



Mobile Tax Associates  
Service-Integrity-Educate

**CONSULTING AGREEMENT**

This "Agreement" is made and entered into on this \_\_\_ day of \_\_\_, by and between Mobile Tax Associates, hereinafter referred to as the "Consultant" and \_\_\_\_\_ hereinafter referred to as the "Client".

**ARTICLE 1**

**CONSULTING SERVICES**

- 1.1 **Retention of Consultant.** Client hereby retains the services of the Consultant, to advise Client and to perform certain consulting services in the area of Consultant's expertise as represented to Client by Consultant. The specific services to be performed shall be described in Exhibit "A" attached hereto and made a part hereof.
- 1.2 **Standard of Service.** All services to be performed by Consultant shall be performed in a workmanlike manner, and at a level of proficiency to be expected of a consultant with the background and experience that Consultant has represented it has.
- 1.3 **Non-Exclusive Service.** Client understands and agrees that Consultant shall not be exclusively devoted to providing services for the Client and the Consultant shall have duties and responsibilities to other clients.
- 1.4 **No Client Control Over Details.** Client shall not have control over the details of the Consultant's work to be performed hereunder, or over the methods and means of performing such services. Consultant shall provide Consultant's own tools, instruments and equipment and place of performing the services although such services may, on occasion, be performed at Client's facilities. Client shall, however, have general power over the end results of the Consultant's work and has the right to expect satisfactory, ethical, legal and competent performance by Consultant.
- 1.5 **Coordination of Efforts.** Client and Consultant shall cooperate in the development of a plan of coordination of their respective activities so as to optimize the efficient and productive performance of work and achievement of the Client's overall goals and objectives.
- 1.6 **Client Inspection Rights.** Client shall have the right to inspect the ongoing work being performed by the Consultant and to give input as to whether such work meets the needs and expectations of the Client. Client shall have the right to stop or redirect the Consultant's work if It does not appear that the Consultant's efforts are meeting the needs or expectations of the Client.
- 1.7 **Meetings and Scheduling.** Consultant shall set own hours of performing work and the Client shall not have the right to set defined work hours. However, Consultant shall be responsive to the Client's needs and shall be punctual in attending scheduled appointments and conferences with the Client or other's as the Consultant's services require. Consultant shall be sufficiently available during normal business working hours to meet the needs of the Client.

1.8 **No Conflicts.** Consultant represents and warrants that it has no current commitments or obligations that will conflict with or otherwise interfere with or impede the performance of the services called for under this Agreement.

## **ARTICLE II**

### **TERM AND TERMINATION**

2.1 **Terms of Agreement.** This Agreement shall commence on the effective date hereof when signed by both parties and shall remain in effect until the earlier of the completion of all services called for hereunder to be performed by the Consultant, or the earlier termination of this Agreement as provided in this Article II, Section 2.2.

2.2 **Termination of Agreement.** The Agreement may be terminated by the Client, with or without cause, by giving a ten (10) business days written notice of such termination to the Consultant. The written notice is accepted by email, or text message, if it can be verified it is from the Client. Once Consulting services has started with a signed Agreement, and notice given of termination prior to completion of work, the \$39 fee will be non-refundable. The Consultant has an equal right to terminate the Consulting Agreement due to Client's failure to pay on time, lack of response to communication, and not providing supporting documents when requested not to exceed a period of 120 days from signature date of Consulting Agreement with Mobile Tax Associates.

2.3 **Breach of Contract.** Client may terminate this Agreement immediately upon written notice to the Consultant if the Consultant substantially breaches or defaults under any of the Consultant's obligations contained in this Agreement or if Consultant is unable to or refuses to perform services hereunder.

## **ARTICLE III**

### **COMPENSATION**

3.1 **Consultant Compensation.** Client shall compensate the Consultant at the rates set forth in the Compensation Schedule attached hereto as Exhibit "B" or as agreed between the parties in any written amendment hereto. Consultant shall provide Client with monthly or quarterly invoices for services rendered in the agreement. All such invoices shall be due and payable within ten (10) days after receipt thereof by the Client. In the case where full payment is prepaid, an invoice will be still prepared and reflect payment had been made in full. Consultant shall be responsible for any and all expenses or costs incurred by Consultant in the performance of the services subject to this Agreement and which are not specifically identified in Exhibit "B" attached hereto. Late payment will be charged 5% per month up to a maximum of 120 days from signed Consulting Agreement date at that time all services will be terminated and consulting fees non-refundable.

3.2 **Out-of-Pocket Expenses** Client shall have no requirement to reimburse Consultant for any out-of-pocket expenses as a result of any Consultant's actions needed to be performed during the period of this Agreement.

