

TAX CONTROVERSY REPRESENTATION AND DISPUTE RESOLUTION AGREEMENT

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

Client:

Name: _____
Address: _____
Phone: _____ Email: _____

And

Representative:

Firm/Name: _____
Address: _____
Phone: _____ Email: _____

1. SCOPE OF REPRESENTATION

The Client hereby retains the Representative to represent the Client before the Internal Revenue Service (IRS) and/or state tax authorities regarding tax controversy, audit, appeal, or dispute resolution matters for the following tax types and tax periods:

Tax Type(s): _____

Tax Period(s) / Year(s): _____

Specific	Dispute	Description:

2. POWER OF ATTORNEY

To facilitate representation, the Client agrees to execute IRS Form 2848 (Power of Attorney and Declaration of Representative) and/or equivalent state power of attorney forms. This authorization allows the Representative to receive confidential tax communications, inspect records, and perform administrative acts on behalf of the Client within the scope defined herein.

3. FEES AND BILLING ARRANGEMENTS

The Client agrees to compensate the Representative for services rendered in connection with this Agreement under the following terms:

- A. **Retainer Fee:** The Client shall pay a non-refundable initial retainer of \$ _____ upon execution of this Agreement, to be applied against hourly billing or fixed fees.
- B. **Fee Structure (Select one):**
 - Hourly Rate:** Professional services will be billed at a rate of \$ _____ per hour for primary representatives, and \$ _____ per hour for support staff.
 - Flat Fee:** A flat fee of \$ _____ for the scope defined in Section 1.
- C. **Costs and Expenses:** The Client is responsible for reimbursing the Representative for all out-of-pocket expenses incurred, including but not limited to filing fees, overnight mail, delivery fees, and travel expenses.

4. CLIENT OBLIGATIONS AND COOPERATION

The Client agrees to provide the Representative with full, accurate, complete, and timely information and documentation necessary to address the tax dispute. The Client acknowledges that failure to provide requested documentation within _____ days of a request may jeopardize the case and constitute grounds for the Representative to terminate this Agreement.

5. REPRESENTATIVE LIMITATIONS AND GUARANTEES

While the Representative will exert professional efforts on behalf of the Client, the Representative cannot guarantee, warrant, or predict a specific outcome of any IRS audit, dispute, negotiation, or appeal. Any expressions of potential outcomes are opinions only.

6. TERMINATION OF REPRESENTATION

Either party may terminate this Agreement at any time by giving written notice to the other party. Upon termination, the Client remains responsible for payment of all outstanding professional fees and expenses incurred up to the date of termination. The Representative shall return all original documents provided by the Client upon payment of all outstanding balances.

7. DISPUTE RESOLUTION

Any dispute, controversy, or claim arising out of or relating to this Agreement, including billing disputes, shall be resolved through binding arbitration in accordance with the rules of the American Arbitration Association in the State of _____ . The prevailing party shall be entitled to recover reasonable attorneys' fees and costs.

8. ENTIRE AGREEMENT

This Agreement constitutes the entire understanding between the Client and the Representative regarding the specified tax controversy representation and supersedes any prior oral or written agreements.

Client Signature

Representative Signature

Printed Client Name

Printed Representative Name / Title

Date

Date