



STEFFORIA | PETIK | CARLSON
CERTIFIED PUBLIC ACCOUNTANTS

2022 Engagement Letter

Dear Client,

Stefforia, Petik & Carlson, CPAs, is pleased to have the opportunity to provide you with professional services. This engagement letter embodies the entire agreement regarding the services to be rendered by our firm to you.

We will prepare your returns based on your filing status (single, married filing jointly, married filing separately, head of household or qualifying widow[er] with dependent child) as reflected in your income tax returns last year. If your marital status has changed, you want to change your filing status, or you have questions about your filing status, please contact us immediately to discuss this.

The filing due date for your tax return is April 15, 2023. Stefforia, Petik & Carlson, CPAs requires that all information necessary to prepare a complete and accurate return be provided prior to March 25, 2023, in order to prepare the return prior to the April 15, 2023, deadline. Stefforia, Petik & Carlson, CPAs provides no assurances that returns received after March 25, 2023, will be completed prior to the April 15, 2023, filing deadline.

Further, Stefforia, Petik & Carlson, CPAs requires all information necessary to prepare an accurate extension request be received prior to March 25, 2023. Stefforia, Petik & Carlson, CPAs provides no assurances as to the accuracy of extension requests received after that date. The filing deadline for extended returns is October 15, 2023. For extended returns, Stefforia, Petik & Carlson, CPAs requires that all information necessary to prepare a complete and accurate return be provided prior to September 15, 2023 in order to prepare the return prior to the October 15, 2022 deadline. Stefforia, Petik & Carlson, CPAs provides no assurances that extended returns received after September 15, 2023 will be completed prior to the October 15, 2023 filing deadline. Our engagement is not intended to provide any type of income tax or estate tax planning services.

We expect to begin the preparation of your returns upon receipt of your records/organizer and all tax documents requested by our office. If upon review of these materials it comes to our attention that you may have an obligation to file additional tax returns, we will notify you of this in writing and ask you to contact us to discuss such additional returns.

You agree that in the event of unresolved tax issues or delays in processing, or if we do not receive all of the necessary information on a timely basis, it may become necessary to apply to extend the due date. Applying for an extension of time to file may extend the time available for a government agency to undertake an audit of your return or may extend the statute of limitations. In the event you owe taxes in excess of the amounts withheld from your income or, if you are self-employed, in excess of estimated tax payments made, penalties and interest may accrue on your unpaid taxes after the due date.

Additionally, extensions may affect your liability for other penalties and interest or compliance with government and constituent deadlines. We are available to discuss this matter with you at your request as our regular hourly fee should the need arise.

This engagement does not include responding to inquiries by any governmental agency or tax authority. If your tax return is selected for examination or audit, you may request that we assist you in responding to such inquiry. In that event, we would be pleased to discuss providing assistance to you under the terms of a separate engagement for that specific purpose.

The potential for conflicts of interest exists in any engagement. In the event that we, in our sole discretion, believe that a conflict has arisen affecting our ability to service your account in accordance with either the ethical standards of our firm or the ethical rules of our profession, we may be required to suspend or terminate our services.

Certified public accountants (CPAs), like all providers of personal financial services, are now required by law to inform their clients of their policies regarding privacy of client information. CPAs have been and continue to be bound by professional standards of confidentiality that are even more stringent than those required by law.

Therefore, we have always protected your right to privacy. We have attached a copy of our firm's privacy policy for your reference.

It is the policy of Stefforia, Petik & Carlson, CPAs to return all original documentation to you with your completed tax return. We may retain copies of certain records you have provided and our work papers for your engagement for a period of no more than 4 years. After that time, our work papers and files will no longer be available. Physical deterioration or catastrophic events may shorten the availability time of our records. The working papers and files of our firm are not a substitute for your records. An electronic copy of your tax return may be retained for a period greater than 4 years.

Our professional fee for the services outlined above will be based upon the complexity of the work to be performed and our professional time to complete the work. Additionally, this fee is dependent of the availability, quality, and completeness of your records. In the event you fail to provide us with records that we request in a timely manner, or if the records you provide are incomplete or unusable, we reserve the right to terminate the engagement without completing our work. If we can assist you in preparing needed records, we will contact you to discuss the problem, the additional work needed, our fees for such work and the anticipated delay in completing our engagement before rendering further services.

In the event of a dispute related in any way to our services, our firm and you agree to discuss the dispute and, if necessary, to promptly mediate in a good faith effort to resolve it. We will agree on a mediator, but if we cannot, either of us may apply to the Washtenaw County Circuit Court for appointment of a mediator. We will share the mediator's fees and expenses equally, but otherwise will bear our own attorney fees and costs of mediation. Participation in such mediation shall be a condition to either of us initiating litigation. In order to allow time for the mediation, any applicable statute of limitations shall be suspended or a period not to exceed 120 days from the date either of us first request in writing to mediate the dispute.

We will bill you for our professional fees as of the date we deliver our work product to you. We look forward to serving you. Our services will conclude upon delivery to you of your 2021 tax returns for your review and filing with the appropriate taxing authorities.

Sincerely,

Stefforia, Petik & Carlson, CPAs

Taxpayer Signature

Spouse Signature (if married filing jointly)

Printed Name

Date

Printed Name

Date

Cell phone: _____

Cell phone: _____

Email: _____

Email: _____

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

****PLEASE RETURN THE SIGNED ENGAGEMENT LETTER WITH YOUR TAX INFORMATION****