



SPECIALIST
ECONOMIC ADVISORS

DATE

COMPANY NAME
COMPANY ADDRESS 1
COMPANY ADDRESS 2
COMPANY CITY, STATE, ZIP

CONFIDENTIALITY PRIVILEGE ENGAGEMENT LETTER

Subject: Confidentiality Privilege

Dear CLIENT NAME:

The Internal Revenue Code, as amended by the Internal Revenue Service Restructuring and Reform Act of 1998, extends a confidentiality privilege to qualified tax advice that we provide to you as your CPAs. In order to ensure that all communications between us that relate to tax advice are covered under the privilege umbrella of the Act, we are asking you to confirm the following arrangements:

We will provide tax advice to you as needed or requested to meet specific objectives or generally to meet long-term tax related goals and objectives. You have the right to review and/or be supplied with copies of any and all tax planning or research memos and work papers prepared by our firm related to such tax advice. Tax advice includes, but is not limited to, the following:

- ◆ Research to determine the income tax reporting of a particular transaction.
- ◆ Providing business tax advice and consulting to you, throughout YEAR for consideration in making tax-related decisions.
- ◆ Providing services related to the expected outcome of tax decisions.

Privileged tax advice *does not* include communications associated with the preparation of tax returns, tax accrual work papers associated with a financial audit or other financial statement engagement (although recent court decisions indicate that such work papers may be protected as “work product” prepared in anticipation of litigation), communications associated with tax shelters, general business or accounting recommendations, or other non-tax engagements.

You may assert the confidentiality privilege in any non-criminal tax matter before the IRS or any proceeding in Federal Court brought by or against the United States

We will not disclose any advice provided under the terms of this engagement letter to the Internal Revenue Service or third parties unless you instruct us to do so. Any disclosure of confidential information by you or us to the IRS or third parties may cause the Confidentiality Privilege to be lost. Both parties must take care that the privilege is not inadvertently waived. You should notify us of any requests by the Internal Revenue Service for information about any tax advice or tax advice documents provided to you under the terms of this engagement letter.



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If you advise us to assert the Confidentiality Privilege on your behalf you agree to hold YOUR FIRM NAME harmless and indemnify us for any attorney fees and any other costs and expenses (including penalties) incurred by us in defending the confidential communication.

Sincerely,
SPECIALIST ECONOMIC ADVISORS

ACCOUNTANT IN CHARGE

Accepted By: _____

Title _____

Date: _____

