REPRESENTATION AGREEMENT

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CLIENT NAME(S): ____

§1. SCOPE
This document serves to confirm that Taxpayer (Client) has retained Hellman & Associates, LLC d/b/a Tax Prep Tech (EA) for representation in connection with income tax matters selected for examination by the

❑**Internal Revenue Service** ❑**Franchise Tax Board** ❑ **Other:**

Tax Year:____________________

Client understands that Client has engaged EA to represent him in one issue only and that ensuing matters must be addressed via a new and separate engagement. This contract covers:

❑ **Audits** ❑ **Collections***
❑ **Appeals** ❑ **Other:**

Collection resolutions may run the gamut from full payment of tax liability to payment on an installment plan to abatement merely of penalties and interest to audit reconsideration to deeming the account as uncollectible to an Offer-in-Compromise or even bankruptcy.

Client acknowledges that EA's representation services do not include any litigation in any state or federal court, nor before any other tax agency not mentioned above. EA's authority is limited to those matters expressly authorized in the Power of Attorney filed on Client's behalf.

§2. SUPPORTING DOCUMENTATION
Client agrees to provide EA with all tax records and documents upon request. Supporting data and financial disclosures may also be required. Client also agrees to provide a signed Power of Attorney, a complete copy of the relevant tax returns and all source documents, as well as any government correspondence received pertaining to this matter. It is important to comply with deadlines set by the examining authorities, as they are otherwise within their right to initiate enforcement actions. Should Client fail to supply documentation in a timely manner, EA reserves the right to terminate this agreement without further obligations.

§3. COMMUNICATIONS
Once a Power of Attorney has been signed, it is important that Client does not communicate directly with the tax authorities. All calls and communications must be referred to EA immediately. If Client should receive any correspondence from a tax agency regarding a tax matter for which EA represents Client, Client should open, read, and forward the letters immediately via mail, fax, or secure portal to EA. Client need not be afraid to sign for Certified Mail.

If Client should receive any telephone calls from a tax collector, Client should obtain the caller's name and number but not discuss any aspect of the matter, and should contact EA immediately. If Client has previously provided any information, documentation, or disclosures to the tax authorities, it is imperative that Client inform EA thereof immediately.
Upon resolution of this matter, Client shall revoke the Power of Attorney. EA shall have no obligation to monitor Client's tax matters after the Power of Attorney is revoked or this engagement is terminated.

§4. POTENTIAL CONSULTATION
EA will have primary responsibility for all tax matters within the scope of this engagement but may request advice and assistance from associates and professionals with specific expertise, as deemed necessary and applicable. Client shall reimburse EA for any consultation costs, if incurred. EA will notify Client in advance if significant third-party consultation costs are expected.

§5. PRACTICE STANDARDS
EA is bound by the regulations governing practice before the Internal Revenue Service contained in Treasury Department Circular No. 230. In accordance with Circular 230 §10.21, EA has a duty to promptly advise Client of any noncompliance, errors, or omissions that come to EA's attention during the representation process. EA's representation will be conducted in accordance with all applicable professional standards, including the duty of due diligence under §10.22 and the duty not to take frivolous positions under §10.34.

§6. CONFIDENTIALITY
Client is hereby given notice that all communications throughout the representation process with EA are confidential, but not privileged, and may be disclosed if a summons is issued. The working papers for this engagement are the property of EA and constitute confidential information. Any requests for access to these materials will be discussed with Client before making them available to other parties.

Limited privilege may be available during the representation process under IRC §7525. Client may advise EA to assert this privilege in non-criminal tax matters involving the Internal Revenue Service or federal district courts. Client, however, should be aware that disclosure of information considered during the representation process is not covered under privilege—only tax advice communications are covered. Client hereby agrees to reimburse EA for all costs, including legal fees, required to defend the privilege asserted or respond to a subpoena.

Client should immediately engage legal counsel if Client has any concerns regarding possible criminal matters.

§7. PRIVACY
EA does not disclose nonpublic personal information about current or former clients to anyone unless instructed in writing to do so by Client (see Consent for Disclosure). EA will not perform a conflict check; Client remains solely responsible for identifying and disclosing actual or potential conflicts of interest to EA. If a joint return is at issue, EA may provide returns and copies of supporting documentation to either spouse without consent from or notification to the other spouse (see Spousal Conflict Waiver).

