



18191 Von Karman Ave Ste 100
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Table of Contents

Service Agreement1

 Section 1. Client(s) General Information1

 Section 2. Scope of Representation Services2

 Section 3. Client Duties.....6

 Section 4. Our Responsibilities7

 Section 5. Privacy Policy 10

 Section 6. Terms & Conditions 11

 Section 7. Service Fees 14

 Section 8. Cancellation and refund policy 16

 Section 9. Signatures 16

Service Agreement

This agreement is entered into on 3/22/2022 ; I, «ClientCompleteName» (hereafter referred to as “client”, “me”, or “you”) hereby retain the services of Lenore, Inc. (hereafter referred to as “we” or “our”) to represent me individually and collectively. We agree to represent the client in consideration of the client’s payment of the required fees set forth and demonstrated in Section 7 of this agreement. The term of this agreement is 365 days from the date of this agreement, or until service(s) in Section 2 are completed.

This agreement and any other attachments, encompass the entire agreement of the parties and supersedes all previous understandings and agreements between the parties, whether oral or written. Any modification to the terms of this agreement must be made in writing and signed by both parties.

Section 1. Client(s) General Information

«LastName»	«FirstName»	«MiddleName»	«SSN»	«DOB»
Last Name	First Name	MI	Social Sec. #	Date of Birth
«SpouseLastName»	«SpouseFirstName»	«SpouseMiddleName»	«SpouseSSN»	«SpouseDOB»
Spouse Last Name	Spouse First Name	MI	Social Sec. #	Date of Birth
«Address» «AptNo»	«City»	«State»	«Zip»	
Physical Address	City	State	Zip Code	



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«BusinessName»		«EmployerIDNo»		
Business Name (if applicable)		EIN (if applicable)		
«MailingAddress»	«MailingAptNo»	«MailingCity»	«MailingState»	«MailingZip»
Mailing Address (if different)		City	State	Zip Code
«HomePhone»		«Email»		
Home Phone #		Email Address		
«CellPhone»	«WorkPhone»	«SpouseWorkPhone»	«SpouseCellPhone»	
Cell Phone #	Work Phone #	Spouse Cell Phone #	Spouse Work Phone #	

Section 2. Scope of Representation Services

This agreement is to confirm client’s understanding of the services to be rendered. We hope to better meet client’s expectations of service by clearly identifying the services to be provided and their frequency. Please be assured that all information that you provide will be kept strictly confidential, see also Section 5. During this agreement we may, on occasion, be required to consult with other third-party professionals at which time we would obtain your written permission to disclose your personal information.

1. Our representation of client will include and is limited to the following services:
 - a. Tax Type: **«TaxTypeName»**
 - b. Agency(s): **«IRSAndState»**
 - c. IRS Period/Years: **«TaxYearsOwed»**
 - d. State Period/Years: **«TaxYearsOwedState»**
 - e. Total Estimated Tax Liability (per initial case review): **«TaxAmount»**
 - f. Service Package: **«Service1»**
 - g. Service Addon: **«Service2»**
 - h. Stage 4 Tax Resolution Plan of Action:
 - i. **«Service3»**
 - ii. **«Service4»**
 - iii. **«Service5»**
 - iv. **«Service6»**

2. Our services are presented in the following stages:
 - a. Stage 1 Tax Case Review
 - b. Stage 2 Tax Investigation
 - c. Stage 3 Tax Compliance
 - d. Stage 4 Tax Resolution Plan of Action Determination
 - e. Stage 5 Tax Resolution Services
 - f. Stage 6 Tax Resolution CDP/Appeal Hearing Representation
 - g. Stage 7 Tax Advisory & Current Tax Year Planning



