



CONSULTATION AGREEMENT

This agreement, dated ___ day of _____, 201___, ("*Agreement*"), is made by and between _____ ("*Client*"), and Michael Plaks, EA* ("*Practitioner*").

1. Parties to and term of this Agreement. The Client employs the Practitioner as an income tax and business consultant. This Agreement shall become effective immediately and shall continue in effect until terminated by either party upon written notice to the other party. Payments accrued for services rendered become due immediately upon termination of the Agreement.

2. Availability and scheduling. All consultations are by appointment only, subject to availability. Consultations are not available in the months of March-April and September-October.

3. Compensation for services and other charges. The Client agrees to pay the Practitioner for services, according to the current Fee Schedule.

- Regular rates **\$350** per hour (charged in 30-min increments)
- Urgent service rates **\$500** per hour (same-day/next-day or during blackout months)

Hourly fees are applicable but are not limited to the following services: interviewing and advising the Client, analyzing documents and books, preparing written opinions, forms, and letters, legal and procedural research. Tax return preparation and IRS representation services are excluded.

4. Annual consultation credit: \$100 of the cost of one consultation hour per year can be credited towards future tax preparation services provided by *REI Tax Firm* during the following 12 months.

5. Payments to Practitioner.

- For *face-to-face* consultations, payment is due at the end of the meeting.
- *Telephone or email* consultations must be pre-paid by check, credit card or PayPal.
- Invoices unpaid within 2 weeks for any reason will incur a surcharge equal to 5% of the invoice balance, per week, starting from the date of service until paid in full.
- Returned checks are subject to **\$25** surcharge, payable immediately by cash or credit card.

6. Confidentiality and Privacy Policy. The Practitioner collects nonpublic personal information from the Client and, if necessary, from third parties with the Client's authorization. All such information is treated as *confidential* and is **never disclosed to anyone**, except as required by law or as necessary to provide services per this Agreement and permitted by law. This privacy policy applies to all prospects, clients, and *former clients*. The Practitioner retains records relating to the services provided per this Agreement, in accordance with professional and government standards. The Practitioner maintains physical, electronic, and procedural security safeguards to protect the Client's nonpublic personal information. As a federally authorized tax practitioner (Enrolled Agent), the Practitioner is entitled to a **confidentiality privilege, similar to that of an attorney**. This privilege, however, has **certain legal limitations** and does not apply in criminal cases.

Short version: I will not share your confidential information with anybody, unless legally required to.

7. **Licensing and scope of services.** The Practitioner is an **Enrolled Agent**, licensed by the US Department of Treasury to represent taxpayers before the Internal Revenue Service. He has specialized knowledge and ongoing training in US income tax law. The Practitioner is **NOT**

- a state licensed Certified Public Accountant (CPA)
- an attorney
- a representative of any company, government, or other entity

Thus, the Practitioner provides **tax and business advice, but not accounting or legal advice.**

8. **Limit of Liability / Disclaimer of Warranty.** (In short: **NO guarantees, period!**) The Client bears the **ultimate and undivided responsibility** for his actions, including but not limited to:

- disclosing all pertinent information to the Practitioner and to the tax authorities
- keeping adequate books, records, and documentation to support all tax positions
- payment of all applicable taxes, fees, penalties, and interest
- timely filing of all documents, including tax returns, extensions, reports, and payments
- evaluating suitability and business soundness of the recommendations

THE PRACTITIONER USES HIS BEST EFFORT IN PROVIDING SERVICES UNDER THIS AGREEMENT. HE MAKES **NO REPRESENTATIONS OR WARRANTIES**, INCLUDING BUT NOT LIMITED TO IMPLIED WARRANTIES OF ANY KIND, WITH RESPECT TO THE ACCURACY OR COMPLETENESS OF THE INFORMATION AND ADVICE HE PROVIDES. THE PRACTITIONER SPECIFICALLY DISCLAIMS ANY IMPLIED WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE. THERE ARE NO WARRANTIES WHICH EXTEND BEYOND THE DESCRIPTIONS CONTAINED IN THIS PARAGRAPH. THE ACCURACY AND COMPLETENESS OF THE INFORMATION PROVIDED BY THE PRACTITIONER ARE NOT GUARANTEED OR WARRANTED TO PRODUCE ANY PARTICULAR RESULTS, AND THE ADVICE AND STRATEGIES SUGGESTED MAY NOT BE SUITABLE FOR EVERY INDIVIDUAL. THE PRACTITIONER SHALL **NOT BE LIABLE FOR ANY DAMAGES**, INCLUDING BUT NOT LIMITED TO SPECIAL, INCIDENTAL, CONSEQUENTIAL, OR OTHER DAMAGES.

9. **Arbitration.** Any controversy or claim arising out of or relating to the services rendered pursuant to the terms of this Agreement shall be resolved by arbitration under the procedures established by the American Arbitration Association.

10. **Independent Contractor.** The Parties agree that the relationship created by this Agreement is that of independent contractor – client and not that of employee – employer.

11. **Governing Law.** All matters pertaining to this Agreement (including its interpretation, application, validity, performance, and breach), shall be governed by, construed, and enforced in accordance with the laws of the State of Texas.

12. **Entire Agreement.** This Agreement is the entire and complete agreement between the parties. It can only be modified by another written agreement executed by the parties. This Agreement shall be binding upon the parties and their respective heirs, representatives, and successors in interest.

CLIENT	_____	DATE	_____
CLIENT	_____	DATE	_____
PRACTITIONER	_____	DATE	_____