

## **UPDATED 01/05/2026**

Additions are highlighted in Yello. Grammatial errors have also been corrected in this version.

### **ENGAGEMENT LETTER – Practice name and Client.**

#### **I. Engagement Overview**

This is to confirm our understanding of the terms and objectives of our engagement, and the nature and limitations of the services Practice name will provide.

Mai Solutions LLC is pleased to provide the professional services to Client described herein. Please read this letter carefully, because it outlines expectations by both Mai Solutions and Client. The intention of this letter is to confirm your understanding of, and agreement with, both what is included with our services, as well as the limitations of the services you have asked us to perform.

For the purpose of the engagement: Company (referred to as either "the Company", "we", "us", "our firm", "firm" or "our" in this Agreement) refers to Mai Solutions. Device means any device that can access the Service such as a computer, a cellphone, or a digital tablet.

Service can refer to any digital content of Ours, including but not limited to website, accounting software, Keeper, Front, etc. It will also refer to the professional accounting, administrative and advisory services being provided. This includes, if applicable, Bookkeeping, Fractional Chief Financial Officer (CFO) services and/or tax advisory and preparation services, or any service provided as outlined in your specific scope of work.

Website refers to Mai Solutions LLC, accessible from [www.MaiSolutionsNow.com](http://www.MaiSolutionsNow.com)

"You", "your", "the Client" and "Client" means: the individual accessing or using the Service, or the company, or other legal entity on behalf of which such individual is accessing or using the Service, as applicable.

#### **II. Purpose, Scope and Output of the Engagement**

Mai Solutions LLC will provide professional services at your request. You have engaged us to maintain the specified scope of services for Client. You will review and approve all journal entries, transaction classifications, and account codes determined or changed by our firm. Without limiting the extent of the work we may provide for you, we will perform only the specified services at the specified intervals for this engagement. This includes, when applicable, any agreed-upon CFO-level financial oversight and planning, or tax-related services such as compliance, preparation, and advisory.

Our work (whether consultation, tax return, tax planning, or other related products) is based on the data you provide.

We are not responsible to audit or verify the data that you give us.

We may ask for clarification of your data or additional information.

We are not responsible to discover fraud or other irregularities, should any exist.

We will work to find all the credits and deductions you are legally entitled to.

### **III. Unanticipated Services**

Only the services which are listed in the attached schedules are included within the scope of our instructions. If there is additional work that you wish us to carry out which is not listed in the schedule, any additional work will be quoted to you before the commencement of said additional work. Once the scope of the additional work is agreed upon, we will issue an additional or updated letter of engagement via our online proposal system, and will ask you to sign the new agreement before we commence the new work.

Furthermore, the Client will agree that if an unanticipated need arises (such as an audit, an amended tax return or a personal financial statement required as part of a loan agreement), this additional work will be performed only after arriving at a mutually agreed-upon price and a Change of Service Request is accepted with a digital signature.

In addition to our fees for our professional services, there may be charges for expenses which we incur (such as but not limited to: filing fees, long distance travel or phone calls, filing fees) and for other charges in connection with our engagement (such as but not limited to: copying, faxes, postage, computerized legal research). Expenses incurred will be billed at our current rate (which in some cases may be estimated). Other charges will be billed at amounts which reflect the value of the service or industry practice. Further detail regarding these expenses and other charges will be furnished upon request.

### **IV. Period of Engagement**

This engagement begins on the commencement date and will continue on a month-to-month basis, automatically renewing each month unless terminated by either party or replaced by a new agreement. We will not address earlier periods unless you specifically request it and we agree. However, you will remain liable to the terms of this agreement, including for prior periods. You or we may agree to vary or terminate this agreement at any time without penalty. Notice of variation or termination must be given in writing 30 days prior to cancellation date. Failure to provide this written notice will result in continued billing, which the client will be responsible for. (Bills will not be prorated). Means of

notification will be in writing via certified mail, email or through the client portal ONLY. Text messaging will not be accepted. Upon termination, you agree to pay us for any work performed up to your notice of cancellation as previously agreed among us, or otherwise at our then current rates, that has not yet been paid. We may use any deposits or payments already received and apply them to your account in satisfaction of any amounts owing at the time of termination.

