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.

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).

Payment Terms

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.

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.

AGREED TO AND ACCEPTED:

Taxpayer Signature		Spouse Signature (if married filing	g jointly)
			
Printed Name	Date	Printed Name	Date
Cell Phone Number:		Cell Phone Number:	
E-Mail Address:		E-Mail Address:	
<u>1</u>	ax Return Copy	Election (Select One)	
I/We would like my/our tax return Taxpay	er Copies in the	following format*:	
☐ Electronic copy on flash drive**	☐ Elect	ronic copy via portal/secure link	☐ Paper copy

^{*}Due to increased costs, additional fees will be assessed if you elect for more than one format.

^{**}ATS Advisors will furnish the flash drive



2022 Income Tax Preparation Questionnaire & Organizer

		Name (include	spouse):				Diagon ele	ما برمط بام	<u>.</u>
		Address:					Please cho	eck box le ontact	π
		City/State/Zip:						ation to	
		Preferred Ph:			Cell Work	Home Other	indicate c		m
		Alternate Ph:			Cell Work	Home Other	I	r year	
		E-mail:						,	
		This docum	ent is meant as a g	uide for he	lping you orga	anize your ta	x information.		
	It is not	intended to re	place original docu	mentation.	We have mo	dified this o	rganizer from p	rior years	
			READ IT CAR	EFULLY AN	D FILL IN CON	/IPLETELY			
Gen	eral Ret	turn & Filing	g Information						
	Provide a	a copy of your	current driver's lice	ense or gov	ernment issu	ed ID.		YES	NO
1)	Were yo	u notified by th	e IRS or the State o	of any chan	ges to a prior	year's returi	n?		
	*If Yes,	provide a copy o	f IRS or State notices						
2)	Were the	ere changes to	filing data that may	require ar	prior year's a	mended ret	:urn?		
	*If Yes,	explain or attach	h documentation						
3)	Is the ad	dress listed abo	ve a NEW primary	residence 1	or 2022?				
	*If Yes,	complete questi	on #19						
4)	Did your	marital status	change in 2022?	□Married	□Divorced	□Remarrie	d		
	a) If mo	ırried or remarrie	ed, provide spouse's	DOB, SSN &	Full Name.				
	b) If div	orced, provide d	late and copy of decr	ee.					
	New Info	rmation:							
5)	ESTIMAT	ED FEDERAL TA	AX PAYMENTS						
	*Did you	u (or spouse) mai	ke estimated fed tax	payments?					
	*If Yes,	provide the follo	wing:	Date		Amount	\$		
				Date		Amount	\$		
		· · · · · · · · · · · · · · · · · · ·	22 payment was	Date		Amount	\$		
	101 202	i and your Janua	ry 2023 is for 2022	Date		Amount	\$		
	<u> </u>								
Dep	endents	s & Depende	ent Care Expen	ises				YES	NO
6)	DEPEND	ENTS	•						
	*Indicat	e if any depende	nt needs to file a tax	return (use	#43 if additiona	ıl space is nee	eded)		
	ADD OR	FIRST NAME	LAST NAME	DOB	RELATIONSHIP	MONTHS	DISABLED?		
	REMOVE					IN HOME	F/T STUDENT?		
								1	<u> </u>
									<u> </u>
	*If clain	ning a new deper	ndent provide a copy	of their soci	al security card	·.			

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

Client Notes Pertaining to General Return & Filing Information

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

Client Notes Pertaining to Health Care Information

CO	me and Earnings Information (Standard)	YES	NO	FORM	QTY
0)	WAGES			W-2	
	*Did you (or spouse) receive WAGES as an employee during the year?			VV-2	
1)	INTEREST			1099-INT	
	*Did you (or spouse) receive INTEREST from a bank/investment acct?			1033 1141	
2)	DIVIDENDS			1099-DIV	
	*Did you (or spouse) receive DIVIDENDS from investments?			1033-010	
3)	INCOME TAX REFUNDS			1099-G	
	*Did you (or spouse) receive a state/local REFUND(S)?			1033 G	
4)	ALIMONY			Amo Paid/Re	ount
	*Did you (or spouse) receive or pay alimony during the year?			I didy in	ccivca
	*If Yes, provide: Date Divorce Final				
	Ex-Spouse's Name and SSN:			\$	
5)	SCHEDULE C				
	*Did you (or spouse) operate a sole proprietorship, single member LLC, or other			Workshee	t available nload at
	unicorporated business during the year?			atscpa	
	*If Yes, provide detailed income and expense summary for each business				
6)	STOCKS, SECURITIES, MUTUAL FUNDS ETC.			1099-B	
	*Did you (or spouse) <u>SELL</u> stocks,bonds, securities or mutual funds?			1033-8	
7)	STOCK FROM EMPLOYER PLAN			1099-B	
	*Did you (or spouse) RECEIVE or SELL stock from a plan with your employer?			1099-8	

