
DON FITCH ACCOUNTANCY

CERTIFIED PUBLIC ACCOUNTANT

Website www.paylesstax.com * Email DonFitchCPA@paylesstax.com

IRS INSTALLMENT AGREEMENT ENGAGEMENT MINIMUM HOURLY FEE \$750 (3 Hours) or Hourly

**This is intended to be a legally binding agreement.
Please read it carefully.**

I, _____ ("CLIENT"), do hereby retain Don Fitch Accountancy ("DFA"), for representation before the Internal Revenue Service.

All communications with Client may be made at:

Address: _____

City: _____ State: _____ Zip: _____

Phone Home: _____ Work Phone: _____

Home Fax: _____ Work Fax: _____

Primary Email: _____ Secondary Email: _____

SSN or EIN : _____ Cell Phone: _____

I. CONDITIONS.

A. This agreement will not take effect, and DON FITCH ACCOUNTANCY "DFA" will have no obligation to provide professional services until CLIENT returns a signed and initialed copy of this agreement and pays the quoted professional fee. No services shall begin until CLIENT's initial payment (via credit card, check, wire transfer) has cleared DFA's bank as collected funds and this Agreement is accepted by a DFA principal.

____ CLIENT INITIAL(S)

B. If CLIENT moves or changes phone numbers, DFA will be notified **immediately** with their updated contact information.

____ CLIENT INITIAL(S)

II. SCOPE OF REPRESENTATION.

A. DFA shall **represent** CLIENT in the negotiation of an Installment Agreement with the appropriate tax agency ("TA") DFA shall negotiate an Installment Agreement "IA" and submit any and/or all necessary documentation to support such negotiation. DFA shall also respond to requests



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from the TA regarding the Installment Agreement.

____ CLIENT INITIAL(S)

B. CLIENT clearly understands that DFA has no responsibility to perform services relating to other taxing agencies including (not all inclusive):

- 1) States Department of Taxation,
- 2) Franchise Tax Boards,
- 3) State Boards of Equalization,
- 4) Employment Development Departments, etc.

____ CLIENT INITIAL(S)

C. DFA shall not advise CLIENT with regard to or participate in any judicial proceedings under this Agreement. DFA is not engaged in the practice of law and is not authorized to perform legal services or provide legal advice to CLIENT.

____ CLIENT INITIAL(S)

D. CLIENT understands that the **goal** of DFA's professional services shall be a repayment agreement acceptable to the IRS based upon CLIENT's financial ability to pay. However, DFA cannot guarantee the success of any negotiation for an **IRS Installment Agreement**.

____ CLIENT INITIAL(S)

E. DFA's representation of CLIENT is expressly limited to the **Internal Revenue Service**.

____ CLIENT INITIAL(S)

F. DFA shall assign a **Tax Manager** to handle the CLIENT'S tax issues. The Tax Manager/Power of Attorney shall keep CLIENT advised of all developments regarding this matter and understands that the Tax Manager/Power of Attorney will handle any and all contacts with the taxing agencies.

____ CLIENT INITIAL(S)

G. CLIENT clearly understands that this contract does **not** include the preparation of any tax return(s) that may be required by the taxing agency to complete the installment agreement. If **tax returns** are required by the taxing agency, a separate DFA contract will be necessary for DFA to complete the tax returns; otherwise, the tax returns will have to be prepared/furnished by the CLIENT. Any delay by the CLIENT with the furnishing of tax returns may expose the CLIENT to unnecessary enforced collection activity (levies, garnishments, etc.) by the various taxing authorities.

____ CLIENT INITIAL(S)

H. The IRS Code, IRS regulations, and IRS manuals are always being updated; thus, while you



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may be an installment agreement candidate today, this may change tomorrow through **no fault** of DFA or the taxing agency. CLIENT clearly understands of such risk and **accepts** such risk.

_____ CLIENT INITIAL(S)

III. NO COST MANDATORY ARBITRATION VIA THE BETTER BUSINESS BUREAU

The CLIENT and "DFA" **agree in advance to Mandatory Arbitration** via the Better Business Bureau's "Binding Arbitration" located in Riverside County of the State of California. DFA and CLIENT agree that at the election of DFA, the arbitration may either be binding or nonbinding. DFA and CLIENT agrees to arbitration relating to any and all claims arising out of this contract including, but not limited to: professional malpractice, unpaid fees, breach of contract, violations of law, violations of statute, intentional wrongdoing, and other potential claims. CLIENT further understands that information on arbitration and the arbitration procedures relating to any aspect of the Better Business Bureau's program is available from the Better Business Bureau at their website. In any arbitration arising out of this Agreement, the prevailing party shall not be entitled to attorney's fees and/or costs.