## **ARTICLE IV**

### **OWNERSHIP AND USE OF PROPRIETARY PROPERTY**

4.1 **Ownership of Materials** Consultant expressly acknowledges and agrees that any and all proprietary materials created by Consultant in the scope of providing service hereunder shall be created as “Works made for hire”, as defined in the United States Copyright Act and that Client shall be the true and lawful owner of all copyrights and other proprietary rights in and to such items and shall be considered to be the sole and exclusive author of such materials within the meaning of the United States Copyright Act. These items shall include, but shall not necessarily be limited to any and all deliverables resulting from the Consultant’s services or contemplated by this Agreement, all tangible results and proceeds of the Consultant’s services, work in progress, records, diagrams, notes, drawings, specifications, schematics, documents, designs, improvements, inventions, discoveries, developments, trademarks, trade secrets, client lists, databases, software programs, middleware, applications, solutions (Collectively referred to as “Proprietary Products”) conceived, made or discovered by Consultant, solely or in collaboration with others, during the period of this Agreement which relate in any manner to the service provided by the Consultant to Client.

4.2 **Waiver of Rights to Proprietary Products** Furthermore, Consultant agrees to hereby waive any and all rights in and to such Proprietary Products that may attach or arise under any Federal, state, local or international laws or the laws of any country or jurisdiction, including but not limited to so-called “Morale rights”.

4.3 **Integration of Work Products** In the event that Consultant intends or plans to integrate any work that was previously created by the Consultant into any work product to be created in furtherance of the performance of services hereunder, the Consultant shall first provide written notice to the Client and see Client’s written approval of the incorporation of such items. All Client information will be removed and only a template be utilized in the work product to further performance of consulting services to other clients.

## **ARTICLE V**

### **CONFIDENTIAL INFORMATION**

5.1 **Protection of Client Personal Information** Consultant shall not, during or subsequent to the term of the Agreement, use Client’s Confidential Information or Personal Identity Information (PII) for any purpose whatsoever other than the performance of the services on behalf of Client or disclose Client’s Confidential Information to any third party, without the advanced written authorization of the Client. Consultant further agrees to take all reasonable precautions to prevent any unauthorized disclosure of such Confidential Information including, but not limited to, limiting access to such information to individuals within its organization that have a bona fide need to know of such information, having each contractor of Consultant, if any, with access to any Confidential Information execute a nondisclosure agreement containing provisions and restrictions substantially similar to those contained in this Agreement.

5.2 **Client Held Harmless Clause** Consultant will indemnify Client and hold it harmless from and against all claims, liabilities, damages and expenses, including reasonable attorney’s fees and cost of suit, arising out of or in conjunction with, any violation or claimed violation of a third party’s rights resulting in whole or in part from Client’s use of the work product of Consultant under this Agreement.

5.3 **Marketing or Advertisement Clause** Consultant shall not be permitted to make any press release or disclose to any other party, in any marketing or advertising material or any other means of communication, the existence of the relationship between Client and Consultant or the existence of any terms and conditions of the Agreement.

5.4 **Return of Client Information** Under the termination or expiration of the Agreement, or upon Client’s earlier request, Consultant will deliver to Client all of the Client’s property or Confidential Information, or Personal Identifiable Information (PII) in tangible form that Consultant may have in Consultant’s possession or control.

## **ARTICLE VI**

### **MISCELLANEOUS PROVISIONS**

6.1 **Notices.** Any notifications or written communications required by or contemplated under the terms of this Agreement shall be in writing and shall be delivered if transmitted via email at the email addresses listed below, except for any notice of termination of this Agreement which shall be in writing and sent by United States Mail, Certified Mail, Return Receipt Requested and shall be deemed to have been delivered five (5) business days after the date of mailing. Addresses and email addresses for such notices shall be:

If to Consultant:	Email: <a href="mailto:Robert@mobiletaxassociates.com">Robert@mobiletaxassociates.com</a>
	Mail: Robert A Gorby / DBA Mobile Tax Associates P.O. Box 492993 Lawrenceville, GA 30043

If to Client:	Email: _____
	Mail: _____ _____

6.2 **No Assignment.** The services to be performed by Consultant and their staff hereunder are personal in nature, the Client has engaged Consultant as a result of Consultant’s unique expertise relating to such services. Neither this Agreement, nor any right, interest, duty or obligation hereunder may be assigned, transferred or delegated by Consultant without the express written consent of Client which consent may be withheld in the discretion of the Client.

6.3 **Independent Contractor Status.** The parties agree that the Consultant shall be an Independent Contractor and not an agent, employee or representative of Client. Consultant shall not receive any fringe benefits or other perquisites that the Client may provide to its employees and Consultant agrees to be responsible for its own business overhead and costs of doing business and to furnish all supplies or

materials needed to accomplish the services required of the Client. Consultant is responsible for any tax due on payments received under the terms of this Agreement.

6.4 **Arbitration.** Except as specifically provided in this Agreement, the parties agree that any dispute or controversy arising out of, relating to or in conjunction with the interpretation, validity, construction, performance, breach or termination of this Agreement shall be submitted to binding arbitration to be held at a place suitable to both Client and Consultant. Any decision of the arbitrator will be final. Each party will bear the cost of their own attorney fees should this become necessary.