		YES	NO	FORM	QTY
18)	SELL/PURCHASE OF REAL PROPERTY			Provide	copy of
	*Did you (or spouse) <u>SELL/PURCHASE</u> a home, timeshare, cottage, etc.?			Seller, Settlement	Buyer
19)	RETIREMENT INCOME (Pension, IRA, Roth IRA, Etc.):				
	*Did you (or spouse) receive payments from a PENSION, IRA, Roth IRA, profit sharing, or other qualified or employer sponsored plan?			1099-R	
20)	RENTAL PROPERTY INCOME: (Sch E)			Workshee	t available
	*Did you (or spouse) purchase, sell or have income from a RENTAL PROPERTY			for dow atscpa	nload at is.com
21)	UNEMPLOYMENT			1000.0	
	*Did you (or spouse) receive UNEMPLOYMENT benefits?			1099-G	
22)	SOCIAL SECURITY BENEFITS			1000 554	
	*Did you (or spouse) receive SSA BENEFITS?			1099-SSA	
23)	GAMBLING INCOME			W-2G	
	*Did you (or spouse) have any GAMBLING INCOME?			VV-20	
24)	S-CORPORATIONS, PARTNERSHIPS OR TRUSTS			K-1	
	*Provide all K-1 Forms			K-1	
25)	PROCEEDS FROM PAYMENT SETTLEMENT COMPANY				
	*Did you (or spouse) received payments in settlement of reportable payment transactions through a third-party company (i.e. PayPal, Venmo, CashApp)?			1099-К	
	transactions timough a tima party company (i.e. ray) al, venino, cashAppy:				
	me 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 form:	S)			
	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 cur	rancy?			
	Client Notes Pertaining to Income and Earnings Information	reney:			
۱dju	stments to Income & Earnings			YES	NO
27)	Did you (or spouse) make contributions or rollover funds to any of the follow	ing?:			
	a) SEP or Simple IRA contributions (not IRA or Roth)				
				 	

b) Self-employed health insurance premiums?

d) Student loan interest paid? (Form(s) 1098-E)

c) IRA or Roth IRA contributions? (not SEP or Simple) Form 5498

/led	ical Expenses					YES	NO
28)	OUT OF POCKET MEDICAL EXPENSES						
	*Provide a summary schedule of medical expens	es not reimbursed or paid	from an HS	Ā		for dow	et available inload at as.com
axe	s – State & Local Income, Property	and Personal				YES	NO
29)	ESTIMATED STATE TAX PAYMENTS					1	
-	*Did you (or spouse) make estimated state tax p	ayments?					
	*If Yes, provide the following:	Date	Amount	\$			
	*NOTE: Va Ianuari. 2022	Date		\$			
	*NOTE: Your January 2022 payment was for 2021 and your January 2023 is for 2022	Date	Amount	\$			
	101 2021 and your surroury 2023 is 101 2022	Date	Amount	\$			
0)	ESTIMATED LOCAL TAX PAYMENTS						
	*Did you (or spouse) make estimated local tax pa	ayments?					
	*If Yes, provide the following:	Date					
	*NOTE: Your January 2022 payment was	Date					
	for 2021 and your January 2023 is for 2022	Date					
١,	REAL ESTATE TAXES	Date	Amount	<u>\$</u>			
1)			- 2				
	*Did you (our spouse) pay real estate taxes on a						
	*If Yes, provide all tax bills for taxes you paid or	were paid on your behalf					
2)	PERSONAL PROPERTY TAXES						
	*Did you (or spouse) pay any personal property t	axes (i.e. plate fees on au	tos, boats, o	other veh	icles)?	,	
3)	OTHER TAXES						
	*Did you (or spouse) pay any other taxes you bel	lieve may be deductible? Ij	f yes, provid	le details			
5 5)			<u> </u>			sonal	
ntei	rest – Mortgage & Investment			YES	NO	FORM	QTY
34)	MORTGAGE(S)						
-	*Did you (or spouse) make payments on a <u>1ST O</u> take out a home equity loan?	R 2ND MORTGAGE, refine	ance or			1098	

*Equity loans must be used for the purchase or $\it improvements$ of the property .

