
DON FITCH ACCOUNTANCY

CERTIFIED PUBLIC ACCOUNTANT

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

IRS Lien RELEASE ENGAGEMENT \$750

MINIMUM FORM FEE OF \$750 or HOURLY

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

I, _____ ("CLIENT"), do hereby retain Don Fitch Accountancy ("DFA"),
to represent the following taxpaying entity(ies): _____ ("TAXPAYER").

All communications with Client may be made at:

Address: _____

City: _____ State: _____ Zip: _____

Phone Home: _____ Work Phone: _____

Home Fax: _____ Work Fax: _____

Home Email: _____ Work Email: _____

Pager: _____ Car/Cell Phone: _____

SSN or EIN of taxpayer: _____

If Client moves or changes phone numbers, DFA will be notified immediately.

I. CONDITIONS.

This agreement will not take effect, and DFA will have no obligation to provide professional services, until Client returns a signed copy of this agreement and pays the requisite \$750 for our professional services.

____ CLIENT INITIAL(S)

II. SCOPE OF REPRESENTATION.

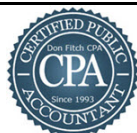
A. DFA shall represent Client in the negotiation of an IRS Lien Release with the appropriate tax agency ("TA"). In negotiating an IRS Lien Release, DFA shall submit any and all necessary documentation to support such negotiation. DFA shall also respond to requests from the TA regarding the IRS Lien Release.

____ CLIENT INITIAL(S)

B. Client is clear that DFA has no responsibility for, and has made no representation of advisement for, or negotiation on behalf of client for any other creditor or taxing agency (Franchise Tax Boards, State Boards of Equalization, Employment Development Departments, etc.) other than what is specifically written in and initialed by Client in Section E's tax representation categories (below).

____ CLIENT INITIAL(S)

C. DFA shall not participate or advise CLIENT with regard to any judicial proceedings under this Agreement. DFA is



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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. The goal of DFA's services shall be a release of IRS Lien or refund the taxpayer's fees provided all requisite information has been provided and the taxpayer has been cooperative.

____ CLIENT INITIAL(S)

E. DFA's representation of CLIENT is expressly limited to the following tax liabilities and tax agency(ies):

TAX	AMOUNT	PERIOD	INITIAL OR PUT N/A ON EACH LINE AS APPROPRIATE
IRS PAYROLL TAXES (940 & 941)	_____	_____	_____
IRS TRUST FUND (100%) PENALTY (6672)	_____	_____	_____
IRS FEDERAL INCOME TAXES (1040)	_____	_____	_____
OTHER	_____	_____	_____

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 via a "Don Fitch History Report" and understands that the Tax Manager/Power of Attorney will handle any and all contacts with the taxing agencies.

____ CLIENT INITIAL(S)

G. Client is clear that this contract does not include the preparation of any tax return(s), Installment Payment Agreements Offers In Compromise, etc. If tax returns and or other work (Installment Agreement, Offer In Compromise, etc.) are required by the taxing agency, a separate DFA contract will be necessary for DFA to complete the tax returns, etc.; otherwise, the tax returns, etc. will have to be prepared/furnished by the CLIENT.

____ CLIENT INITIAL(S)

H. IRS Codes, regulations, and manuals change as do CLIENT's financial condition. While you may be a candidate today for a IRS Lien Release, these changes, through no fault of DFA's, may change your condition tomorrow. CLIENT is clear that such risks do exist and accepts such risks.

____ CLIENT INITIAL(S)

III. ARBITRATION AND THE BETTER BUSINESS BUREAU

A. DON FITCH ACCOUNTANCY "DFA" participates in BBB CARE, a dispute settlement program of the **Better Business Bureau, Inc.** Upon your request, DFA agrees to mutually binding arbitration of 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 all other potential claims. Further information on arbitration on any aspect of the BBB CARE program, is available from the Better Business Bureau at (909) 835-6077. In any litigation or arbitration arising out of this Agreement, the prevailing party shall not be entitled to attorney's fees and costs.

