

2024 ENGAGEMENT LETTER – PROPERTY TAX RETURN

Note: Please sign and return this letter so we may begin preparing your property tax return.

Dear Valued Client:

This letter is to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the tax services we will provide. Please read this letter carefully as it is important you understand and accept the terms under which we have agreed to perform our services, as well as management's responsibilities under this agreement.

Tax Services

We will prepare your business personal property tax returns for 2024. It is your responsibility (1) to provide us with all the information required for preparing complete and accurate property tax returns and (2) to retain in your records all the documents and other evidence that may be necessary to prove the accuracy and completeness of the returns to a taxing authority. We will not audit or otherwise verify the data submitted by you, although we may ask you to clarify it, or furnish us with additional information.

Your returns may be selected for examination by taxing authorities. In the event of an examination, you may be requested to produce documents, records, or other evidence to substantiate the assets listed in the property tax returns. Any items resolved against you by the examining agent are subject to certain rights of appeal. In the event of such an examination, we may be available upon request to represent you and will render additional invoices for the time and expenses incurred. Fees and services will be communicated in a separate engagement letter.

We will use our professional judgment and expertise in preparing your property tax returns. Whenever we are aware that a possibly applicable tax law is unclear or that there are conflicting interpretations of the law by authorities (e.g., tax agencies and courts), we will share our knowledge and understanding of the possible positions that may be taken on your property tax return. In accordance with our professional standards, we will follow whatever position you request, as long as it is consistent with the codes, regulations, and interpretations that have been promulgated. In the event that you ask us to take a tax position that in our professional judgment will not meet the applicable laws and standards as promulgated, we reserve the right to stop work and shall not be liable for any damages that occur as a result of ceasing to render services.

Our engagement cannot be relied upon to disclose errors, irregularities, or noncompliance with laws and regulations, including fraud or defalcations, that may exist. However, we will inform the appropriate level of management of any material errors that come to our attention and any fraud or noncompliance with laws and regulations that come to our attention, unless it is clearly inconsequential. In addition, we have no responsibility to identify and communicate significant deficiencies or material weaknesses in your internal control as part of this engagement.

You have the final responsibility for the property tax returns and, therefore, you should review them carefully before you sign and file them.

In connection with this engagement, we may communicate with you or others via email transmission. We take reasonable measures to secure your confidential information in our email transmissions. However, 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 to and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional

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disclosure or communication of email transmissions, or for the unauthorized use or failed delivery 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 sales or anticipated profits, or disclosure or communication of confidential or proprietary information.

We may from time to time, depending on the circumstances and nature of the services we are providing, share your confidential information with third-party service providers, some of whom may be cloud-based, but we remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality terms with all service providers to maintain the confidentiality of your information and will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure appropriate confidentiality terms with a third-party service provider, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Although we will use our best efforts to make the sharing of your information with such third parties secure from unauthorized access, no completely secure system for electronic data transfer exists. As such, by your signature below, you understand that the firm makes no warranty, expressed or implied, on the security of electronic data transfers.

The following applies to those of you who provide us with QuickBooks files to prepare your return: For the limited purpose of preparing the above-mentioned tax returns, you have provided us with your monthly QuickBooks files. By your signature below, you understand that we are not responsible for the accuracy and completeness of your company's books and records. Accordingly, we will not advise you regarding the proper recording or appropriateness of the underlying transactions in your QuickBooks files.

It is our policy to keep records related to this engagement for 7 years. However, Brush Bernard LLP does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. It is your responsibility to retain and protect your records (which includes any work product we provide to you as well as any records that we return) for possible future use, including potential examination by any government or regulatory agencies. Brush Bernard LLP does not accept responsibility for hosting client information; therefore, you have the sole responsibility for ensuring you retain and maintain in your possession all your financial and non-financial information, data, and records.

By your signature below, you acknowledge and agree that upon the expiration of the 7-year period, Brush Bernard LLP shall be free to destroy our records related to this engagement.

Because of the importance of oral and written management representations to the effective performance of our services, you release and indemnify our firm and its personnel from any and all claims, liabilities, costs and expenses attributable to any misrepresentation by management and its representatives.

If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its applicable rules for resolving professional accounting and related services disputes before resorting to litigation. The costs of any mediation proceeding shall be shared equally by all parties.

Client and accountant both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration in accordance with the applicable rules for resolving professional accounting and related services disputes of the American Arbitration Association, except that under all circumstances the arbitrator must follow the laws of California. Such arbitration shall be binding and final. IN

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AGREEING TO ARBITRATION, WE BOTH ACKNOWLEDGE THAT IN THE EVENT OF A DISPUTE OVER FEES CHARGED BY THE ACCOUNTANT, EACH OF US IS GIVING UP THE RIGHT TO HAVE THE DISPUTE DECIDED IN A COURT OF LAW BEFORE A JUDGE OR JURY AND INSTEAD WE ARE ACCEPTING THE USE OF ARBITRATION FOR RESOLUTION. The prevailing party shall be entitled to an award of reasonable attorneys' fees and costs incurred in connection with the arbitration of the dispute in an amount to be determined by the arbitrator.

Our engagement is limited to preparing property tax returns identified above, and we will not be preparing any other tax returns or providing any tax planning, research, or consulting services as part of this engagement. If you require additional services, we will cover those under a separate engagement letter.

If the foregoing is acceptable to you, please complete and sign the last page of this letter in the space provided and return to us. **Please note that you are affirming to your understanding of, and agreement to, the terms and conditions of this engagement letter by any one of the following actions: returning your signed engagement letter to our firm; providing your income tax information to us for use in the preparation of your returns; the submission of the tax returns we have prepared for you to the taxing authorities; or the payment of our return preparation fees.**

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know.

PLEASE ACKNOWLEDGE AND AGREE TO THIS ENGAGEMENT LETTER

BY SIGNING THE FOLLOWING PAGE.

We cannot begin preparation of your tax return until we receive the signed engagement letter.

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If the above fairly sets forth your understanding, please sign the enclosed copy of this letter and return it to us.

Regards,

Brush Bernard LLP

Certified Public Accountants

Signature: _____

Date: _____

Print name: _____

Business Name (if applicable): _____

PLEASE SIGN AND RETURN

We cannot begin preparation of your tax return until we receive the signed engagement letter.

Email: leah@brushbernard.com

Fax: 707-433-4123

Mail: 101 W. North Street, Healdsburg, CA 95448