



TAXPAYER AMENDED RETURN AGREEMENT

THIS AGREEMENT is made on the _____ day of _____, 2003, by and between TAXBACK, LLC, an Arizona limited liability company ("TAXBACK"), and the undersigned ("TAXPAYER").

TAXBACK is in the business of assisting taxpayers in obtaining federal and state income tax refunds by referring TAXPAYER to an independently contracted, licensed tax preparer who will review and file amended returns on behalf of the taxpayer.

TAXPAYER desires to use TAXBACK's services. The parties agree as follows:

1. Obligation of TAXBACK

- 1.1 Review of Income Tax Returns. TAXBACK is not a return preparer. TAXBACK agrees to have an independently contracted, licensed tax preparer (an independent "Tax Preparer") review up to three (3) years of TAXPAYER's previously filed returns for federal and state income taxes, as well as social security tax. At the conclusion of such review, the independent Tax Preparer will make a determination as to whether or not TAXPAYER may be qualified to receive tax refunds and if so qualified, will prepare and file amended returns for federal and state income taxes, as well as social security tax, on behalf of TAXPAYER. The independent Tax Preparer, reserves the right to not file an amended return if the minimum refund requirement is not met. However, the independent Tax Preparer will promptly advise you if you are entitled to a refund that is less than the required minimum, so that you can seek another tax preparer to file the amended returns for you.

Please be advised that although the independent Tax Preparer will work within tax laws, there is no guarantee that the IRS will not review any amended returns that are submitted.

- 1.2 Confidentiality/Defense of Filed Returns. **TAXBACK shall not rent, sell, or disclose, or permit any of its agents, employees, or subcontractors to rent, sell, use, or disclose, any of the confidential information contained in TAXPAYER's income tax returns for any purpose except in the performance of its obligations under this Agreement.**

2. Obligation of TAXPAYER

- 2.1 Cooperation and Documents. TAXPAYER agrees to cooperate with TAXBACK and its agents, employees and representatives, including but not limited to signing any and all documents deemed necessary for TAXBACK to fulfill its obligation to TAXPAYER under this Agreement. TAXPAYER hereby authorizes the independent Tax Preparer, selected by TAXBACK, to represent TAXPAYER before the Internal Revenue Service, Social Security Administration and any State Department of Revenue, with regard to matters contained in the Power of Attorney, for a period of three years from the date the amended return is filed. However, after the three year period, the independent Tax Preparer will continue to send TAXPAYER any correspondence received from the IRS, and complete to the greatest extent possible, any activities already in progress. TAXPAYER agrees to execute such power of attorney(s), assignment of authority, and representation agreements as may be requested by TAXBACK. TAXPAYER agrees to promptly respond to any reasonable requests for information from TAXBACK in furtherance of the purposes of this Agreement, and to make himself or herself reasonably available to TAXBACK for such purpose.
- 2.2 Power of Attorney. TAXPAYER shall grant a Power of Attorney to an independent Tax Preparer, selected by TAXBACK, for the sole purpose of receiving and inspecting TAXPAYER's confidential tax information and to take all actions TAXPAYER could perform with respect to the reviewed tax returns, covered by this Agreement, including but not limited to the authority to receive TAXPAYER's refund checks and communicate with the IRS about the above stated returns. The Power of Attorney shall provide that all refund checks shall be mailed to the independent Tax Preparer selected by TAXBACK. This Power of Attorney shall be limited to the foregoing purposes.

- 2.3 Representations and Warranties of TAXPAYER. TAXPAYER represents and warrants to TAXBACK that:
- a) any information contained within any such returns is true, current, complete and accurate in all respects to the best of his or her knowledge.
 - b) If TAXPAYER is a partnership, limited partnership, corporation, limited liability, or any other legal entity, the person executing this Agreement has full power and authority to enter into this Agreement and to bind TAXPAYER to the terms and conditions of this Agreement.
 - c) The execution of this Agreement will not violate, conflict with, or result in the breach of any other agreement to which TAXPAYER is a party.

