

TAX AUDIT REPRESENTATION RETAINER AGREEMENT

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

Representative: _____

Address: _____

And

Client: _____

Address: _____

1. SCOPE OF REPRESENTATION

The Client hereby retains and employs the Representative to represent the Client in connection with the tax audit of the Client's _____ tax return(s) for the tax year(s) _____, conducted by the following tax authority: _____

This representation is strictly limited to the tax years and authorities specified above. Any additional tax years, state audits, local audits, or subsequent appeals will require a separate written agreement.

2. RETAINER AND FEES

The Client agrees to compensate the Representative for professional services rendered as follows:

- A. **Retainer Fee:** The Client shall pay an initial, non-refundable retainer of \$_____ upon execution of this Agreement. This retainer shall be applied against hourly fees, costs, and expenses incurred.
- B. **Hourly Rate:** Professional services will be billed at a rate of \$_____ per hour for the primary Representative, and \$_____ per hour for support staff and associates.
- C. **Flat Fee:** In lieu of hourly billing, the parties agree to a flat-fee arrangement of \$_____ for the complete scope of representation defined herein.

3. COSTS AND EXPENSES

The Client shall be responsible for all out-of-pocket expenses incurred by the Representative in connection with the representation, including but not limited to delivery fees, copying charges, travel expenses, transcriptions, and expert witness fees. No single expense exceeding \$_____ shall be incurred without prior authorization from the Client.

4. CLIENT RESPONSIBILITIES AND COOPERATION

The Client agrees to fully cooperate with the Representative. This includes, but is not limited to, providing complete, truthful, and accurate documentation, receipts, records, and information in a timely manner. The Client acknowledges that untimely submissions of requested information may jeopardize the defense of the audit and lead to additional penalties or fees.

5. POWER OF ATTORNEY

The Client agrees to execute Form 2848 (Power of Attorney and Declaration of Representative) or any corresponding state equivalent to authorize the Representative to act on the Client's behalf before the designated tax authority.

6. DISCHARGE AND WITHDRAWAL

The Client may discharge the Representative at any time. The Representative may withdraw from representation if the Client fails to pay fees or expenses, fails to cooperate, makes material misrepresentations, or insists on pursuing an unethical course of action. Upon termination, all unpaid fees and accrued expenses shall become immediately due and payable.

7. DISCLAIMER OF GUARANTEE

The Representative will use professional skill and diligence to defend the Client's tax positions. However, the Client acknowledges that

the Representative has made no guarantees or promises regarding the outcome of the tax audit or any potential liability, assessments, penalties, or interest.

8. GOVERNING LAW

This Agreement shall be governed by and construed in accordance with the laws of the State of _____.

CLIENT:

Signature

Print Name

Date

REPRESENTATIVE:

Signature

Print Name and Title

Date