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B. In the event CLIENT rejects the voluntary BBB CARE above, CLIENT and DFA agree any and all disputes between CLIENT and DFA including 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 all other potential claims shall be submitted to binding arbitration in accordance with the applicable provisions of the California Code of Civil Procedure, Sections 1280 et seq. DFA and CLIENT agree to be bound by the award of the arbitrators, and that any such award shall be enforceable in accordance with the provisions of the Code of Civil Procedure. In any litigation or arbitration arising out of this Agreement, the prevailing party shall not be entitled to attorney's fees and costs (SEE ARBITRATION AGREEMENT).

____ CLIENT INITIAL(S)

IV. CLIENT'S DUTIES

A. CLIENT agrees to be truthful with DFA, cooperate by providing any and all required information, providing any and all requisite documents (DFA Form 43a, DFA Form 43b, etc), keep DFA informed of developments, abide by this Agreement, and keep DFA advised of CLIENT's address, telephone number, and whereabouts.

____ CLIENT INITIAL(S)

B. CLIENT understands that the removal of an IRS Lien Release is only a temporary fix (approximately 30 days) to the taxpayer's overall tax problem. Taxpayer must take additional action outside the scope of this agreement.

____ CLIENT INITIAL(S)

C. CLIENT shall respond promptly and fully within ten (10) calendar days to any and all information and document requests by DFA, and shall, if local, attend meetings at DFA's office on adequate notice. If CLIENT fails to respond to DFA's requests for information or documents and the IRS Lien is not removed, no refund would be forthcoming.

____ CLIENT INITIAL(S)

D. By signing this Agreement, CLIENT agrees and acknowledges that DFA has advised CLIENT of CLIENT's obligation to 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 IRS Lien Release entered into, and (2) may lead to additional civil or criminal penalties upon the CLIENT.

____ CLIENT INITIAL(S)

E. Any delay by the CLIENT with the furnishing of tax returns and financial information (DFA Form 43a, and 43b) may expose the CLIENT to unnecessary continued and/or additional enforced collection activity (levies, garnishments, etc.) by the various taxing authorities.

____ CLIENT INITIAL(S)

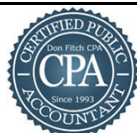
F. CLIENT shall not contact any government agencies (IRS, FTB, EDD, ETC.) directly on their own for any reason.

____ CLIENT INITIAL(S)

V. FIXED FEE or Hourly

A. CLIENT agrees to pay a fixed fee of \$750.00 or to the hourly rate of \$250 if this engagement exceeds 3 hours at a rate of \$250 an hour.

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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 ten dollar (\$10) charge for each returned item.

____ CLIENT INITIAL(S)

C. No services shall begin until CLIENT's initial payment has cleared DFA's bank as collected funds, and this Agreement is accepted by a DFA principal. If 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. In the event CLIENT's check is returned to DFA for insufficient funds, and DFA stops performing professional services/work, as set forth in this Agreement, any loss or damage sustained by CLIENT shall be the CLIENTS sole responsibility and CLIENT waves any claim against DFA for such loss or damage sustained by CLIENT.

____ CLIENT INITIAL(S)

D. If CLIENT is not current with fees to DFA, the work by DFA will stop until Client becomes current in payments. In the event 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 Clients sole responsibility and Client waves any claim against DFA for such loss or damage sustained by Client.

____ CLIENT INITIAL(S)

E. If this Agreement is terminated by CLIENT prior to completion by DFA for the services contracted in this Agreement, CLIENT is not entitled to any refund of amounts paid to DFA.

____ CLIENT INITIAL(S)

F. 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)

G. 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 will be forwarded to a collection agency for collection.

____ CLIENT INITIAL(S)

VI. DISCLAIMER

DFA offers no guarantee to CLIENT for an IRS Lien Release.

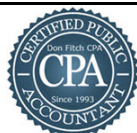
____ CLIENT INITIAL(S)

VIII. END OF ENGAGEMENT/REVOCATION

A. Client understands that at the end of the engagement (Revocation) a DFA Memo and/or letter will indicate a ASTATUS: CASE CLOSED, etc. **Client understands all work has stopped.**

____ CLIENT INITIAL(S)

B. Client understands that the engagement ends (Revocation) upon not timely paying any and all amounts owed to DFA. An invoice stating A****INVOICE PAST DUE - ANY AND ALL WORK HAS STOPPED@ will be sent as the final attempt to collect the balance owed before the account is forwarded to a collection agency. **Client understands all**



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work has stopped.

