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General Terms and Conditions

The following "General Terms and Conditions" shall be in effect for Engagements between Allure Accounting, Inc. doing business as Allure International Tax Consulting ("Allure") and its Clients. Any amendment or modification of the Engagement will only be binding if evidenced in writing signed by each Party or an authorized representative of each Party.

1. Extent and Implementation of the Engagement

- a. In order for Allure to commence work on behalf of the Client, the Client must sign an Engagement Letter.
- b. This Contract will be carried out in accordance with the professional standards as set forth by the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants (www.ficpa.org and www.aicpa.org).
- c. The Client represents that all financial records and related information provided to Allure are accurate. Should Allure determine any inaccuracies therein, the Client will be so informed.
- d. Information provided by the Client will not be verified, reviewed, or audited. Prepared Statement of Assets, Liabilities & Equity (Income Tax Basis) and the Statement of Revenues and Expenses (Income Tax Basis) are not compiled, reviewed or audited and no assurance is provided by Allure or any CPA.
- e. This Contract does not represent any Power of Attorney or legal representation on behalf of the Client. Power of Attorney may be granted by use of the proper forms provided by the IRS and other taxing authorities. Should Allure be unable to reach Client when filing deadlines must be obeyed, Allure is authorized but not obligated to act on Clients behalf.
- f. We will use our judgment in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. Unless you instruct us otherwise, we will apply the "more likely than not" standard to resolve such issues in your favor where possible.
- g. Allure is not an Investment Advisory Company and is not authorized to give financial or investment advice, even if we receive documentation about Clients' Investment Accounts, like bank statements, overview statements etc.
- h. Allure is not a law firm and is therefore not authorized to give legal advice.

2. Confidentiality

- a. Allure will not at any time or in any manner, either directly or indirectly, use for its personal benefit, divulge, disclose, or communicate in any manner, any information that is proprietary to the Client. This provision will continue to be effective after the termination of an Engagement.
- b. In the course of fulfilling the Engagement, Allure is entitled to process all personal information concerning the Client, its family and its co-workers in an automated database file.
- c. This Confidentiality responsibility is also binding on Allure's employees.
- d. This Confidentiality responsibility shall not apply as to the implementation of Allure's legal interests. The Confidentiality responsibility shall not apply to information that Allure needs to provide to its professional liability insurance carrier.
- e. Allure and its employees may disclose any of the confidential information to the extent required by law or by the request or requirement of any judicial, legislative, administrative or other governmental body.
- f. Any oral or written waiver by Client of these confidentiality obligations which allows Allure to disclose Client's confidential information (such as analyses, financial statements, tax returns, accounts, certificates, and other written materials) to a third party will be limited to a single occurrence tied to the specific information disclosed to the specific third party, and the confidentiality clause will continue to be in effect for all other occurrences. This conforms to the terms of IRS Consent Form 7216.

- g. Allure may use personal Client information to inform Client about tax law changes, to send newsletters and to send other advertising materials.

3. Collaboration with Third Parties

- a. Allure reserves the right to consult with specialized third parties or use third party services in the execution of an Engagement.
- b. In such cases, all Confidentiality provisions as outlined in § 2 above shall apply.

4. Liability

- a. The Client (Taxpayer) shall be responsible for the payment of any taxes – also for any additional sums that may arise after a tax audit.
- b. The Client shall be responsible for the content of Statement of Assets, Liabilities & Equity (Income Tax Basis) and Statement of Revenues and Expenses (Income Tax Basis). These Statements prepared by Allure, are not compiled, reviewed or audited and no assurance is provided by Allure or any CPA.
- c. Allure accepts no responsibility for any taxes, late payment penalties, interest, and any other charges or cost which might arise from a delay in filing a tax return due to the failure of the client to provide documents, and supporting materials in a timely manner.
- d. Allure accepts no responsibility for any taxes, late payment penalties, interest and other charges or cost which might arise from the failure of a third party to forward tax returns, attachments, instructions or data in a timely manner.
- e. Allure accepts no responsibility for any taxes, late payment penalties, interest and other charges or cost which may result from an error of carrying over information and data that was prepared by a third party before Allure was engaged for professional services.

5. Responsibility of the Client

- a. The Client is, as described in the appropriate Engagement Letter, responsible for cooperating with Allure in order to ensure the proper completion of the Engagement. In particular, he must provide to Allure on a timely basis all necessary documents and statements within the specified time limits. The following delivery methods are available:
 - Mail
 - Delivery in person
 - E-Mail
 - Fax
 - 24/7 Portal
 - Use of a delivery service (FedEx for example)
- b. Client assumes responsibility for the accuracy and completeness of all documents, numbers and other materials delivered to Allure.
- c. Client is responsible for immediately passing along any and all information concerning any events and circumstances which might affect the completion of the Engagement.
- d. Client is responsible for taking note of all written and oral communications from Allure and to confer with Allure if he has any questions or concerns.
- e. Client must refrain from any and all activities which could interfere with Allure's free and independent completion of its work.
- f. Client is obliged to obtain written permission from Allure before forwarding any of the results of its work to a third party.

6. Failure of Client Involvement and Delay of Acceptance of Engagement by Client

- a. In the event that the Client fails to cooperate with Allure as outlined in § 5 above, Allure is not obliged to continue its work on the Client's behalf. Allure can, without prior notice, immediately cancel the Engagement.

