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Dear Client:

Kathleen Sweeney CPA is pleased to provide you with the professional services described below. This letter confirms our understanding of the terms and objectives of our engagement and the nature and limitations of the services I will provide. The engagement between you and my firm will be governed by the terms of this Agreement.

We will prepare the federal and state tax returns for the 2023 year. I will prepare your tax returns based upon information and representations that you provide to me. I have not been engaged to and will not prepare financial statements. I will not audit or otherwise verify the data you submit to us, although I may ask you to clarify certain information.

I will prepare the above-referenced tax returns solely for filing with the Internal Revenue Service ("IRS") and state and local tax authorities as identified above. My work is not intended to benefit or influence any third party, either to obtain credit or for any other purpose.

You agree to indemnify and hold me 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 and state and local tax authorities regardless of the nature of the claim, including the negligence of any party.

My engagement does not include any procedures designed to detect errors, fraud, or theft. Therefore, our engagement cannot be relied upon to disclose such matters. In addition, I am not responsible for identifying or communicating deficiencies in your internal controls. You are responsible for developing and implementing internal controls applicable to your operations.

Unless otherwise noted, I will perform our services in accordance with the Statements on Standards for Tax Services ("SSTs") issued by the American Institute of Certified Public Accountants ("AICPA") and U.S. Treasury Department Circular 230 ("Circular 230"). It is my duty to perform services with the same standard of care that a reasonable tax return preparer would exercise in this type of engagement. It is your responsibility to safeguard your assets and maintain accurate

records pertaining to transactions. I will not hold your property in trust for you, or otherwise accept fiduciary duties in the performance of the engagement.

I may deem it necessary to provide you with accounting and bookkeeping assistance solely for the purpose of preparing the tax returns. These services will be performed solely in accordance with the AICPA Code of Professional Conduct. Additional charges will apply for such services.

You will provide me with a trial balance and other supporting data necessary to prepare your tax returns. You must provide me with accurate and complete information. Income from all sources, including those outside the U.S., is required.

I rely upon accuracy and completeness of both the information you provide in the trial balance and other supporting data you provide in rendering professional services to you.

You are responsible for maintaining adequate documentation to substantiate the accuracy and completeness of your tax returns. You should retain all documents that provide evidence and support for reported income, credits, and deductions on your returns, as required under applicable tax laws and regulations. You are responsible for the adequacy of all information provided in such documents. You represent that you have such documentation and can produce it if necessary, to respond to any audit or inquiry by tax authorities. You agree to hold my firm harmless from any liability including but not limited to, additional tax, penalties, interest and professional fees resulting from the disallowance of tax deductions due to inadequate documentation.

If you realized income, loss or expense from a business or supplemental income or loss, the reporting requirements of federal and state income tax authorities apply to such income, loss or expense. You are responsible for complying with all applicable laws and regulations pertaining to such operations, including the classification of workers as employees or independent contractors and related payroll tax and withholding requirements.

You have final responsibility for accuracy of the estate/trust's tax returns. I will provide you with a copy of your electronic tax returns and accompanying schedules and statements for review. You agree to review and examine them carefully for accuracy and completeness.

You will be required to verify and sign a completed Form 8879-F, *IRS e-file Signature Authorization for Form 1041*, and any similar state and local equivalent authorization form.

Our professional fee for the services outlined above is based on our hourly rate. This fee is based upon the complexity of the work to be performed, and my professional time, as well as out-of-pocket expenses. In addition, this fee depends upon the timely delivery, availability, quality, and thoroughness of the information you provide to me. You agree that you will deliver all records requested and respond to all inquiries made by my staff to complete this engagement on a timely

basis. You agree to pay all fees and expenses incurred whether or not I prepare the tax returns. All invoices are due and payable upon presentation.

It is my goal to provide you with service that is timely and efficient. I have found that communication can be quick and effective if my office is able to email you. By providing us with an up to date email address, you are helping us in the process. Please list below an email where we can contact you should any questions arise in the preparation of your return. Your email address is also of the utmost importance should you want to receive your return securely through our portal system.

I will also use this email periodically during the year to let you know of office changes, events and information for the upcoming tax year. If you do not have an email address or do not want to be contacted via email. Please note so below. (Even if you think we have an email on file for you, please list below so that we may be sure we have the most up to date information and so that we may verify the accuracy of our records.)

Should I be required to appear in court either voluntarily or by subpoena, I reserve the right to charge my court rates for the appearance and for the preparation for the appearance.

I appreciate the opportunity to be of service to you. Please date and execute this Agreement and return it to us to acknowledge your acceptance.

Very Truly Yours,

Kathleen E. Sweeney, CPA

Kathleen E. Sweeney, CPA

Accepted By

Title

Date

Comments or additional requests:
