

**Currie  
Myers &  
Associates, Ltd.**



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[www.CMAssociatesLtd.com](http://www.CMAssociatesLtd.com)

**Certified Public Accountants**

Dear Client:

This letter is to specify and confirm the terms of our engagement with you and to clarify the nature and extent of the services we will provide for the year ended December 31, 2022. The Internal Revenue Service imposes penalties on taxpayers, and on us as return preparers, for failure to observe due care in reporting for income tax returns. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom returns are prepared to confirm the following arrangements.

We will prepare your 2022 Federal (Form 1040) and Minnesota (Form M1) income tax returns from information that you furnish to us. (If you are expecting to file in another state, please list it below). We will not audit or otherwise verify the data you submit, although it may be necessary to ask you for clarification of some of the information. Our work in connection with the preparation of your income tax returns does not include any procedures designed to disclose defalcations, mathematical errors, missing information, or other irregularities within the documentation you have provided, should any exist. We have made an organizer available to you to guide you in gathering the necessary information. Your use of such forms will assist in keeping pertinent information from being overlooked.

We rely on you to provide any and all pertinent information and relevant supporting documents in order to prepare complete and accurate tax returns. You should retain all the documents, canceled checks and other data that form the basis of income and deductions. 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 and, therefore, you should review them carefully before you sign them. We will use professional judgment in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. Unless otherwise instructed by you, we will resolve such questions in your favor whenever possible.

Our fee for these services will be based upon the amount of time required and the complexity of your return. Tax returns will not be electronically filed until preparation fees are paid. All invoices are due and payable upon presentation unless another agreement is in place. Our fee does not include responding to inquires or examination by taxing authorities. However, we are available to represent you and our fees for such services will be billed separately.

If the foregoing fairly sets forth your understanding, please sign the enclosed copy of this letter in the space indicated and return it to our office. If there are other tax returns you expect us to prepare, such as gift and/or property tax returns, please inform us by noting those items just below your signature at the end of this letter. Also, please provide your email and phone number in the space provided so we may easily contact you if necessary. (We will not share this information with anyone.) Thank you for this opportunity to work with you.

Very truly yours,  
Currie, Myers & Associates, Ltd.

\_\_\_\_\_  
Accepted by: Taxpayer Signature Date: \_\_\_\_\_

\_\_\_\_\_  
Accepted by: Spouse Signature Date: \_\_\_\_\_

Additional Services Requested:  
  
\_\_\_\_\_

Home Phone: \_\_\_\_\_

Cell Phone: \_\_\_\_\_

Cell Phone Carrier: \_\_\_\_\_

Email: \_\_\_\_\_

**Engagement Letter – All Clients Must Fill Out & Sign**