



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 | 15,650 | 23,475 | 31,300 | 39,125 | 46,950 |
| 2 | 21,150 | 31,725 | 42,300 | 52,875 | 63,450 |
| 3 | 26,650 | 39,975 | 53,300 | 66,625 | 79,950 |
| 4 | 32,150 | 48,225 | 64,300 | 80,375 | 96,450 |
| 5 | 37,650 | 56,475 | 75,300 | 94,125 | 112,950 |
| 6 | 43,150 | 64,725 | 86,300 | 107,875 | 129,450 |
| 7 | 48,650 | 72,975 | 97,300 | 121,625 | 145,950 |
| 8 | 54,150 | 81,225 | 108,300 | 135,375 | 162,450 |
| Each additional | 5,500 | 8,250 | 11,000 | 13,750 | 16,500 |

| TAP Fee Chart | | | | | |
|---------------------------------------|--------------------|--------|--------|--------|--------|
| | Tier 1 | Tier 2 | Tier 3 | Tier 4 | Tier 5 |
| Initial Consultation | >>> Fee Waived <<< | | | | |
| Case Evaluation (Required) | 100 | 150 | 200 | 250 | 350 |
| Innocent or Injured Spouse | 750 | 900 | 1100 | 1300 | 1500 |
| Installment Agreement | 500 | 850 | 1000 | 1100 | 1250 |
| Partial Payment Installment Agreement | 1000 | 1200 | 1500 | 1750 | 2000 |
| Form 433 Submission & CNC (Hardship) | 500 | 750 | 1000 | 1250 | 1500 |
| Offer In Compromise | 1500 | 1850 | 2250 | 2850 | 3500 |
| State Collection | 500 | 800 | 800 | 1000 | 1000 |

Stated fees represent the 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 tax 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. See our [Terms of Service](#) for full details.
- 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**.