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3. Our services can be purchased in the following service packages, see also Section 7:
 - a. Bronze Service Package includes
 - i. Stage 1 Tax Case Review
 - ii. Stage 2 Tax Investigation
 - iii. Stage 3 Tax Compliance
 - b. Silver Service Package includes
 - i. Stage 4 Tax Resolution Plan of Action Determination
 - ii. Stage 5 Tax Resolution Services
 - iii. Stage 6 Tax Resolution CDP/Appeal Hearing Representation
 - c. Gold Service Package includes
 - i. Stage 1 Tax Case Review
 - ii. Stage 2 Tax Investigation
 - iii. Stage 3 Tax Compliance
 - iv. Stage 4 Tax Resolution Plan of Action Determination
 - v. Stage 5 Tax Resolution Services
 - vi. Stage 6 Tax Resolution CDP/Appeal Hearing Representation
 - vii. Stage 7 Tax Advisory & Current Tax Year Planning
 - d. Nonprofit Diamond Service Package includes
 - i. Stage A Nonprofit Certified Bookkeeping Services
 - ii. Stage B Nonprofit Tax Investigation Services
 - iii. Stage C Nonprofit Tax Compliance Services
 - e. Nonprofit Diamond Service Package includes
 - i. Stage A Nonprofit Certified Bookkeeping Services
 - ii. Stage B Nonprofit Tax Investigation Services
 - iii. Stage C Nonprofit Tax Compliance Services
 - iv. Stage 7 Tax Advisory & Current Tax Year Planning
4. For our tax advisory and current tax year planning service, this service can be purchased as an add-on. We present you with a final tax plan, this is the first stage of tax planning. In the final tax plan, it lists a number of tax planning activities that will improve your tax position. We will provide supporting documentation including court cases and IRS reference supporting the positions. The final recommendations will be included in a tax plan which will be submitted to you during our final meeting.
 - a. Our advice is based upon tax reference materials, facts, assumptions, and representations that are subject to change. Tax reference materials include but are not limited to the Internal Revenue Code ("IRC"), regulations, Revenue Rulings, Revenue Procedures, Private Letter Rulings, court decisions, and similar state and local guidance.
 - b. We will not update our advice after the conclusion of the engagement for subsequent legislative or administrative changes or future judicial interpretations. To the extent we provide written advice concerning federal tax matters, we will follow the guidance contained in U.S. Treasury Department Circular 230 ("Circular 230"), §10.37, Requirements for Written Advice.



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- c. We will use our judgment to resolve questions in your favor where a tax law is unclear, provided that we have a reasonable belief that there is substantial authority for doing so. If there are conflicting interpretations of the law, we will explain the possible positions that may be taken on your return. We will follow the position you request, provided it is consistent with our understanding of tax reference materials. If the IRS, state or local tax authorities later contest the position you select, additional tax, penalties, and interest may be assessed. We assume no liability, and you hereby release us from any liability, including but not limited to, additional tax, penalties, interest, and related professional fees.
 - d. We may be available to update our advice as a separate agreement. If you ask us to update our work for changes in the information or representations that you provide to us or tax law changes, and we agree to perform this update, we will confirm this engagement in a separate Agreement.
 - e. If for any reason we are unable to complete the agreement, we will not issue the tax plan.
 - f. If during the final tax plan meeting, which commences generally after the tax plan proposal meeting, client makes a decision to include tax preparation and tax implementation as outlined in the tax plan, we will proceed with providing these supplemental services as follows.
5. For our tax advisory and current tax year planning service with implementation, quarterly compliance, and preparation services, we will proceed with the steps as follows
- a. Planning
 - i. Presenting and discussing the final tax plan, see item 3 above
 - b. Implementation
 - i. Implementing the strategies in the final tax plan including coordinating with client, or client's staff, and 3rd party providers to assist in the implementing the tax plan. For example, coordinating with retirement plan providers to implement a retirement plan into your existing business operations.
 - ii. We will need the support of you or your staff to respond to any information requests we submit to you during this step.
 - iii. This step is offered as an add-on service based on our quotation
 - c. Quarterly Compliance
 - i. If we decide to work together on a quarterly basis, this includes basic planning, implementation of basic planning strategies, and a review of financial results to make proper estimated payments.
 - ii. We also keep up with the compliance to ensure the savings are defensible, and realized in the returns, is where tax planning gets finalized.
 - iii. We will be working on your file continuously between quarters with a catchup session with you or your staff scheduled within the first week after the quarter ends to discuss our process and actions taken on your behalf according to the tax plan devised.
 - iv. This step is offered as an add-on service based on our quotation