## **V. Service and Price Guarantee**

We will always stand behind the quality and professional nature of the services that we offer. If at any point you are not completely satisfied with the services we have performed, we encourage you to bring this to our attention immediately. We'd love the opportunity to correctly address your concerns and allow us a chance to win your trust back and prevent similar problems from happening in the future.

If you are still not satisfied with the outcome of our services, we will work towards a mutual agreement regarding the payment for services completed. As an example, we may agree to either forgive the related payment or accept a portion of the originally agreed price that reflects your level of satisfaction.

## **VI. Ownership of Documents**

All original documents obtained from the client arising from the engagement shall remain the property of the client. However, we reserve the right to make a reasonable number of copies of the original documents for our records.

## **VII. Client Responsibilities**

The Client is responsible for the reliability, accuracy and completeness of the accounting records, particulars and information provided and disclosure of all material and relevant information. The Client is required to arrange for reasonable access by us to relevant individuals and documents, and shall be responsible for both the completeness and accuracy of the information supplied to us. Any advice given to the Client is only an opinion based on our knowledge of your particular circumstances. **The Client will be solely responsible to supply Mai Solutions LLC all information, materials, data, and documents necessary to perform the services agreed upon. The client is responsible for reviewing all reports to ensure accuracy and all questions must be raised in a reasonable time frame to ensure corrections can be made. The client is aware that Mai Solutions LLC is not a CPA firm and cannot certify any financial statements.**

Based on questions and/or concerns you have, regarding your ongoing financial reporting, accounting records, and business management issues, we will offer our opinion(s) and

describe any alternatives we are aware of. Our opinion(s), and related alternatives, will be based on our knowledge, training and experience, but at all times, the decisions you make are strictly yours, as is the responsibility for the financial records of your company.

If necessary, we may suggest you contact your attorney, one of our strategic partners with that specific expertise, or someone else better suited to assist you.

You are required to retain, with the completed work, all the documents, cancelled checks, and other data that form the basis of income and deductions since you may later have to provide them to a taxing authority.

You are required to carefully review all work completed by our office before you sign. You have the final responsibility for anything submitted to a taxing authority.

You are responsible not to commit fraud.

You are responsible to let us know if you received Child Tax Credit Payments in 2023, If you did not receive your stimulus payment 1, 2, and 3 payment, 1099K Form and Unemployment 1099 Form.

#### Penalties, Examinations and Notices

We do not provide audit or representation services.

The IRS and state taxing authorities impose penalties for certain offenses, including understatement of income, filing after the deadline, underpaying estimated taxes, or under withholding taxes (If you would like more information, please contact us). They can also select any return for examination.

### VIII. Communication Policy

Office hours: **9:00 am – 5:00 pm Monday – Friday**

Accepted methods of communication: **CLIENT PORTAL ONLY** unless otherwise stated in scope of work.

Clients are able to call the office line in the case of an emergency at 407-926-8330, emergencies are at the determination of Mai Solutions LLC. Text is to be used for emergencies only, or in response to texts received. All clients accept text as a means of communication with Mai Solutions LLC, however clients can opt out of text at any time.

No client should email unless the size of the file is over the allowed file size in the client portal. If emails are allowed (agreed upon in writing for extenuating circumstances) they will not be acknowledged until our regularly scheduled time to work on that client (meaning we will not read it, respond, or be held accountable for emails sent with deadlines). If you

want to communicate you must do it through Client portal. If there is an email that needs to be sent or forwarded that is of an urgent matter you will need to send a text or message through the client portal so that we are made aware.

Average turnaround time: **48 hours** (business days only) unless otherwise stated in scope of work.

Unacceptable methods of communication: Personal Cell phones to any employee, agent, or subcontractor of Mai Solutions LLC.

## **IX. Scope of Limitations**

Our engagement cannot be relied upon to disclose errors, irregularities or illegal acts, including fraud or defalcations, which may exist. We may inform you of any matters that come to our attention.

## **X. Confidentiality; Our Proprietary Information**

In conducting this engagement, information acquired by us in the course of the engagement is subject to strict confidentiality requirements. That information will not be disclosed by us to other parties except as required or allowed for by law, or with your express written consent. This applies even if you are no longer a client. We are committed to safekeeping of your confidential information and we maintain physical, electronic, and procedural safeguards to protect it. However, we may be required by law to disclose what may otherwise be considered confidential information of yours if requested by the IRS or federal government, or if you disclose that information to a third party.

