

Uhart Tax & Financial Client Care Package and Audit Protection Plan - Terms and Conditions of Service

The "Client Care Package" encompasses various levels of tax planning such as retirement and estate planning and covers IRS correspondence and audit assistance on the 2023 income tax returns prepared by our office only. All tax planning, recommendations and educational materials provided are based upon information contained in the completed 2023 tax return and additional information provided by you the Client. Services shall be provided by the Company for a period of one (1) year from the date of sign-up per the terms outlined below.

Fees are subject to change annually on January 15th. A description of the services provided under each paid level will be provided to clients upon sign up.

Dates:

Your **Purchase Date** of the Client Care Package, which includes an Audit Protection Plan for the current tax filing period, must be before the 2023 tax return is filed with the tax agencies for certain services to be valid in accordance with the terms below.

Acceptance Date is the date from which your Client Care Package goes into effect by your payment and signature on the client opt in/out authorization form.

Period of Coverage of the Client Care Package is one (1) year from the acceptance date.

Refund/Rescission Period is the thirty (30) calendar day period commencing on the date of initial purchase during which you may cancel your Plan. Thereafter, your Plan is irrevocably in force, and has been in force for thirty (30) days, during and after which you are entitled to audit protection services. After the Refund/Rescission Period the amount you paid for the Client Care Package is deemed fully earned by us and is non-refundable.

Results Not Guaranteed: The Company does not guarantee specific outcomes related to tax savings, investment returns, or audit or correspondence resolutions. Variations can occur from changes in income, tax brackets, tax laws, interest rates, etc., most of which are beyond our control. We make assumptions of numbers based upon information provided by you as well as using other methods to obtain current and anticipated tax rates, laws, etc. We make every attempt at realistic numbers and possibilities, but again, we cannot provide 100% certain results due to these variables.

Representation and Financial Services: The Company does not represent itself as a licensed broker, financial advisor, or provider of financial services under this Agreement. The Client acknowledges that the Company's role is limited to the specified services outlined in this Agreement as a reference to tax specific only.

Audit Representation:

Our Enrolled Agents will professionally represent you in an audit of your **2023** 1040 income tax return filed by our office, for which you purchased a Client Care Package for (Emerald excluded from Audit Representation), subject to you fulfilling your responsibilities and the Audit Protection Plan Limitations and Exclusions as set forth below. We will:

1. Assign a licensed team member to manage your case;
2. Develop a strategy with you for responding to the Audit or Notice;

3. Handle all communications, in any form, with the IRS or State regarding your Audit or Notice;
4. Negotiate with the IRS or State through Appeals;
5. Settle with the IRS or State when we have your approval to do so;
6. Inform you as to your strategies and procedural options if your Audit results in additional tax, and you do not have the resources to pay the obligation when due. Additional fees shall apply if you want us to represent you in any post-assessment (“collection”) matters.

"Audit" means any IRS or State formal review, examination, investigation or verification of the information on your **2023** 1040 income tax return.

Statute of Limitations is the term describing the period of time during which the IRS or State can Audit your 2023 income tax return(s); for the IRS this is generally three years from the date of filing or the due date (typically four years for states), whichever is later.

The audit coverage begins on the Acceptance Date and ends with the expiration of the normal Statute of Limitations on your **2023** tax return filing. This is different than the Client Care Package Period of Coverage defined above. Therefore, for an Audit or IRS correspondence related to your 2023 tax return, prepared in 2024 the Period of Coverage lasts until 2027 (2028 for most states).

Items Needed refers to the information that we need from you to be able to represent you in the event you receive a Notice or Audit and consists of the following at a minimum: i) the IRS or State Notice received or Audit notice; ii) a completed and signed IRS Form 8821 Tax Information Authorization and/or IRS Form 2848 Power of Attorney.

We will waive our hourly billing rates for up to the number of hours specified in your paid service level plan (either 5, 10 or 15 hours) for your audit representation. Additional hours will be billed at our regular rate of \$350 per hour for audit representation.

IRS Correspondence Assistance:

"Notice" or "Correspondence" is any IRS or State communication, whether written, telephonic or electronic, indicating that one of the income tax authorities is questioning an item on your return. The Notice must be dated after you've purchased the Client Care Package. UTF will review notices, gather information needed from you and generate a response correspondence which may require your signature. Alternatively, we may obtain an authorization from you, either IRS Form 8821 Tax Information Authorization and/or IRS Form 2848 Power of Attorney in order to respond directly on your behalf via telephone or in writing.

Limitations:

- We do not provide legal assistance, nor represent you in Federal or State Court, or Tax Court.
- We do not provide legal assistance in defending issues of civil or criminal fraud.
- We will not reconcile checkbooks, organize records or do record keeping or bookkeeping.

