

TAX RESOLUTION

Engagement letter

Thank you for engaging ebotCPA to assist with your tax matter. This letter sets out the terms of our work together and the cost of each stage. The work is arranged in **three phases**. You approve and pay for each phase on its own, and you may conclude the engagement at the end of any phase.

CLIENT Client Name

DATE Select date

1



Pull your transcripts

IRS Form 8821 (Tax Information Authorization)

\$0 – \$150

per tax year

To begin, please provide the IRS notice you received, together with your tax transcripts. If your transcripts are complete and current, there is no fee for this phase. If you would prefer that we obtain them for you, you authorize this by signing Form 8821, and the fee is \$150 for each tax year requested.

You may stop after this phase

2



Diagnose the problem

Form 433-F, 433-A, or 433-B (Collection Information Statement)

\$350 – \$2,000

by complexity

Once we have your transcripts, we review your file and prepare the Collection Information Statement that fits your circumstances. This lets us assess your financial position and identify the options for resolving your matter. We confirm the form and fee in writing before this phase begins.

You may stop after this phase

3



Resolve your matter

You choose Option A, B, or C; quoted in writing

Quoted

by case

A Do It Yourself

We provide a roadmap and the necessary forms. You file and manage the resolution yourself.

Flat fee, quoted

B We prepare filings

We prepare the resolution you select: Currently Not Collectible status, an Installment Agreement, an Offer in Compromise, penalty abatement, examination (tax audits), or other resolution options.

Quoted by case

C We represent you

With Form 2848, we work directly with the IRS on your behalf.

+\$1,000, added to B

The engagement in detail

Before each phase begins, we set out in writing what it covers and what it will cost. No work starts until you have approved that phase and paid the fee.

PHASE 1 Pulling your tax transcripts

To begin, please send the IRS notice you received. We then obtain your account, wage, and income transcripts so that we can review the matter in full. If you already hold complete and current transcripts, you may send them and there is no fee. If you are unsure which transcripts apply, we will identify them for you at no charge, and you are welcome to obtain them yourself. Should you prefer that we retrieve them, you sign Form 8821 and the fee is \$150 for each tax year.

i **Form 8821 authorizes us to view your tax information; it does not authorize us to represent you.** Representation before the IRS is handled separately in Phase 3, Option C, through Form 2848.

PHASE 2 Reviewing your file and diagnosing the problem

With your transcripts in hand, we prepare the appropriate Collection Information Statement and review your financial position to determine the options for resolving your matter. The form required depends on your circumstances, and the fee within each range reflects the complexity of your finances and the documentation involved. We confirm the form and fee in writing before we begin.

PHASE 3 Resolving your tax matter

Following the Phase 2 review, you choose one of the three options below. Fees depend on the services required and the amount you owe, and we provide a written quote before any work in this phase begins.

A Do It Yourself

We provide a roadmap and the IRS forms suited to your situation. You complete, file, and manage the resolution yourself. We do not prepare filings, submit documents, or represent you.

Flat fee, quoted

B We prepare filings

We prepare and assemble the resolution you select:

- Currently Not Collectible (CNC) status
- Installment Agreement
- Offer in Compromise (OIC)
- Penalty abatement
- Examination (Tax Audits)
- Other Resolution Options

Each option is quoted in writing before work begins; fees reflect the complexity of the work and the amount owed.

Quoted by case

C We represent you

You sign Form 2848 (Power of Attorney), which authorizes us to communicate and negotiate with the IRS on your behalf. This fee is in addition to the preparation work under Option B.

+\$1,000, added to B

i **Additional work.** Some cases call for further services, such as a Collection Due Process (CDP) appeal or a Partial-Pay Installment Agreement. We will provide a written quote for your approval before undertaking any work of this kind.

How billing works



A flat fee per phase

Each phase carries a single flat fee.
Work on a phase begins once its fee is paid.



You decide what happens next

At the end of each phase you receive a written summary, and you decide whether to continue, pause, or stop.



Fees are earned when work begins

We assign staff and begin work as soon as a phase is paid. Each fee is therefore earned when the work begins and is non-refundable.

Schedule of fees

The full schedule is shown below. You are charged only for the phases you authorize.

