

Mullin's Business Service LLC

312 South Grand Street * Schoolcraft, MI * 49087 * (269) 679-5536 * FAX (269) 679-2206 * e-mail: cmm@mbs312.com

Dear Client;

This letter is to confirm this firm's representation regarding your tax preparation for the 2019 calendar year. Specifically, we will prepare your Federal 2019 individual income tax return (inclusive of any required schedules) and your Michigan individual income tax return for filing with the Internal Revenue Service and the Michigan Department of Revenue. You are responsible for informing us if you have tax filing obligations in another state. Unless otherwise agreed in writing, this engagement does not include tax-planning advice or additional services not identified in this letter, and the returns we prepare are not intended for use for any other purpose.

Upon request, we can provide an organizer to assist you in gathering the information required for a complete return. If you use the organizer, it will help you avoid overlooking important information, and it will help us efficiently prepare your returns. To timely file your tax returns, we need all required information no later than April 1, 2020. You may elect to request an extension, or we may suggest that an extension be filed if we do not receive all required information by the above date. We do not file extensions automatically. If you want us to request an extension, you must return this letter no later than April 1, 2020. Please note that an extension is an extension of time to file the return, and not an extension to pay the taxes due. We can help you to determine the amount to pay with a request for an extension based on your actual income for 2019. We strongly suggest using direct deposits on all refunds for security purposes and to avoid mail fraud. We are implementing document disclosure request procedures in the near future as well, so please accept our apologies for any signed forms we require going forward. While we try to keep our costs down as much as possible, you may see an increase in your fees from one year to the next.

It is your responsibility to give us the information required for the preparation of a complete and accurate returns. We will NOT audit or verify the data you submit, although we may ask for clarification or require specific additional documentation. When dropping off your taxes for completion or at your tax appointment, you are certifying the information you are providing to us can be substantiated by appropriate documentation and that it is true, correct, and complete to the best of your knowledge.

You are responsible for the accuracy of your financial records and the full and accurate disclosure to us of all relevant facts affecting the returns. This includes ownership of, or signing authority over any businesses, any foreign bank accounts, any sales to/from purchases from a foreign person and the ownership of any foreign financial assets. Our work does not include procedures to discover or disclose material errors, fraud, illegal acts, or other defalcations. You have final responsibility for the income tax returns and must carefully review them before you sign and submit the Federal form 8879 which authorizes our electronic filing of the completed tax returns.

We will retain copies of the records you supplied to us along with our work papers for a period of 7 years. After 7 years, our work papers and records may be destroyed. All the original records will be returned to you at the end of this engagement. You should keep all original documents, cancelled checks and other data that supports your reported income and deductions in secure storage. These records may be necessary to prove accuracy and completeness of the returns to the taxing authority.

Upon preparation of your returns and the return of your records, our engagement will be complete with regards to this matter. However, we would be pleased to assist you with future matters, and we will contact you when it is time to prepare your 2020 returns.

If your return is later selected for examination, we will be pleased to assist you upon request. We will provide you with a separate Audit Engagement letter for such representation, and fees and expenses will be invoiced in accordance with terms of that engagement letter. Our fee for the tax return preparation audit is based on the amount of time required. Our current rate is \$150 per hour. Our firm charges actual costs incurred for filing fees, copying, and mailing charges, and/or other expenses directly related to this Audit engagement. Our firm bills on a monthly basis, with detailed billing statements, upon request, setting forth the services performed and expenses incurred. If you have any questions or concerns about any IRS or State of Michigan correspondence received, please contact us immediately. Payment within 30 days is expected and appreciated. Outstanding balances will accrue interest at the rate of 5% per month.

We must use our professional judgement in resolving questions where the tax law is unclear or where there may be conflicting interpretations of the law. To avoid penalties, we will explain the possible positions, and we will adopt whatever position you request, if it consistent with relevant tax authority and professional standards. We may terminate our representation of you if you, fail to pay our statements when due, if you insist that we pursue an objective that we consider imprudent, unprofessional or unethical, or if we feel further representation is not warranted for personal reasons.

If you have further questions about anything set forth in this letter please call us to discuss them. Otherwise, please sign this letter and return it to us when you drop off your tax papers for completion to show your acceptance of these terms. We will keep the original letter in our file and return a copy of this engagement letter with your tax papers. Thank you for allowing us to assist you and for your anticipated understanding of the need for this letter. I trust you can appreciate the need to be clear about these matters prior to commencing our representation.

Sincerely,

Mullin's Business Service LLC

ACKNOWLEDGED AND AGREED this _____ day of _____, 2020

Client's Signature

Spouse's signature

MBS:

Please update my information for the 2019 tax year as follows:
