

**YARMAK AND CO CPA
11750 Highland Road Suite 200
Hartland, MI 48353
(810) 632-9000
TEAM@YARMAKCPA.COM**

This engagement letter is to confirm our understanding of the terms of our agreement and outline the nature and extent of services we will provide. Based upon the information you furnish to us, we will prepare your Federal, applicable state and city income tax returns for 2020.

We will not audit or verify the data you submit to us, although we may ask you for clarification when necessary. All the information you submit to us will, to the best of your knowledge, be correct and complete and include all other information necessary for the completion of your tax return.

We will also prepare 2021 estimated tax vouchers if required, based on your income and withholding taxes for 2020. If you anticipate a substantial change in income or withholding taxes for 2021, please advise us. We will then determine whether an adjustment should be made to your tax estimates.

Your returns are subject to review by the taxing authorities. Any items that may be resolved against you by the examining agent are subject to certain rights of appeal. In the event of an examination, we will be available upon request to represent you, or to review the results of any examination. Billing for these additional services will be at our standard rates.

The charges for our services are based on our fee schedule and the complexity of the returns.

You have the final responsibility for your income tax returns. Please review them carefully before you sign Form 8879 authorizing us to electronically file them.

The above is in accordance with your understanding of the terms and conditions of our agreement. You have signed the 2020 client checklist as acknowledgement of your agreement to the above terms.

Thank you,
Yarmak & Co., CPA