

This agreement is entered into between Global Executive Management Solutions LLC (“GEMMS”) and the undersigned participant (“Participant”) and, if applicable, the Participant’s spouse in connection with GEMMS’ provisions to Participant of tax preparation services (the “Services”).

- 1) GEMMS will not be liable for any claim for damages arising out of or in connection with any services provided hereunder for the Participant in an amount greater than the amount of fees actually received by GEMMS with respect to the services performed on Participant’s behalf and directly relating to and forming the basis of such claim. No party to this Agreement will, in any event, be liable to the other, for any reason, for any consequential, incidental, special, punitive or indirect damages, including loss of profits, revenue, data, use of money or business opportunities, regardless of whether notice has been given or there is an awareness that such damages have been or may be incurred.
- 2) Any controversy or claim arising out of or relating to the services covered by this Agreement and provided to the Participant shall be submitted first to voluntary mediation, and if mediation is not successful, then to binding arbitration, in accordance with the Rules for Non-Administered Arbitration of the CPR Institute for Dispute Resolution (“Rules”) as in effect on the date of this agreement.
- 3) All advice and other services GEMMS provides pursuant to this engagement are intended to be solely for the benefit of the Participants and are not for the benefit of anyone else.
- 4) Information relating to federal tax advice GEMMS provides to the Participant, including communications between us and material GEMMS create in the course of providing that advice may be privileged and protected from disclosure to the Internal Revenue Service. Should the Internal Revenue Service seek disclosure from you or us of written or oral communications relating to such advice, we will discuss with you whether and how you assert, or waive, the privilege.
- 5) While we are, of course, available to provide you with the tax and consulting services noted within this agreement, it is our policy to put all advice upon which a client might rely into a written memorandum prior to you relying on such advice. We believe this is necessary to avoid confusion and to make clear the specific nature of our advice. You should not rely on any advice that has not been put into written memorandum for you.
- 6) GEMMS considers all nonpublic information about our clients to be confidential. This includes personal and financial information provided by the Participant or by others, as well as information we generate on the Participant’s behalf. It is GEMMS policy not to disclose client information to our affiliates except in connection with the rendering of tax preparation services to the Participant. It is also GEMMS policy not to disclose client information to non-affiliated third parties except as required by law, without client consent. GEMMS personnel and contractors employ security systems designed to protect against unauthorized access and use of confidential information.
- 7) Information received by GEMMS in the process of the preparation of the Participant’s tax return will not be audited and/or otherwise reviewed for accuracy. The Participant accepts all responsibility to provide all information required for complete and accurate tax return(s) including any information from prior year tax return(s) that could influence the current year tax return.
- 8) It is the Participant’s responsibility to seek clarification on any questions they have about the information required to prepare a complete and accurate tax return.
- 9) Fees for services do not include responses to communications for any tax authority, amending tax returns for non-GEMMS caused errors and/or cost associated with re-submitting returns to tax authorities related to non-GEMMS caused issues.
- 10) Participant agrees to pay the standard hourly rate of **\$250 per hour plus expenses** for all US tax services rendered unless an otherwise agreed fixed fee has been arranged. All invoices will be issued upon completion of each service and are due upon receipt.
- 11) Typical expenses detailed below:

Upload prior year tax data into current year Tax Notebook	\$1.00
Download current year tax data from Notebook to Tax Program	\$3.00
US Federal Tax Return Program	\$47.00
US State Tax Return Program (each)	\$37.00
Efile US Federal Tax Return	\$15.00
Efile US State Tax Return (each)	\$8.00
Efile US Foreign Bank Account Return (each)	\$9.00
- Resubmission of efile return results in additional efile fee	
Efile US Federal or State Extension	\$7.00
Postage	At cost
- 12) Any invoice unpaid for more than 30 days shall be subject to a **late charge equal to the greater of \$20.00 or 1.5%** of the amount outstanding, per month, or the highest rate allowed by applicable law.
- 13) All credit processing fees will be charged back to the participant. If payment is provided via cash or check, no fees will be passed back. If payment is provided by QuickBooks Bank to Bank transfer, a flat \$3 will be passed back. If payment is provided via PayPal / Credit Card, a 5% charge will be passed back.

Participant’s Printed Name

Participant’s Signature

Date

Participant’s Spouse Printed Name

Participant’s Spouse Signature

Date