_____ CLIENT INITIAL(S)

IV. CLIENT'S DUTIES

A. CLIENT agrees to be **truthful** and cooperative with DFA informed of developments, abide by this Agreement, pay DFA bills on time, and keep DFA advised of CLIENT's address, telephone number, and whereabouts. CLIENT understands the subject matter of DFA's retention may require a substantial expenditure of CLIENT'S time in reviewing documents.

_____ CLIENT INITIAL(S)

B. CLIENT understands that DFA's representation is **conditional** upon CLIENT staying current on all future tax liabilities as they become due. CLIENT further understands that if CLIENT cannot or does not stay current and in compliance with the filing of returns and payment of taxes/estimated taxes subsequent to this Agreement, CLIENT's negotiation for an IA will be rejected/ terminated, hence substantially impairing DFA's ability to effectively represent CLIENT.

_____ CLIENT INITIAL(S)

C. CLIENT shall respond **promptly** and **fully** within **ten (10)** calendar days to all information and document requests by DFA, and/or shall attend meetings at DFA's office on adequate notice. If CLIENT fails to respond to DFA's requests for information or documents, then DFA may, in its sole discretion, terminate without refund this current Agreement and has the right to refuse any future



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services.

____ CLIENT INITIAL(S)

D. By signing this Agreement, CLIENT agrees and acknowledges that DFA has advised CLIENT of CLIENT's obligation to **fully** and **accurately** disclose the nature and extent of CLIENT's assets and liabilities. CLIENT further acknowledges that DFA has advised CLIENT that the failure to disclose the existence of assets, or the understatement of the value of the CLIENT's assets on the financial forms submitted to the TA, may (1) invalidate any IA ultimately entered into, and (2) may lead to additional civil or criminal penalties upon the CLIENT.

____ CLIENT INITIAL(S)

E. Any delay by CLIENT with the furnishing of tax returns, tax information, or documents may expose the CLIENT to unnecessary enforced collection activity (levies, garnishments, etc.) by the various taxing authorities.

____ CLIENT INITIAL(S)

F. CLIENT shall **NOT** contact the IRS any and all government agencies (IRS, FTB, EDD, ETC.) directly for any reason.

____ CLIENT INITIAL(S)

V. HOURLY MINIMUM FEE

A. CLIENT agrees to pay a minimum hourly fee of \$750. This fee is pay for 3 hours of professional services (3x\$250) and is non refundable. Although, the \$750 is expected to cover the cost of this professional service (IRS installment agreement with the ACS); however, if the 3 hours of time is exceeded, CLIENT will be billed on an ongoing hourly basis at \$250 per hour.

____ CLIENT INITIAL(S)

B. In the event any check presented to DFA is returned by CLIENT's financial institution for insufficient funds or any other reason, DFA will impose a twenty dollar (\$20) charge for each returned item.

____ CLIENT INITIAL(S)

C. If CLIENT does not make a timely payment or perform as promised (e.g., make current deposits or supply information or a CLIENT's check is returned to DFA for insufficient funds), DFA, at its sole discretion, may terminate all services and withdraw its representation immediately and without further obligation to render services.

____ CLIENT INITIAL(S)



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D. If CLIENT is not current with fees and DFA stops performing professional services/work, as set forth in this Agreement, any loss or damage sustained by CLIENT shall be the CLIENT's sole responsibility and CLIENT waves any claim against DFA for such loss or damage sustained by CLIENT.

_____ CLIENT INITIAL(S)

E. The date the file is opened shall be determined as the date on which CLIENT's initial payment has cleared DFA's bank as collected funds.

_____ CLIENT INITIAL(S)

F. In the event the CLIENT does not make timely payments to DFA and CLIENT's account becomes greater than 120 days past due, the CLIENT's account may be forwarded to a collection agency for collection.

_____ CLIENT INITIAL(S)

VI. DISCLAIMER OF GUARANTEE.

Nothing in this Agreement or in DFA's statements to CLIENT will be construed as a promise or guarantee about the outcome of CLIENT's tax issues. DFA makes no such promises or guarantees. DFA makes no representations or warranties concerning the successful outcome of CLIENT's installment agreement. All statements of DFA on any such matters are statements of opinion only.

