



dc Tax, LLC.  
9301 Ocoee St, #64  
Chattanooga, TN 37363

March 14, 2025

## **Engagement agreement - IRS Representation / Resolution**

Jessica A Aubert  
7520 Blue Springs Rd  
Cleveland, TN 37311

Dear Jessica:

This letter confirms the terms of our engagement and clarifies the nature and extent of the services that we will provide. Unless either party terminates the arrangement in writing, we will provide services to address individual IRS representation / resolution needs. The services provided through this engagement are only for the individual (and individual's spouse) named above. If related parties of the entity named above also has need of our services, we will be happy to provide them under a separate agreement.

### **SERVICES**

dc Tax through and by its officers, employees, and/or subcontractors, is an independent consultant and agrees to provide the Client for its sole benefit and exclusive use, consulting services outlined in our proposal. This agreement intends no third-party beneficiaries.

### **FEES**

dc Tax is responsible only for the services agreed upon in this document for the entity named above. Neither responding to unrelated inquiries nor addressing examinations by taxing authorities are included in this agreement.

Fees are structured on a flat fee basis. This fee covers whatever work we are doing. There are no separate fees for specific types of work.

Initial fee is \$2,500.00

Monthly maintenance fee (after 3 months) is \$100.00

The initial fee covers 3 months of work, which is sufficient in most cases. After those 3 months, you will be billed for each month or partial month that we are doing work for you. *These fees do not include any out-of-pocket costs, processing, and handling fees.* Those out-of-pocket fees will be billed separately. Depending on the amount, they may be billed individually or by combining

several expenses together into one invoice. Either way, we will detail each expense.

The initial fee is due and payable upon receipt of the invoice. *We will be happy to provide payment arrangements if full pay presents a hardship.* A monthly invoice will be submitted each month after 3 months. We respectfully request payment within 30 days of the invoice date.

Should any balance become past due, we reserve the right to cease representation until the balance has been paid in full. Your sole responsibility will be court costs, legal fees, and any costs associated with the collection of unpaid fees. While you are in breach of this contract, we will not be liable for any adverse action, expected or unexpected, that ensues.

dc Tax reserves the right to terminate this engagement without notice if we do not receive payment by the terms stated herein.

## **TERMINATION**

Either party may terminate this agreement without cause upon 30 days prior written notice. This agreement will terminate automatically upon the insolvency of the Client. In the event Client requests termination prior to completion of the proposed service, Client agrees to pay dc Tax, LLC. for all reasonable charges incurred to date and associated with the termination of the work.

## **STANDARD OF CARE**

dc Tax, LLC. will perform its services using that degree of care and skill ordinarily exercised under similar conditions by reputable members of dc Tax, LLC. profession practicing in the same or similar locality at the time of service. NO OTHER WARRANTY, EXPRESS OR IMPLIED, IS MADE OR INTENDED BY OUR PROPOSAL OR BY ORAL OR WRITTEN REPORTS.

## **PROFESSIONAL LIABILITY**

You agree that our firm's liability here for damages unless caused by our gross negligence or willful misconduct, shall not exceed the total amount paid for the services described herein. This shall be your exclusive remedy. You further agree that our firm will not be liable for any lost profits or any claim or demand against you by any other party.

## **UNFORESEEN CONDITIONS OR OCCURRENCES**

Unforeseen conditions or occurrences may be encountered at the company, which could substantially alter the necessary services, or the risks involved in completing dc Tax, LLC. services. If this occurs, dc Tax, LLC. will promptly notify and consult with the Client but will act based on dc Tax, LLC.'s sole judgment where the risk to dc Tax. personnel is involved. Possible actions could include:

1. Complete the original Scope of Services in accordance with the procedures originally intended in our proposal, if practicable in dc Tax's judgment.

2. Agree with Client to modify the Scope of Services and the estimate of charges to include the study of the unforeseen conditions or occurrences, with such revision agreed to in writing, OR
3. Terminate the services effective on the date specified by dc Tax, LLC. in writing.

## **CLIENT DISCLOSURE**

The client agrees to advise dc Tax upon execution of this agreement of any financial condition known or that reasonably should be known by Client. The client agrees to provide dc Tax continuing related information as it becomes available to the Client. By entering into this agreement or providing services here under, dc Tax does not assume control of or responsibility as an operator or otherwise for the company or the person(s) in charge of the company or undertake responsibility for reporting to any federal, state, or local public agencies any conditions at the company that may present a potential financial risk.