EA restricts access to nonpublic personal information to those professionals who may assist in the representation process or provide adjunct services. EA has instituted all reasonable measures, including physical, electronic, and procedural safeguards to protect Client's nonpublic personal information. Client assumes the risk of loss of confidentiality and/or tax documents during unencoded electronic transmission or mailing via USPS and third-party delivery services.

Client is hereby informed that EA can provide tax and financial planning services only with Client's written consent. (See separate TIGTA Consent Form.)

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§8. USE OF TECHNOLOGY AND ARTIFICIAL INTELLIGENCE
In the course of providing representation services, EA may utilize artificial intelligence ("AI") tools and technology-assisted systems—including large language models, AI-powered research platforms, and document processing tools—to support the analysis, research, and review of Client's tax matters. All AI-assisted work is reviewed and approved by EA before any action is taken on Client's behalf. AI tools do not independently communicate with taxing authorities or make decisions regarding Client's case.

To the extent that the use of such tools constitutes a "disclosure" or "use" of tax return information under IRC §7216, Client's written consent is obtained via the separate TIGTA Consent Form. Client may opt out of AI-assisted processing at any time by providing written notice to EA.

§9. SOLUTIONS
If an Offer-in-Compromise is submitted to the Internal Revenue Service, Client understands that the statute of limitations on collection is suspended while the offer is pending and for one additional year thereafter. Similarly, if an installment agreement is requested, the statute of limitations may be suspended while the request is under review and for 30 days following any rejection or termination. Client should be aware that these provisions may extend the time during which the IRS may collect assessed liabilities.

§10. INTERIM ACTIONS
Collection enforcement by the tax authorities is typically suspended during negotiations, but EA cannot guarantee that erroneous or premature levies upon Client's bank account will not be made. Thus, it is best to maintain minimal balances in current accounts or even open a new account to protect assets in the interim.

§11. PREVENTATIVE MEASURES
To prevent future tax problems, Client must comply with all filing and payment obligations, including adjusting wage withholdings, making proper and timely estimated and/or payroll tax payments, and filing subsequent tax returns on time. EA recommends that all Clients use Certified Mail to verify all payments and filings sent to the tax agencies. Client may be required to establish and adhere to current and future budgets to avoid potential shortfalls.

§12. EMERGENCY PROCEDURES
Once EA assumes management of Client's case, levies and garnishments are rare, but possible. These are usually one-time occurrences and generally do not attach to future bank deposits. Client should not panic and should do the following:

- Determine amount of attachment—the bank must submit this amount to the IRS within 21 days and to the FTB within 10 days.
- Immediately fax or email a copy of the notification of garnishment to EA and provide contact information for the bank representative responsible for responding to levies.

Levies on salaries and wages are continuous until released by the tax authority. Client must immediately fax or email a copy of the notification of garnishment to EA and provide contact information for the Payroll Department employee responsible for responding to levies. Please note that IRS wage levies typically attach approximately 80% of net take-home pay while the FTB attaches only 25%.

§13. FEE ARRANGEMENT
EA shall be compensated under a two-phase fee structure:

Phase 1 — Initial Engagement (Flat Fee). The Client agrees to pay a non-refundable flat fee of [__________] for the initial scope of representation services, which includes: case assessment and review of IRS or state transcripts; preparation and filing of Power of Attorney (Form 2848); initial correspondence and negotiation with the applicable taxing authority; and research and strategy development for the matter described in §1 of this Agreement. This fee is due in full upon execution of this Agreement and before any work begins. The flat fee covers all professional time and standard administrative costs associated with the initial scope described above.

Phase 2 — Continued Representation (Hourly). If the matter requires work beyond the initial scope — including but not limited to additional rounds of negotiation, appeals, audit reconsideration, Offer-in-Compromise preparation, installment agreement modifications, or representation on issues or tax years not contemplated in the original engagement — EA shall be compensated at an hourly rate of [__________]. EA will notify the Client before transitioning to hourly billing and will provide a revised estimate of anticipated fees where practicable. A retainer deposit of [__________] may be required before Phase 2 work begins, against which hourly charges will be applied. Any unused portion of the retainer will be refunded upon conclusion of the engagement.

General Terms. Extraordinary costs, including but not limited to postage, photocopying, research costs, travel and mileage expenses, shall also be billed to the Client. Client shall pay all invoices promptly upon presentation. A late fee of 1.5% per month (18% per annum) will be assessed on any outstanding balance not paid within thirty (30) days of the invoice date. No additional services will be provided by EA until the account has been brought current. EA may take legal action to collect any outstanding fees and any legal costs incurred during the collection process will be added to Client's bill.