_____ CLIENT INITIAL(S)

VII. IRS CONDITIONS OF AGREEMENT - FORM 433-D

A. The IRS must receive each payment by the date agreed to.

_____ CLIENT INITIAL(S)

B. This agreement is based on your current financial condition. The IRS may change or cancel it if information shows that your ability to pay has changed significantly.

_____ CLIENT INITIAL(S)

C. The IRS may cancel this agreement if you don't give them updated financial information when requested.

_____ CLIENT INITIAL(S)



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D. While this agreement is in effect, you must file all federal tax returns and pay any taxes you owe on time.

_____ CLIENT INITIAL(S)

E. The IRS will apply your federal or state tax refunds (if any) to the amount you owe until your outstanding balance is fully paid, etc.

_____ CLIENT INITIAL(S)

F. You must pay an installment agreement fee.

_____ CLIENT INITIAL(S)

G. If agreement defaults, you must pay the IRS to reinstate the agreement.

_____ CLIENT INITIAL(S)

H. If you do not meet the conditions of this agreement, the IRS will cancel it, and may collect the entire amount you owe by levy on your income, bank accounts, other assets, or by seizing your property.

_____ CLIENT INITIAL(S)

I. The IRS will cancel this agreement at any time if they find that collection of the tax is in jeopardy.

_____ CLIENT INITIAL(S)

J. The IRS will apply all payments on the agreement in the best interest of the United States.

_____ CLIENT INITIAL(S)

K. This agreement may require managerial approval. If it is not approved, you will be notified.

_____ CLIENT INITIAL(S)

L. A notice of Federal tax lien may or may not be filed.

_____ CLIENT INITIAL(S)

M. You may have to pay the federal taxes agreed to plus all penalties and interest provided by law until the total liability is paid in full.

_____ CLIENT INITIAL(S)

N. You agree that the agreed amount for the installment agreement may be increased or decreased.

_____ CLIENT INITIAL(S)



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VIII. END OF ENGAGEMENT/REVOCAION

A. CLIENT acknowledges and fully understands that the engagement of DFA ends (Revocation) upon the professional services (INSTALLMENT AGREEMENT) **being completed**. Completion includes a Voluntary Installment Agreement, IRS "53 status", or Uncollectible Status. **CLIENT understands all work has stopped and that the engagement is complete.**

____ CLIENT INITIAL(S)

B. CLIENT acknowledges and fully understands that the engagement of DFA ends (Revocation) upon receiving a DFA Email indicating a "End of Engagement - Installment Agreement". **CLIENT understands all work has stopped and that the engagement is complete.**

____ CLIENT INITIAL(S)

C. CLIENT acknowledges and fully understands that the engagement of DFA ends (Revocation) when CLIENT fails to respond promptly and fully within **ten (10)** calendar days to provide the requested requisite information (43a, 43b, tax returns, pay stubs, bank statements, etc). **CLIENT understands all work has stopped and that the engagement is complete.**

____ CLIENT INITIAL(S)

D. CLIENT acknowledges and fully understands that the engagement of DFA ends (Revocation) if CLIENT fails to provide **current contact information** (current address, phone numbers, etc.). **CLIENT understands all work has stopped and that the engagement is complete.**

____ CLIENT INITIAL(S)

E. Client understands that the engagement ends of DFA (Revocation) upon not timely paying any and all amounts owed to DFA. An invoice stating "**INVOICE #3 - All work has STOPPED. Payment is PAST DUE. Please pay via CREDIT CARD or DIRECT DEPOSIT in the amount of \$XXX - INVOICE #3**" will be sent as the final attempt to collect the balance owed before the account is **forwarded** to a collection agency. **Client understands all work has stopped and forfeits any deposit/refund.**

____ CLIENT INITIAL(S)

IX. GENERAL PROVISIONS

A. This agreement shall be governed by, and construed in accordance with, the laws of the State of **California**. The parties hereto agree that the proper venue for any action relating to the Agreement shall be in Riverside County.

____ CLIENT INITIAL(S)



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B. CLIENT agrees that in any litigation arising out of this Agreement, the prevailing party shall NOT be entitled to attorney's fees and/or costs.

____ CLIENT INITIAL(S)

C. CLIENT clearly understands that upon the negotiation of an Installment Agreement with the Taxing Agency, the taxpayer may only receive confirmation of the IA in the form of a memorandum from DFA. ____ CLIENT INITIAL(S)

D. CLIENT understands that a **Don Fitch Accountancy History Report** will be provided via US Mail, email, and fax when a material contact is made with the Internal Revenue Service.

