

## **Tax Year 2023 Audit Pro Membership Agreement Program.**

The following terms and conditions of this Agreement govern the **Audit Pro Program** provided by Accurate Tax Solutions. By accepting enrollment in the Program, you are agreeing to the terms of this Agreement.

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

- a. "**Audit Pro Program**" (or the "**Program**") is a service program offered by **Accurate Tax Solutions** (or "**ATS**").
- b. "**Return**" means an IRS acknowledged individual federal income tax return form 1040 and a state acknowledged individual state return (if applicable) for the previous year's tax return and is not otherwise excluded in this Agreement.
- c. "**Negligence**" means failure on the part of the tax preparer to exercise the care or apply the effort to research IRS and/or state tax codes, instructions and guidelines that a reasonably prudent tax preparer would exercise in their efforts to comply with IRS and/or state tax codes in the preparation of a tax **Return**; or failure on the part of the **Taxpayer** to exercise the care or apply the effort that a reasonably prudent person would exercise in providing their tax preparer with complete and accurate information to enable them to accurately prepare the tax **Return**.
- d. "**Tax Preparer**" means the individual completing and signing the acknowledged **Return** as the paid preparer.
- e. "**Taxpayer**" means the individual for whom the **Tax Preparer** completes and signs an acknowledged **Return**, and **ATS** receives payment of the **Company Program Fee**.
- f. "**Program Fee**" is the fee charged by the **Tax Preparer** or **ATS** and paid by **Taxpayer** to participate in the **Program** and paid to **Company**.
- g. "**Company**" is Accurate Tax Solutions and Sun Loan

**2. Services provided by Company under the Program:** From the date the IRS or state (if applicable) has acknowledged transmission of your **Return** and **Company** receives payment of the **Program Fee** and for a period of three (3) years after the filing deadline of April 15, for the tax year preceding the year of enrollment, if the **Taxpayer's Return** is audited **Company** will provide the **Taxpayer** with the following services (collectively, the "Services"):

- 2.1 Evaluation of all related IRS and/or state correspondence.
- 2.2 Explanation of claim requirements and the available options.
- 2.3 Professional IRS and/or state document review and consultation.
- 2.4 Assistance with all IRS forms unless excluded below in section 3.
- 2.5 The Services are subject to change, modification, or substitution at any time without notice to the **Member**. In order to receive Services, a **Member** must access the services as instructed within the Membership materials provided.

**3. Reimbursement Program provided by Company under the Program:** From the date the IRS or state (if applicable) has acknowledged transmission of your return and for a period of three (3) years after the filing deadline of April 15 (the **Membership Term**), for the tax year preceding the year of enrollment, if the **Participant's Return** is audited, and it is determined that additional tax liability, penalties and interest are due as the direct result of a legitimate **Error** made by a **Participating Tax Preparer**, **Company** will provide the **Participant** with the reimbursement of up to a combined total of \$6,000.00 in additional tax liability, penalties and interest as calculated by the IRS and state, subject to the limitations and qualification criteria described in section 10. REIMBURSEMENT BENEFITS ARE NOT AVAILABLE AND WILL NOT BE PAID TO TAXPAYERS WHO RESIDE IN SD, TN, WY OR PUERTO RICO OR IN ANY OTHER STATE IN WHICH APPLICABLE LAW PROHIBITS COMPANY FROM MAKING SUCH PAYMENT

**4. Program Exclusions:** The following types of tax returns and or inquiries are specifically excluded. **Company** is under no obligation to provide **Taxpayer** with the Services in connection with such returns and or Inquires:

- 4.1 Non-Resident returns.
- 4.2 Returns other than individual 1040 and/or state returns including, but not limited to, corporate, partnership, trust, estate, gift and employment returns.
- 4.3 Returns in which the **Taxpayer** or **Tax Preparer** had knowledge of additional taxes owed as of the date **Taxpayer** enrolled in the **Program**
- 4.4 Returns prepared with **Negligence**, recklessness, intentional misrepresentation or fraud.
- 4.5 Local, city and county tax **Returns**.
- 4.6 Returns that have become subject to IRS or state criminal investigations.
- 4.7 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.
- 4.8 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.
- 4.9 Due to a lack of clarity from the IRS on the Affordable Care Act, we may not be able to assist with all IRS inquiries and audits related to the Affordable Care Act.
  - 4.9.1 Any and all parts of the return related to the economic stimulus payments, recovery rebate credit, Advanced Child Tax Credit payments, CARES ACT, and COVID relief programs.

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

5.1 Contact the IRS and/or state per the audit notice received to request an extension of the deadline for responding.  
5.2 Notify **Company** of any IRS and/or state correspondence or notice regarding the **Return** within thirty (30) days from the date of such notice along with a complete copy of the **Return**.

5.3 Provide **Company** any further assistance or documents as requested that support claims made on the **Return**.

5.4 Pay the **Program Fee**. **Taxpayer** agrees to pay the **Program Fee** by either paying such fee directly to the **Company** or by authorizing the **Program Fee** to be deducted from any tax refunds due the **Taxpayer** for payment to the **Company**.

**6. Disclosure of Information:** **Taxpayer** hereby agrees that his/her specific **Taxpayer** information, including all information that **Taxpayer** has disclosed to the **Company** has been included on the **Return**, may be disclosed by and used by **Company** in the manner consistent with this Agreement.

