

Membership Agreement

Tax Protection Plus, LLC (referred to here as "COMPANY," "We," "Us," and "Our") will provide you membership in the **Protection Plus Audit Assistance Membership Program ("Program")** subject to the terms and conditions herein (the "Agreement").

1. Definitions: The following definitions are applicable to the Agreement:

- **"Provider"** means the company through which You enroll into the **Program**, Credit Karma Tax, Inc.
- **"Return"** means Your (i) IRS-acknowledged federal tax return, or (ii) state-acknowledged state tax return that meets the Eligibility requirements described in this Agreement.
- **"Membership"** means the Provider's acceptance of your eligibility to enroll into the Program, and Your right to receive the Services of the Program, subject to the terms, conditions, exclusions, and responsibilities listed below.
- **"Negligence"** means Your failure to exercise the care or apply the effort to research IRS and/or state tax codes, instructions, and guidelines that a reasonably prudent person would exercise in the preparation of a tax return.
- **"You," or "Your"** means the individual listed on a Return, or individuals in the case of two people who are filing jointly.
- **"Party," or "Parties"** means either You or COMPANY individually, and You and COMPANY collectively.

2. Your Eligibility and Responsibilities:

2.1 Eligibility. You are eligible to receive the Services defined in this Agreement for a **Return** filed after January 1, 2021 if Provider files and transmits Your Return and Provider acknowledges that **You** meet its requirements for enrollment in the Program, with such eligibility requirements being stated in the offer, disclosure, or any other documentation associated with the Program.

2.2 Your Responsibilities. In order for **COMPANY** to provide the **Services** to **You**, **You** agree to:

- Notify **COMPANY** within thirty (30) days after receiving any correspondence or notice from a taxing authority discussing an Inquiry.
- Provide **COMPANY** with a complete copy of **Your Return**.
- Contact the taxing authority (with the assistance of **COMPANY**) to request an extension of the deadline for responding to the taxing authority.
- Provide **COMPANY** with all assistance or documents as requested by the COMPANY that support the claims made on Your **Return**.

3. Services We Provide. If **Your Return** is audited, the subject of an inquiry or investigation by a taxing authority, a taxing authority denies any credits or deductions (unless specifically excluded herein), or if You receive a notice from a taxing authority related to identity theft or verification of your identity (collectively and each, an **"Inquiry"**) during the **Membership Term**, **We** will provide **You** with the following services (the **"Services"**):

3.1 Case resolution specialist. **Your** case will be assigned to a specific Case Resolution Specialist (**"CRS"**) who is appropriately qualified or credentialed and who will be primarily responsible for **Your** case.

3.2 Consultation regarding taxing authority correspondence. The CRS will review correspondence **You** receive from a taxing authority, and will consult with **You** about the issues raised by the taxing authority, including **Your** options for responding to the taxing authority. During this consultation, the CRS may identify the specific documentation that may be required to respond to the taxing authority and discuss next steps, including any options that may be available to **You**.

3.3 Document review collection, and organization. If necessary to respond to the taxing authority, the CRS will identify documents that need to be collected and provided to the taxing authority. Depending on the issues raised by the taxing authority, **You** may be required to gather documents such as receipts for specific expenses, bank records, medical records, mileage logs, school records, and other similar documents. Once the materials have been gathered and provided to the CRS, the CRS will assist to organize and format the documentation in a manner consistent with the requirements of the taxing authority and prepare a professional response portfolio that includes a detailed cover letter and the properly formatted documentation. The CRS will review and discuss the professional response portfolio with **You** before it is sent to the taxing authority.

3.4 Written correspondence with taxing authorities. If necessary, the CRS will draft letters and other written correspondence on **Your** behalf, as needed, to respond to inquiries or demands from a taxing authority. After **You** review and approve the form and content of the written correspondence, the CRS will send the correspondence to the taxing authority. In cases where the IRS or state tax authority requires a response directly from **You**, the CRS will assist to prepare the written correspondence for **You** and/or provide instructions and guidance necessary to enable **You** to properly respond to the taxing authority.

Often times, cases may require additional clarification from the taxing authority. In the event additional clarification is needed, the CRS will correspond with the taxing authority on **Your** behalf to obtain the clarity needed to prepare a thorough response. In some instances, the request for additional information or confirmation of information must come from **You**. In those instances, the CRS will consult with **You** and, when appropriate, draft the correspondence for **You** and provide instructions regarding how to communicate with the taxing authority.