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- d. Preparation
 - i. The preparation of the returns is the last step of the process.
 - ii. At this point, we can calculate what your final tax payment will be and provide a side-by-side comparison as to what you would have paid without doing proactive tax planning.
 - iii. The preparation does not cover monthly accounting, clean up, or closing the books.
 - iv. This step is offered as an add-on service based on our quotation
6. Our representation of client will include and is limited to the purchase of one of our service packages, at a time.
7. Our services within each service package purchased may include
 - a. Filing of Form 2848 Power of Attorney to provide representation for client
 - b. Filing of Form 8821 Tax Information Authorization to gain privileged tax information
 - c. Reviewing IRS and or State taxing authority(s) master tax files regarding liability and statute of limitations.
 - d. Ordering transcripts including
 - i. Tax Return Transcript
 - ii. Tax Account Transcript
 - iii. Record of Account Transcript
 - iv. Wage and Income Transcripts
 - e. Our tax professionals will determine what process and actions are appropriate for your case.
 - f. Exploratory cases are limited to our performing investigation services and reporting results back to client.
 - g. Prevention against involuntary collection activities (e.g. bank levies, wage garnishments, seizure of assets) from the IRS and or State taxing authority(s), upon the condition that the client is in compliance with all IRS and or State.
 - h. Prepare, file and negotiate a tax compliant petition through a tax relief program with one of the following tax resolution options for any outstanding balance for submission by client.
 - i. Administrative Appeals
 - ii. Bank Levy Release
 - iii. Collection Appeals
 - iv. Current Non-Collectible Status (administrative holds)
 - v. Demand Letters
 - vi. Guaranteed Installment Agreements
 - vii. Partial Pay Installment Agreements
 - viii. Penalty Abatement (failure to pay and failure to file)
 - ix. Property Appeals



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- x. Tax Lien Release
 - xi. Tax Lien Discharges
 - xii. Tax Lien Subordination
 - xiii. Tax Lien Withdrawals
 - xiv. Wage Garnishment Release
8. Our scope of services and representation is limited to those detailed above.
9. Upon expiration of the term of this agreement, we will at our sole discretion extend, renegotiate or terminate the representation or service provided under this agreement.

Section 3. Client Duties

Client agrees to immediately notify and provide us with copies of any and all notices from the IRS and or State that are related to their tax situation. Notices include all received prior to becoming a client of ours as well as any and all notices received any time after becoming a client of ours. Client also agrees to immediately notify us should they receive any calls from the IRS or any State taxing authority. Client further understands that they are not to engage in any conversations with the IRS or State taxing authorities during the term of this agreement.

- 1. Client agrees to make timely payments and file returns as required by any agreements, settlements, and or compromises that are made with the IRS, State tax authority(s), and or any other taxing authority as agreed to.
- 2. Client agrees that our representation of client is conditioned upon the client staying current with all future tax liabilities as they become due. Failure to stay current with any and all tax liabilities will be cause for termination of this agreement, as it would greatly affect the ability for us to adequately represent the client.
- 3. Client further understands that the IRS and or State taxing authority(s), as a result of any non-compliance, may reject any resolution of the Client's tax delinquency matter.
- 4. Client agrees to respond promptly and fully within no more than two (2) business days of our request for financial information or documents, IRS's, State taxing authority(s), and or any other taxing authorities request for information or documents.
 - a. **After three (3) failed attempts to contact client to obtain the requested information**, the agreement will terminate by default. A copy of the terminated agreement will be emailed to client or mailed to billing address in Section 4. Upon termination, client will receive a full refund of the total fee paid as indicated in Section 4 of this agreement excluding a \$100 cancellation fee. See also Section 6, item 7 and 8.
 - b. **Contact may be made in writing by**
 - i. Email



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- ii. Mail
 - iii. SMS/text
5. By signing this agreement, client agrees and acknowledges that we have advised the client of the client obligation to fully and accurately disclose the nature and extent of the client's assets, liabilities and expenses. Failure to accurately disclose those assets, liabilities and expenses, whether overstating or understating, may ultimately invalidate any agreement entered into with any taxing authority.
 6. Client agrees to submit all forms prepared by us and as provided to client by us without any changes or alteration, along with any documents indicated by us.
 7. Client, by signing this agreement agrees to pay us the fee, as outlined in Section 7 of this agreement, for our representation and services.

