

Tax Partners Northwest, LLC

Thank you for choosing Tax Partners Northwest to assist with your 2021 business taxes. This letter confirms the terms of the engagement and outlines the nature and extent of the services we will provide.

We will prepare the 2021 federal and state income tax returns for the business. We will depend on management to provide the information we need to prepare complete and accurate returns. We may ask management to clarify some items but will not audit or otherwise verify the data submitted. Management is responsible for maintaining appropriate records, such as official tax documents received, receipts and substantiation for deductions, and purchase and sales information for assets.

We will perform accounting services only as needed to prepare the tax returns. Our work will not include procedures to find misappropriations or other irregularities. Accordingly, our engagement should not be relied upon to disclose errors, fraud, or other illegal acts, though it may be necessary for management to clarify some of the information submitted. We will, of course, inform management of any material errors, fraud, or other illegal acts we discover.

Should we encounter instances of unclear tax law, or potential conflicts in the interpretation of the law, we will outline the reasonable courses of action and the risks and consequences of each. We will ultimately adopt, on behalf of the business, the alternative selected by management.

It is management's responsibility to review the returns before they are filed to determine that all income has been correctly reported and that there is substantiation for all deductions. Management agrees to contact us immediately if additional information is discovered that will lead to a change in the returns, or if any letters are received from the IRS or state taxing authorities.

Our fees for preparation of business returns are based on a schedule of tax forms prepared and may include charges for extra time spent preparing more complicated worksheets and schedules. Payment is expected upon completion of the returns but before the returns are filed. Additional services for audit assistance, representation, or tax planning are based on an hourly rate of \$175 an hour plus out of pocket expenses, a portion of which may be required to be paid in advance in the form of a retainer.

We will return the original records to management at the end of this engagement. These records, along with all supporting documents, canceled checks, etc., should be securely stored, as these items may later be needed to prove accuracy and completeness of a return. We will retain copies of the records and our work papers for the engagement for three years, after which these documents will be destroyed.

Our engagement to prepare the 2021 tax returns will conclude with the delivery of the completed returns to management (if paper-filing), or with the tax matters partner's signature and our subsequent submittal of the tax returns (if e-filing). If management has not elected to e-file the returns with our office, management will be solely responsible to file the returns with the appropriate taxing authorities. The tax matters partner should review all tax-return documents carefully before signing them.

Our firm does not file extensions without written permission from our clients.

To affirm that this letter correctly summarizes the arrangements for this work, please sign the enclosed copy of this letter in the space indicated and return it to us.

We appreciate your confidence in us. Please call (425) 582-8269 if you have questions.

Sincerely,

Tax Partners Northwest, LLC

Accepted By:

General partner or LLC member manager

Date