

RETAINER AGREEMENT

Tax Controversy and Audit Representation

This Agreement is entered into on this _____ day of _____, 20____, by and between:

Representative:

Client:

1. **Scope of Representation:** The Client retains the Representative to provide professional services and representation before the _____ in connection with tax controversy matters concerning:

Tax Type(s): _____

Tax Period(s): _____

This representation does not include appeals, litigation in federal or state court, or preparation of original or amended tax returns, unless agreed upon in writing by both parties.

2. **Retainer and Fees:** The Client agrees to pay the Representative under the following terms:

- **Retainer Fee:** An initial non-refundable retainer of \$ _____ is due upon the execution of this Agreement. This retainer will be applied against hourly fees and costs incurred.
- **Hourly Rate:** Professional services will be billed at a rate of \$ _____ per hour.
- **Administrative/Other Costs:** Out-of-pocket expenses, including copy fees, mailing costs, and filing fees, will be billed to the Client.

3. **Client Cooperation:** The Client agrees to fully cooperate with the Representative, to provide all requested documents, financial records, and accurate information in a timely manner, and to truthfulness in all disclosures. Failure to do so may result in withdrawal of representation.

4. **Power of Attorney:** The Client agrees to execute Form 2848 (Power of Attorney and Declaration of Representative) or appropriate state authorization forms to enable the Representative to communicate with taxing authorities.

5. **No Guarantee of Outcome:** The Representative will make every professional effort to resolve this tax controversy favorably; however, the Representative makes no warranties, representations, or guarantees regarding the final outcome of the audit or examination.

6. **Termination:** Either party may terminate this Agreement upon written notice. Upon termination, all fees earned and expenses incurred by the Representative up to the date of termination shall become immediately due and payable.

7. **Governing Law:** This Agreement shall be governed by and construed in accordance with the laws of the State of _____.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date first written above.

CLIENT

Signature

Print Name

Date: _____

REPRESENTATIVE

Signature

Print Name and Title

Date: _____