Section 4. Our Responsibilities

1. Error, fraud, or theft
 - a. Our engagement does not include any procedures designed to discover errors, fraud, or theft. Therefore, our engagement cannot be relied upon to disclose such matters. In addition, we are not responsible for identifying or communicating deficiencies in your internal controls. You are responsible for developing and implementing internal controls applicable to your operations.
 - b. This engagement is limited to the professional services outlined above.
2. Government inquiries
 - a. This engagement does not include responding to inquiries by any governmental agency or tax authority. If your tax return is selected for examination or audit, you may request that we assist you in responding to such inquiry. If you ask us to represent you, we will confirm this in a separate engagement letter and delineate how additional charges for this service will be calculated.
3. Responding to Subpoenas
 - a. All information you provide to us in connection with this engagement will be maintained by us on a strictly confidential basis. If we receive a summons or subpoena which our legal counsel determines requires us to produce documents from this engagement or testify about this engagement and we are not prohibited from doing so by law or regulation, we agree to inform you of such summons or subpoena as soon as practical.
 - b. You may, within the time frame permitted for our firm to respond to any request, initiate such legal action as you deem appropriate at your own expense to attempt to limit discovery. If you take no action within the time permitted for us to respond, or if your action does not result in a judicial order protecting us from supplying requested information, we may construe your inaction or failure as consent to comply with the request. If we are not a party to the proceeding in which



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the information is sought, you agree to reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel incurred in responding to such requests.

- c. We will return any original records and documents you provide to us by the conclusion of the engagement. Our copies of your records and documents are solely for our documentation purposes and are not a substitute for your own records and do not mitigate your record retention obligations under any applicable laws or regulations. You are responsible for maintaining complete and accurate books and records, which may include financial statements, schedules, tax returns and other deliverables provided to you by us. If we provide deliverables or other records to you via an information portal, you may download at any time, see also Section 5.
 - d. If we receive a request for copies of selected internal firm documents, provided that we are not prohibited from doing so by applicable laws or regulations, we agree to inform you of such a request as soon as practicable. You may, within the time permitted for our firm to respond to any request, initiate such legal action as you deem appropriate, at your sole expense, to attempt to limit the disclosure of information. If you take no action within the time permitted for us to respond, or if your action does not result in a judicial order protecting us from supplying requested information, we may construe your inaction or failure as consent to comply with the request.
 - e. If we are not a party to the proceeding in which the information is sought, you agree to reimburse us for our professional time and expenses, as well as the fees and expenses of our legal counsel, incurred in responding to such requests.
4. Responding to Outside Inquiries
- a. We may receive requests for information in our possession arising out of this engagement. The requests may come from governmental agencies, courts, or other tribunals. If permitted, we may notify you of any request for information prior to responding. In certain proceedings, an accountant-client privilege may exist. You agree that we are not under any obligation to assert any privilege to protect the release of information. You may, prior to our response to any request, initiate legal action to prevent or limit our response. Unless you promptly initiate such action after we notify you at your last known address, as reflected in our files, we will release the information requested.
5. International Tax Work
- a. The firm may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information.
 - b. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take



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reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others.