3.5 Conferences and Hearings with Taxing Authorities. In the event a taxing authority provides **You** an opportunity to attend an in-person or telephonic conference or hearing related to a **Return** covered under this **Agreement**, the CRS will attend the conference or hearing on your behalf to act as Your

advocate before the taxing authority. The CRS will attend the conference or hearing in-person or telephonically, whichever is appropriate.

3.6 Assistance with Identity Theft. In the event **You** receive an Inquiry from a taxing authority related to verifying Your identity or suspected or actual identity theft, including Forms 4883C or Letter 5071C or a similar identity verification letter from a state taxing authority, the CRS will consult with **You** and review the process for restoring **Your** identity with the relevant taxing authorities. For example, the CRS will complete IRS form 14309 and send it to You for signature and submission to the IRS (this form cannot be submitted by a third party). In some instances, **You** must visit the nearest IRS office for an in person interview. In these instances, the CRS will consult with **You** so that **You** are prepared for the interview and have the required documentation.

3.7 Tax debt relief. When **You** cannot provide the required documentation to substantiate **Your** original return, or when the taxing authority rejects the documentation submitted, when possible, the CRS will negotiate with the taxing authority on **Your** behalf to find the most appropriate tax debt relief option that is available to You. You must meet all guidelines for approval of the applicable debt relief and pay all associated governmental fees.

3.8 Disclaimer. The **Services** are subject to change, modification, or substitution at any time without notice to You.

4. Program Exclusions. We will not provide Services for Inquiries related to any of the following:

4.1 Pre-existing condition: We will not provide Services for any issues in connection with a Return which the IRS or state taxing authority has identified to You in writing prior to the date the Return became eligible for Services under the Program.

4.2 Non-resident **Returns** (form 1040NR or 1040NR-EZ).

4.3 **Returns** other than individual returns including, but not limited to, corporate, partnership, trust, estate, gift and employment returns.

4.4 **Returns** in which You had actual knowledge of additional taxes owed as of the date **You** enrolled in the **Program**.

4.5 Returns prepared with **Negligence**, recklessness, intentional misrepresentation, or fraud.

4.6 Local, city, and county tax **Returns**.

4.7 **Returns** that have become subject to IRS or state criminal investigations.

4.8 Inquiries related to foreign income, flow-through entities (partnerships and S-corporations as reported on Schedule K-1), court awards and damages, bartering income, cancelled debt, estate and gift tax.

4.9 Inquiries related to the following credits: Foreign Tax Credit (Form 1116), Qualified Plug-In Electric Drive Motor Vehicle Credit (Form 8936), Residential Energy Efficient Property Credit (Form 5695), Mortgage Interest Credit (Form 8396), Credit to Holders of Tax Credit Bonds (Form 8912), Credit for Prior Year Minimum Tax (Form 8801), Credit for Excess Railroad Retirement Tax Withheld (Form 1040, Schedule 5, Line 72).

4.10 Returns filed after the relevant April filing deadline without an approved extension from the IRS or state taxing authority.

5. Term. The term described in Sections 5.1 - 5.2 and any extensions permitted under this Section shall be referred to as the “Membership Term”.

5.1. If **Provider** successfully e-filed **Your Return**, **We** will provide You **Services** beginning on the date **Your Return** is transmitted to and accepted by the relevant taxing authorities and ending on the date one (1) year after the later of (i) the relevant taxing authority’s April filing deadline for that particular **Return** or (ii) the date You e-filed.

5.2. Membership Term Extension. Subject to the continued availability of the Program by **Provider**: (a) if Your Returns from two consecutive tax years are successfully enrolled into the Program, the **Membership Term** for **Your** earlier eligible **Return** will extend for one (1) additional year, to a total of two (2) years; and (b) if Your Returns from three consecutive tax years are successfully enrolled into the Program, the **Membership Term** for **Your** earliest **Return** will extend again one (1) more year, to a total of three (3) years, and the term for **Your** next earliest **Return** will extend for one (1) additional year, to a total of two (2) years. The maximum **Membership Term** for any particular **Return** is three (3) years.

5.3. Membership Cannot Be Combined. Unless otherwise stated by **Provider**, in writing, Your **Membership** and Your **Membership Term** cannot be combined with any other membership or enrollment You may have with both **Providers** for services similar to the **Program**.

6. Provider’s Obligations: You understand that **Provider** has obligations to **Us** and that if **Provider** does not perform those obligations **We** are under no obligation to provide **Services** to **You**.

