

On-Demand Audit Assistance Terms and Conditions

The following terms and conditions (the "Agreement") govern the **Protection Plus On-Demand Audit Assistance Services** ("**Services**") provided to **Taxpayers** requesting **Services** by Tax Protection Plus, LLC ("**Company**"). By requesting **Services**, **You** are agreeing to the terms of this Agreement.

1. Definitions: The following definitions are applicable to the Agreement.

- a. **Case:** The initial **Taxing Authority** inquiry or notice of audit presented to **Company** by the **Taxpayer**.
- b. **Qualified Case:** A **Case** the **Company** has reviewed and deemed as a **Case** **Company** will provide assistance in responding to **Taxing Authorities**.
- c. **Initial Consult:** **Company's** review of a **Case** in order to determine if **Company** will deem the **Case** as a **Qualified Case**.
- d. **Initial Consult Fee:** the fee charged to **Taxpayer** by **Company** to perform the **Initial Consult**.
- e. **Taxing Authority:** The Internal Revenue Service (IRS) or one of the 50 United States state jurisdictional income taxing authorities.
- f. **"Return"** means an IRS acknowledged individual federal tax return form 1040 (including schedule A, C and E) or a state income tax return and is not otherwise excluded in this Agreement.
- g. **"Taxpayer"** or **"You"** means the individual who requests **Services** from **Company**.
- h. **"Program Fee(s)"** the fees charged by **Company** and paid by **Taxpayer** requesting **Services** including the **Initial Consult Fee, Minimum Initial Program Fee** and any **Additional Hourly Program Fees** in exchange for providing **Services**.
- i. **Minimum Initial Program Fee:** The minimum fee charged by **Company** and paid by **Taxpayer** requesting **Services**. This fee is paid in advance of **Services** and is non-refundable.
- j. **Additional Hourly Program Rate:** The fee charged by **Company** for each hour **Company** representatives spend performing **Services**.

2. Services provided by Company:

2.1 Upon receiving payment of the **Initial Consult Fee**, **Company** will provide **Taxpayer** with the following services:

- 2.1.1 Evaluation of **Taxing Authority** correspondence related to the **Case**
- 2.1.2 Determination if the **Case** is a **Qualified Case**
- 2.1.3 Notification to the **Taxpayer** if their case is a **Qualified Case**

2.2 Upon **Company** deeming the **Case** a **Qualified Case** and receiving payment of the **Minimum Initial Program Fee**, **Company** will provide the **Taxpayer** with the following services (collectively, the **Services**). **Services** shall be provided only for **Qualified Cases**.

- 2.2.1 Evaluation of all related **Taxing Authority** correspondence
- 2.2.2 Explanation of **Case** requirements and the available options to **Taxpayer**
- 2.2.3 **Taxing Authority** document review, consultation and organization
- 2.2.4 Drafting of letters and other necessary correspondence with the **Taxing Authority** as needed
- 2.2.5 Assistance with telephone communication with the **Taxing Authority** agent for explanations and discussions during the audit process
- 2.2.6 Assistance with all **Taxing Authority** forms including IRS 1040 and schedules A, C, and E unless excluded below in section 3.
- 2.2.7 Assistance with denied credits when the **Return** is unfunded, including: Earned Income Credit, Child and Dependent Care Credit (form 2441), Education Credits, Child Tax Credit, Additional Child Tax Credit, Adoption Credit, Credit for the Elderly or Disabled, Savers Credit.
- 2.2.8 Assistance with rejected W-7 applications.
- 2.2.9 Assistance with IRS Identity Theft
- 2.2.10 Tax debt relief including but not limited to Installment Agreements, Offer in Compromise, Tax Penalty Abatement, Streamline Installment Agreements, Tax Liens, Wage Garnishment Relief, Innocent Spouse Relief provided that **Taxpayer** meets all **Taxing Authority** guidelines for approval of the applicable debt relief and pays all associated governmental fees.
- 2.2.11 The **Services** are subject to change, modification, or substitution at any time without notice to the **Taxpayer**. In order to receive **Services**, a **Taxpayer** must access the **Services** as instructed by **Company** representatives. **Company** reserves the right to deny **Services** to any **Taxpayer** for any reason at any time at **Company's** sole discretion.

