

# CLIENT SERVICE AGREEMENT

This Client Service Agreement (hereinafter 'Agreement') is entered into between Tax Solutions Services and/or any of its affiliates, hereinafter referred to as 'The Company', and Kevin Banner, hereinafter referred to as 'Client'. This Agreement outlines the fees for the attached service schedule and states the complete agreement and complete terms of service for this Agreement.

## A. Schedule of Services

1. Immediate filing of a Power of Attorney with the Internal Revenue Service (hereinafter 'IRS').
2. If indicated, company will work to remove current bank levy (BANK) or wage garnishment (WAGE):
3. Collection and review of all applicable Tax Transcripts to determine the amount and years of liability.
4. The Company will obtain maximum protection allowed by law against levies, garnishments, and other collection activity from Applicable IRS.
5. Communicate and negotiate with the IRS on behalf of Client to establish resolution.
6. Financial analysis and report after collection and evaluation of client's financial information.
7. Based on financial analysis, The Company will propose the best resolution IRS, including but not limited to Offer in Compromise, Partial Payment Installment Agreement, Full Payment Installment Agreement, Currently Non Collectible Status, or an alternative best resolution for Client as allowed by law.
8. Collection Hearing (CDP, CAP): If necessary, prepare hearing request form and submit to the IRS, attend hearing by phone, and negotiate with hearing officer on behalf of client.
9. Case Management: The Company will designate a Case Manager to communicate with the client to discuss open items relating to IRS (Federal), if applicable, as well as case progression and resolution.
10. If retained for Tax Return Preparation, the returns and years are indicated below:
  - If personal Returns are being filed, they are indicated here for the following years:
  - If Business returns are being filed, they are indicated here for the following years:

## B. Privacy Policy

The Company will take appropriate steps to safeguard information gathered in the course of performing services in this Agreement. The Company will safeguard Client's financial information, and only use and share information to perform its obligations pursuant to this Agreement, and for related purposes or as permitted or required by law. The Company will maintain physical and electronic safeguards to protect Client's information. The Company will collect information provided by Client from the tax organizer, worksheets, documents, computer data files and discussions, bank records provided by Client, and information that we develop as part of this engagement. The Company will not disclose any information about Client unless the Company has Client's approval, even if Client is no longer a client. Under no circumstances will the Company provide copies of tax returns, other documents, or data to non-government third parties (i.e. mortgage lenders, landlords, etc.) even if Client makes a written request to do so. Upon written request, the Company will fax/mail/email additional copies of Client's tax return(s), or other documents and data to Client. The Company may charge Client an additional fee for this service. In connection with its service, the Company may communicate with Client and others via email transmission. 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, The Company cannot guarantee or warrant that emails from The Company will be properly delivered and read only by the addressee. Therefore, the Company specifically disclaims and waives any liability or responsibility whatsoever for the interception or unintentional disclosure of emails transmitted by the Company in connection with services rendered. Client agrees that the Company 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 revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

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### **C. Tax Return Preparation**

If this has been included under the Schedule Of Services, it is the Client's responsibility to provide the Company with all the information required for the preparation of complete and accurate tax returns. Client agrees that they have the proper records to substantiate all items of income and deductions, including travel, entertainment, promotional expenses, and receipts for charitable contributions of two hundred and fifty dollars or more. Client should retain all the documents, cancelled checks, and other data that form the basis of Client's income and deductions. These may be necessary to prove the accuracy of Client's income tax returns, and therefore, when Client receives them from the Company, Client should review the returns carefully before signing them. The Company will use its professional judgment in preparing Client's tax returns. Whenever the Company is aware that possibly applicable tax law is unclear or that there are conflicting positions which may be taken on Client's return, The Company will adopt whatever position the Client requests on the return so long as it is consistent with tax codes and recognized interpretation of codes and regulation. If the IRS, or other relevant state taxing agency should later contest the position taken, there may be an assessment of additional tax plus interest and penalties. The company assumes no liability for any such assessments. Returns are subject to review by taxing authorities. The Company's fee does not include responding to the IRS, State, or other relevant state taxing agency inquiries. Client understands the Company is not responsible for the disallowance of doubtful deductions or inadequately supported documentation, nor for resulting taxes, penalties and interest. In the event of an Examination or other contact by IRS, Franchise Tax Board, or other relevant state taxing agency, The Company is available to represent the Client. Fees for these additional services will be charged at normal prevailing rates. Timeliness is essential to our ability to complete tax returns. Specifically, The Company must receive sufficient information to prepare returns within a reasonable period of time prior to the filing deadline. If Client does not provide the information needed on a timely basis, The Company may file for an extension of time to file the tax return, suspend service, or withdraw from working with the Client. Filing extensions and any other addendum to the filing and preparation of any tax return will be billed at the prevailing rates. Any tax planning advice given from The Company, on whom Client will rely upon, must be in writing. In particular, Client should not rely on oral discussions, telephone calls, emails, or voicemail messages as tax or business planning advice.