7. Cancellation: If, for any reason, **You** are not satisfied with the **Program** and wish to terminate Your membership, You may cancel the membership by notifying **Us** in writing or by telephoning a **Program** representative. Membership in the **Program** shall terminate on the date that **We** receive written notice of cancellation.

8. Member Representations and Acknowledgements: In return for the **Services** available under the **Program**, You represent and acknowledge:

8.1 **You** have read this Agreement carefully and understand the **Program**.

8.2 **You** may cancel Your **Program** membership at any time before the end of the Membership **Term**.

8.3 Membership in the **Program** and the **Services** are not assignable without the express written consent of **COMPANY**. **You** will only use Your **Program** membership for Your personal benefit. Violation of this paragraph 8.3 will result in immediate termination of Your **Program** Membership.

8.4 **Provider** is a separate company, and **We** are in no way responsible for the anything **Provider** has done for or promised to **You**.

8.5 The **Program** is not insurance.

8.6 **You** have truthfully provided correct, accurate, and complete information to the **Provider** and to the best of **Your** knowledge, the **Return** was not prepared with Negligence, recklessness, intentional misrepresentation, or fraud.

8.7 **We** may share any information **You** provide to **Us** with **Provider**.

9. Disclaimer: Failure to comply with Our procedure and strategy recommendations may result in an unfavorable IRS and/or state (if applicable) ruling. Failure or refusal to comply with requests or instructions from the IRS and/or state (if applicable) during the audit may result in adverse actions taken by the IRS to **Your** detriment. In either case, **We** will not be held responsible for the outcome and reserves the right to cease providing services when reasonably warranted.

10. Disclaimer of Warranties: We are not a **Tax Preparer**, or a direct provider of the tax services provided to **You** other than the **Program**. ACCORDINGLY, **WE** GIVE NO WARRANTY, EXPRESS OR IMPLIED, AS TO DESCRIPTION, QUALITY, MERCHANTABILITY, FITNESS FOR ANY PARTICULAR PURPOSE, PRODUCTIVENESS, OR ANY OTHER MATTER, FOR ANY SERVICES OR MERCHANDISE PURCHASED OR RECEIVED BY YOU FROM A **PROVIDER**. **YOU** ACKNOWLEDGE THAT YOU ARE NOT RELYING ON **OUR** SKILL OR JUDGMENT IN SELECTING A **PROVIDER** FOR THE SERVICES PROVIDED TO **YOU** BY THE **PROVIDER**. In the event any product or service (other than the **Program**) purchased or received by **You** from a **Provider** is canceled, modified, defective, or otherwise unsatisfactory to **You**, **You** will look solely to the **Provider**, seller, merchant, or manufacturer of the product or service for any repair, exchange, refund, or satisfaction of claim.

11. General Release: Except in cases of Our gross negligence or willful misconduct, or if **We** break the law, **You** hereby forever release, acquit and discharge **Us** and Our employees, agents and affiliates from any and all liabilities, claims, demands, actions, and causes of action that **You** or Your legal representative(s) may have by reason of any monetary damage or personal injury sustained as a result of or during the cause of the use of any and all **Services** under the **Program**. The sole recourse available to **You** or **Your** legal representative(s) against **Us** shall be cancellation of the **Program** membership as provided in Section 7.

12. Notices: Any and all notices, consents, approvals, requests, and other written communications given or required under the terms of this Agreement shall be deemed to have been duly given and served when sent by

email, U.S. Postal mail, postage prepaid and addressed to the address You provided Us.

13. Entire Agreement: This Agreement sets forth the entire agreement and understanding of the Parties with regard to membership in the **Program**. No representations, inducements, promises or agreements, or otherwise, shall be of any force or effect. The validity or unenforceability of any term of this Agreement shall in no way affect the validity or enforceability of any other terms or provisions of this Agreement.

14. Binding Effect: This Agreement shall be binding upon and inure to the benefit of the Parties as well as their respective successors and permitted assigns.

15. Governing Law: This Agreement shall be governed and construed in accordance with the laws of the State of North Carolina regardless of any application of principles regarding conflicts of laws.

16. Headings: The headings or captions provided throughout this Agreement are for reference purposes only and shall in no way affect the meaning or interpretation of this Agreement.

17. Waiver of Breach: Waiver of breach of any provision of this Agreement shall not be deemed a waiver of any other breach of the same or different provision.

Tax Protection Plus
P.O. Box 24279 Winston Salem, NC 27114
claims@taxprotectionplus.com / Phone # 877-579-5602/ Fax# 850-424-1192