

TAX INTEGRITY LLC

Client Care Package Plan - Terms of Service “TOS”

The Tax Integrity LLC Client Care Package will provide audit defense services listed below for your 2023 1040 (or 1120) income tax return.

What Certain Terms Mean

"Audit" means any IRS or State formal review, examination, investigation, or verification of the information on your 2023 1040 (or 1120) income tax return.

"Notice" is any IRS or State communication, whether written, telephonic, or electronic, indicating that one of the income tax authorities is questioning an item on your return.

"Tax Identity Theft" is any IRS written communication indicating that the IRS cannot process your income tax return because one has already been filed in your name, unbeknownst to you.

Acceptance Date: the date on which your Client Care Package goes into effect.

Statute of Limitations is the term describing the time during which the IRS or State can Audit Your 2023 income tax return; for the IRS this is generally three years from the date of filing (typically four years for States), whichever is later.

The **Period of Coverage** begins on the Acceptance Date and ends with the expiration of the normal Statute of Limitations. (see above)

Refund/Rescission Period is the fourteen (14) calendar day period commencing on the date of initial purchase during which you may cancel your Plan for a refund of your purchase price. Thereafter, your plan is irrevocably in force and has been in force for fourteen (14) days, during and after which you are entitled to audit protection services. After the Refund/Rescission Period, the amount you paid for the Client Care Package is deemed fully earned by us and is non-refundable.

Items Needed refers to the information that we need from you to be able to represent you in the event you receive a Notice and consists of i) the IRS or State Notice; ii) a completed and signed IRS Form 2848 Power of Attorney

CONFIDENTIALITY

As a Client Care Package participant, your name, address, and any other personal information will not be disclosed or sold to any persons or firms. Only our technical staff will have access to your tax information.

AUDIT PROTECTION AND REPRESENTATION BENEFITS

Our CPAs, IRS Enrolled Agents, and Tax practitioners will professionally represent you in a correspondence audit of your 2023 1040 (or 1120) income tax return filed for which you purchased a “Silver” or “Gold” Client Care Package (which automatically includes Audit Protection Plan), subject to you fulfilling your responsibilities as set forth below and the Audit Protection Plan Limitations and Exclusions described below. We will:

- a. Assign a tax professional/ team member to manage your case.
- b. Develop a strategy with you for responding to the Audit or Notice.
- c. Handle all communications, in any form, with the IRS or State regarding Your Audit or Notice.
- d. Negotiate with the IRS or State up to and including Appeals on your audit.
- e. Settle the audit with the IRS or State when we have your approval to do so.
- f. If the audit results in additional tax and penalties due, and you don't have the resources to pay the obligation lump sum in full, we will inform you as to your strategies and procedural options going forward. However, additional fees shall apply if you want us to represent you in post-assessment (“collection”) matters.

TAX INTEGRITY LLC CLIENT CARE PACKAGE LIMITATIONS

Your purchase of the Client Care Package which includes Audit Protection for the current tax filing period must be made before the date of any IRS or State Notice, specifically; the Notice must be dated after you've purchased the Client Care Package.

- We do not provide legal assistance, nor represent you in Federal or State Court, or Tax Court.
- We do not provide legal assistance in defending issues of civil or criminal fraud.
- We will not reconcile checkbooks, organize records, or do record-keeping or bookkeeping.
- We will waive our hourly billing rates for up to 5 (five) hours of audit representation. Additional hours will be billed at our regular rate of \$325 per hour.

TAX INTEGRITY LLC CLIENT CARE PACKAGE EXCLUSIONS

Certain Audits, income tax return filings, and associated issues of Audit will be **excluded** from the Client Care Package:

- **Pre-existing conditions** — If the date on the Notice is before the date you signed up for coverage.
Large Businesses — Business entities with gross receipts exceeding \$2 million and/or 5 partners/stockholders/beneficiaries/members.
- **Ownership interest in other tax entities** - If You have an ownership interest in a Corporation, Partnership, LLC, LLP, Trust, Estate, or Tax Shelter that has been contacted for an Audit and that entity is not a Client Care Package Plan participant.
- **Tax protestors** –The Client Care Package Plan excludes from the benefits of Membership anyone protesting the taxing of income on economic, political, religious, legal, or constitutional grounds, or other frivolous claims.
- **IRS Criminal Investigation (CI)** – The Client Care Package Plan excludes from the benefits of Membership anyone currently under investigation by IRS CI. We will cease performing audit protection services on any Audit joined by CI and will exclude from the benefits of Membership any related Audit or Member until completion of the CI. We will resume providing audit protection services on the Audit, if possible.
- **Taxes Other Than Income Tax** - Your Client Care Package (which includes the Audit defense) is limited to the type of income tax return that you signed up for. Payroll tax, sales tax, property tax, gross receipts tax, duty, and local tax, excise, estate and gift tax, and compliance audits of pension and profit-sharing plans are excluded from the Client Care and Audit Protection Plan package.
- **Collection Due Notices** — These are generated by the IRS or the State AFTER you've been assessed taxes as a result of an Audit or filing your income tax return without paying the balance due in full. Collection or demand for payment notices are not covered under the Client Care Package Plan and will require a separate engagement agreement and a separate fee for us to resolve the matter.

TERMINATIONS OF THE TAX INTEGRITY LLC CLIENT CARE PACKAGE PLAN AGREEMENT

We reserve the right to terminate this Plan upon the breach of any material provision of this Agreement by the client, if an Audit, Tax Return, Tax Identity Theft matter, or issue of Audit meets the criteria of any of the TAX INTEGRITY LLC CLIENT CARE PACKAGE LIMITATIONS" and/or TAX INTEGRITY LLC CLIENT CARE PACKAGE EXCLUSIONS" listed above, or if a condition renders the completion of our responsibilities under this Agreement unreasonably difficult to fulfill. Conditions that can render completion of our responsibilities unreasonably difficult include, but are not limited to, your failure to reasonably fulfill your responsibilities per above, failure to cooperate during the course of the Audit process, or repeated use of abusive, inappropriate, or unprofessional language when communicating with

us. This Plan shall also be deemed to be terminated if the Client Care Package fee has not been paid or has been refunded to the client.

RIGHT of RESCISSION (REFUND POLICY)

You have the right to rescind your Client Care Package Plan for the Refund/Rescission Period. Thereafter, Your Package/Plan fee is non-refundable.