- c. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, the firm will remain responsible for the work provided by any such third-party service providers.
6. Penalties and Interest Charges
 - a. Federal, state, and local tax authorities impose various penalties and interest charges for non-compliance with tax laws and regulations, including failure to file or late filing of returns, and underpayment of taxes. You, as the taxpayer, remain responsible for the payment of all tax, penalties, and interest charges imposed by tax authorities.
 7. Disclaimer of Legal and Investment Advice
 - a. Our services under this Agreement do not constitute legal or investment advice unless specifically engaged to provide investment advice in the Scope Of Work Section of this Agreement. We recommend that you retain legal counsel and investment advisors to provide such advice.
 8. Brokerage or Investment Advisory Statements
 - a. If you provide our firm with copies of brokerage (or investment advisory) statements and/or read-only access to your accounts, we will use the information solely for the purpose described in the Scope of Work Section of the engagement letter. We will rely on the accuracy of the information provided in the statements and will not undertake any action to verify this information. We will not monitor transactions, investment activity, provide investment advice, or supervise the actions of the entity or individuals entering transactions or investment activities on your behalf. We recommend that you receive and carefully review all statements upon receipt and direct any questions regarding account activity to your banker, broker or investment advisor.
 9. Client Privilege
 - a. Internal Revenue Code §7525, Confidentiality Privileges Related to Taxpayer Communication, provides a limited confidentiality privilege applying to tax advice embodied in taxpayer communications with federally authorized tax practitioners in certain limited situations.
 - b. This privilege is limited in several important respects. For example, the privilege may not apply to your records, state tax issues, state tax proceedings, private civil litigation proceedings, or criminal proceedings.
 - c. While we will cooperate with you with respect to the privilege, asserting the privilege is your responsibility. Inadvertent disclosure of otherwise privileged information may result in a waiver of the privilege. Please contact us immediately if you have any questions or need further information about this federally authorized practitioner-client privilege.
 10. Limitations on Oral and Email Communications



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- a. We may discuss with you our views regarding the treatment of certain items or decisions you may encounter. We may also provide you with information in an email. Any advice or information delivered orally or in an email (rather than through a memorandum delivered as an email attachment) will be based upon limited research and a limited discussion and analysis of the underlying facts. Additional research or a more complete review of the facts may affect our analysis and conclusions.
- b. Due to these limitations and the related risks, it may or may not be appropriate to proceed with a decision solely on the basis of any oral or email communication from us. You accept all responsibility, except to the extent caused by our gross negligence or willful misconduct, for any liability, including but not limited to additional tax, penalties or interest resulting from your decision (i) not to have us perform the research and analysis necessary to reach a more definitive conclusion and (ii) to instead rely on an oral or email communication. The limitation in this paragraph will not apply to an item of written advice that is a deliverable of a separate engagement. If you wish to engage us to provide formal advice on a matter on which we have communicated orally or by email, we will confirm this service in a separate engagement letter.

Section 5. Privacy Policy

In accordance with the Federal Trade Commission rule, Privacy of Consumer Financial Information, we are required to inform you of our policy regarding privacy of client information.

1. Types of Nonpublic Personal Information We Collect
 - a. We collect nonpublic personal information about you that is provided to us by you or obtained by us from third parties with your authorization.
2. Parties to Whom We Disclose Information
 - a. For current and former clients, we do not disclose any nonpublic personal information obtained in the course of our practice except as required or permitted by law. Permitted disclosures include, for instance, providing information to our employees, and in limited situations, to unrelated third parties who need to know that information to assist us in providing services to you. In all such situations, we stress the confidential nature of information being shared.
3. Protecting the Confidentiality and Security of Current and Former Clients' Information
 - a. We retain records relating to professional services that we provide so that we are better able to assist you with your professional needs and, in some cases, to comply with professional guidelines. To guard your nonpublic personal information, we maintain physical, electronic and procedural safeguards that comply with our professional standards.
4. Electronic Data Communication and Storage
 - a. In the interest of facilitating our services to your company, we may send data over the Internet, store electronic data via computer software applications hosted remotely on the Internet, or allow



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access of data through third-party vendors' secured portals or clouds. Electronic data that is confidential to your company may be transmitted or stored using these methods.

- b. We may use third-party service providers to store or transmit this data, such as providers of tax return preparation software. In using these data communication and storage methods, our firm employs measures designed to maintain data security. We use reasonable efforts to keep such communications and data access secure in accordance with our obligations under applicable laws and professional standards, and we require all of our third-party vendors to do the same.
- c. You recognize and accept that we have no control over the unauthorized interception or breach of any communications or data once it has been sent or has been subject to unauthorized access, notwithstanding all reasonable security measures employed by us or our third-party vendors, and consent to our use of these electronic devices and applications during this engagement.

