

WERNER, O'MEARA & CO., PLLC
2023 ESTATE TAX ENGAGEMENT LETTER

This letter is to confirm our understanding of the terms of our engagement and the nature and extent of the tax services we will provide.

ENGAGEMENT

We will prepare your federal and state (if applicable) estate tax returns for 2023 from information you furnish us. We will rely solely on information furnished, and there is no obligation for us to verify, check, inquire, analyze or apply any procedures with respect to information furnished by you. We will resolve questions involving application of tax laws in your favor, if there is reasonable justification for it. You have the final responsibility for the income tax returns and therefore, you should review them carefully before you sign or authorize us to electronically file them.

Our preparation fee does not include responding to IRS inquiries and you understand that we are not responsible for IRS and WA DOR disallowance of doubtful deductions or deductions unsupported by adequate documentation nor for resulting taxes, penalties and interest. Our engagement does not include tax planning. We will be happy to help you with tax planning services as a separate engagement.

AUDITS

Your return is naturally subject to review by taxing authorities. Any items resolved against you by the examining agent are subject to certain rights of appeal. In the event of an examination, we will be available to represent you. Billing for such services is at our standard rates for the nature of the service performed.

FEES

Fees for our services are billed at our standard hourly rates for tax work. All tax preparation billing is billed monthly as progress is made.

THIRD-PARTY SERVICE PROVIDER

By signing this letter, you acknowledge and consent to our use of cloud computing services to store your personal information and data. We have a contractual agreement with our cloud provider to maintain the confidentiality of your information, and will use reasonable security technologies to protect from unauthorized disclosure.

PRIVACY NOTICE

CPAs, like all providers of personal financial services, are required by law to inform their clients of their policies regarding privacy of client information. CPAs have been and continue to be bound by professional standards of confidentiality that are more stringent than those required by law. Therefore, we have always protected your right to privacy. As part of our practice, we collect non-public personal information about you from you or others only with your authorization. We will not disclose your information to anyone except as required by law or as explicitly authorized by you. We are committed to the safekeeping of your confidential files and we maintain physical and procedural safeguards to protect your information.

LIMITATION OF USE

You agree to indemnify and hold us harmless with respect to any and all claims arising from the use of the tax returns for any purpose other than filing with the IRS, state, and local tax authorities regardless of the nature of the claim, including negligence of any party, other than our firm.

WERNER, O'MEARA & CO, PLLC

January 1, 2024

Please indicate your agreement to the above by signing below and returning it with your tax information.

Client: _____

Date: _____

By: _____

Title: _____