

# Christopher Ozdarski, CPA

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Dear Client:

This letter is to confirm and specify the terms and objectives of my engagement with you and to clarify the nature and extent of the services I will provide. In order to ensure an understanding of our mutual responsibilities, I ask all clients for whom returns are prepared to confirm the following:

I will prepare your 2009 federal, state and (if applicable) local income tax returns from information that you will provide. I will not audit or otherwise verify the information you give me and my services are not designed to detect fraud or other illegal acts. However, I may ask for additional clarification of some information.

I retain the right to withdraw from this engagement without completing the tax returns for any reason. Reasons I would withdraw from this engagement include, but are not limited to, the following: non-payment of billed fees, a belief that you have provided knowingly inaccurate or fraudulent information, failure on your part to timely provide additional information necessary to complete an accurate tax return, or a general belief on my part that you are just plain full of malarkey. You acknowledge and agree that in the event that I stop work or withdraw from this engagement that I shall not be liable for any damages that occur as a result of my ceasing to render services.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents that form the basis for income and deductions reported on your returns, such as the following: logs to substantiate business use of an auto, contemporaneous documentation to support meals and entertainment expenses, and required documents to support charitable contributions. 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. Therefore you should review them carefully before you sign them.

Also, please note that it is important to inform me if you have any financial interest in, or signature authority over, financial accounts exceeding a value of \$10,000 in a foreign country.

I typically retain copies of tax returns I've prepared for up to seven years. In most cases I also maintain copies of some supporting documents such as W-2s, investment related 1099s, and substantiation for certain deductions. I do not keep copies of everything you provide during the tax preparation process and I'm certainly not going to warehouse your original documents, so please keep your documents in a safe place.

Document retention is reduced to four years when no tax services are performed for four consecutive tax years. On a case by case basis, I may maintain documents for periods longer than seven years to support basis in certain assets or to properly calculate certain tax carryforwards.

When documents are disposed it is done in a prudent, although not necessarily "green friendly," manner so as to protect the privacy of your information.

(Please see next page)

I will use responsible judgment to resolve questions in your favor where a tax law is unclear if there is a reasonable justification for doing so. Where there are conflicting interpretations of the law, such as between tax agencies and the courts, I will explain the possible positions that can be taken and follow your request for reporting the issue as long as it is consistent with the codes, regulations and interpretations that have been promulgated. If the IRS should later contest the position taken, there may be an assessment of additional tax plus interest and penalties. I assume no liability for any such additional amounts due.

As you know, your returns are subject to examinations 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 deductions shown on a tax return. Any proposed adjustments by the examining agent are subject to certain rights of appeal. If an examination occurs, I may be available, at your request and for a substantial additional charge, to represent you. These additional services are not included in my fee for preparation of your returns.

My fees for tax services will be fair and reasonable and my invoice is due upon receipt. If you believe them to be unfair, please pay the portion you believe is appropriate and never call me again. I retain the right to sue ungrateful deadbeats for any unpaid balances.


If, during my work, I discover information that affects your prior year tax returns I will make you aware of the facts. However, I 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 me to discuss the best resolution of the issue.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. If you would like information on the amounts or the circumstances of these penalties, you can pay me to look it up or you can attempt to find the answer to your specific question at [www.irs.gov](http://www.irs.gov). In general the penalties can be pretty nasty, so I highly recommend that you do your best not to understate your tax liability.

If the tax services and terms outlined above are in accordance with your understanding of this engagement, please sign this letter in the space provided and return it to me.

I appreciate the opportunity to serve you. If you have any questions or need any additional information, please do not hesitate to contact me.

Sincerely,



Christopher Ozdarski, C.P.A.

***The foregoing is in accordance with my understanding of the engagement to provide tax services. The terms described in this letter are acceptable and are hereby agreed to.***

***Signature:*** \_\_\_\_\_ ***Date:*** \_\_\_\_\_