### **D. Bookkeeping Services**

If this has been included under the Schedule Of Services, bookkeeping services will include categorization of income, expenses, bank statements, and transactions, and compilation of categorized transactions into a meaningful financial statement. Transactions include purchases, sales, receipts and payments by an individual or organization. The Client will provide the Company with bank statements, cash disbursements, and cancelled checks, Cash receipts, deposit slips, and check stubs, check register, list of accounts payable and receivable, copies of purchase/lease contracts and loan agreements, and the prior year's tax return. The Client agrees to accept responsibility for any effect on the Client's accounting records and financial statements of basic financial information or transaction documents not submitted to the Company for processing and entry, or losses that may result from their absence. The Client will provide 30 days from the date of this letter. Any failure to provide such documents and information on a timely basis, will impede the Company's services, and may require the Company to suspend its services or withdraw bookkeeping services. The Company may ask for clarification of some items as necessary for providing bookkeeping services, but the Company will not audit or otherwise verify the data provided by Client. The Company will rely on the accuracy and completeness of the documents and information provided by the Client. It is Client's responsibility to provide information required for preparation of complete and accurate information. The Company will not audit or review the Client's financial statements, or any other accounting documents and information the Client provides, in accordance with generally accepted auditing standards. The Client is responsible for adopting sound accounting policies, safeguarding assets, authorizing transactions, retaining supporting documentation for those transactions, and for devising a system of internal controls for accurate records and fraud prevention. For purposes of entry of the financial information from the Client's basic transaction documents, classification according to the agreed-upon chart of accounts will be performed by the Client and its employees. The Company has no responsibility to identify and communicate significant deficiencies or material weaknesses in Client's internal controls as part of this engagement, and the engagement cannot, therefore be relied upon to make disclosure of such matters.

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**E. Guidelines**

For purposes of defining the guidelines of this Agreement, Client refers to individual(s) corporation, organization, or other entity that enters into this Agreement with the Company for the services described herein. Client agrees to fill out and return the Personal Financial Questionnaire (hereinafter referred to as 'PFQ') to the Company within 14 days of hire date. The hire date is the date that the Company receives the initial payment from Client. Client agrees to fully disclose all information requested in the Welcome Packet, including the PFQ. Client further acknowledges that the Company is limited in its ability to protect Client if Client does not properly complete and return PQA to the Company within 14 days of hire. Client acknowledges and understands the possibility that updated/additional financial information may be required throughout the course of each case, and agrees to adhere to the Company's deadlines. Client releases the Company from any and all liability associated with negative outcomes or actions resulting from Client's failure to completely comply with said deadlines. Client understands the crucial nature of the Company having accurate Client information. Client accepts responsibility for notifying the Company of any changes in their contact information and agrees to inform the Company in writing of such changes to address, phone number, email address, etc. Client understands that it is Client's responsibility to provide accurate information for the purpose of Financial Analysis for Resolution and, if Client hired The Company for preparation Personal and/or Business Tax Returns. The Company is under no obligation to verify the veracity of the information Client submits to the Company, and Client understands and acknowledges that their tax resolution proposal will be accepted or denied by the applicable government agency. Client understands that it is not the Company's responsibility to locate source documents and information such as payroll information, obtain records from third parties, determine stock basis, purchase price of home, etc. Client agrees to take the necessary steps to obtain and provide the information in a timely manner.

**F. Provisions for Termination, Case Closure, and Case Reinstatement**

The Company reserves the right to terminate service and revoke Power of Attorney if: Client fails to return the completed PFQ within 30 days of hire. Client contacts the IRS directly without the written permission of the tax professional / case manager assigned to the case. Client omits requested information or provides the Company with either written or verbal information that is dishonest, false or misleading. Client fails to return updated PFQ prior to the deadline provided by tax professional/case manager assigned to the case. Client is discovered to have history as a 'tax protestor', as determined by the IRS or any other government agency. Client fails to communicate with the Company and/or fails to cooperate with the Company in providing all necessary information. After all services are completed and the case is resolved, the case will be closed. In the event that service is terminated by the Company and/or the Client wishes to reopen their case, Client shall be responsible for any remaining fees due to the Company plus a minimum 25% penalty of the fee agreement to reinstate the account. Client must produce any remaining document that was originally requested by the Company. If additional collection activity has taken place, or 90 days have passed since termination, additional fees may apply.