5. Client Portal

- a. To enhance our services to you, we will utilize ClickUp, HubSpot, and other software companies, referred to as providers. We work with our providers in a collaborative, virtual workspace in a protected, online environment. The provider permits real-time collaboration across geographic boundaries and time zones and allows our firm and your company to share data, engagement information, knowledge, and deliverables in a protected environment. In order to use these providers, you may be required by the provider to execute a client portal agreement and agree to be bound by the terms, conditions and limitations of such agreement. You agree that we have no responsibility for the activities of the provider and agree to indemnify and hold us harmless with respect to any and all claims arising from or related to the operation of the software of the provider.
- b. Our firm is not a host for any of your information. You are responsible for maintaining your own copy of this information. We do not provide back-up services for any of your data or records, including information we provide to you. Portals are utilized solely as a method of transferring data and are not intended for the storage of your information. Information on a portal may be deleted by our firm.
- c. If you decide to transmit your confidential information to us in a manner other than a secure portal, you accept responsibility for any and all unauthorized access to your confidential information. If you request that we transmit confidential information to you in a manner other than a secure portal, you agree that we are not responsible for any liability, including but not limited to, (a) any loss or damage of any nature, whether direct or indirect, that may arise as a result of our sending confidential information in a manner other than a secure portal, and (b) any damages arising as a result of any virus being passed on or with, or arising from any alteration of, any email message.

Section 6. Terms & Conditions



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1. Conflicts of Interest

- a. If we, in our sole discretion, believe a conflict has arisen affecting our ability to deliver services to you in accordance with either the ethical standards of our firm or the ethical standards of our profession, we may be required to suspend or terminate our services without issuing our work product.

2. Mediation

- a. If a dispute arises out of or relates to the Agreement, including the scope of services contained herein, or the breach thereof, and if the dispute cannot be settled through negotiation, the parties agree first to try to settle the dispute by mediation administered by the American Arbitration Association ("AAA") under the AAA Accounting and Related Services Arbitration Rules and Mediation Procedures before resorting to arbitration, litigation, or some other dispute resolution procedure. The mediator will be selected by mutual agreement of the parties. If the parties cannot agree on a mediator, a mediator shall be designated by the AAA. The mediation will be conducted in California.
- b. The mediation will be treated as a settlement discussion and, therefore, all discussions during the mediation will be confidential. The mediator may not testify for either party in any later proceeding related to the dispute. No recording or transcript shall be made of the mediation proceedings. The costs of any mediation proceedings shall be shared equally by all parties. Any costs of legal representation shall be borne by the hiring party.

3. Governing Law

- a. This Agreement shall be governed in all respects by the laws of the United States of America and by the laws of the State of California, as such laws are applied to agreements entered into and to be performed entirely within the governing state between the governing state residents.
- b. Each of the parties irrevocably consents to the exclusive personal jurisdiction of the federal and state courts located in the governing state, as applicable, for any matter arising out of or relating to this Agreement, except that in actions seeking to enforce any order or any judgment of such federal or state courts located in the governing state, such personal jurisdiction shall be nonexclusive.

4. Government inquiries

- a. This engagement does not include responding to inquiries by any governmental agency or tax authority. If your tax return is selected for examination or audit, you may request that we assist you in responding to such inquiry. If you ask us to represent you, we will confirm this in a separate engagement letter and delineate how additional charges for this service will be calculated. In addition, there may be some services we may not be able to provide such as IRS representation and resolution services.

5. Limitation of Liability

- a. OUR LIABILITY FOR ALL CLAIMS, DAMAGES, AND COSTS ARISING FROM THIS ENGAGEMENT IS LIMITED TO THE TOTAL AMOUNT OF FEES PAID BY YOU TO US FOR SERVICES RENDERED UNDER



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THIS AGREEMENT. In the event of a claim by a third party relating to services under this letter, you will indemnify us from all such claims, liabilities, costs, and expenses, except to the extent determined to have resulted from our intentional or deliberate misconduct.

