



TAXPAYER ASSISTANCE PROGRAM

The Taxpayer Assistance Program or “TAP” is designed to afford taxpayers with income below 300% of federal poverty level and total debt of **less than \$25,000** the assistance of professional representation before the Internal Revenue Service and/or state taxing authorities. Taxpayers who qualify for this program will receive the same level of representation and service as any other client represented by this firm.

Taxpayers do not have to request assistance under this program, the appropriate fees will be applied based on household income and size, however, not all tax resolution services are offered under this program. Depending on your specific circumstances and tax matters, your case may not qualify.

Household Size	Maximum Gross Annual Household Income				
	Tier 1	Tier 2	Tier 3	Tier 4	Tier 5
1	12,140	18,210	24,280	30,350	36,420
2	16,460	24,690	32,920	41,150	49,380
3	20,780	31,170	41,560	51,950	62,340
4	25,100	37,650	50,200	62,750	75,300
5	29,420	44,130	58,840	73,550	88,260
6	33,740	50,610	67,480	84,350	101,220
7	38,060	57,090	76,120	95,150	114,180
8	42,380	63,570	84,760	105,950	127,140
Each additional	4,320	6,480	8,640	10,800	12,960

TAP Fee Chart					
	Tier 1	Tier 2	Tier 3	Tier 4	Tier 5
Initial Consultation	>>> Fee Waived <<<				
Case Evaluation (Required)	50	75	100	150	200
Innocent or Injured Spouse	250	250	300	300	400
Installment Agreement <\$25k	100	150	200	250	350
Partial Payment Installment Agreement	250	300	400	500	600
Installment Agreement-RO Assigned	500	550	650	750	850
Form 433 Submission & CNC	150	200	250	350	450
Penalty Abatement (per year)	65	65	100	100	200
Offer In Compromise	1250	1500	1750	2000	2500
Audit Representation (per hour)	65	85	100	125	150
State Collection	100	150	200	250	350
Levy Release (per year)	250	250	350	400	500
Sub or Lien Release (per year)	200	250	300	400	450

Stated fees represent minimum fee charged for each service provided under this program. This chart is provided as a guideline, your total fee may be different.

Payment Options

- Case Evaluation fee is **REQUIRED** for all taxpayers; Case Evaluation fee must be paid before your case will be reviewed for possible resolution options.
- Representation Fees do not include tax return preparation for current or past due returns.
- Up to 18-month term, with required down payment, based on the following qualifying criteria:
- **Down Payment:**
 - Tier 1: 0%
 - Tier 2-3: 15%
 - Tier 4-5: 30%
- Automatic monthly debit/credit card payments are required for all payment plan arrangements; a processing fee of 4% (*or current rate in-force at time of payment*) will be applied to all payments during the course of the agreement.
- Taxpayer will be required to agree to our standard Tax Settlement and Negotiation Agreement before commencement of any representation.
- Resolution package will not be submitted until minimum 50% of total representation fee has been collected. Any late or missed payments thereafter may require balance to be paid in full for continued representation.
- Should our services be terminated prior to submission and/or acceptance of your resolution package, all fees collected are considered a minimum fee earned and are **Non-Refundable**.