ACCORDINGLY, **COMPANY** GIVES NO WARRANTY, EXPRESS OR IMPLIED, AS TO DESCRIPTION, QUALITY, MERCHANTABILITY, FITNESS FOR ANY PARTICULAR PURPOSE, PRODUCTIVENESS, OR ANY OTHER MATTER, FOR ANY SERVICES OR MERCHANDISE PURCHASED OR RECEIVED BY A **MEMBER** FROM A PARTICIPATING **TAX PREPARER** OR **COMPANY**. **MEMBER** ACKNOWLEDGES THAT HE/SHE IS NOT RELYING ON **COMPANY'S** SKILL OR JUDGMENT IN SELECTING A **TAX PREPARER** OR **COMPANY** FOR THE SERVICES PROVIDED TO **MEMBERS** BY THE **TAX PREPARER** OR **COMPANY**.

**Program Fee.**

**7. Payment of Program Fee:** **Taxpayer** understands that **Company** is under no obligation to provide Services unless **Company** receives payment of the **Program Fee**.

**8. Member Representations and Acknowledgements:** In return for the Services available under the **Program**, the **Member** makes the following representations and acknowledgements:

8.1 **Member** has read this Agreement carefully, understands the **Program**, and understands the various billing methods for payment of the **Program**.

8.2 **Member** is not entitled to a refund for **Program** under any circumstances.

8.3 Membership in the **Program** and benefits thereunder are not assignable without the express written consent of **Company**. **Member** agrees that he/she will use his/her **Program** membership only for his/her personal benefit. A **Member's** violation of this paragraph 8.3 will result in immediate termination of the **Program** Membership.

8.4 **Member** 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 under the **Program**. Payment of such taxes, to the extent imposed, shall remain the sole responsibility of the **Member**.

8.5 **Member** understands that **Member** is responsible for paying the **Tax Preparer** or **Company** for their services rendered.

8.6 **Member** understands and agrees that the **Program** is not insurance.

8.7 The **Taxpayer** represents and warrants that they have truthfully provided correct, accurate and complete information to the **Tax Preparer** and to the best of **Taxpayer's** knowledge, the **Tax Preparer** has truthfully, completely and accurately completed all tax return forms and due diligence worksheets and procedures in accordance with all applicable IRS and state (if applicable) rules, regulations, procedures, guidelines, publications and requirements, and that the protection provided under the **Program** is conditioned upon such completion.

**9. Disclaimer:** Failure to comply with procedure and strategy actions recommended by **Company** may result in an IRS and/or state (if applicable) ruling unfavorable to the **Taxpayer**. Failure or refusal to comply with requests or instructions from the IRS and/or state (if applicable) during the audit may result in adverse actions taken by the IRS and/or state to **Taxpayer's** detriment. In either case, **Company** will not be held responsible for the outcome and reserves the right to cease providing services when reasonably warranted. The **Taxpayer** represents to the **Company** that they have reviewed all items on the return to ensure it includes all sources of income, and that the items on the return have not been, or are not currently, under examination by tax authorities as of the date the **Program Fee** is assessed. It is the **Taxpayer's** responsibility to substantiate the basis for any claimed credits, deductions, or expenses.

10.1 The Service that provides for reimbursement of assessed penalties, interest and additional tax liability is provided through **Company** and its **Participating Tax Preparers** and **EROs**.

10.2 A **Participant's** eligibility for reimbursement of assessed penalties; interest and additional tax liability are subject to the exclusions described in Section 3. If the audit is a result of a legitimate **Error** made by a **Participating Tax Preparer**, **Company** will reimburse the affected **Participant** for additional fees, penalties and interest assessed up to \$6,000.00 for the **Return**. Qualified reimbursements will be paid by **Company** only after all of the obligations of **Participant** in Section 4 are satisfied and the **Participant** provides **Company** with proof satisfactory to **Company** that either (a) all tax obligations have been paid in full to the IRS and/or state or (b) the **Participant** is current with any payment agreement entered into with the IRS and/or state.

10.3 Notwithstanding anything contained herein to the contrary, the **Participant** is not eligible for reimbursement if the additional tax liability, penalty or interest is assessed as a result of:

10.3.1 Incomplete, incorrect or misleading information intentionally provided by the **Participant**, **Tax Preparer** or **ERO**.

10.3.2 **ERO's** or **Tax Preparer's** reckless failure to include W-2, 1099 or any other taxable income on the **Return**.

10.3.3 The **Participant's** inability to provide the IRS and/or state or **Company** with sufficient records to support any

item on the **Return**, including (but not limited to) filing status, deductions, expenses or dependents.

10.3.4 **Returns prepared with Negligence.**

ACCORDINGLY, **COMPANY** GIVES NO WARRANTY, EXPRESS OR IMPLIED, AS TO DESCRIPTION, QUALITY, MERCHANTABILITY, FITNESS FOR ANY PARTICULAR PURPOSE, PRODUCTIVENESS, OR ANY OTHER MATTER, FOR ANY SERVICES OR MERCHANDISE PURCHASED OR RECEIVED BY A **PARTICIPANT** FROM A **PARTICIPATING TAX PREPARER OR ERO. PARTICIPANT**

ACKNOWLEDGES THAT HE/SHE IS NOT RELYING ON **COMPANY'S** SKILL OR JUDGMENT IN SELECTING A **TAX PREPARER OR ERO** FOR THE SERVICES PROVIDED TO **PARTICIPANT** BY THE **TAX PREPARER OR ERO.**

**11. General Release:** Each **Member** who uses the Services under the **Program** membership hereby forever releases, acquits and discharges **Company** and their employees, agents and affiliates from any and all liabilities, claims, demands, actions, and causes of action that such **Member** or **Member'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 under the **Program**. The sole recourse available to a **Member** or **Member's** legal representative(s) against **Company** shall be cancellation of the **Program** membership.

**12. Entire Agreement:** This Agreement sets forth the entire agreement and understanding of the parties with regard to membership in the **Program**. 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. **Member** Acknowledges that **THE PROGRAM IS 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 Georgia 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.

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Taxpayer Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Spouse Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Sun Loan Employee Name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date