PHASE	SERVICE	FORM	FEE
1	You provide your own complete transcripts	—	\$0
1	We obtain your transcripts (if requested)	Form 8821	\$150 / yr
2	Diagnosis, streamlined individual case	Form 433-F	\$350 – \$750
2	Diagnosis, individual or self-employed	Form 433-A	\$750 – \$1,500
2	Diagnosis, business	Form 433-B	\$1,000 – \$2,000
3A	Do It Yourself (you file)	—	Flat, quoted
3B	We prepare your resolution (CNC, IA, OIC, exams, and more)	Resolution pkg.	Quoted by case
3C	We represent you before the IRS	Form 2848	+\$1,000 on B
+	Additional work (CDP appeal, partial-pay IA)	—	By quote

Responsibilities

STAGE	YOU	ebotCPA
Phase 1 Transcripts	Provide your IRS notice, and either your transcripts or a signed Form 8821 so that we may obtain them.	Identify the transcripts required and obtain them at your request.
Phase 2 Diagnosis	Provide complete, accurate financial information and respond to our questions promptly.	Review the file, prepare the appropriate Form 433, and recommend a path forward.
Phase 3 Resolution	Choose Option A, B, or C in writing and pay the quoted fee.	Carry out the work you have authorized, and only that work.
Anytime	Inform us promptly of any new IRS or state notices.	Keep your information confidential and quote any additional work in writing in advance.

Services not included

We perform only the services you have approved and paid for. The following are **not** part of this engagement unless covered by a separate written agreement.

⊗ Outside the scope of this engagement

- ✗ **Preparing or filing** any federal, state, or local tax returns (income, payroll, or corporate).
- ✗ **Representing you** before the IRS, unless you select Phase 3, Option C and sign Form 2848.
- ✗ **Resolution filings** under Phase 3, Option B, unless that work has been quoted, approved, and paid for in advance.
- ✗ **Appeals, lawsuits, or state and local tax matters**, and any audit or examination work not engaged under Phase 3, Option B.
- ✗ **Any supplementary service** (e.g., a Collection Due Process appeal or a Partial-Pay Installment Agreement) not separately quoted and approved in writing.

Moving from one phase to the next is your decision. Each phase requires separate written authorization and payment before work begins.

General terms

Please read these terms carefully before signing. They apply to the engagement as a whole.

• No guarantee of outcome

Tax results depend on the law, your finances, and IRS decisions. We apply professional skill, judgment, and care, but we cannot and do not guarantee any specific result, including approval of an Offer in Compromise, Installment Agreement, penalty abatement, or any other form of relief.

• Your responsibilities

You agree to provide complete, accurate, and timely information and documents, respond promptly to our inquiries, and tell us immediately about any new IRS or state notices. ebotCPA is not responsible for adverse outcomes or delays caused by incomplete, inaccurate, or late information.

• Payment & refunds

Each phase is a fixed, flat fee, and payment must be received in full before work on that phase begins. Because we immediately allocate staff and resources upon onboarding, fees are considered fully earned once work on a phase has begun and are non-refundable.

• Limit of liability

To the fullest extent permitted by law, ebotCPA's total liability for any claim arising out of or relating to this Agreement shall not exceed the total fees you have actually paid under this contract. We are not liable for indirect, incidental, special, or consequential damages, including lost profits, even if advised of the possibility.

• Confidentiality

We maintain strict confidentiality of your personal and financial information under applicable law and professional accounting standards. Your data will not be disclosed to third parties without your authorization, except as needed to perform the services or as required by law.

• Independent contractor

ebotCPA acts solely as an independent contractor. Nothing in this letter creates a partnership, joint venture, or employer-employee relationship. A limited agency relationship is created only if and when you execute IRS Form 2848 for formal representation.

• Termination

Either party may terminate this engagement at any time by written notice. Upon termination, you remain financially responsible for all services approved and performed up to the date of termination.

• Entire agreement & amendments

This letter is the entire agreement between you and ebotCPA on this matter and supersedes all prior or contemporaneous discussions, oral or written. Any amendment must be in writing and signed by both parties. If any provision is found invalid or unenforceable, it is severed and the rest remains in full effect.

• Governing law

This Agreement is governed by the laws of the State of Texas, without regard to its conflict-of-laws principles. Any legal dispute must be filed and heard in a court of competent jurisdiction located within the State of Texas.

Acceptance

By signing below, you confirm that you have read and accept the terms of this engagement. Your signature, **together with payment for your first phase**, completes the agreement.

CLIENT

 Signature

Signature

Printed name

Date

ebotCPA • AUTHORIZED REPRESENTATIVE

 Signature

Signature

Printed name

Date

Next steps

- 1 Send the IRS notice you received, together with your tax transcripts.
- 2 We confirm the scope and fee for Phase 1 in writing.
- 3 You approve, submit payment, and we begin work.



The Entrepreneur's CPA