

ROBERT ATKINS WALKER, CPA, PHD

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LICENSED IN TEXAS, MINNESOTA (INACTIVE) AND WASHINGTON, DC

Current date

[Name(s)] personally, and as
[Title] of [Name of entity]
[Address]
[City, State Zip]

Dear [Name(s)]:

This agreement documents our understanding of the arrangements to provide the services (taxation, accounting and/or consulting) of Robert Atkins Walker, CPA, PhD for you personally [and for {Name of entity}].

You agree to engage us to assist you in preparing and filing your [business and personal] income tax returns, in addition to any other tax returns, amendments, accounting and financial matters as needed. The purpose of this engagement does not include detecting fraud nor does it include doing a financial statement audit even though some procedures may be the same as those done on a financial statement audit. This agreement and your engagement of us will remain in effect until amended or canceled in writing by either of us.

I will be the CPA on this engagement. Staff and outside consultants will be used at my discretion. You agree to pay me \$355/hour for accounting and tax preparation and an advance fee deposit of \$1,000.00 [\$2,000.00 for entities and for multiple year individual returns] payable to Robert Atkins Walker, CPA, PhD (any unused portion is refundable). Staff are billed at \$85 to \$225 per hour depending on the services provided. Tax software costs & expenses are billed in addition to fees. Tax research and planning are \$475/hour. See www.rwalker.us/fees-billing for details and a list of typical expenses. Hourly fees may be adjusted periodically without notice. The location of benefit of all services received is Austin, TX.

Time charges cover tax return preparation, emails and phone calls to and from you (including the initial contact) and third parties concerning our agreed upon work, office meetings, representation at tax return audits, tax, accounting and financial research, review of file materials and documents sent or received, correspondence, billing and clerical work, and round-trip travel time of one hour or less. For travel requiring more than an hour, you and we will agree to the charges ahead of time. Time is billed in 5-minute increments (twelfths of an hour) rounded up. In addition to our time based charges, an additional amount depending on the difficulty of the issues, the skills required to perform the services effectively, the value of the outcome, or time limitations requested by you or necessitated by the circumstances may be added.

You agree to cooperate in all matters during the term of this agreement, including providing us with all relevant information necessary to pursue the work described above in a timely fashion. You are responsible for providing us with complete and accurate information so that we may prepare your tax returns and other statements properly. We cannot knowingly be a party to furnishing false, inaccurate, misleading or incomplete information to any governmental revenue-collecting agency.

Your engagement of us is at your will and discretion, and our work for you is at our will and discretion. If you discharge us prior to the completion of your tax returns and related work, you agree to pay us for our

services and expenses through the date of termination.

Payment is due on receipt of invoice. Late payments incur a 0.8 percent service charge added onto the outstanding balance on the first day overdue after a 10-day grace period and monthly thereafter. If payment of an invoice is past due, you expressly waive all defenses for nonpayment, adjustment, or refund. We reserve the right to defer rendering of further services until payment is received on past due invoices. If we elect to terminate my services for nonpayment, our engagement will be deemed to have been completed, even if we have not finished your tax return or other work. If we in good faith deem that we cannot provide you services consistent with the legal and ethical obligations under law or as required by the CPA profession’s rules of conduct, or if you persist in urging a position which we believe is not supportable based upon the information you provide us or information we find, then we may elect to terminate our services, and we will return your original papers and files. In either event you agree to pay us for reasonable services and expenses.

You represent that you are the full owner of the claims and matters for which you have engaged us and that you have unconditional and full authority without restriction to conduct these claims and matters and to enter into this contract of engagement.

You grant us a specific security interest in any recovery (whether it be money, property or otherwise) that may come to pass by compromise and settlement agreement, suit or judgment, to secure the payment of our fees. **By the signing of this agreement, you agree and consent to the personal guarantee of invoices issued by us for work you have asked us to perform for any entities in which you have an interest.** Further, you specifically agree in the event that any fees and/or unreimbursed expenses remain outstanding at the conclusion of representation hereunder, disbursement will be made directly from the recovery to us for all amounts due and owing prior to any disbursement of any recovery to you. You further agree to indemnify us in the event that we become liable to a third party as a result of any misrepresentations made by you during the course of our engagement.

This agreement is binding on each of us and our successors and personal representatives. It is performable in accordance with Texas law; the place of performance is Austin, Texas. You and we understand and agree that our liability, if any, arising from services performed under the term of this engagement will not exceed the fees we have received for this engagement.

If you agree with the above, please sign and date both copies of this agreement in the spaces provided below and return one to us. [Name(s)], thank you for asking us to assist you.

Sincerely yours,

Robert Atkins Walker, CPA, PhD
President

AGREED TO AND ACCEPTED BY:

Robert Atkins Walker

[Name], personally, and for
[Name of entity] as [Title]

[Name], personally, and for
[Name of entity] as [Title]

Date: _____

Date: _____

Date: _____