Exclusions:

Certain Audits, income tax return filings and associated issues of Audit will be excluded from the Client Care Package:

- **Pre-existing conditions** — If the date on the Notice is prior to the Date you signed up for coverage.

- **Ownership interest in other tax entities** - If you have an ownership interest in a Corporation, Partnership, LLC, LLP, Trust, Estate, or Tax Shelter that has been contacted for an Audit that entity is not an Audit Protection Plan Member.
- **Tax protestors** –The Audit Protection Plan excludes from the benefits of coverage anyone protesting the taxing of income on economic, religious, legal or constitutional grounds, or other frivolous claims.
- **IRS Criminal Investigation (CI)** – The Audit Protection Plan excludes from the benefits of coverage anyone currently **under** investigation by IRS CI. We will cease performing audit protection services on any Audit joined by CI and will exclude from the benefits of coverage any related Audit or Member until completion of the CI. We will resume providing audit protection services on the Audit, if possible.
- **Taxes Other Than Income Tax** - Your Client Care Package (which includes the Audit Protection Plan) is limited to the type of income tax return that you signed up for. Payroll tax, sales tax, property tax, gross receipts tax, duty and local tax, excise, estate and gift tax and compliance audits of pension and profit-sharing plans are excluded from the Client Care and Audit Protection Plan package.
- **Collection Due Notices** — These are generated by the IRS or the State after you’ve been assessed taxes as a result of an Audit or filing your income tax return without paying the balance due in full with the tax return filing or by tax due date. Collection or demand for payment notices are not covered under the Client Care Package or Audit Protection Plan and will involve a separate engagement agreement and a separate fee to resolve these tax collection issues. AGAIN, these are usually due to *you* not paying in your taxes when due.

Payment Terms and Conditions:

Payment Plan Types: The Client Care Package offers two payment plan types:

- Annual Payment: A single payment covering 12 months of services provided by Uhart Tax & Financial.
- Monthly Payments: Annual coverage split into 12 equal monthly payments, charged on a recurring 30-day basis. Annual coverage is valid for 365 days from the date of purchase/joining.

Recurring Payments:

- All monthly payment options constitute an agreement to participate in the 30-day cycle of recurring payments.
- The Client is responsible for missed or failed payments due to the changed payment information not provided to the Company.
- Failure to pay does not cancel the annual membership payment obligation. Non-payment may result in membership suspension and an outstanding balance placed on the account.
- The Client is responsible for all outstanding membership balances, whether maintaining an active membership or not. The Company reserves the right to collect payments through a collection agency or other available means. e. To convert Monthly Payments into an Annual Payment, email success@uharttax.com for assistance or to pay off the balance.

Payment Plan Authorization: The Client authorizes the Company to automatically charge the credit card or debit card according to the terms set forth in the Fees section above and by their initiation of payment (first monthly). Schedule of payments in accordance with these terms will be provided to client for signature as additional authorization and verification of understanding between the parties.

Cancellation and Renewal Policy: The Client Care Package is offered as a 12-month program. Annually, the Client will have the opportunity to continue, upgrade, downgrade, or discontinue services. If no affirmative action is taken, the plan will automatically renew for another 12 months at the current service level. The Client has a 30-day window from the start of the new term to cancel the plan. After this period, the plan is deemed fully billable, and the Client is obligated to fulfill all payments according to the terms outlined in this Agreement.

Refund Policy (Right of Rescission):

The Client has the right to rescind the Client Care Package and Audit Protection Plan during the Refund/Rescission Period. Thereafter, the Package/Plan fee is non-refundable.

Confidentiality:

The Company respects client privacy and will not disclose provided information except as outlined in this Agreement.

Termination:

We reserve the right to terminate this Plan upon the breach of any material provision of this Agreement by the client, in the event that an Audit, Tax Return, or issue of Audit meets the criteria of any of the above, or in the event that a condition renders the completion of our responsibilities under this Agreement unreasonably difficult to fulfill. Conditions that can render completion of our responsibilities unreasonably difficult include, but are not limited to, your failure to reasonably fulfill your responsibilities per above, failure to cooperate during the course of the Audit process, or repeated use of abusive, inappropriate, or unprofessional language when communicating with us. This Plan shall also be deemed to be terminated if the Client Care Package fee has not been paid, including default of any monthly payment of the agreed to payment plan or has been refunded to the client.

Terms and Conditions Valid Dates: These terms and conditions are effective as of 1/15/2024 and will continue to be valid until renewal of Client Package Plan or a replacement of such terms and conditions is provided to Client.