## **AUDIT INDEMNITY**

In connection with audit or fraud or other legal situations and to the maximum extent permitted by law, for separate and valuable consideration of \$1.00, Client agrees to defend, hold harmless, and indemnify dc Tax, LLC. from and against any and all claims, liabilities, or judgments, except to the extent finally determined as being caused by dc Tax's negligence or willful misconduct, resulting from:

1. Client's violation of any federal, state, or local statute, regulation, or ordinance relating to the tax laws; OR
2. Client's undertaking of or arrangement for the handling of situations.

## **CLAIMS**

The parties agree to attempt to resolve any dispute without resorting to litigation, including the use of mediation, prior to filing any suit. However, in the event a claim results in litigation and the claimant does not prevail at trial, then the claimant shall pay all costs incurred in pursuing and defending the claim, including reasonable attorney's fees.

## **TESTIMONY**

Should dc Tax or any dc Tax employee be compelled by law to provide testimony or other evidence by any party, whether at deposition, hearing, or trial, in relation to services provided under this agreement, and dc Tax is not a party in the dispute, then dc Tax shall be compensated by Client for the associated reasonable expenses and labor for dc Tax's preparations and testimony at appropriate unit rates. To the extent the party compelling the testimony ultimately provides dc Tax such compensation, Client will receive a credit or refund on any related double payments to dc Tax.

## **CONFIDENTIALITY**

dc Tax will maintain as confidential any documents or information provided by Client and will not release, distribute, or publish same to any third party without prior permission from Client unless compelled by law or order of a court or regulatory body of competent jurisdiction. Such release will occur only after prior notice to the Client.

## **PRIVILEGE**

With respect to tax advice, the same common law protections of confidentiality which apply to communication between a taxpayer and an attorney shall also apply to communication between a taxpayer and dc Tax to the extent the communication would be considered a privileged communication if it were between a taxpayer and an attorney (*see 26 U.S. Code § 7525*).

## **GOVERNING LAW**

This agreement shall be governed in all respects by the laws of the state of Tennessee.

## **PRIORITY OVER FORM AGREEMENTS/PURCHASE ORDERS**

The Parties agree that the provisions of these terms and conditions shall control over and govern as to any form writings signed by the Parties, such as Client Purchase Orders, Work Orders, etc., and such forms as may be issued by Client to dc Tax as a matter of convenience to the Parties without altering any of the terms or provisions hereof.

## **SURVIVAL**

All provisions of this agreement for indemnity or allocation of responsibility or liability between Client and dc Tax shall survive the completion of the services and the termination of this agreement.

## **SEVERABILITY**

In the event that any provision of this agreement is found to be unenforceable under the law, the remaining provisions shall continue in full force and effect.

## **ASSIGNMENT**

This agreement may not be assigned by either party without the prior permission of the other.

## **CONSIDERATION**

The parties agree charges for dc Tax services are sufficiently adjusted to include any specific consideration payable to Client under these terms and conditions.

## **INTEGRATION**

This agreement, the attached documents, and those incorporated herein constitute the entire

agreement between the parties and cannot be changed except by a written instrument signed by both parties.

**DISCLOSURE NOTICE**

For current and former clients, we do not disclose any nonpublic personal information obtained during our practice except as required or permitted by law. Permitted disclosures include, for instance, providing information to our employees and, in limited situations, to unrelated third parties in and outside of the United States who need to know that information to assist us in providing services to you. In all such situations, we enter into a contractual agreement with the third-party service provider to maintain the confidentiality of the information. We are reasonably assured that the third-party service provider has appropriate procedures to prevent the unauthorized release of confidential information to others.

**CONCLUSION**

To affirm that this agreement correctly summarizes your understanding of the terms of our engagement, please sign in the space below and return one copy of this letter to our office. If you have any questions, please get in touch with us at (423) 482-9737. Thank you for the opportunity to serve you.

Sincerely,



David Collins

I have read and agree to the terms and conditions stated in this letter and any attachments listed below.

\_\_\_\_\_ Date \_\_\_\_\_  
Jessica A Aubert

\_\_\_\_\_ Date \_\_\_\_\_