

Consult RoundTable Audit Assistance Agreement

The following terms and conditions of this Membership Agreement (the "Agreement") govern the Round Table Audit Assistance Membership program.

1. Definitions: The following definitions are applicable to the Agreement.
 - a. **Company** is **Consult RoundTable**.
 - b. **ERO** means the Electronic Return originator participating in the program approved and authorized by the Company.
 - b. **Consult RoundTable** is a service program offered by the **ERO**.
 - c. **Return** means an IRS acknowledged individual federal tax return form 1040 (including schedule A, C and E) and a state acknowledged individual state return (if applicable) for the previous year tax return and is not otherwise excluded in this Agreement.
 - d. **Negligence** means failure on the part of the professional tax preparer to exercise care or apply the effort to research IRS and/or state tax codes in preparation of a tax Return; or failure on the part of the Taxpayer to exercise the care of apply the effort that a reasonably prudent person would exercise in providing their professional tax preparer with complete and accurate information to enable them to accurately prepare the tax Return.
 - f. **Taxpayer** or **Member** means the individual for whom the Tax Preparer completes and signs an acknowledged Return.
 - g. **Program Fee** is the fee charged by the Tax Preparer or ERO and paid by Member for the Program.
 - h. **Company Program Fee** is the Company established fee charged by Company for a Taxpayer to participate in the program and Paid to Company out of the Total Program Fee.

2. **Services Provided by the 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 Company program Fee, and for a period of 3 years after the filing deadline of the credits described in this section.
 - a. Defend both state and federal income tax returns, utilizing the supporting documentation you provide.
 - b. Promptly address tax notifications once you report them to us using the online portal.
 - c. Provide an encrypted and user-friendly portal for you to upload supporting documents.
 - d. Provide services to address IRS Verification Letters.
 - e. Explain your options and develop a strategy
 - f. Review your documentation before presenting it to a taxing authority.
 - g. Defend your tax return through the audit process.
 - h. Minimize your financial impact.
 - i. Schedule and attend audit appointments and calls with you.

3. **Program Exclusions:** The following types of tax returns and or inquiries are specifically excluded. Company is under no obligation to provide Participant with the Services in Connection with such tax returns and or inquires:

3.1 Non-Resident tax returns.

3.2 Returns other than individual 1040 and state returns including, but not limited to, corporate, partnership, trust, estate, gift and employment returns.

3.4 Returns prepared with Negligence, recklessness, intentional misrepresentation or fraud and self-prepare Returns.

3.5 Returns that have become subject to IRS and/or state criminal investigations.

3.6 Inquiries related to foreign income, flow-through entities (partnerships and S-Corporations as reported Schedule K), court awards and damages, bartering income, cancelled debt, estate and gift tax.

3.8 Inquiries related to 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.

3.9 No payments or reimbursements will be made in relation to additional fees, penalties or fees due as result of Affordable Care Act.

4. **Participant Responsibilities:** For Company to be obligated to provide the Services to Participant, the Participant agree to take the following actions:

4.1 Contact the IRS and/or State (with the assistance of Company) per the audit notice received to request an extension of the deadline for responding.

4.2 Notify Company of any IRS and/or state correspondence or notice regarding the Return with thirty (30) days from the date of such notice along with a complete copy of the Return.

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

5. **Policy and Criteria:**

5.1 Company will not do participate in the audit of returns that were done by the preparer that were incomplete, incorrect or misleading information intentionally provided by the Participant, Tax Preparer or ERO.

5.2 Company will not do services for returns EROs or Tax Preparers reckless failure to include W-2, 1099 or any other taxable income on the Return.

5.3 Company will not do services for returns that the Participant inability to provide the IRS and/or state or Company with Sufficient Records to support any item on the Return.

5.4 Company will not do services for returns prepared with Negligence.

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

7. Participant Representations and Acknowledgements: In return for the Services available under the Program, the Participant makes the following representations and acknowledgements:

7.1 Participant has read this agreement carefully and understands the program.

7.2 Membership in the program and benefits thereunder are not assignable without the express written consent of the Company. Participant agrees that he/she will use his/her Program Membership only for his/her personal benefit. A Participant's violation of this paragraph 7/2 will result in immediate termination of the program membership.

7.3 Participant understands that participant is responsible for the Tax Preparer or ERO for their services rendered.

7.4 Participant understands and agrees that all Tax Preparers and EROs are independent contractors and that Company in no way is responsible for the services provided by a Tax preparer or ERO.

7.5 The Taxpayer represents and warrants that they have truthfully provided correct, accurate and complete information to the Tax Preparer and to the best of Taxpayers knowledge, the Tax Preparer has truthfully, completely and accurately completed all tax returns 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.

8 Disclaimer of Warranties : 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 Participant, Failure or refusal to comply with requests or instructions from the IRS/State (if applicable) during the audit may result in adverse actions taken by the IRS and/or state to Participants detriment. Company will not be held responsible for the outcome and reserves the right to cease providing services when reasonably warranted.

9. **Company** gives no **warranties** 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 prepare or ERO. Participants acknowledge that he/she is not relying on the company's skill or judgement in selecting a tax preparer or ERO for the services provided to participants by the tax preparer or ERO.

10. **Notices:** Any and all notices, consents, approvals requests and other written communication given or required under the terms of this agreement shall be deemed to have been duly given and served when sent by email, U.S. Postal mail, postage prepaid and addressed to the Participant at the address provided by the Participant.

11. **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.

13. **Binding Effect:** This Agreement shall be binding upon and inure to the benefit of the parties as well their respective successors and permitted assigns.

14. **Governing Law:** This Agreement shall be governed and construed in accordance with the laws 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 now ay affect the meaning or interpretation of this Agreement.

16. **Waiver of Breach:** Waiver of Breach of any provision of this Agreement shall not be deemed a waiver of any other breach of the same or different provision.

Consult RoundTable Member Services
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UPON RECEIPT OF THE PAYMENT OF THE COMPANY PROGRAM FEES YOUR MEMBERSHIP WILL BE ACTIVATED. IF YOU PAID FOR YOUR MEMBERSHIP VIA A BANK PRODUCT, THE BANK PRODUCT NEEDS TO HAVE FUNDED, IN ORDER FOR YOUR MEMBERSHIP TO BE IN PLACE.