Tax preparers are bound by professional standards of confidentiality. Therefore, we have always protected your right to privacy. For current and former clients, we do not disclose any nonpublic personal information obtained in the course of our practice except as required or permitted by law, and as is necessary to properly provide our services to you.

You assume all responsibility relating to adherence with privacy and disclosure requirements relating to the use and sharing of information in your industry. If your business or industry requires greater privacy or security protections than those provided in this letter, it is your responsibility to ensure that your disclosure of information to us is in compliance with such requirements, and you agree to indemnify and hold us harmless in connection with any claims arising from your failure to do so.

You acknowledge that the proprietary information, documents, materials, management techniques, and other intellectual property we use are a material source of the services we perform and that these were developed prior to our association with you. Any new forms, software, documents, or intellectual property we develop in this engagement for your use

shall belong to us, and you shall have the limited right to use them solely within your business. All report templates, manuals, forms, checklists, questionnaires, letters, agreements (including this one), and other documents, which we make available to you, are confidential and proprietary to us. Any and all new documents created as a result of this engagement will automatically become our property. Neither you, nor any of your agents, will copy, electronically store, reproduce, or make available to anyone other than your personnel, any such documents. This agreement will apply to all materials whether in digital or "hard copy" format.

#### **XI. Third-Party Disclosure and Use of Third-Party Services**

Unless you indicate otherwise, our firm may transmit confidential information that you provide to us to third parties in order to facilitate delivering our services to you. Examples of such transmissions may include the access to your contact information by members of our team (independent contractors such as consultants, administrative assistants, or third party developers and agents), transfer of accounting information and other data files via the internet, online back-up services, website developer and hosting services (for newsletter and order processing), credit card processing company, etc. We only work with established, reputable companies that have demonstrated their commitment to safeguarding your data. Please feel free to inquire if you would like additional information regarding the transmission of confidential information to entities outside the firm.

Our service may include links to third-party websites or services that are not owned or controlled by the Company. By utilizing any third-party services, the client authorizes Mai Solutions LLC to use and manage these services on their behalf. The client also agrees that We may set up such third-party services as needed for the client.

The Company has no control over, and assumes no responsibility for, the content, privacy policies, or practices of any third party web sites or services. You further acknowledge and agree that the Company shall not be responsible or liable, directly or indirectly, for any damage or loss caused or alleged to be caused by or in connection with the use of or reliance on any such content, goods or services available on or through any such web sites or services, even if paid for in part or in full by Mai Solutions LLC.

We strongly advise You to read the terms and conditions and privacy policies of any third-party web sites or services.

#### **XII. Electronic (Email) Communications**

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties

to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

### XIII. Record Retention

During the course of our work with you, we may use one or more third party applications (including internet-based application providers) to provide portions of our services to you. This may include online filing of your accounts payable or other business documents. Any type of documentation provided by the client or created by Mai Solutions LLC can be retained. By signing this agreement you confirm that you understand the services being provided and also agree that Mai Solutions LLC is not liable for record retention or any other aspect of the services provided by these third parties, even if we absorb the cost (in part or in full) of a third party service as a benefit to you. You at all times assume responsibility for a decision to maintain hard copies of your original documents or to limit your document retention to the digital copies stored by the web application.

It is our policy to keep records related to this engagement for 7 years for discontinued clients and indefinitely for ongoing clients. If you are unsure as to how to best maintain your records, please let us know and we can review this with you. We will provide you with copies of all reports prepared that should be a part of your books and records, but our records pertaining to this engagement are not a substitute for your original records, and physical deterioration or catastrophic events may shorten the term during which our records will be available.

In the unlikely event that we do obtain any hard copy documents from you, all original paper documents provided by you will be returned to you promptly as our work is complete. We do not keep copies of these documents as a policy. It is your responsibility to safeguard your documents in case of future need. We may occasionally keep some copies we deem necessary to our work.