§14. LEGAL SERVICES DISCLAIMER
EA is not an attorney and does not provide legal advice or render legal services. The services provided by EA are not a substitute for legal counsel, and Client is solely responsible for obtaining advice from a qualified attorney regarding any legal matters. Nothing in this Agreement or in the course of EA's representation shall be construed as the rendering of legal advice or the practice of law.

§15. LIMITATIONS
EA's services are not intended to determine whether Client has filing requirements in taxing jurisdictions other than the one(s) Client has mentioned to EA. EA will not advise Client regarding the classification of workers as employees or independent contractors and urges Client to obtain competent legal advice regarding employment practice matters.
EA will not be responsible for mis-deliveries by the USPS or other private carriers. Upon request, Client shall be provided with tracking information and may personally make arrangements and cover the costs of re-delivery or replacement of lost documents.

EA may terminate engagement for Client's lack of cooperation with the representation process, for lack of payment, or for other reasons with written notice to Client at any time. Client agrees to indemnify and hold EA harmless from all claims, including third-party claims, liabilities, costs, and expenses (including reasonable attorney's fees) arising out of actions taken or not taken in good faith by EA pursuant to this engagement.

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EA shall not be liable for any delays in performance or failure to perform due to circumstances beyond EA's reasonable control. Such events include, but are not limited to: internet or equipment failures, power outages, strikes, labor shortages or disputes, epidemics, natural disasters, civil unrest, governmental actions, court orders, third-party failures, or other acts of God.

§16. TERMINATION OF CONTRACT
Either party may terminate this agreement at any time with written notice. However, Client shall be held responsible for all fees and expenses incurred up until EA has received formal written notification of contract termination. Upon conclusion of this engagement, EA's power of attorney is deemed revoked and EA shall have no further responsibility to Client or liability for this case.

§17. DOCUMENT RETENTION
Client's final work product will be retained for a period of five (5) years from the date of completion; thereafter, all documents will be destroyed without further notice to Client. Physical deterioration or catastrophic events may shorten this term. Client understands and agrees that in the event a file is destroyed, EA will no longer have any records and will not have any responsibility to reconstruct the file.

Client will assume all costs of shipping and storage should Client notify EA in a timely manner that the file should be forwarded to Client prior to destruction. EA does not retain any original documents as they are returned to Client at the completion of the representation process. It is Client's responsibility to keep these materials for future use, including possible examination by the tax authorities. Client may request a duplicate paper or electronic copy of work product that EA has prepared for a $50 processing fee.

§18. DISPUTE RESOLUTION
Any dispute arising under this Agreement or relating to the services provided by EA—including, but not limited to, disputes regarding fees, the scope of the engagement, or allegations of professional malpractice—shall first be submitted to non-binding mediation or alternative dispute resolution (ADR) before either party initiates formal litigation. In any such dispute, the Client's recovery, if any, shall be limited to the total amount of fees actually paid by the Client to EA for the services in question. Under no circumstances shall EA be liable for incidental, consequential, or punitive damages.

Should litigation be necessary, it must be filed and conducted in a court of competent jurisdiction located in Los Angeles County, California, and shall be governed by the laws of the State of California, without regard to its conflict of law principles. If any provision of this agreement is held to be invalid or unenforceable under applicable law, the remaining provisions shall remain in full force and effect.

CAVEAT
CLIENT UNDERSTANDS THAT EACH SITUATION IS UNIQUE AND THAT IT IS DIFFICULT TO PREDICT THE OUTCOME. EA DOES NOT MAKE EITHER REPRESENTATIONS OR GUARANTEES REGARDING THE OUTCOME OF THIS CASE. FURTHERMORE, CLIENT UNDERSTANDS THAT ALL RESULTING LIABILITIES FOR TAXES, INTEREST, AND PENALTIES REMAIN WITH THE TAXPAYER. THE ELIMINATION OR REDUCTION OF PENALTIES AND ASSOCIATED INTEREST ARE NOT GUARANTEED.

____________________________________ ____________________
CLIENT SIGNATURE **DATE**

____
PRINT CLIENT'S NAME

____________________________________ ____________________
SPOUSE SIGNATURE **DATE**

____
PRINT SPOUSE'S NAME