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**Certified Elder Law Attorney by the National Elder Law Foundation*

NOTICE REGARDING OUR POLICY ON TAX ADVICE

From time to time our clients ask us about taxes. Internal Revenue Service Circular 230 describes the duties of a tax preparer and/or tax advisor. We consider some of those duties to be in conflict with our obligation to maintain the attorney-client privilege. Sections 6694 and 7701(36) of the Internal Revenue indicate that persons who prepare tax returns and provide tax advice may be subject to civil monetary penalties. We *could* avoid those penalties by documenting our file and agreeing to turn our file over to the IRS so the IRS could use it against you in an audit. Since we would refuse to turn over any records to the IRS for that purpose, our recourse is to refrain from giving any tax advice that you would rely on in preparing a tax return.

In light of the foregoing, we are specifically advising you that we do not provide formal tax advice and we do not provide tax opinions. Specifically, we will not provide you with any assurance that an opinion we express regarding federal tax treatment would be resolved in your favor if it is contested by the Internal Revenue Service. Our fee agreement with you expressly states that we do not provide tax advice and we are reminding you that we do not prepare tax returns of any kind. Any advice we provide is gratuitous and is designed to assist you in raising appropriate issues with your regular tax advisor. You may not rely on any opinion we express in defending an IRS claim for tax underpayments, interest or penalties. Before taking any tax position with the Internal Revenue Service, you should consult with your regular tax advisor.

We are available to work with your regular tax advisor in structuring any transaction that is desirable and that is consistent with work we agree to do on your behalf. However, because tax advice is beyond the scope of our agreement with you, it is your responsibility to enter into an appropriate fee agreement with your tax advisor to secure tax advice that you intend to rely on in any tax return.

If you have any questions about our policy on tax advice, please speak with us about it.