

September 29, 2014

VIA Email: Email Address

First Name Last Name
Street
City, State Zip

CLIENT AGREEMENT

This is intended to be a legally binding agreement under the laws of the State of California. Please read it carefully before signing.

RETAINER AGREEMENT FOR TAX REPRESENTATION SERVICES

This Agreement is for tax representation services between **CLIENT NAME** (“Client”, “you”, “your”) and the (YOUR COMPANY NAME) (“we”, “our”, “us”). The purpose of this document is to reduce this agreement to writing so that we will understand our obligations to each other.

MATTER IN WHICH REPRESENTATION WILL BE PROVIDED

1. At your request, our engagement is limited to: (1) the preparation of Powers of Attorney for the Internal Revenue Service (“IRS”) and/or your State Taxing Agency for individual income/payroll/business income/franchise/sales tax liability due; (2) the assessment of administrative procedures and administrative remedies available; (3) meeting with the IRS and/or State Taxing Agency by telephone or in person; (4) obtaining Client’s individual income/wage and income/account/tax return tax transcripts to determine reported tax information; (5) if necessary, the preparation of Client’s Federal and State individual income tax returns for any applicable years; (6) the preparation of an Installment Agreement if applicable; (8) placing Client into Currently Non Collectable (“CNC”) status if applicable; and (9) evaluating the possibility of submitting an Offer in Compromise on behalf of the Client.

SCOPE OF REPRESENTATION

2. Our responsibility will be to undertake the above matters, to represent the Client and to do everything necessary to properly handle this matter.

CLIENT TO BE KEPT INFORMED

3. We will keep the Client fully informed of the status of this matter and will provide copies of all relevant correspondence concerning this matter. We will meet (either in person or over the telephone) at

any mutually agreeable time to discuss the status of this matter. The Client is urged to communicate any and all concerns or questions which the Client has in connection with this representation and we will endeavor to promptly respond.

NO PREDICTION OF RESULTS

4. ALTHOUGH WE WILL USE OUR BEST EFFORTS AS CERTIFIED PUBLIC ACCOUNTANTS FOR THE CLIENT TO REPRESENT THE CLIENT IN ACHIEVING THE MOST FAVORABLE POSSIBLE RESULT UNDER THE LAWS OF THE UNITED STATES, WE MAKE NO REPRESENTATION OR PREDICTION THAT ANY GIVEN RESULT WILL OCCUR AS A RESULT OF SUCH EFFORTS.

COOPERATION OF THE CLIENT

5. The Client agrees that he/she will (A) promptly respond to any oral or written request by us to provide information and (B) diligently assist us in obtaining any information from any third party. The Client understands that failure to diligently assist us in representing the Client could lead to a less favorable result in this matter and to additional representation fees which would not otherwise be incurred if the Client were to diligently cooperate and assist us.

FEES

2. The above described services shall be provided by our firm in consideration of our standard hourly rates which are as follows: partners, attorneys, CPAs and associates practicing tax resolution matters at \$??? per hour, partners, attorneys, CPAs, associates and others practicing non-resolution matters between \$??? and \$??? per hour. The Client agrees to remit a retainer in the amount of \$??? for the services set forth above. If at any time the retainer balance falls below \$500, the Client agrees to make payment necessary to replenish retainer account within (3) days. If the Client fails to replenish the retainer account, all work will cease until payments are made current and the retainer account has sufficient funds to continue. If Client's case is placed on hold for over 15 days due to non-payment, Client will be subject to a case revival fee of \$500.

As agreed, we will use our best professional efforts to obtain a resolution satisfactory to you. Client agrees to pay the initial retainer as set forth above. We will apply all but the last \$500 of the initial retainer to Client's initial billing statement and subsequent statements as applicable for services rendered. The remaining \$500 of the initial retainer will be applied to your last monthly billing statement at the conclusion of this matter. If the balance owing in the last monthly billing statement exceeds \$500, Client will be responsible for the difference. All fees paid to us by Client in the form of retainer payment or otherwise are non-refundable.