Allure is entitled to reimbursement of any costs and expenses incurred, even if the Engagement is not cancelled.

- b. Client must abide by the deadline for the return of the signed Engagement Letter as described in § 16.
- c. Should the Client delay in accepting Allure's terms by return of the signed Engagement Letter, the Contract shall not be in effect and therefore no responsibilities on the part of the respective parties shall be in effect.

7. Calculation of Service Fee

- a. For each Engagement, payment for services shall be established separately within the Engagement Letter between the parties to the contract.

8. Retainer

- a. Allure may require a deposit to cover current and anticipated fees and expenses.
- b. In the event that the requested deposit is not received, Allure reserves the right, after so giving notice, to cease working on the Client's behalf until the deposit is received. Allure is obliged to give the Client one week's notice of its intention to cease activities if such a delay could prove detrimental to the Client.

9. Form of Payment of Fees and Retainers

Client may initiate payment of Fees and Retainers as follows:

- a. Cash
- b. US Check
- c. Payment via Credit Card by signing and returning the credit card authorization form to Allure (see downloads on our website).
- d. Automatic Debit from US bank account by signing and returning the ACH authorization form to Allure (see downloads on our website).

10. Non-Payment of Fees/Retainer

Fees are due within two weeks of receipt of the invoice or the Engagement Letter. Allure may stop all work until the fee payment or retainer payment is received. Allure will give one week's notice of the intent to cease working if this action could cause disadvantages to the Client.

11. Fulfillment of Engagement

- a. The Engagement shall end when the agreed-upon services are performed, the term of the Engagement has been reached, or by Notice being given. The Engagement shall not end because of the Client's death, the onset of incompetence or dissolution of a corporation.
- b. In special circumstances, either party to the Engagement may cancel. The cancellation must be written with a 14-day notice. All services performed by Allure up to this point in time must be paid.
- c. In the event that Allure cancels a contract, such reasonable actions still must be taken without delay that would prevent legal losses to the Client (for example, applying for an extension when a deadline is approaching).
- d. Allure shall return to the Client any and all records, notes and data of any nature which may be in its possession which are and shall remain the property of and relate to the Client's business. In addition, Allure is obliged to answer any questions the Client may have concerning the disposition of such matters and to give a fair and accurate accounting thereof.
- e. At the end of the Engagement, Client must pick up all materials from Allure within 6 weeks. Should it not be possible for Client to pick up the materials within that time, a yearly, mutually-agreed-upon storage fee may be charged. In the event that the storage fee is not paid, Allure reserves the right to destroy the materials. Return of these documents by mail or messenger service requires payment of postage/messenger as well as handling charges. Should Client want these materials sent to a third party, he must provide written permission using IRS Form 7216.
- f. Refund in the case of early termination:

No refund shall be made to the Client in the event of early termination of the Engagement. Service charges which may have not yet been calculated are due and payable upon termination of the Engagement.

12. Storage, Return, and Retention of Work-related results and Documents

- a. Allure will retain documents relating to each Engagement (i.e. letters exchanged between Allure and its Client, copies of papers which Allure has received from the Client, papers used internally, copies of tax returns, correspondence between Allure and financial authorities) for an unspecified period of time.
- b. Allure's responsibility does not include storage of the Client's original documents. These will be returned to the Client when the Engagement is completed.
- c. It is the Client's responsibility to retain and protect its records for an indefinite period of time, for possible future use, including potential examination by any government or regulatory agencies. These documents can be stored on a computer as PDF or JPEG files.
- d. Upon request of the Client, no later than at the end of the Engagement, Allure is obliged to return to the client within 4 weeks all original documents which might still be in its possession. Allure may make and retain copies or photocopies (also in electronic form) of the documents which have been returned to the Client.
- e. Under no circumstances is Allure obliged to give to the Client documents which have been used internally (work papers)
- f. Allure may refuse to turn over the results of its works until any unpaid invoices or amounts have been settled. Allure is not entitled to hold onto any original documents or materials received from the Client in order to complete the terms of the Engagement.

13. Applicable Law and Venue

- a. The Engagement shall be deemed to have been executed in Lee County, Florida, of which the formation, interpretation and performance of the Engagement shall be governed by the laws of the State of Florida.
- b. The venue of the Engagement is Florida, USA.

14. Severability

Should any term, condition, or provision of these General Terms and Conditions or the Engagement Letter be deemed or held invalid or unenforceable for any reason, all other remaining terms, conditions, and provisions shall remain valid and enforceable. The unenforceable provision will be replaced by another which will closely resemble the desired goal.

15. Changes and Amendments

This Contract may be altered or modified only if said changes and amendments are done so in writing, mutually agreed upon, and signed by both parties.

16. Deadlines for the filing of tax returns, tax forms, other notices and official documents, for the return of the engagement letter and for making fee and retainer payments can be found on our website in "downloads".

Except for the extensions mentioned in the "General Due Date Table" there are **NO** additional extensions that can be requested, and the IRS and other taxing authorities can assess substantial late filing penalties (in some cases a minimum of \$10,000). Any extension of time is **ONLY** to file a tax return, but never for the payment of taxes. Taxes due must be paid on the "regular filing due date" as shown on the "General Due Date Table".