3. Exclusions & Limitations: The **Services** are limited to over the phone and mail consultative services and do not include or provide for in person representation before **Taxing Authorities**. The following types of tax returns and or **Taxing Authority** Inquiries are specifically excluded. **Company** is under no obligation to provide **Taxpayer** with the **Services** in connection with such returns and or **Taxing Authority** Inquiries:

- 3.1 Non-Resident federal returns.
- 3.2 Amended returns.
- 3.3 Returns other than individual 1040 returns. Excluded Returns include, but are not limited to, corporate, partnership, trust, estate, gift and employment returns.
- 3.4 Returns prepared with gross negligence, recklessness, intentional misrepresentation or fraud.
- 3.5 Returns that have become subject to **Taxing Authority** criminal investigations.
- 3.6 **Taxing Authority** inquiries dated greater than 60 days prior to **Taxpayer** contacting **Company** for an **Initial Consult**.
- 3.7 **Taxing Authority** inquiries related to foreign income, flow-through entities (partnerships and S-corporations as reported on Schedule K), court awards and damages, bartering income, cancelled debt, estate and gift tax.
- 3.8 **Taxing Authority** inquiries related to the following credits: Foreign tax credit, Plug-in electric vehicle credit, Residential energy efficient property credit, Mortgage interest credit, Credit to holders of tax credit bonds, Health coverage tax credit, "Credit" for prior year minimum tax, "Credit" for excess Social Security tax or railroad retirement tax withheld.

4. Taxpayer Responsibilities: In order for **Company** to be obligated to provide the **Services** to **Taxpayer**, the **Taxpayer** agrees to take the following actions:

- 4.1 Contact the **Taxing Authority** (with the assistance of **Company**) per the audit notice received to request an extension

of the deadline for responding,

4.2 Notify **Company** of any **Taxing Authority** correspondence or notice received after the **Taxpayer** contacted **Company** for an **Initial Consult** regarding the **Return** within fifteen (15) days from the date of such notice along with a complete copy of the **Return**.

4.3 Provide **Company** any further assistance or documents as requested that support claims made on the **Return** and that is necessary for the **Company** to assist with resolving the issue.

4.4 Pay the **Program Fees**.

5. Disclosure of Information: **Taxpayer** hereby agrees that his/her specific **Taxpayer** information, including all information that **Taxpayer** has used in preparing their **Return**, disclosed to their tax preparer, has been included on or with the **Return**, any notices received from **Taxing Authorities** and any additional information provided by **Taxpayer** to **Company** may be disclosed to **Company** and used by **Company** in the manner consistent with this Agreement.

6. Payment of Program Fees: **Taxpayer** understands and agrees to pay the **Initial Consult Fee** at the time **Taxpayer** requests **Services** in order for **Company** to perform an initial assessment of the **Case**. In the event **Company** notifies **Taxpayer** their **Case** has been approved as a **Qualified Case** and **Company** agrees to provide **Services**, **Taxpayer** agrees to pay the **Minimum Initial Program Fee** prior to **Company** providing **Services**. The **Initial Consult Fee** will be applied toward the **Minimum Initial Program Fee** and **Taxpayer** will pay the remaining portion of the **Minimum Initial Program Fee** prior to **Company** performing any **Services**. **Company** representatives will provide up to 2 hours of time performing **Services** in exchange for the payment of the **Minimum Initial Program Fee**. In the event additional time (more than 2 hours) is required to perform **Services**, **Company** will notify **Taxpayer** and **Taxpayer** agrees to pay additional **Program Fees** at the **Additional Hourly Program Rate** for each additional hour of time spent by **Company** representatives in performing **Services**. **Taxpayer** will be required to pay the additional **Program Fees** at the **Additional Hourly Program Rate** in advance in 2-hour increments prior to additional **Services** being provided.

