

Audit Assistance Membership Agreement

The following terms and conditions of this Membership Agreement (the "Agreement") govern the **Protection Plus Audit Assistance Membership Program ("Program")** provided to members of the Program ("**Members**") by Tax Protection Plus, LLC and the American Advantage Association (cumulatively referred to as "**Company**"). By accepting enrollment in the Program, you are agreeing to the terms of this Agreement.

1. Definitions: The following definitions are applicable to the Agreement.

- a. "**ERO**" means the Electronic Return Originator participating in the **Program** approved and authorized by **Company**.
- b. "**Protection Plus Audit Assistance Membership Program**" (or the "**Program**") is a service program offered by **Company**.
- c. "**Return**" means an IRS acknowledged individual federal tax return form 1040 (including schedule A, C and E) and a state acknowledged individual state return (if applicable) for the previous year's tax return and is not otherwise excluded in this Agreement.
- d. "**Negligence**" means failure on the part of the professional tax preparer to exercise the care or apply the effort to research IRS and/or state tax codes, instructions and guidelines that a reasonably prudent professional tax preparer would exercise in their efforts to comply with IRS and/or state tax codes in the preparation of a tax **Return**; or failure on the part of the **Taxpayer** to exercise the care or apply the effort that a reasonably prudent person would exercise in providing their professional tax preparer with complete and accurate information to enable them to accurately prepare the tax **Return**.
- e. "**Tax Preparer**" means the individual completing and signing the acknowledged **Return** as the paid preparer.
- f. "**Taxpayer**" or "**Member**" means the individual for whom the **Tax Preparer** completes and signs an acknowledged **Return**, and **Company** receives payment of the **Company Program Fee**.
- g. "**Program Fee**" is the fee charged by the **Tax Preparer** or **ERO** and paid by **Member** for the **Program**.
- h. "**Company Program Fee**" is the **Company** established fee charged by **Company** for a **Taxpayer** to participate in the **Program** and paid to **Company** out of the total **Program Fee**.
- i. "**Company**" is Tax Protection Plus, LLC and the American Advantage Association

2. Services provided by Company under the Program: From the date the IRS or state (if applicable) has acknowledged transmission of your **Return** and **Company** receives payment of the **Company Program Fee** and for a period of three (3) years after the filing deadline of April 15 (the Membership Term), for the tax year preceding the year of enrollment, if the **Taxpayer's Return** is audited or the IRS denies any of the credits described in Section 2.7, **Company** will provide the **Taxpayer** with the following services (collectively, the "Services"):

- 2.1 Evaluation of all related IRS and/or state correspondence.
- 2.2 Explanation of claim requirements and the available options.
- 2.3 Professional IRS and/or state document review, consultation and organization.
- 2.4 Drafting of letters and other necessary correspondence with the IRS and/or state as needed.
- 2.5 Assistance with telephone communication with the IRS and/or state agent for explanations and discussions during the audit process.
- 2.6 Assistance with all IRS forms including schedules A, C, and E unless excluded below in section 3.
- 2.7 Assistance with denied credits, including: Earned Income Credit, Child and Dependent Care Credit, Education Credits, Child Tax Credit, Additional Child Tax Credit, Adoption Credit, Credit for the Elderly or Disabled, Savers Credit.
- 2.8 Assistance with rejected W-7 applications.
- 2.9 Assistance with IRS and/or state Identity Theft
- 2.10 Tax debt relief including but not limited to Installment Agreements, Offer in Compromise, Tax Penalty Abatement, Tax Liens, Wage Garnishment Relief, Innocent Spouse Relief provided that **Taxpayer** meets all guidelines for approval of the applicable debt relief and pays all associated governmental fees.
- 2.11 The Services are subject to change, modification, or substitution at any time without notice to the **Member**. In order to receive Services, a **Member** must access the services as instructed within the Membership materials provided.

3. Program Exclusions: The following types of tax returns and or Inquiries are specifically excluded. **Company** is under no obligation to provide **Taxpayer** with the Services in connection with such returns and or Inquires:

- 3.1 Non-Resident returns.
- 3.2 Returns other than individual 1040 and/or state returns including, but not limited to, corporate, partnership, trust, estate, gift and employment returns.
- 3.3 Returns in which the **Taxpayer**, **Tax Preparer** or **ERO** had knowledge of additional taxes owed as of the date **Taxpayer** enrolled in the **Program**.
- 3.4 Returns prepared with **Negligence**, recklessness, intentional misrepresentation or fraud.
- 3.5 Local, city and county tax **Returns**.
- 3.6 Returns that have become subject to IRS or state criminal investigations.
- 3.7 Inquiries related to foreign income, flow-through entities (partnerships and S-corporations as reported on Schedule K), court awards and damages, bartering income, cancelled debt, estate and gift tax.
- 3.8 Inquiries related to the following credits: Foreign tax credit, Plug-in electric vehicle credit, Residential energy efficient property credit, Mortgage interest credit, Credit to holders of tax credit bonds, Health coverage tax credit, "Credit" for prior year minimum tax, "Credit" for excess Social Security tax or railroad retirement tax withheld.
- 3.9 Due to a lack of Clarity from the IRS on the Affordable Care Act, we may not be able to assist with all IRS inquiries and audits related to the Affordable Care Act.

4. Taxpayer Responsibilities: In order for **Company** to be obligated to provide the Services to **Taxpayer**, the **Taxpayer** agrees to take the following actions:

- 4.1 Contact the IRS and/or state (with the assistance of **Company**) per the audit notice received to request an extension of the deadline for responding.
- 4.2 Notify **Company** of any IRS and/or state correspondence or notice regarding the **Return** within thirty (30) days from the date of such notice along with a complete copy of the **Return**.
- 4.3 Provide **Company** any further assistance or documents as requested that support claims made on the **Return**.
- 4.4 Pay the **Program Fee**. In the event **ERO** charges **Taxpayer** a **Program Fee**, **Taxpayer** agrees to pay the **Program Fee** by either paying such fee directly to the **ERO** or by authorizing the **Program Fee** to be deducted from any tax refunds due the **Taxpayer** for payment to the **ERO**. **Taxpayer** understands that the **ERO** may charge **Taxpayer** a **Program Fee** that is greater than the **Company Program Fee** and retain the difference for their services.

5. Disclosure of Information: **Taxpayer** hereby agrees that his/her specific **Taxpayer** information, including all information that **Taxpayer** has disclosed to the **ERO** or has been included on the **Return**, may be disclosed by the **ERO** to **Company** and used by **Company** in the manner consistent with this Agreement.