



## **Independent Tax Preparer Enrollment and Agreement**

This Independent Contractor Agreement is made effective as of signed date below by the **Independent Tax preparer or Preparer ("Preparer")** and **Tax Preparation Company or Company ("Tax Mart International LLC or Tax Mart")**

In this Agreement, the party who is contracting to receive the services shall be referred to as "**Company,**" and the party providing the services shall be referred to as "**Preparer.**"

- 1. DESCRIPTION OF SERVICES.** Beginning on date signed, Preparer will provide the following services (collectively, the "Services"): tax preparation services, collecting all the necessary documentation to be retained in the tax return by the Company.
- 2. REMUNERATION FOR SERVICES.** Preparer is entitled to receive a portion of fees collected from clients for Services rendered per the Compensation option agreed upon and indicated below. Preparer will be paid from paid tax return fees.
- 3. TERM/TERMINATION.** This agreement automatically terminates on April 15, \_\_\_\_\_ and April 30 if there are returns that still need completion. Company can terminate this agreement prior to April 15, \_\_\_\_\_ due to non-production, fraud or any other violation. Agreement can be reinstated Oct 1-20, to allow for the completion of extensions if any. Preparer shall cease using the Company name for any purposes outside this Agreement.
- 4. RELATIONSHIP OF PARTIES.** It is understood by the parties that Preparer is an Independent Contractor and not an employee of Company. As such, Company will not provide fringe benefits, including health insurance benefits, paid vacation leave, or any other employee benefit, for the benefit of Preparer.
- 5. PTIN.** Preparer is required to obtain and maintain a Preparer's Tax Identification Number (PTIN) in accordance with the IRS' rules and regulations in place during the period covered by this agreement. Company will also issue in house Preparer Number which will also be an identifier of all the tax returns associated with Preparer.

**6. CODE OF CONDUCT.** Preparer will be governed and is required to comply with the IRS Circular 230 and all relevant federal and state laws including any other laws that govern the tax return preparation industry. Preparer acknowledges that he/she will comply with the due diligence requirements and is aware of the penalties imposed by the IRS with respect to the preparation of returns containing refundable credits, particularly the earned income tax credit, the child tax credit, the education credit and any other. **Suspected Fraud, Identity Theft and any Crime will be reported immediately to the authorities without any negotiations.**

**7. LIABILITY.** Preparer is liable for own errors and omissions on all their tax returns and agrees to correct any errors or omissions whether intentional or inadvertent without compensation from Company. Preparer agrees that any liability associated with their tax returns prepared under this agreement will be that of Preparer and not the Company.

**8. BACKGROUND CHECKS AND FINGERPRINTING.** Company and its licensor reserves the right to conduct a progressive background check on Preparer. The background check may include but is not limited to, credit history, criminal history and previous business history. Preparer may be required to submit a fingerprint card, to be taken by a Company certified representative or from their local police department.

**9. WORK PRODUCT OWNERSHIP.** Any copyrightable works, ideas, discoveries, inventions, patents, products, or other information (collectively, the "Work Product") developed in whole or in part by Preparer relating to any Services included in this agreement, shall be the exclusive property of the Company. This agreement grants the Company exclusive rights and full ownership of the 'Work Product'.

**10. CLIENTS.** Preparer is responsible for generating their own leads and clients for tax return preparation. Any clients obtained by Preparer are the property of Preparer. The Company will step in to provide customer service during the duration of this agreement should the Preparer fail to render such service to protect the company name.

**11. OWNERSHIP OF SOCIAL MEDIA CONTACTS.** The Company must approve any social media marketing containing the Company name before it is posted on social media. Any social media contacts, including "followers" or "friends," that are acquired through accounts (including, but not limited to email addresses, blogs, Twitter, Facebook, YouTube, or other social media networks) used or created on behalf of Company will remain the property of Preparer, however when this Agreement is terminated, Preparer should cease and desist from using the Company Name on any of his communication with his clients on any type of platform.

**12. TRAINING.** Preparer is required to complete all training necessary to qualify for and maintain their paid preparer status with the IRS. Company may facilitate such training but is not obligated. A training assessment will be issued at the completion of Company training. Preparer is required to score 70% or better on examinations should Company provide such training.

**13. CONTINUING EDUCATION.** Preparer is responsible for completing all continuing education required to maintain their PTIN as mandated by the IRS.