6. Limitation of Damages

- a. NOTWITHSTANDING ANYTHING TO THE CONTRARY IN THIS AGREEMENT, WE SHALL NOT BE LIABLE FOR ANY LOST PROFITS, INDIRECT, SPECIAL, INCIDENTAL, PUNITIVE OR CONSEQUENTIAL DAMAGES OF ANY NATURE EVEN IF WE HAVE BEEN ADVISED BY YOU OF THE POSSIBILITY OF SUCH DAMAGES.

7. Termination

- a. We reserve the right to withdraw from this engagement without rendering services for any reason, if you fail to comply with the terms of this engagement letter, if you disagree with our recommendations regarding our scope and services, or if we determine professional standards required for our withdrawal for any other reason, see also Section 3, Item 4 and Section 8.
- b. At the completion of our engagement, the original source documents will be returned to you. Workpapers and other documents created by us are our property. Such original workpapers will remain in our control, and copies are not to be distributed without our prior written consent.
- c. If any portion of this agreement is deemed invalid or unenforceable, said finding shall not operate to invalidate the remainder of the terms set forth in this engagement letter.

8. Refund & Dispute Policy

- a. Due to the nature of the products and services that we offer, including, but not limited to, the time that we will invest in your specific client file, we offer refunds excluding a \$100 cancellation for any of our products or services, and you waive the right to dispute our cancellation fee and conditions made from working within this engagement, see also Section 8.

9. Proprietary Information

- a. You acknowledge that proprietary information, documents, materials, management techniques and other intellectual property are a material source of the services we perform and were developed prior to our association with you. Any new forms, software, documents or intellectual property we develop during this engagement for your use shall belong to us, and you shall have the limited right to use them solely within your business. All reports, templates, manuals, forms, checklists, questionnaires, letters, agreements and other documents which we make available to you are confidential and proprietary to us. Neither you, nor any of your agents, will copy, electronically store, reproduce or make available to anyone other than your personnel, any such documents. This provision will apply to all materials whether in digital, "hard copy" format or other medium.

10. Statute of Limitations

- a. You agree that any claim arising out of this Agreement shall be commenced within 1 year(s) of the delivery of the work product to you, regardless of any longer period of time for commencing



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such claim as may be set by law. A claim is understood to be a demand for money or services, the service of a suit, or the institution of arbitration proceedings against us.

11. Force Majeure

- a. Neither party shall be held liable for any delays resulting from circumstances or causes beyond our reasonable control, including, without limitation, fire or other casualty, act of God, strike or labor dispute, war or other violence, epidemics or pandemics as defined by The Centers for Disease Control and Prevention, or any law, order or requirement of any governmental agency or authority. However, no Force Majeure event shall excuse us of any obligation to pay any outstanding invoice or fee or from any indemnification obligation under this Agreement.

12. Assignment

- a. All parties acknowledge and agree that the terms and conditions of this Agreement shall be binding upon and inure to the parties' successors and assigns, subject to applicable laws and regulations.

13. Severability

- a. If any portion of this Agreement is deemed invalid or unenforceable, said finding shall not operate to invalidate the remainder of the terms set forth in this Agreement.

14. Outsourcing

- a. The firm may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information.
- b. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others.
- a. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, the firm will remain responsible for the work provided by any such third-party service providers.

Section 7. Service Fees

Client(s) agree to pay the fee stated below for services rendered by us and or any of our affiliates, agents, strategic partners or associates through merchant accounts utilized by us for representation and services provided by us. The fee applies to those services in the service package indicated below and also referred in Section 2 of this agreement and is limited for the term of this agreement.