3. Fees

- 3.1 Regular Fee. It is understood that TAXBACK is paid a fee for referring TAXPAYER to an independent Tax Preparer. TAXPAYER shall pay TAXBACK a fee (a "Fee") in an amount equal to fifty percent (50%) of any income tax refund plus interest received by TAXPAYER as a result of any amended returns filed on behalf of TAXPAYER by the independent Tax Preparer selected by TAXBACK.
- 3.2 Discounted Fee. It is understood that TAXBACK is paid a fee for referring TAXPAYER to an independent Tax Preparer. If TAXPAYER chooses to pay the Fee at the time that the Tax Preparer selected by TAXBACK files TAXPAYER's amended return, the Fee shall be an amount equal to forty percent (40%) of the anticipated refunds (a "Prepaid Fee"). In the event TAXPAYER has paid a Prepaid Fee to TAXBACK, and, due to any errors or omissions on the part of TAXBACK, the anticipated refund is less than that which was set forth upon the particular amended tax return, then TAXBACK shall immediately, upon learning of the error or omission, refund to TAXPAYER that portion of the Prepaid Fee related to the reduction in the anticipated tax refund.
- 3.3 If TAXPAYER has a Current Balance Due with the IRS. In the event that the independent Tax Preparer, selected by TAXBACK, determines TAXPAYER is eligible for a tax refund, and either the IRS determines that TAXPAYER is entitled to less of a refund, or TAXPAYER has an existing balance due to the IRS, TAXPAYER shall, as a condition to the independent Tax Preparer preparing and filing amended returns, pay TAXBACK a Fee in an amount equal to forty percent (40%) of the anticipated refunds without deducting the amount TAXPAYER owes the IRS. Such Fee shall be due and payable to TAXBACK within thirty (30) days of TAXBACK notifying TAXPAYER that TAXPAYER is eligible for a tax refund. The amended tax returns will not be prepared until the Fee has been received by TAXBACK.
- 3.4 Inaccurate Information. In the event that any anticipated refund due under this Agreement is not paid because of inaccuracies of the information contained within the return or amended return, due to no fault of TAXBACK, or in the event any amended return results in less of a refund than anticipated on the amended return filed on his or her behalf by TAXBACK due to inaccuracies in information given by TAXPAYER to TAXBACK, then TAXBACK shall be entitled to its Fee under 3.1 or 3.2 above, based upon the amount of the anticipated refund as set forth on the amended return filed, and not as a result of any audit.
- 3.5 Refund Check Mailed to TAXPAYER. It is the intent of the parties hereto that all refund checks shall be mailed to the independent Tax Preparer selected by TAXBACK. In the event any refund check is mailed directly to TAXPAYER, TAXPAYER shall promptly provide written notification of receipt of the refund check to TAXBACK and remit the Fee due TAXBACK within ten (10) days of receipt of such refund check.

4. **Cost of Collections.** In the event TAXPAYER fails to pay the Fee to TAXBACK within ten (10) days of receipt of the Refund Notification, then TAXPAYER shall pay a late charge equal to ten percent (10%) of the Fee due TAXBACK. Such late charge is not a penalty but a reasonable estimate of the additional cost to TAXBACK in performing its services hereunder prior to turning this matter over to its attorneys for collection. In addition, TAXPAYER shall pay to TAXBACK interest on the amount of the unpaid Fee at the rate of one and one-half percent (1.5%) per month (eighteen percent [18%] per annum) on the unpaid Fee commencing ten (10) days after TAXPAYER receives the Refund Notification.
5. **Governing Law.** This Agreement shall be governed by and construed in accordance with the internal laws of the State of Arizona, without regard to conflicts of law provisions of Arizona State law.
6. **Jurisdiction.** Each party hereto agrees that any and all claims, causes of action, or litigation between the parties hereto shall be brought in a state court in the State of Arizona, County of Pima or County of Maricopa. Each party hereto unconditionally and irrevocably consents to the jurisdiction of any such court over any dispute or litigation.
7. **Attorneys' Fees.** TAXPAYER agrees to pay all of TAXBACK's legal costs, including attorneys' fees and costs, in connection with the collection of a Fee due TAXBACK, whether or not litigation is instituted. The prevailing

party in any court action shall be entitled to recover its costs and expenses, including, without limitation, reasonable attorneys' fees incurred in connection with such action, including any appeal of such action.

8. **Copies of Returns Only.** TAXPAYER shall submit copies only (no original documents will be accepted) of tax returns for review. In the event there is no refund due TAXPAYER, TAXBACK will shred all documents submitted.
9. **Entire Agreement; Amendments and Waivers.** This Agreement constitutes the entire agreement between the parties pertaining to the subject matter hereof and supersedes all prior agreements, understandings, negotiations and discussions, whether oral or written, of the parties. This Agreement may not be amended except by a written agreement signed by TAXPAYER and TAXBACK, by its authorized representative in Phoenix, Arizona.
10. **Literature.** TAXPAYER acknowledges reading all literature and related documents provided by TAXBACK, before signing this agreement.
11. **Headings.** The headings of the sections herein are inserted for convenience only and are not intended to affect the meaning or interpretation of this Agreement.
12. **Acceptance by TAXBACK.** This Agreement shall have no force or effect until it is signed by TAXBACK at its principal place of business in Phoenix, Arizona.

TAXPAYER

Signature

Printed Name

Date

TAXPAYER SPOUSE *(Both spouses must sign)*

Spouse Signature

Spouse Printed Name

Date

TAXPAYER BUSINESS *(Legal entity only)*

Company Name

Signature

Printed Name and Title

Date

TAXBACK LLC

Signature

Printed Name

Title

Date

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"We appreciate the opportunity to review your returns"