9/2/2023

Sarah Gottesfeld
Daniel Todd
417 Blakey Blvd
Cocoa Beach, FL 32931

Dear Sarah & Daniel:

This will confirm our discussion of 09/21/2023 during which you consulted with me relating to the ongoing Internal Revenue Service Collection Division case on your business tax matters.

During our call it was agreed that you were to retain this firm to represent you before the Internal Revenue Service, and you agreed to the following compensation regarding our representation, as well as other matters:

- You have agreed to engage our services with a fee of 1,500.00.

- We shall also bill you an additional fee of $200.00 per month after 3 months.

- If we are not paid within 30 days of the billing date, we reserve the right to cease all work and/or terminate our services.

- You further agree that you are responsible for any additional expenses such as filing fees and costs of out-of-pocket expenses that are reasonably necessary for professional representation. Out-of-pocket costs shall include photocopying at $.15 per page; mileage at 55.5¢ per mile; lodging and meals at actual cost; postage; and any other items deemed necessary for your effective representation.

- You understand and agree that the preparation of tax returns is not included in these fees* You may either have someone prepare the returns or we will contract an external firm we know & trust. We do not share in any revenue from these contracts and the charge to you is solely what the contractor would charge you directly. We may, at our discretion, pay those fees and allow you to reimburse us. Otherwise, you may pay the contractor directly or through us.
  *We may, at our sole discretion, prepare some returns, if we believe it would benefit you and we have the resources at the time to do so.

In the event we elect to terminate our services due to your non-payment, we shall be entitled to any fee balance as a minimum fee.

In the event you fail to communicate with this office when requested and this condition continues for twenty business days, we reserve the right to terminate our services. In that event, we shall be entitled to any retainer or fee balance as a minimum fee.

Our fees and our services apply only to administrative hearings and administrative practice. Our services do not include any litigation in any state or federal court whatsoever. Our services do not include representation before the California Franchise Tax Board.

You empower us to take all steps deemed by us to be advisable in any manner, including negotiation, compromise, and settlement, including, but not limited to, the following:

Consult any other Enrolled Agent, Certified Public Accountant, or attorney in the representation of you, at our own expense or by division of our professional fees.

At our discretion, employ accountants, investigators, experts, or other services whose fees and expenses shall be chargeable to you as out-of-pocket expenses.

You acknowledge that we have made no guarantees of any kind regarding vulnerability to any audit or other investigation, successful termination of any audit or other investigation, or conferences. You further acknowledge that we have made no guarantees of any kind regarding negations of installment payment agreements, compromises of tax liabilities, or the terms of any collateral agreements should one be necessary. We have made no representations regarding the seizure of any real or personal property. We have made no representations as to the imposition or release of any jeopardy or termination assessments. We have made no guarantees regarding the filing of any tax liens. All expressions related to the foregoing are matters of our professional opinion only.

In the event an Offer in Compromise is made to resolve any federal tax liability, you acknowledge that the mere submission of an Offer in Compromise extends the statute of limitations for the collection of any tax liability by the period during which the offer is pending or the period during which any installment remains unpaid and for one year thereafter. Therefore, even if an Offer in Compromise is rejected upon receipt, the statute of limitations for collecting any tax will be at least eleven years and not ten years. You further acknowledge that the Internal Revenue Service may require a collateral agreement. This is an additional agreement calling for additional liability payments based upon increasing percentages of income over a several-year period.

In the event your case is processed by the Automated Collection System (ACS) of the Internal Revenue Service, you acknowledge that we have made no representations whatsoever of our ability to transfer the case from ACS to the appropriate local field office of the Internal Revenue Service assigned to administer your case. Further, you acknowledge that we have informed you that ACS has the authority and ability to enforce collection by levy and distraint virtually without warning.

You acknowledge that we have made no representations that our services will result in relieving you of any liability, for any taxes, or interest and penalties.

You further acknowledge the requirements that financial statements may have to be submitted to negotiate payment agreements or to deal effectively with the Collection Division personnel you agree to supply information and make appropriate financial disclosures as and when we request same.

Furthermore, we are hereby given every and all liens known or to be known to the law, as security for payment of our professional services and unpaid expenses; and this agreement binds the parties' heirs, successors, and assigns.

If the above fairly represents our agreement, then kindly signify such by dating and signing where indicated at the end of this letter. Thereafter, please send the original (copy enclosed for your files, receipt of which is hereby acknowledged) back to our offices in the provided envelope.

If you have any questions regarding this agreement, please do not hesitate to give us a call.

Sincerely,

_____
David Collins, EA

 Read, Understood, Copy Received and Agreed to:

_____   _____
Sarah Gottesfeld   Date

_____   _____
Daniel Todd   Date