6.5 **Venue.** In interpreting the terms of this Agreement, the parties agree that the laws of the State of Georgia shall be applicable. All suits permitted to be brought in any court, shall be venued in Gwinnett County, State of Georgia.

6.6 **Entirety of Consulting Agreement.** This Agreement contains the entire Agreement and understanding of the parties with respect to the subject matter hereof and supersedes or replaces all prior discussions, agreements, proposals, understandings, whether orally or in writing, between the parties related to the subject matter of this Agreement. This Agreement may be changed, modified or amended only in a written agreement that is duly executed by authorized representatives of the parties, or the parties themselves. If any provisions hereof are deemed to be illegal or unenforceable by a court of competent jurisdiction, the enforceability of effectiveness of the remainder of the Agreement shall not be affected and this Agreement shall be enforceable without reference to the unenforceable provision. No party's waiver of any breach or accommodation to the other party shall be deemed to be a waiver of any subsequent breach.

IN WITNESS WHEREOF, the parties hereto have duly entered into and executed this Agreement as of the day and year first above written and represent and warrant that the party executing this Agreement on their behalf is duly authorized.

\_\_\_\_\_  
Client's Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Client's Printed Name

\_\_\_\_\_  
Consultant's Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Consultant's Printed Name

## Exhibit "A"

### Consulting Activities

1. Determine with the Client the correct entity for income tax purposes and the tax consequences of this decision on an annual basis.
2. Provide the required individual, self-employed or small business processes and or needs to establish a plan in order to avoid federal or state tax debt at year end.
3. Establish books, records, or accounting records which will include operations, charts of account, company information and inventory items.
4. Provide a snapshot of current income tax position based on activity for the period from January to December, or on a quarterly basis as requested.
5. Review any charge backs, returns, claims or other items as requested on merchant accounts from Client.
6. Determine payroll or draws and commissions as needed.
7. Review merchant account services for cost analysis and determine points of savings.
8. Prepare historical transactions from current year in format to use in comparison for future years.
9. Prepare tax returns for Federal and State and provide copies of returns to client for review prior to submission to tax authorities. Provide copies of tax returns by PDF format in encrypted email.
10. Provide on a monthly or quarterly basis a service plan for the Client including on-going data management and financial reporting including any and all tax payments as appropriate to tax authorities.
11. Respond to Internal Revenue Service (IRS) or State Tax Authority correspondence as provided to us by client.
12. Obtain a written Power of Attorney, Form 2848 or Form 8821 whichever is appropriate along with a Georgia Department of Revenue Power of Attorney Form or other State Power of Attorney for Tax Purposes Only to have authority to represent client and respond to notices, letters, and contact tax authorities on their behalf and request tax transcripts or tax returns to resolve tax matters.

## Exhibit "B"

### Schedule of Fees

1. The Hourly Rate for individual tax consulting services is based on a rate of \$39.00 per hour.
2. The Hourly Rate for tax consulting fees for Self-Employed services performed is \$59 per hour.
3. The Hourly Rate for tax consulting fees for Small Business/Partnerships services performed is \$79 per hour.
4. Estimated time of completion for items 1, 2, and 3 is approximately one hour per session depending on the complexity of the Client's tax situation, or can be scheduled on a quarterly basis at the rates found below:
  - a. Individual Consulting on a quarterly basis at \$39 per month x 3 months =\$117 due per quarter.
  - b. Self-Employed Consulting on a quarterly basis at \$59 per month x 3 months =\$177 due per quarter (IRS Schedule C as Sole Proprietor)
  - c. Small Business Consulting, Partnership, or Corporation Consulting on a quarterly basis at \$79 per month x 3 months =\$237 due per quarter, (Partnerships, LLC, Corporations)
  - d. Consulting Fees paid during the calendar year are due based on PayPal invoice terms or as agreed to based on exceptions on a case-by-case basis.
5. All new clients receive a 5% discount on Consulting fees which is indicated on PayPal invoice which applies to individual, self-employed or small business clients.
6. Costs for income tax preparation is for IRS Form 1040 services provided at a base fee of \$139 per return which may vary depending on other required forms or schedules.
7. Costs for income tax preparation for State Tax Authorities services provided at a base fee of \$89 per return which may also vary depending on other State required forms or schedules.
8. Additional printed and mailed copies of tax returns will be charged a fee of \$0.07 per page plus \$5.85 for Certified Receipt Mailing for Clients.
9. AIRbnb consulting fees are \$59 per month for self-employed or \$79 per month for small business or partnership services with fees credited on federal or state tax returns.
10. A Late Payment Fee of 5% per month will be due when payments are not received when due and continue up to maximum of 120 days from signed Consulting Agreement date at which time if unpaid all services will be terminated, and all fees paid will be considered non-refundable.
11. Mobile Tax Associates reserves the right to terminate all services if full amount of fees is not paid when due.