____ CLIENT INITIAL(S)

C. Client understands that the engagement ends (Revocation) upon the client not providing information necessary to complete the engagement (43a, 43b, tax returns, pay stubs, bank statements, etc). A DFA memo and/or letter will indicate a ASTATUS: CASE CLOSED@. **Client understands all work has stopped and forfeits any refund.**

____ CLIENT INITIAL(S)

D. Client understands that normally an IRS Lien Release is faxed directly from the IRS to the CLIENT'S payroll department; thereby, also ending the engagement. **Client understands all work has stopped upon this fax.**

____ 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)

B. No waiver of the breach of any of the provisions of this Agreement shall be a waiver of any preceding or succeeding breach of the Agreement or any other provisions of it.

____ CLIENT INITIAL(S)

C. Client is clear that upon the negotiation of an IRS Lien Release Agreement with the Taxing Agency, the taxpayer may only receive confirmation of the IRS Lien Release in the form of a "Don Fitch Accountancy History Report" from DFA. Client is now free (engagement completed) to call the IRS to verify the existence of the IRS Lien Release.

____ CLIENT INITIAL(S)

D. Since the services performed are based upon a flat fee, CLIENT expressly waives the right to any accounting or monthly billing of time spent by DFA, and it is understood that DFA will not be keeping records of the time spent on this matter for billing purposes.

____ CLIENT INITIAL(S)

E. This Agreement contains the entire Agreement of the 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)

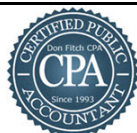
F. Client is clear that during this entire process the client is and will continue to accrue penalties and interest and that DFA is not responsible for them in any way.

____ CLIENT INITIAL(S)

G. CLIENT further acknowledges that financial statements and all tax returns may be required to negotiate an IRS Lien Release. CLIENT agrees to supply information and make appropriate financial disclosures on a timely basis to DFA.

____ CLIENT INITIAL(S)

H. The Client is clear that Don Fitch Accountancy has provided a copy of the requisite contracts, etc. and will provide additional copies at \$1 per page.



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I. If any provision or portion of a provision of this Agreement is held to be unenforceable, 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 subsequent written agreement of the parties.

____ CLIENT INITIAL(S)

K. This agreement may be executed in one or more counterparts which shall be deemed to be one instrument and shall constitute one agreement with the same force and effect as if all signatures had been entered on one document.

____ CLIENT INITIAL(S)

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 is clear that the Taxing Agency may send both statutory and non-statutory 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 Lien Release contracts with DFA whether oral or written.

____ CLIENT INITIAL(S)

O. Client is clear, that upon the negotiation of an IA and Lien Release 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. Any additional work required to reinstate the IA will require a new DFA contract with additional fees.

____ CLIENT INITIAL(S)

P. Client is clear 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. In the event DFA elects to terminate services due to CLIENT's nonpayment, CLIENT will not be entitled to any refund of fees paid to DFA.

____ CLIENT INITIAL(S)

R. Client is clear that if the client by their own actions or inactions defaults the installment agreement for any of the reasons stated in section VII, any subsequent enforced collection actions or notices from any taxing authority will require additional services and a new DFA contract with new fees paid.

____ CLIENT INITIAL(S)

S. Client agrees that after receiving the requisite information and that DFA has closed/completed work and that a requisite time of 6 months has pasted, any subsequent notices from any taxing authority will require additional services and new DFA contracts with new fees paid. The above is intended to place a defined limit of a maximum of 6 months to the amount of work and time this contract covers.

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T. Client is clear 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 with additional fees.

____ CLIENT INITIAL(S)

U. Client acknowledges that the government may file "Bank Levies" to protect its interest and these actions by the IRS are not covered by this agreement.

____ CLIENT INITIAL(S)

V. The average number of phone calls with the various taxing agencies and the client to complete an IRS Lien Release is substantially less than 50. In the event the total number of phone call incoming or outgoing exceeds 50, DFA reserves the right to negotiate a new DFA contract with additional fees.

____ 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, please sign.

CLIENT:

DON FITCH ACCOUNTANCY:

By: _____

By: _____

Date: _____

Date: _____

By: _____

Date: _____

Rev (07/20/04)

