



AE 91000  
**TAX SERVICE AGREEMENT**

TAXBACK LLC, an Arizona limited liability company (“**TAXBACK**”), and the undersigned (“**CLIENT**”) have entered into this TAX SERVICE AGREEMENT on the \_\_\_\_\_ day of \_\_\_\_\_, 2004.

TAXBACK is in the business of assisting CLIENTS to obtain federal and state income tax refunds by referring CLIENT to an independently contracted, licensed tax preparer (“**PREPARER**”) who will review and file amended returns on behalf of the CLIENT. The parties agree as follows:

**OBLIGATION OF TAXBACK**

- 1) **Income Tax Review.** TAXBACK agrees to have the PREPARER review up to three (3) years of CLIENT’s previously filed federal and state income tax returns. The PREPARER will determine if the CLIENT qualifies to receive tax refunds and if so, will prepare and file amended federal and state returns, with CLIENT approval, on behalf of CLIENT. TAXBACK is not a tax return preparer. PREPARER reserves the right *not* to file an amended return if the minimum refund requirement is not met, which is *generally* \$1,000.
- 2) **Confidentiality.** TAXBACK shall not rent, sell, disclose, or permit any of its agents, employees, or subcontractors to rent, sell, use, or disclose, any of the confidential information contained in CLIENT income tax returns for any purpose except in the performance of its obligations under this Agreement.
- 3) **Representation of Filed Tax Returns.** PREPARER will communicate with IRS on all tax filings submitted by PREPARER and track progress until check(s) is dispersed to CLIENT.

**OBLIGATION OF CLIENT**

- 1) **Cooperation and Documentation.** CLIENT agrees to cooperate with TAXBACK, its employees and representatives, including signing all documents necessary for TAXBACK to fulfill its obligation to CLIENT under this Agreement. CLIENT authorizes PREPARER, to represent CLIENT before the IRS for a period of three (3) years from the date the amended return is filed.

After the three (3) year period, the PREPARER will continue to forward CLIENT correspondence received from the IRS. CLIENT agrees to execute any representation agreements as may be requested. CLIENT agrees to promptly respond to any reasonable requests for information from TAXBACK or PREPARER for the purposes of this Agreement, and to be reasonably available for such purpose.

- 2) **Power of Attorney.** CLIENT shall grant Power of Attorney(s) to PREPARER. CLIENT authorizes PREPARER to: **a.)** represent CLIENT before IRS, **b.)** receive refund checks, review, confirm, and mail to CLIENT, and **c.)** file tax before obtaining CLIENT original signature.
- 3) **CLIENT asserts that: a.)** Any information contained in tax returns is true, current, complete and accurate in all respects to the best of his/her knowledge. **b.)** If CLIENT is a business or any other legal entity, the person executing this Agreement has full power and authority to enter into and bind the terms and conditions of this Agreement. **c.)** CLIENT is not currently being audited by the IRS or reviewed by any other firm. **d.)** The execution of this Agreement will not violate, conflict with, or result in the breach of any other agreement that CLIENT has made.

**FEE STRUCTURE**

- 1) **Regular Fee.** CLIENT shall pay TAXBACK a fee in the amount of **45%** (negotiated rate for the NASE) of any income tax refund, plus interest received by CLIENT, as a result of any amended returns filed by PREPARER.
- 2) **Discounted Fee.** If CLIENT chooses to pre-pay the fee within seven (7) days from the date the CLIENT receives a copy of the filed amended tax return, the fee shall be equal to **40%** of the anticipated refund plus interest received by CLIENT. In the event CLIENT has prepaid the fee to TAXBACK, and due to a discrepancy discovered by the IRS which results in the anticipated refund is less than the expected amount, TAXBACK shall immediately refund to CLIENT that portion of the pre-pay fee related to the reduction in the anticipated tax refund.
- 3) **CLIENT Balance Due with the IRS.** In the event that the PREPARER determines CLIENT is eligible for a tax refund, and CLIENT has an outstanding balance with the IRS, the fee shall be equal to 40% of the anticipated refund plus interest

received by CLIENT. Such fee shall be due and payable to TAXBACK. The amended tax return will be submitted to the IRS once the fee has been received by TAXBACK.

4) **Refund Check.** All refund checks shall be mailed to PREPARER. In the event a refund check is mailed directly to CLIENT, CLIENT shall promptly notify TAXBACK and remit the fee due TAXBACK within ten (10) days of receipt.

**COST OF COLLECTIONS.** In the event CLIENT fails to pay the fee to TAXBACK within ten (10) days of receipt of the refund checks, then CLIENT shall pay a late charge equal to 10% of the fee due TAXBACK. This late charge is not a penalty but a reasonable estimate of the additional cost to TAXBACK in performing its services prior to turning this matter over to its attorneys for collection. In addition, CLIENT shall pay to TAXBACK interest on the amount of the unpaid fee at the rate of 1.5% per month (18% per year) on the unpaid fee commencing ten (10) days after CLIENT receives the refund checks.

**GOVERNING LAW.** Agreement shall be governed by and construed in accordance with the internal laws of the State of Arizona, without regard to conflicts of law provisions of Arizona State law.

**JURISDICTION.** Each party agrees that any and all claims, causes of action, or litigation between the signed parties shall be in the nature of contract, and thus brought in an Arizona state court, Pima or Maricopa County. Each party unconditionally and irrevocably consents to the jurisdiction of any such court over any dispute or litigation.

**ATTORNEYS' FEES.** CLIENT agrees to pay all of TAXBACK's legal costs, including attorneys' fees and costs, in connection with the collection of a fee due TAXBACK, whether or not litigation is instituted. The prevailing party in any court action shall be entitled to recover its costs and expenses, including, without limitation, reasonable attorneys' fees incurred in connection with such action, including any appeal of such action.

**ENTIRE AGREEMENT/AMENDMENTS AND WAIVERS.** This Agreement constitutes the entire agreement between the parties and supersedes all prior agreements, understandings, negotiations and discussions, whether oral or written, of the parties. This Agreement may not be amended except by a written agreement signed by CLIENT and TAXBACK, by its authorized representative in Phoenix, Arizona.

**LITERATURE.** CLIENT acknowledges reading all literature provided by TAXBACK, before signing this agreement.

**ACCEPTANCE BY TAXBACK.** This Agreement shall have no force or effect until it is signed by TAXBACK at its principal place of business in Phoenix, Arizona.

**CLIENT**

**CLIENT SPOUSE (Both must sign if filed joint)**

Signature \_\_\_\_\_

Signature \_\_\_\_\_

Printed Name \_\_\_\_\_

Printed Name \_\_\_\_\_

Date \_\_\_\_\_

Date \_\_\_\_\_

**CLIENT BUSINESS (Legal Entity Only)**

**TAXBACK LLC**

Company Name \_\_\_\_\_

Signature \_\_\_\_\_

Auth. Signature \_\_\_\_\_

Printed Name LINDSAY HULL

Printed Name/Title \_\_\_\_\_

Title OPERATIONS DIRECTOR

Date \_\_\_\_\_

Date \_\_\_\_\_

**CLIENT INFORMATION**

**SEND TAX PACKAGES TO:**

Street:  
City, St., Zip:  
Phone:  
Fax:  
Email:

Tax Return Review  
3941 E. Chandler Blvd, Ste. 106-307  
Phoenix, AZ 85048  
Phone: (800) 467-2310  
support@itaxback.com