If our engagement with you ends for any reason, we may provide you with the option to continue any third party subscription based services at your expense (in some cases we may have absorbed the cost of these services during our work with you). If the foregoing is

applicable we do offer continuation of the applicable services, you agree to complete the transfer of services to your name and assume responsibility for payment within 10 days of the end of our work with you. Our "end date" will be defined as the 11th business day following the date shown on the email or letter of termination/resignation transmitted by either party. You understand that if you do not assume responsibility for these services that they may be cancelled. Additional fees may apply if you elect to restore those services (if that option is available from the service provider) or request copies (digital or hard copy) of records from the third party provider.

All clients are provided a copy of their tax documents at the conclusion of their tax preparation, if return is e-filed to the IRS. Tax Documents are issued via client portal or in office only. In order to provide you with a copy of you tax documents, tax return must be e-filed and submitted to the IRS. Any additional copies of your e-filed tax documents are \$50 per year. We do not MAIL returns on behalf of the client if they cannot be e-filed they must be picked up or downloaded (single sided) by the client to mail). We always suggest mailing them certified, return receipt.

#### **XIV. Indemnification**

Each party shall at its own expense indemnify and hold harmless, and at the other party's request defend such party its affiliates, subsidiaries, successors and assigns officers, directors, employees, sublicensees, and agents from and against any and all claims, losses, liabilities, damages, demand, settlements, loss, expenses and costs (including attorney's fees and court costs) which arise directly or indirectly out of or relate to (a) any breach of this Agreement, or (b) the gross negligence or willful misconduct of a party's employees or agents;

#### **XV. Limitation of Liability**

By accepting and signing this engagement letter Client agrees that the liability of Mai Solutions LLC in no event shall either party be liable to the other party for any indirect, incidental, consequential, special or exemplary damages, including without limitation, business interruption, loss of or unauthorized access to information, damages for loss of profits, incurred by the other party arising out of the services provided under this agreement, even if such party has been advised of the possibility of such damages in no event will neither party's liability on any claim, loss or liability arising out of or connected with this agreement shall exceed the amounts paid to Mai Solutions LLC during the three (3) month period immediately preceding the event giving rise to such claim or action by the client or the limits of Mai Solutions LLC 's professional liability policy.

#### **XVI. Accuracy of Information Provided**



Our engagement is limited to the period and the professional services indicated herein for the specified period. We will rely on the accuracy and completeness of the documents and information you provide to us. Accordingly, our engagement cannot be relied upon to disclose errors, fraud, or other illegal acts that may exist. However, it may be necessary to ask you for clarification of some of the information you provide, and we will inform you of any material errors, fraud or other illegal acts that come to our attention, unless they are clearly inconsequential. In addition, we have no responsibility to identify and communicate significant deficiencies or material weaknesses in your internal controls as part of this engagement, and our engagement cannot, therefore, be relied upon to make disclosure of such matters.

## **XVII. Billing**

Services may be billed on a fixed rate or hourly billing rate, as indicated herein. Where we cannot provide a fixed rate quote, we will quote an hourly rate in cases of project work where it is difficult to define the scope of the service required. In the case where you have been quoted an estimate based on an hourly rate, Mai Solutions LLC will inform Client of the amount of time used before we issue the final bill and collect payment. Our professional fees will be based on our regular billing rates, plus direct out-of-pocket expenses and applicable provincial sales tax, and are due when rendered. Fees for additional services will be established separately. CFO services and tax advisory or preparation work will be invoiced either as a separate service or as included in a bundled package, depending on the scope of engagement outlined in your proposal or contract.

**Clients who delay submission of necessary documentation beyond 90 days from the end of the month in which the work occurred will incur an additional fee for reprocessing, corrections, or completion of that work.** For example, if documentation for January is submitted on April 30th, no fee will apply; however, submissions on or after May 1st will incur additional charges. **The 90-day window is measured from the final day of the month in which the item(s) occurred.**

## **XVIII. Invoicing and Payment**

We will submit our bill monthly as services are performed, and it will be due and payable upon receipt. **If your specified scope of services requires a monthly subscription, a card will be required to be placed on file, and payment will be automatically processed through our provided payment portal.** If payment has not been processed, the scope of work will not begin. You will be required to enroll in automatic credit card (CC) or ACH withdrawals. If this option is not feasible, you may choose to pay with invoice terms, though an additional \$50 service fee will be applied to your bill. If an extension of our

services is requested, we will discuss our fee arrangements at that time. Plan implementation as well as plan monitoring and updating, if needed, are separate engagements. If you choose one of these additional services, a separate engagement letter will be provided. These services will be billed separately.