*If Yes, provide name, address and TIN of the land contract holder:

*Did you (or spouse) make payments on a mortgage that was <u>not</u> reported to you

35) MORTGAGE(S) NON-TRADITIONAL

Name and TIN/SSN: _

Address:

on form 1098? (land contract or other)?

ligh	ner Education Expenses	YES	NO	FORM	QTY
6)	HIGHER EDUCATION EXPENSES				
Ο,	*Did you pay expenses not covered by scholarships or qualified tuition?			1098-T	
				1098-1	
	If Yes, number of qualified college students				
	NOTE: If claiming a deduction or tax credit for higher education expense(s) the <u>1</u> claimed. Additionally, proof of payment is needed in the form of a statement from the tuition payments and qualified expenses (i.e. books etc.).				
	Client Notes Pertaining to Higher Education Expenses				
hai	ritable Contributions to Qualified Charity – Cash & Non-cash	YES	NO	FORM	QTY
7)	CASH			Workshee	
	*Did you (or spouse) make CASH contributions?			for down	
	If Yes, provide receipts or bank records of cash donations			атоора	3.00
8)	NON-CASH			Workshee	
	*Did you (or spouse) make NON-CASH contributions?			for down	
	*If Yes, provide receipt and "in good used condition" letter				
9)	VEHICLE DONATIONS			1098-C	
	*Did you (or spouse) donate a VEHICLE to a qualified charity?			1030 C	
)+h	Client Notes Pertaining to Charitable Contributions – Cash 8 er Deductions & Misc. Expenses	· NOII-C	.asii	YES	NO
	Do you (or spouse) have expenses from any of the following?:				
υ,	a) Gambling losses exceeding your winnings?				
	b) Other expenses you feel may be deductible?				
1)	RENTERS (MI Residents Only)				
-,	Landlord Name & Address				
	Months paid Amount paid \$				
	Client Notes Pertaining to Other Deductions & Misc. Expens	es			
ire	ct Deposit of Refund(s)			YES	NO
2)	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> th	nan check	s		
	☐ Checking Account Savings Account				
	Bank Name				

☐ Due to constant banking changes this information is required every year.

Account # _

 $oxed{\square}$ ATS Advisors will not include prior year banking information.

Routing #: _

☑ If no banking information is provided you will receive a paper check.

ve any questions, ple	ase contact your preferi	red ATS Advisors office:
<u>Headquarters</u>	Oakland County	<u>Down River</u>
875 S Main Street	2310 E Eleven Mile Road	7915 Allen Road
Plymouth, Michigan 48170	Royal Oak, Michigan 48067	Allen Park, Michigan 48101
734.454.4100 – Tel	248.399.7331 – Tel	313.388.7180 – Tel
734.454.1300 – Fax	248.414.3848 – Fax	313.388.3216 – Fax
Northern Michigan		Drop Off Location Only
1155 I-75 Business Loop		Patrick Financial Group (PFG)
		824 W Grand River Rd
P O Box 627		
•		Brighton, Michigan 48116
P O Box 627		Brighton, Michigan 48116 810.225.9876 – Tel
P O Box 627 Grayling, Michigan 49738		
P O Box 627 Grayling, Michigan 49738 989.348.4055 – Tel		
P O Box 627 Grayling, Michigan 49738 989.348.4055 – Tel	*** R E M E M B E I	810.225.9876 – Tel
P O Box 627 Grayling, Michigan 49738 989.348.4055 – Tel 989.348.6451 – Fax		810.225.9876 – Tel R ***
P O Box 627 Grayling, Michigan 49738 989.348.4055 – Tel 989.348.6451 – Fax *** WE CANNOT e	-FILE TAX RETURNS V	R *** NITHOUT THE BELOW **
P O Box 627 Grayling, Michigan 49738 989.348.4055 – Tel 989.348.6451 – Fax *** WE CANNOT e COMF	-FILE TAX RETURNS V PLETED AND SIGNED	810.225.9876 – Tel R *** VITHOUT THE BELOW ** ENGAGEMENT LETTER
P O Box 627 Grayling, Michigan 49738 989.348.4055 – Tel 989.348.6451 – Fax *** WE CANNOT e COMF	-FILE TAX RETURNS V	R *** VITHOUT THE BELOW ** ENGAGEMENT LETTER