Please note that work performed before the IRS and other taxing agencies is document and time sensitive. For this reason it is imperative that the Client stays current with regards to payments and responds upon receipt of requests for information and documents. Because our firm has limited resources, we can only accept a finite number of cases. By agreeing to represent you, we are limiting our ability to represent other clients who may also be in need of our services. We strongly recommend that Client supports our efforts to complete all work in a professional and timely manner including without limitation, supplying documents requested by the IRS, Client's local state taxing agency, and us; completing and returning forms; and making payments as set forth above. Should the Client fail to complete Client's responsibilities in a professional and timely manner as set forth above, we may at our discretion, cease all work in assisting Client to resolve Client's outstanding matters

deeming all payments made by client fully earned and non-refundable. Please note that we bill in tenths (.1) of an hour and our minimum charge for any service (phone call, e-mail, etc.) is two-tenths (.2) of an hour.

Invoices will be mailed monthly (or sooner) and are due when received. If we have not received payment within 7 days of our invoice, all work will be suspended until your account is brought current. Accounts past due more than 30 days will be charged interest and administrative costs at 1.5% per month.

TIME SPENT IN COLLECTING REPRESENTATION FEES

3. The Client agrees to make payment as set forth in paragraph 6 of this agreement. The Client will be charged and agrees to pay for any time spent in effort to collect on all unpaid amounts.

OUT-OF-POCKET COSTS

4. The fees set forth in Paragraph 6 above do not include any out-of-pocket costs advanced by us on behalf of the Client, including without limitation messenger fees, express mail, parking, and travel. The fee per copy of each page up to 8 1/2" x 14" shall be \$.25 per copy per page. The above-mentioned out-of-pocket costs may be advanced by us at our discretion and will be invoiced by us to the Client. The reimbursement of these costs by the Client to us are due and payable in the same manner as the professional fees which are invoiced to the Client.

CONFIDENTIALITY

5. As your advisor, we collect information provided by you and from discussions that we develop as part of this engagement. We are required to keep all information about our engagement confidential, so we will not disclose any information about you unless we have your approval or are required by law. This applies even if you are no longer a client. Our firm is committed to the safekeeping of your confidential information and we maintain physical, electronic, and procedural safeguards to protect it.

TERMINATION OF AGREEMENT

6. The Client may terminate this agreement at any time for any reason whatsoever, but such termination shall not affect the obligation to pay for any services already rendered or costs already advanced up to the date and time of the termination. We may terminate this Agreement at any time if the Client fails to pay fees when due under the terms of this agreement or fails to cooperate in any other way, or for other legal or just cause. Upon termination of this Agreement for failure to pay fees, we will return to the Client any of the Client's original documents. Upon termination of this Agreement following the payment of cost and fees, we will return all documents to which the client is entitled.

We maintain the right to terminate representation for your failure to cooperate and/or your failure to make payment of any fees and/or costs as provided for under the terms of this agreement. Failure to respond to us within 48 hours of any request made in conjunction with this work will remove all responsibility of (YOUR COMPANY NAME).

7. In the event that any provisions or partial provision of this Agreement shall be held to be void, voidable, or unenforceable, the remaining portions hereof shall nevertheless remain in full force and effect.

8. Each party, by affixing their signature below, does further represent that, prior to entering into this agreement; they consulted with an attorney at law of their own choice, who explained the provisions of this agreement to their personal satisfaction.

ENTIRE AGREEMENT

This contract, consisting of Paragraphs 1 through 12, is our entire agreement. Any prior or contemporaneous agreements, understandings and representations are merged and superseded by these written terms. Any modification or waiver shall be in writing. Client has been advised that time is of the essence with respect to this matter.

Please sign, date and return this Agreement along with the Powers of Attorney and payment so that we may begin working on your case promptly.

Sincerely,

READ, UNDERSTOOD, AGREED TO,
AND COPY RECEIVED BY CLIENT:

YOUR NAME
(YOUR COMPANY NAME)

CLIENT

Date

READ, UNDERSTOOD, AGREED TO,
AND COPY RECEIVED BY CLIENT:

CLIENT

Date