7. Termination and Refund Option: If **Company** does not deem a **Case** a **Qualified Case** and does not agree to perform **Services**, **Company** reserves the right to refund the **Initial Consult Fee** to **Taxpayer**. If, for any reason, **Taxpayer** is not satisfied with the **Services** and wishes to terminate his/her request for **Services**, the **Taxpayer** may cancel additional **Services** by notifying **Company** in writing or by telephoning a **Company** representative. Additional **Services** shall terminate on the date **Company** receives notice of termination from **Taxpayer**. In the event **Taxpayer** terminates **Services**, **Taxpayer** understands they will be required to pay **Program Fees** for all **Services** performed prior to termination. **Company** may terminate **Services** at any time for any reason.

8. Taxpayer Representations and Acknowledgements: In return for the **Services**, the **Taxpayer** makes the following representations and acknowledgements:

8.1 **Taxpayer** has completely and carefully read the Terms and Conditions outlined in this document, understands the

Services, Exclusions, and **Taxpayer Responsibilities** and understands the **Program Fee** they will be charged for the **Services**.

8.2 **Taxpayer** may terminate **Services** at any time and be required to pay **Program Fees** for **Services** provided prior to termination.

8.3 **Services** are not assignable without the express written consent of **Company**.

8.4 **Taxpayer** acknowledges that **Company** bears no responsibility for the payment of (or contribution to) any use or sales tax that may be imposed by any state or federal taxing authority on the **Services** provided. Payment of such taxes, to the extent imposed, shall remain the sole responsibility of the **Taxpayer**.

8.5 **Taxpayer** understands and agrees that the **Services** are not insurance.

8.6 The **Taxpayer** represents and warrants that they have truthfully provided correct, accurate and complete information to **Company** and to the best of **Taxpayer's** knowledge, the **Taxpayer** has individually or in participation with a professional tax preparer, truthfully, completely and accurately completed all tax return forms and due diligence worksheets and procedures in accordance with all applicable **Taxing Authority** rules, regulations, procedures, guidelines, publications and requirements, and that the service provided by **Company** are conditioned upon such completion.

9. Disclaimer: Failure or refusal to comply with requests or instructions from **Taxing Authorities** during the audit may result in adverse actions taken by the **Taxing Authorities** to **Taxpayer's** detriment. In any case, **Company** will not be held responsible for the outcome of any finding, rulings and or decisions by **Taxing Authorities** and reserves the right to cease providing **Services** at any time for any reason.

10. General Release: Each **Taxpayer** who uses the **Services** hereby forever releases, acquits and discharges **Company** and their employees, agents and affiliates from any and all income taxes, fines, penalties, liabilities, claims, demands, actions, and causes of action that such **Taxpayer** or **Taxpayer's** legal representative(s) may have by reason of any monetary damage or personal injury sustained as a result of or during the cause of the use of any and all **Services**. The sole recourse available to a **Taxpayer** or **Taxpayer's** legal representative(s) against **Company** shall be termination of the **Services** as provided in Section 7 and any refund available as provided in Section 7.

11. Notices: Any and all notices, consents, approvals, requests, and other written communications given or required under the terms of this Agreement shall be deemed to have been duly given and served when sent by email, U.S. Postal mail, postage prepaid and addressed to the **Taxpayer**, at the address provided by the **Taxpayer**.

12. Entire Agreement: This Agreement sets forth the entire agreement and understanding of the parties with regard to **Services**. No representations, inducements, promises or agreements, or otherwise, shall be of any force or effect. The validity or unenforceability of any term of this Agreement shall in no way affect the validity or enforceability of any other terms or provisions of this Agreement. **Taxpayer** Acknowledges that **THE SERVICES ARE NOT INSURANCE**.

13. Binding Effect: This Agreement shall be binding upon and inure to the benefit of the parties as well as their respective successors and permitted assigns.

14. Governing Law: This Agreement shall be governed and construed in accordance with the laws of the State of North Carolina regardless of any application of principles regarding conflicts of laws.

15. Headings: The headings or captions provided throughout this Agreement are for reference purposes only and shall in no way affect the meaning or interpretation of this Agreement.

16. Waiver of Breach: Waiver of breach of any provision of this Agreement shall not be deemed a waiver of any other breach of the same or different provision.

Tax Protection Plus
P.O. Box 24279 Winston Salem, NC 27114
claims@myprotectionplus.com / Phone # 866-942-8348 / Fax# 850-424-1192