

Clear Strategy Tax Services, LLC
1127 South Old U.S. 23
Brighton, MI 48114

2023 Individual Tax Return Engagement Letter

1. *Thank you* for choosing Clear Strategy Tax, LLC (CST) for your tax preparation this year. The purpose of this letter is to specify the terms and conditions of our engagement and clarify the nature and extent of the services we will provide. You will know what to expect and we can endeavor to delight you with high quality services.
2. Returns Covered: You are authorizing CST to prepare your 2023 Federal, Michigan and local (if needed) tax returns. If you have income or loss from another state, please let us know, and we will determine if non resident state returns need to be prepared. Also, let us know if you have any foreign bank accounts or trusts.
3. Dependent Tax Returns: A dependent or minor may be required to file a tax return. Generally, this will be provided under this Engagement Letter as “dependent tax filing”. Separate fees apply to Dependent Tax Returns.
4. Responsibility of Client, CST and Due Diligence:

Information Collection and Submittal Process: You are responsible for completely and accurately disclosing to us all relevant facts affecting your tax returns. We will provide you with an intake questionnaire and organizer to assist you in gathering the necessary documents. Please know that failure to provide information we request in a timely manner may require extraordinary effort and time on our part, which may result in additional fees. We will not audit or otherwise verify the information that you provide, however, we may ask additional questions to clarify some of the information. You are required to maintain the documentation necessary to support the data used in the preparation of your tax returns should you be required to produce them upon examination by a taxing authority. You have the final responsibility for the tax returns and therefore, once you receive them, you should carefully review them before signing them and authorizing us to e-file or submitting them to the taxing authorities by mail.

Responsibility of CST: We will prepare an accurate and complete tax return on the basis of the information you have provided and in accordance with the current applicable federal, state and local laws and regulations. Tax laws and regulations and/or their interpretation are subject to change at any time and such changes may be retroactive and may impact positions taken on your tax returns. We do not assume responsibility and will have no liability for such changes occurring after the date we completed your tax returns and our services.

5. Third Party Requests: We will *not* respond to any requests for information from banks, mortgage brokers or other third parties for verification of any information reported on these tax returns. We do not communicate with nor provide them with copies of tax returns.
6. Confidentiality: If the tax returns are prepared using the Married Filing Joint (MFJ) filing status, both spouses are deemed clients and acknowledge that there is no expectation of privacy from the other concerning our services. We will share with either spouse without prior consent from the other, any and all documents and other information concerning the preparation of the tax returns.
7. Support for Examinations by Tax Authorities: You are automatically enrolled in the Million Dollar Tax Audit Defense Membership Program. Details will print with your completed return.
8. Identification Protection/ Recovery: You are automatically enrolled in the Identification Theft Protection and Recovery Program. Details will print with your completed return.
9. Method of Communication: CST may utilize electronic communication (fax, email, text, video etc) during the course of this engagement. You consent to our use of electronic communication and recognize the inherent risks related to these forms of communication; including but not limited to the security risks of interception of or unauthorized access to such communications, the risks of corruption of such communications and the risks of viruses or other harmful intrusions.

10. Electronic Data Communication and Storage: In facilitating our services to you, we may send data over the internet, temporarily or permanently store electronic data by computer software or using cloud based storage. CST employs measures to protect and maintain the security of your confidential information, in accordance with applicable laws, regulations and professional standards. You recognize and acknowledge that we have no control over the unauthorized interception or breach of any communications or electronic data once it is transmitted, or the unauthorized access while stored, notwithstanding all reasonable security measures employed by us. You consent to our use of these electronic devices and applications during our engagement.

11. Disclaimer of Legal and Investment Advice:
 Our services under this Agreement do not constitute legal or investment advice. In the course of providing services to you, you may request referrals to products or professionals such as attorneys, investment advisors, insurance agents. We may identify professionals for your consideration. However, you are under no obligation to use these referrals. You must evaluate and determine if these professionals meet your needs. We are not responsible for any services we provide to you that fail to meet the intended objectives as a result of relying on the services of other professionals that you may retain. *A separately signed disclosure agreement is required for these services.*

12. Brokerage, Investment or Cryptocurrency Statements: if you provide copies of brokerage, investment advisor or cryptocurrency statements, we will use the information solely for the purpose of tax preparation. We will rely on the accuracy of the information provided. We will prepare your return based on current tax law for Digital Assets. The IRS considers virtual currency as property for federal income tax purposes. Any transactions are subject to the same general tax principles that apply to other property transactions. You agree to provide us with complete and accurate information on any transactions that used virtual currency during the applicable tax year.

13. Extension of Time to File Tax Returns: The due date for filing tax returns is April 16, 2024. You must provide us with your information needed to timely prepare and file your tax returns. Failure may prevent the filing of your tax returns by the original due date.
 It may be necessary to apply for an extension of time to file. Applying for an extension may extend the time for tax authorities to audit your return. All taxes owed are due by the original filing due date; extensions may affect your liability for penalties and interest or compliance with governmental or other deadlines.

14. Engagement Limitations, Termination:
 You agree to indemnify and hold CST harmless with respect to any claim arising from the use of the tax returns for any purpose other than filing with the IRS, state(s), and local tax authorities.
 Neither party will be liable to the other party for any delay or failure to perform any of the services or obligations set forth in this agreement due to causes beyond its reasonable control.

15. Fees: see Fee Schedule
 We may require a deposit to begin tax preparation. In addition, we may require a credit card to be on file with our office. Once your returns are completed, we will send them to you with a copy of your invoice. Upon your approval/ signatures, we will e-file your tax returns, and charge the balance of your invoice to your credit card, unless other arrangements have been made.

I/ We have read and agree to this Engagement/ Agreement Letter and authorize Clear Strategy Tax Services, LLC to prepare and file my/ our tax returns for 2023.*

Taxpayer

Date

Taxpayer

Date

*PLEASE Provide copies of Driver's Licence, State I.D. Card, or other Photo I.D.