Payment plans are available only for clients with custom projects valued at over \$1,500. A retainer is required, and billing will follow the agreed-upon written schedule. If any payment under the plan is returned, the full remaining balance will become immediately due. A \$50 late fee will be applied to the bill each month until the balance is paid in full.

**Our professional fees for Our engagement of services will be determined by the details agreed upon. ALL PAYMENTS MADE ARE NON-REFUNDABLE, unless the service is not started and cancelled within 72 hours.**

We reserve the right to suspend our services or to withdraw from this engagement in the event that any of our invoices are deemed delinquent. In the event that any collection action is required to collect unpaid balances due to us, you agree to reimburse us for our costs of collection, including lawyers' fees. Returned payments will incur a \$25 Returned Charge/Check fee, and late fees may also apply. Additionally, a service charge of \$50 per month may be assessed on overdue invoices for monthly-billed clients, and \$25 per week for weekly-billed clients. If a payment is returned more than once, we reserve the right to terminate your account immediately without recourse. Any unfinished work will become the client's responsibility, and no refunds will be issued for any remaining funds on the account.

**A retainer will be required when working on ALL tax returns and before undertaking projects with new clients.**

## **XIX. Retainers**

Mai Solutions LLC shall inform Client if a retainer payment is required up front. Such funds will be held in a separate non-interest bearing checking account by Mai Solutions LLC and applied to future invoices upon Client's receipt of an invoice, and otherwise in accordance with an agreed payment schedule. If the engagement cannot be completed, or is completed in an amount which is less than the balance of the retainer, a refund will be provided within 60 days of termination of the engagement or request by the Client.

## **XX. Governing Law; Venue**

### **ARBITRATION**

**If a dispute arises out of or relates to this contract or engagement letter, or the obligations of the parties there in, and if the dispute cannot be settled through negotiation, the parties**

agree to first try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its commercial Mediation Rules before resorting to arbitration, litigation or some other dispute resolutions procedure.

This Agreement will be governed by the laws of the state where the office of Mai Solutions LLC that primarily provides the services under this engagement is located, without reference to rules governing choice of laws. Any action relating to this Agreement must be brought in the federal or state courts located in the state referenced in the foregoing sentence, and both parties irrevocably consent to the jurisdiction of such courts. The Client agrees to hold any disputes in Osceola County, FL. You agree that this will be your only remedy and you hereby waive any other claims may have for actual, incidental, and consequential damages including, without limitation, lost profits and third-party claims.

#### **XXI. Entire Agreement**

This letter and any schedules or exhibits incorporated herein contains the entire agreement and understanding among the parties hereto with respect to the subject matter hereof, and supersedes all prior and contemporaneous agreements, understandings, inducements and conditions, express or implied, oral or written, of any nature whatsoever with respect to the subject matter hereof. The express terms hereof control and supersede any course of performance and/or usage of the trade inconsistent with any of the terms hereof.

If any provision of this Agreement shall be held illegal, invalid or unenforceable under present or future laws, such provisions shall be fully severable, and the remaining provisions of this Agreement shall remain in full force and effect.

#### **XXII. Confirmation of Terms**

Please review and digitally sign this letter below to indicate that it is in accordance with your understanding of the arrangements. This letter will be effective for future years unless we advise you of any change. We reserve the right, at Our sole discretion, to modify or replace these Terms at any time. What constitutes a material change will be determined at Our sole discretion. By continuing to access or use Our Service after those revisions become effective, You agree to be bound by the revised terms. If You do not agree to the new terms, in whole or in part, please stop using the website and the Services. All Terms updates will be displayed on the company's website.

Yours sincerely,

Cortnie Fetzner

Owner

Mai Solutions LLC

**Acknowledgment of Terms of Engagement**

By Typing ACCEPT or acknowledging the agreed updated terms in the client portal - I confirm I have the authority to contract on behalf of Client. I hereby agree to the terms of engagement dated Proposal commencement date of Practice name as set out above in this letter of engagement.