**TAX COLLECTION REPRESENTATION CONTRACT (Agreement & Guarantees)**

RE:  Delinquent taxes assessed as of the date of this contract

This contract is to confirm your understanding and agreement for our tax collection representation services provided to\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_before the (check all that apply)\_\_\_\_\_\_\_\_ Internal Revenue Service and/or the following state tax agency:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_    for the above referenced matter.

1. Marcia Carty, Cummings-Grayson & Co., CPAs (CG) guarantees to achieve at least one of the following tax compliance resolutions (i.e. currently not collectible, offer in compromise, installment agreement, partial pay installment agreement, innocent spouse relief, or abatement) for you in the above referenced matter.  These services are inclusive of wage levy releases, appellate filings if necessary, and release of lien(s) after date of final settlement.  This guarantee is contingent upon your cooperation as described in paragraphs below.  If we cannot help you as referenced in this paragraph, we will fully refund your fees paid to us, plus $100.00 of our own funds.
2. CG guarantees that no asset seizures, full wage garnishments, or bank levies will occur after you retain us.  This guarantee is contingent upon you providing requested information in a timely manner, and you taking no actions to conceal and/or dispose of assets.  In the unlikely event that we can not prevent, or reverse, seizure, full wage garnishment, and/or bank levy in your case, upon notice within ten (10) days of agency levy notification you may terminate this contract (if you wish) and receive a full refund of fees paid, plus $100 of our own funds.
3. You understand and agree that you will be responsible for providing complete and accurate information and/or documentation to us in a timely manner.  You understand and agree to cooperate with us fully in all aspects of this matter.  Failure by you to do so will reduce the likelihood of achieving a favorable resolution of the above referenced matter.   You agree to inform us immediately of any mailing address and/or telephone number change.
4. You understand and agree that you will not intentionally misrepresent and/or omit any factual matter that is requested of you.  If intentional misrepresentation and/or omission is discovered we shall be entitled to terminate our services immediately, with no refund of fees already received.  You agree to take no actions to interfere, prevent, or preempt CG from fulfilling this contract.
5. If you default on your payments to CG, as specified in your payment plan, we will suspend all work until you are able to resume payments.  You also agree to pay late charges on any such past due installments.
6. CG guarantees the lowest fees you will find for like kind services in these matters.  See Payment Plan contract addendum for details.
7. This tax collection representation contract, and the payment plan you have selected, does not provide for any other professional services by us.  If other professional services (such as tax return preparation) are required, and you choose us to provide them for you, such services will be separately contracted and paid for.
8. If you default on the resolution of this matter once we have attained it for you, CG is not obligated to renegotiate another resolution of this matter without additional compensation as provided in the original agreement and payment plan.
9. Any rework caused by your failure to provide cooperation and/or otherwise meet your current period (and future) tax obligations, shall be subject to a reasonable, mutually agreed upon rework charge.
10. Management of your case will be subject to the judgment and discretion of CG.  Any disputes arising under this contract must be addressed to CG, who will be allowed seven (7) days to resolve any dispute notification.    You agree discussion of said disputes shall remain confidential (nonpublic).
11. You acknowledge and agree that the time required to fulfill this contract is not subject to CG control, and is instead subject to the timeliness of needed actions being taken by you and the involved tax agency. You also understand and agree that there is no reduction to the amount you owe and must pay if an installment agreement is the only settlement option you qualify for.
12. You acknowledge that we have made no oral modifications or additions to this contract and that it accurately reflects our representations to you about what we can do for you and the terms under which we agree to work on your behalf.
13. You acknowledge that any questions you have about the terms of this contract have been answered to your satisfaction.
14. You acknowledge limits of liability and indemnification under this contract to be equal to and not to exceed the amount paid to CG for services.
15. CG guarantees a full refund of fees paid if you wish to cancel this contract within 30 days of your signature date below.  Said cancellation must be received by CG before the 30 day expires. You may also cancel this contract any time after the 30 days, however fees received to date of cancellation will not be refunded.   Additional fees due (if any) per your payment plan will not be expected for payment (forgiven).

Read, understood and agreed to.  I pledge to honor these terms of your assistance.

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(Signature)                                            (Print Name)                                         (date)

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(Spouse Signature, if applicable)          (Print Name)                                         (date)

I thank you for the privilege of being retained to represent you in these matters.

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Marcia Carty, Cummings-Grayson & Co., CPAs, Certified Public Accountant    (date)

CUMMINGS-GRAYSON & CO., CPAs