**G. Provisions for Billing**

Estimates stated in the 'Section A. Schedule of Services' based upon Client's representation about the complexity or dollar amount of any tax service may not be ultimately accurate, and for this reason, actual fees may exceed the original estimate without notification in advance. The Company will not submit a final resolution for Client's case to the applicable taxing authorities until Client's service fee is paid in full. The Company reserves the right to ask for fees to be paid in advance. The Company reserves the right to suspend services or withdraw services in the event that any of its invoices are deemed by delinquent. To the extent permitted by law, an interest charge or billing fee may be added to all accounts not paid within thirty (30) days. If Client's account is turned over to a collection service, Client agrees to pay any and all collection costs. Client understands there will be an additional charge for failure to remit the PFQ and/or requested information within thirty (30) days of hire or request. Client understands that there will be a small administrative cost added to each payment, unless made via direct deposit, physical check or wire transfer. If your payment is late or returned, you will be charged an additional fee which may range from ten to one hundred and fifty dollars. These additional fees may be adjusted periodically without advance notice. If Client retained the Company with a credit card or electronic check, Client's signature below grants full and valid authorization to debit the account in accordance with all bank policies, banking regulations, and promissory agreements. Client further understands that Client cannot reverse this charge, and Client will be held liable for any banking and/or attorney's fees arising solely out of the dispute regarding a charge reversal. Should the client choose to hire the Company for additional services, such as yearly renewal to access the client portal, tax returns, bookkeeping or other service, Client consents to allow the terms of this Agreement to govern the future relationship.

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## **H. Schedule of Fees**

The Company's service fee for the Services mentioned above under 'Schedule of Services, is \$5200. This fee covers the services listed above for Client's estimated tax lien amount (secured debt) of \$29999. This fee is a flat rate that covers the above mentioned services based on Client's particular tax situation as discussed during our consultation. An additional fee of \$150 may apply for an IRS Offer in Compromise, if applicable. In the event that Client's IRS collection activity or tax liability is discovered to be more extensive than Client originally stated in the consultation, additional fees may be required. Amount Due and Payable for These Itemized Services: \$5200.

## **I. Provisions for Additional Services**

Client will be subject to additional fees, possible account suspension, or penalties as outlined in 'D. Provisions for Termination, Case Closure, and Case Reinstatement' if any of the following apply to Client: Client's failure to be in compliance and bring Client's account current (filing tax returns, request CDP appeal hearings, etc.). Failure to accurately disclose pertinent financial information that causes The Company to have to redo any of the documentation associated with the itemized list of services under the 'Section A. Schedule of Services'. Any revisions of tax returns due to omitted or inaccurate information, and/or delays in providing requested information past the stated deadline. Election to hire the Company for Services not included in this Agreement (including, but not limited to, preparation of additional tax returns, bookkeeping services, protection against a wage garnishment or bank levy, obtaining and securing a collection hold, audit defense, representation for additional secured debt, state tax resolution issues). Additional and/or excessive phone calls and communications requested on behalf of Client basing the initial fee against The Company's stated per hour charge of five hundred and twenty five dollars. General miscellaneous fees may apply for drafting and preparation of documents.

## **J. Disclaimer**

'The Company has made no warranty, guarantee or promises to client about any of the following: the outcome of the Company's negotiations with the IRS and/or state taxing authority negotiations, time to perform or complete services, tax liens will not be filed, penalties or interest on outstanding liabilities will not accrue. Nothing in this agreement shall be construed as such a promise or guarantee of services. Client understands that the Company does not make any warranties or guarantees that collection activity will be avoided or eliminated, as the Company cannot control government policy, procedure or law changes, or lack of disclosure by Client. Client understands that the final outcome of the case depends on many factors which may be outside of the Company's control. Client further understands that the Company does not promise the success of any specific program nor does it guarantee any specific result. Finally, the Company does not make any warranties or guarantees for any particular outcome related to services rendered to Client. The advertising used to promote the goods and services of the Company on television, internet, radio, or other media outlet, are for illustrative purposes only, and do not constitute as a representation that your particular tax issue will be resolved in a similar manner to the examples, testimonials, or other statements made in any media outlets.