____ CLIENT INITIAL(S)

E. This Agreement contains the **entire Agreement** of both parties. No other Agreements, statements or promises made on or before the effective date of this Agreement will be binding on the parties.

____ CLIENT INITIAL(S)

F. CLIENT clearly understands that during this entire process the CLIENT is and will continue to accrue **penalties and interest** and that DFA is not responsible for them in any way.

____ CLIENT INITIAL(S)

G. CLIENT further acknowledges that financial statements and all tax returns must be submitted to negotiate any payment arrangement.

____ CLIENT INITIAL(S)

H. CLIENT agrees that this contract by DFA is in the font size of 12 and is easily readable.

____ CLIENT INITIAL(S)

I. If any provision or portion of a provision of this Agreement is held to be **unenforceable**, or prohibited or invalid by law for any reason, the remainder of that provision and of the entire Agreement will be severable and will remain in effect.

____ CLIENT INITIAL(S)

J. This agreement may be **modified** only by the subsequent written agreement of both parties.

____ CLIENT INITIAL(S)

K. Any subsequent default of the terms of the IA by anyone other than DFA will require a new engagement with new fees.

____ CLIENT INITIAL(S)



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L. CLIENT acknowledges that the government may record a "Notice of Federal Tax Lien" to protect its interest against all creditors.

_____ CLIENT INITIAL(S)

M. CLIENT clearly understands that the Taxing Agency may send both statutory and nonstatutory **notices** to the taxpayers. Statutory notices are notices that must be sent to the taxpayer by the Taxing Agency and cannot be stopped by DFA. These notices include CP-504s, CP503s, CP502s, CP501s and CP523, etc. but are not all inclusive.

_____ CLIENT INITIAL(S)

N. This contract **replaces** any and all prior IRS Installment Agreement contracts with DFA whether oral or written.

_____ CLIENT INITIAL(S)

O. CLIENT clearly understands that upon the negotiation of an IA with the TA, the taxpayer may be required to provide IRS **Form 900** to extend the statute of limitations. If Form 900 is not provided and posted by the IRS within the time prescribed, the installment agreement negotiated by DFA will default through no fault of DFA.

_____ CLIENT INITIAL(S)

P. CLIENT clearly understands that if he/she moves outside of the current IRS district, this move will **default** the installment agreement. Any additional work required to reinstate the IA will require a new DFA contract with additional fees.

_____ CLIENT INITIAL(S)

Q. CLIENT acknowledges that the government may file "**Bank Levies**" to protect its interest.

_____ CLIENT INITIAL(S)

R. CLIENT clearly understands that if the CLIENT by their own **actions or inactions** defaults the installment agreement for any of the reasons stated in section, any subsequent enforced collection actions or notices from any taxing authority will require additional services and a new DFA contract.

_____ CLIENT INITIAL(S)

S. CLIENT clearly understands that the installment agreement with the taxing agency may be deducted directly from the taxpayer's wages or bank accounts on a monthly basis. If the CLIENT changes employment, the CLIENT shall be responsible to continue making payments. Any additional work required to reinstate the IA will require a new DFA contract.

_____ CLIENT INITIAL(S)

T. Client and DFA agree that this Agreement may be signed by electronic signature (DocuSign,



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etc.), and is intended to be legally binding in the same way as if there are physical signatures affixed below.

_____ CLIENT INITIAL(S)

U. Unless stated in writing, Client has provided only copies of any and all documents provided; thus, DFA will not return any documents to Client (Tax Organizer, W-2's, 1099's, 1098's, etc.).

_____ CLIENT INITIAL(S)

NOTICE TO CLIENT: DO NOT SIGN THIS DFA-CLIENT CONTRACT BEFORE YOU HAVE READ IT OR IF IT CONTAINS ANY BLANK SPACES TO BE FILLED IN. YOU ARE ENTITLED TO A COMPLETELY FILLED IN COPY OF THIS AGREEMENT.

_____ CLIENT INITIAL(S)

I/We have read and understood the foregoing terms and those set forth on the attached Fee Schedule and agree to them, as of the date DFA first provided services. If more than one party signs below, each agrees to be liable, jointly and severally, for all obligations under this Agreement. I believe this accurately summarizes the significant terms of our engagement. If you agree with the terms of our engagement as described above, please sign.

CLIENT:

DON FITCH ACCOUNTANCY:

By: _____

By: _____

Date: _____

Date: _____

(rev 08262014)



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