14. **EFIN NUMBER.** Preparer may utilize their own EFIN number. If Preparer doesn't have his/her own EFIN number, he/she may utilize Company's EFIN number for electronically filing tax returns prepared by Preparer and **shall never at any point submit correct or fraudulent returns under the Company EFIN outside the Company. EFIN FRAUD IS A FELONY.**

15. **CONFIDENTIALITY.** Preparer will not at any time or in any manner, either directly or indirectly, divulge, disclose, or communicate any information that is the property of Company to any third party whether such conveyance personally benefits Preparer or not. Preparer will protect all such information and treat it as strictly confidential. This provision shall continue to be effective after the termination of this Agreement. Upon termination of this Agreement, Preparer will return to Company all records, notes, documentation and other items that were used, created, or controlled by Preparer during the term of this Agreement with respect to any Services provided that are required for Company to comply with any due diligence requirements imposed by the IRS. **VIOLATION OF COMPANY AND CLIENT DATA & PRIVACY IS A FELONY AND THE Company reports to authorities without negotiations.**

16. **FILE AND RECORD MAINTENANCE.** Company will maintain all client return files in accordance with rules and regulations set forth by the IRS. Preparer may access their clients' files as needed to respond to requests from the client or the IRS. During off-season Preparer will send a detailed email to Company. Preparer may maintain copies of their own records at a secure location of their choosing, but Preparer accepts all liability for any disclosures of client information that occur because of these files they choose to maintain. This clause does not require Company to create the duplicate files. The creation of the files is the sole responsibility of Preparer. Preparer acknowledges that he/she is aware of the various recordkeeping and due diligence requirements associated with each return that is prepared. Preparer also acknowledges that they will follow all IRS rules with respect to file and recordkeeping.

17. **OFFICE AND EQUIPMENT USE.** Company may provide an office with a computer, printer and phone for Preparer to prepare returns for his/her clients during the Company Business Hours. Preparer can utilize his/her own equipment or can utilize Company resources to assist in the preparation of returns for his/her clients. For this utilization that is subject to availability not to interfere with the Company direct clients or violate any existing licenses, covenants, etc. of Company, Preparer must RESERVE a specific time in advance.

18. **BUSINESS EXPENSES.** Any expenses associated with Preparer's provision of Services are his/her own and **will not be reimbursed by Company.** This includes, but is not limited to: automobile expenses associated with providing Services for clients; any office supplies used by Preparer; costs associated with Preparer's retaining employees, agents, or designees; etc.

19. **INDEMNIFICATION.** Preparer agrees to indemnify and hold harmless Company from all claims, losses, expenses, fees including attorney fees, costs, and judgments that may be asserted against Company that result from the acts or omissions of Preparer, Preparer's employees, agents, or designees, if any.

20. **ENTIRE AGREEMENT.** This agreement contains the entire agreement of the parties, and there are no other promises or conditions in any other agreement, whether oral or written, that usurp the provisions contained herein.

21. **SEVERABILITY.** If any provision of this agreement shall be held to be invalid or unenforceable for any reason, the remaining provisions shall continue to be valid and enforceable. If a court finds that any provision of this agreement is invalid or unenforceable, but that by limiting such provision it would become valid and enforceable, then such provision shall be deemed to be written, construed, and enforced as so limited.

22. **APPLICABLE LAW.** This Agreement shall be governed by the laws of the State of TEXAS.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the day, month and year first below written.

**Independent Tax Preparer Full Name:** \_\_\_\_\_

**Tax Preparer PTIN:** \_\_\_\_\_

**Tax Preparer EFIN:** \_\_\_\_\_

**Cell:** \_\_\_\_\_

**Alternate Telephone:** \_\_\_\_\_

**Bank Routing#** \_\_\_\_\_

**Bank Account#** \_\_\_\_\_

**Email:** \_\_\_\_\_

**Address:**

\_\_\_\_\_  
\_\_\_\_\_

**Compensation Plan: A: Complete Tax Return**

**ITP:** \_\_\_\_\_ **Tax Mart** \_\_\_\_\_

**B: Semi- Complete Tax Returns**

**ITP:** \_\_\_\_\_ **Tax Mart** \_\_\_\_\_

**C: Referral**

**ITP:** \_\_\_\_\_ **Tax Mart** \_\_\_\_\_

**I Agree to all the Independent Tax Preparer Agreement Terms and Conditions.**

**Tax Preparer Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Tax Mart Witness:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**\*Upload COMPLETED AND SIGNED Agreement into your Secure Portal with your Current Government Issued Identification, Social Security Card or EIN, W9, PTIN Letter**