## **K. Refund Policy**

Client understands the time and resources the Company will dedicate to resolving Client's Tax issues, and as a result, Client's fee is a reasonable estimation of the losses the Company will incur in the rare circumstance of client's absence, early withdrawal, failure to cooperate and/or communicate, and/or termination of representation by either party. Should Client decide to cancel services, cancellation must be done in writing within FIVE (5) business days of hire. If services are cancelled during this time, Client will be entitled to a refund of no more than fifty percent of all fees paid. To determine the amount of the refund, if any, the Company reserves the right in its sole discretion to convert the agreed flat fee payment structure to an hourly one, by which Client agrees to pay the Company an hourly rate of five hundred twenty five dollars per hour. In the event the Company so elects to convert the billing arrangement to hourly, it will refund the unused portion of the fee, if any, up to fifty percent of fees already paid.

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**L. Arbitration of Dispute**

The Company and Client waive any right to trial by jury in any lawsuit or other similar proceeding. Any dispute in connection with any service performed by the Company will be resolved through binding arbitration, pursuant to the rules of the American Arbitration Association ('AAA') as a sole and exclusive manner in which such dispute may be resolved. To the extent allowed by law, the Company and Client each agree that they may only bring claims against each other in his/her or its individual capacities, and not as a plaintiff on a class-wide basis. Each party will bear its own attorney's fees in connection with any dispute in connection with Client's business relationship with the Company. Client agrees that any and all claims, demands, or controversies of any kind or nature that Client has concerning any of the negotiations leading to the purchase of the services, terms, and/or provisions of the sale, engagement agreement, supplemental engagement agreements, supplemental bills, arrangements of payment, purchase of service contract, performance of the engagement agreement or services, or any other dispute arising from any agreement with the Company shall be settled by binding arbitration conducted pursuant to the provisions of Title 9 of the United States Code Chapter 1, et seq. Either party may demand arbitration conducted pursuant to the provisions along with a written statement of the matter in controversy. Within thirty (30) days of receipt of a demand for arbitration, the receiving party shall contact the party initiating arbitration in an attempt to settle the dispute. If attempts to resolve the dispute fail, then the dispute shall be resolved by a neutral binding arbitration body that has knowledge of California Law. If the Company is initiating arbitration, then the Company shall notify Client of its choice of arbitrator when the demand for arbitration is sent. If the Client is initiating arbitration, then the Company will notify Client of its choice of arbitrator within thirty days of receipt of the Client's demand for arbitration. If the Company and Client do not agree on the arbitrator, then the arbitrator shall be selected by Client's choice of arbitrator, together with the Company's choice of arbitrator. If the receiving party fails to contact the initiating party within the time specified above, and/or fails to notify the other party of its choice of arbitrator within the time specified, such party is deemed to agree with the other party's choice of arbitrator. The Company shall deliver its demand for arbitration to Client at Client's last known address. Client shall deliver its demand for arbitration to the Company's business address. Failure of either party to properly deliver the demand in accordance with these terms shall extend the beginning of the period of arbitration and arbitrator selection process until such party is notified in accordance with this agreement. Client agrees to limit the Company's liability of damages to the Client to the greater of the sum of \$2,500, or the fee that the Company charged Client for its services. This limitation shall apply regardless of the causes of action or legal theory pled or asserted by Client. If neither party's claim exceeds fifteen thousand dollars (\$15,000), then both parties agree that the arbitration shall be decided by submission of their arguments and evidence to the arbitrator in writing. The arbitrator then makes an award based only on the documents. No hearing will be held. The arbitration shall be conducted by the rules selected by the agreed arbitrator, provided that such rules are consistent with the provisions of Title 9 of the United States Code Chapter 1, et seq. Client and Company agree that the party requesting arbitration shall pay its portion of the arbitration fees assessed by the arbitrator.

**M. Entire Agreement**

This agreement is the entire agreement between the parties with respect to the subject matter herein. This agreement may be amended only by another agreement in writing. Client hereby acknowledges that they have agreed to obtain this service for the above stated fee to represent him/her before the IRS (Federal) and/or state taxing authorities. Client further acknowledges that no warranties or promises have been made as to any ultimate outcome with regards to their tax liabilities. Client understands that the Company has been retained to use best efforts to solely resolve Federal and/or State tax issues as discussed during our consultation. State representation is not automatically included in the retainer fee unless expressly agreed upon by the parties in writing during the time of consultation. Client hereby acknowledges that they have agreed to obtain this service for the above stated fee to represent him/her before the IRS and/or state taxing authorities. Client further acknowledges that no warranties or promises have been made as to any ultimate outcome of Client's tax issues. In the event any provision of this agreement should be held to be void, voidable, or unenforceable, the remaining portions hereof shall remain in full force and effect.