18191 Von Karman Ave Ste 100
 Irvine CA 92612
 (888) 501-5929
 lentax.co

Service Package: «Service1»

1. Professional fees to be paid according to service package pricing below:

¹ Bronze Service Package	\$700
Silver Service Package	\$1,100
² Gold Service Package	\$2,600
NFP Diamond Service Package	\$1,200
³ NFP Diamond Premium Service Package	\$2,000

- a. Our service package pricing are subject to change without notice after 30 days of public posting.
- b. Our service package pricing is set as indicated. The amount is not based on the amount of tax owed or contingent on any potential outcome of resolving client’s tax case. The amount client pays is based on the service package selected above.
- c. For our service package plans, the following items apply.
 - i. Client has the right to cancel at any time within 30 days of signing up for a full refund excluding a 10% cancellation fee by emailing us at general.inquiries@lenoreinc.com.
 - ii. Refunds are processed within 24 to 48 hours, see also Section 8.
 - iii. After 30 days of signing up, client has a right to cancel at least 48 hours before their next payment, by emailing us at general.inquiries@lenoreinc.com so that no future payments are charged.
 - iv. Any payments made after 30 days of signing up, are not subject to refund.
- d. Our service package plans can be purchased within the self-serve payment portal on our website or by calling our offices to receive a link to the self-serve payment portal.

2. Billing Address

«Address» «AptNo»	«City»	«State»	«Zip»
Physical Address	City	State	Zip Code

- a. If this service is unable to deduct the payment(s) due to insufficient funds or the account is closed, or if the credit card charge is declined, this service reserves the right to cancel the agreement or charge a penalty and or collection fee. Client accepts responsibility for any overdraft fees charged by the bank.

¹ Bronze Service Package includes a free 30-day trial period after which it will automatically convert to a paid plan
² Gold Service Package includes a 30% discount for first-time clients
³ NFP Diamond Premium Service Package includes a 50% discount for first-time clients



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- b. If client needs to change any payment date(s) or amount(s), client must contact 72 hours prior to the payment date(s) for consideration. We will do whatever possible within reason to assist all clients with payments on a case-by-case basis.
- b. NOTICE AND ACKNOWLEDGMENT OF PAYMENT FOR SERVICES: BY SIGNING THIS BILLING AUTHORIZATION FORM I HEREBY ACKNOWLEDGE THAT I HAVE AGREED TO RETAIN THIS SERVICE FOR THE ABOVE STATED FEE TO REPRESENT ME BEFORE THE IRS AND OR STATE TAXING AUTHORITY(S). I FURTHER ACKNOWLEDGE THAT NO WARRANTIES OR PROMISES HAVE BEEN MADE TO ME AS TO ANY ULTIMATE OUTCOME WITH REGARDS TO MY TAX LIABILITY(S).

Section 8. Cancellation and refund policy

Client has the right to cancel this agreement at any time within 30 days of signing up for any service package, or by notifying us in writing, as attested by date stamped fax or date stamped e-mail. See also our ability to cancel if conditions as set out in Section 3, item 4 and Section 6, item 7, are not met.

1. Client, upon cancellation, within 30 days of signing up, will receive a full refund of the total fee paid excluding a 10% cancellation fee.
2. Refund amount does not include access to any preliminary work, prepared returns, evaluation, and the substantial and valuable advice pursuant to Section 2 of this agreement including information the client received during the interview process.
3. Our total liability to client is limited to payment of the entire fee by the client excluding 10% cancellation fee within the 30 days of signing up.

Section 9. Signatures

Please date and execute this Agreement and return it to us to acknowledge your acceptance. We will not initiate services until we receive the executed Agreement. Any payment received prior to signing this agreement will be held in trust and returned to client if agreement is not executed within 3 days of receipt.

Within 24 hours of purchasing one of our service packages, the Agreement will be emailed to you at the email address you provided during checkout.

Client Signature: _____

Date: _____

Client Name: «ClientCompleteName»

Client Spouse Signature: _____

Date: _____

Client Spouse Name: «SpouseFirstName» «SpouseLastName»

Case No. «Case #»



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Lenore, Inc. Representative Signature: _____*Jamie L Williams*_____

Date: _____*3/22/2022*_____

Lenore, Inc. Representative Name/Title: **Jamie L. Williams, Owner/CEO**