



The Model Accountant, LLC  
1031 Ives Dairy Road, Suite 228, Miami, FL 33179  
Phone: 305 307-8322 | Fax: 305 423-1058

I, THE UNDERSIGNED, DO SAY AND DECLARE THAT:

The Model Accountant, LLC (known as the "Firm") and I consulted relating to the ongoing Internal Revenue Service Collection Division case on taxpayer individual income tax matters.

During our conference it was agreed that I would retain this Firm for representation before the Internal Revenue Service, and I agreed to the following compensation regarding representation, as well as other matters:

- I agreed to engage services with a retainer of \$2000. **Initial** \_\_\_\_\_
- I agreed to be charged an hourly rate of \$200, to be applied toward the retainer. When the retainer on hand falls below \$200, I agreed to be rebilled an additional retainer of \$2000. If I fail to pay within 30 days of the billing date, the Firm reserves the right to cease all work and/or terminate our services. **Initial** \_\_\_\_\_
- I further agree that the Firm will charge a minimum of three tenths (.3) of an hour for telephone conferences and a minimum of five tenths (.5) of an hour for any correspondence. **Initial** \_\_\_\_\_
- In the event the Firm elects to terminate our services due to my non-payment, the Firm shall be entitled to any retainer or fee balance as a minimum fee. **Initial** \_\_\_\_\_
- In the event I fail to communicate with the Firm when requested and this condition continues for twenty business days, the Firm reserve the right to terminate our services. In that event, the Firm shall be entitled to any retainer or fee balance as a minimum fee. **Initial** \_\_\_\_\_

The Firm shall advance, chargeable against the above retainer, all filing fees and costs of out-of-pocket expenses that are reasonably necessary for professional representation. Out-of-pocket costs shall include photocopying at \$.15 per page; mileage at 55.5¢ per mile; lodging and meals at actual cost; postage; and any other items deemed necessary for your effective representation.

I understand the Firms retainer and services apply only to administrative hearings and administrative practice. I understand the Firms services do not include any litigation in any state or federal court whatsoever.



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I empower the Firm to take all steps deemed to be advisable in any manner, including negotiation, compromise, and settlement, including, but not limited to, the following:

- Consult any other Enrolled Agent, Certified Public Accountant or attorney for my representation at the Firm's own expense or by division of the Firm's professional fees. **Initial** \_\_\_\_\_
- At the Firm's discretion, employ accountants, investigators, experts, or other services whose fees and expenses shall be chargeable to me as out-of-pocket expenses. **Initial** \_\_\_\_\_

I acknowledge the Firm made no guarantees of any kind regarding vulnerability to any audit or other investigation, successful termination of any audit or other investigation, or conferences. I further acknowledge that the Firm have made no guarantees of any kind regarding negotiations of installment payment agreements, compromises of tax liabilities, or the terms of any collateral agreements should one be necessary. The firm have made no representations regarding the seizure of any real or personal property. The firm have made no representations as to the imposition or release of any jeopardy or termination assessments. The Firm have made no guarantees regarding the filing of any tax liens. All expressions related to the foregoing are matters of the Firm's professional opinion only.

In the event an Offer in Compromise is made in order to resolve any federal tax liability, I acknowledge that the mere submission of an Offer in Compromise extends the statute of limitations for the collection of any tax liability by the period during which the offer is pending or the period during which any installment remains unpaid and for one year thereafter. Therefore, even if an Offer in Compromise is rejected upon receipt, the statute of limitations for collecting any tax will be at least eleven years and not ten years. I further acknowledge that the Internal Revenue Service may require a collateral agreement. This is an additional agreement calling for additional liability payments based upon increasing percentages of income over a several-year period.

In the event my case is processed by the Automated Collection System (ACS) of the Internal Revenue Service, I acknowledge that the Firm made no representations whatsoever of the Firm's ability to transfer the case from ACS to the appropriate local field office of the Internal Revenue Service assigned to administer my case. Further, I acknowledge that the Firm have informed me that ACS has the authority and ability to enforce collection by levy and distraint virtually without warning.

I acknowledge that the Firm have made no representation that services will result in relieving of any liability for any taxes, or interest and penalties.



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I further acknowledge the requirements that financial statements may have to be submitted to negotiate payment agreements or to deal effectively with the Collection Division personnel, I agree to supply information and make appropriate financial disclosures as and when the Firm requests.

Furthermore, we are hereby given every and all liens known or to be known to the law, as security for payment of our professional services and unpaid expenses; and this agreement binds the parties' heirs, successors and assigns.

I have been given a copy of the Taxpayer Bill of Rights, which sets forth taxpayers' rights and the Internal Revenue Service obligations to protect taxpayers.

In the event of a dispute between the Firm and the Taxpayer, the parties hereto agree that any disputes, controversies, or claims between them concerning, relating to, or arising out of the Firm's representation of the undersigned, shall be determined by binding arbitration as set forth herein. The arbitration shall occur in Miami, Florida, and be held before an arbitrator appointed in accordance with the rules of the American Arbitration Association ("AAA") of Miami Dade County, pursuant to the commercial arbitration rules of the AAA. The party initiating the arbitration must pay one-half of all fees required to commence and continue the proceeding, and the responding party must pay the other one-half of all fees required to commence and continue the proceeding. The arbitrator shall have the discretion to re-apportion the fees paid at the conclusion of the arbitration. A judgment on the arbitration award may be entered in any court located in Miami Dade County, Florida and shall be deemed binding. The parties hereby waive their rights to a jury trial and a judge trial and limit their rights to appeal to the fullest extent allowable under the law. The arbitrator shall be selected pursuant to the commercial arbitration rules of the American Arbitration Association.

Taxpayers agree to hold harmless the Firm and each of its respective officers, directors, employees, agents, counsel and representatives from any and all liability associated with utilization of third-party electronic tax filing entities.



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If you have any questions about any provision stated above, please contact us at (305) 307-8322 so we can discuss the issues. We highly regard your business and look forward to working with you.

Date: \_\_\_\_\_ Taxpayer: \_\_\_\_\_

Print Name: \_\_\_\_\_ Spouse: \_\_\_\_\_

**PLEASE READ CAREFULLY, SIGN AND RETURN**

The terms and conditions of this agreement shall not be modified without written consent from The Model Accountant, LLC and client.