**N. Acknowledgement**

I represent that I have read, understand, and agree to be bound by the terms of this Agreement in its entirety. I acknowledge that this Agreement has been explained to my full satisfaction and that I have no unanswered questions about the Agreement. If signing electronically, I have read and agree to the electronic signature consent form located here <https://goo.gl/fko4oT>, to use electronic signatures and records to execute this agreement as well as any Federal or State documents needing to be signed as an addendum to this agreement.

**AGREED AND ACCEPTED BY**

Sign Here	12-10-2021
Client Signature	Date

**Check by Phone/ ACH Authorization Form**

All Information entered into the following fields is AS IT APPEARS ON YOUR CHECK OR ACCOUNT STATEMENT WITH YOUR BANK.

NAME ON CHECK:	
ADDRESS:	
CITY, STATE AND ZIP CODE:	, Kansas,
BANK NAME:	
ROUTING NUMBER:	
ACCOUNT NUMBER:	
PHONE NUMBER ON BANK ACCOUNT:	
AMOUNT & DATE YOU AUTHORIZE: (a \$30 admin fee is added to each payment)	

**Payment Authorization Agreement:** Client hereby agrees to allow Tax Solutions Services, and/or any of its subsidiaries, hereinafter referred to as The Company to withdraw the amount you indicated from Client's checking account listed, on the date specified. Client understands that The Company is processing this information electronically, and that Client's information above, and signature below, will be used to create that debit or electronic check. Client hereby gives ONE TIME debit permission per date above. However, in the event Client's check is returned unpaid The Company may reprocess the payment up to an additional two (2) times in an attempt to clear the check, and may include a returned check fee, up to Client's state's maximum allowed by law. Each payment on this schedule will incur a thirty dollar charge for general administrative costs. If your payment is late, you will be charged an additional fee not to exceed one hundred and fifty dollars. All additional fees may be adjusted periodically without advance notice. Lastly, Client agrees that in the event The Company is hired for additional services not itemized under Schedule of Services, and/or for other billing related charges as previously outlined under Billing using either checking information appearing above, or via an alternate account not listed above, Client consents to this signed authorization as being valid.

The Company will email a copy of any processed debit to Client's email address upon request. If Client does not provide an email address, a copy will be mailed to the address above.

By signing below Client agrees to the terms outlined above and previously, and understands once initiated it may not always be possible to stop or cancel the payment.

**AGREED AND ACCEPTED BY**

Sign Here	12-10-2021
_____ Client Signature	_____ Date

**Credit Card Authorization**

All Information entered into the following fields is AS IT APPEARS ON YOUR CREDIT CARD OR ACCOUNT STATEMENT WITH YOUR BANK.

NAME ON CARD:	Kevin Bradley Banner
ADDRESS:	
CITY, STATE AND ZIP CODE:	, Kansas,
TYPE OF CARD:	visa
CARD NUMBER:	4147202344247547
EXPIRATION DATE:	03/2023
CVV:	801
AMOUNT & DATE YOU AUTHORIZE: (a \$30 admin fee is added to each payment)	

**Payment Authorization Agreement:** If Client is retaining Tax Solutions Services, and/or/ any of its subsidiaries, hereinafter referred to as The Company, via Credit Card for the items outlined under Schedule of Services in the preceding engagement letter, the signature below grants full and valid authorization to debit Client's account in accordance with all bank policies, banking regulations and promissory agreements. Each payment on this schedule will incur a thirty dollar charge for general administrative costs. If your payment is late, you will be charged an additional fee not to exceed one hundred and fifty dollars. All of these additional fees may be adjusted periodically without advance notice. Client will be held liable for any banking or attorney's fees arising out of a dispute regarding a charge reversal. Lastly, Client agrees that in the event The Company is hired for additional services not itemized under Schedule of Services, and/or for other billing related charges as previously outlined under Billing using either credit card information appearing above, or via an alternate account not listed above, Client consents to this signed authorization as being valid.

The Company will email a copy of any processed debit to your email address upon request. If you do not provide an email address a copy will be mailed to your address above.

**AGREED AND ACCEPTED BY**

_____ Sign Here	_____ 12-10-2021
Client Signature	Date