

# \$1 Million Tax Audit Defense Membership Program Agreement

The terms and conditions of this Membership Agreement (the "Agreement") govern the **Protection Plus \$1 Million Tax Audit Defense Membership Program ("Program")** provided to members of the Program ("**Members**") by Tax Protection Plus, LLC and the American Advantage Association (cumulatively referred to as "**Company**"). By accepting enrollment in the Program, you are agreeing to the terms of this Agreement.

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

- a. "**ERO**" means the Electronic Return Originator participating in the **Program** approved and authorized by **Company**.
- b. "**Protection Plus \$1 Million Tax Audit Defense Membership Program**" (or the "**Program**") is a service program offered by **Company** and is paid for by the **ERO** and provided to the **Taxpayer** as part of the tax preparation services.
- c. "**Return**" means an IRS acknowledged individual federal tax return form 1040, 1040SR, 1040PR and 1040NR, and/or a state acknowledged individual state **Return** (if applicable) and is not otherwise excluded in this Agreement.
- d. "**Negligence**" means failure on the part of the **Tax Preparer** to exercise the care or apply the effort to research IRS and/or state tax codes, instructions and guidelines that a reasonably prudent **Tax Preparer** would exercise in their efforts to comply with IRS and/or state tax codes in the preparation of a tax **Return**; or failure on the part of the **Taxpayer** to exercise the care or apply the effort that a reasonably prudent person would exercise in providing their **Tax Preparer** with complete and accurate information to enable them to accurately prepare the tax **Return**.
- e. "**Tax Preparer**" means the individual completing and signing the acknowledged **Return** as the paid preparer.
- f. "**Taxpayer**" or "**Member**" means the individual (or individuals if filing a Joint **Return**) for whom the **Tax Preparer** completes and signs an acknowledged **Return**.
- g. "**Company**" Tax Protection Plus, LLC and the American Advantage Association.
- h. "**Company Program Fee**" the **Company** established fee charged by **Company** for a **Taxpayer** to participate in the **Program** and paid to **Company** by the **ERO**.

**2. Services provided by Company under the Program:** From the date the IRS or state (if applicable) has acknowledged transmission of your **Return**, and **Company** receives payment of the **Company Program Fee**, and for a period of three (3) years (for Federal **Returns**) and four (4) years (for state **Returns**) from the date of acknowledgment of the **Return** (the Membership Term), if the IRS or state audits or issues a letter or notice regarding the **Taxpayer's Return**, **Company** will provide the **Taxpayer** with the following Services to be performed exclusively by **Company** representatives for up to \$1,000,000.00 in service fees at **Company's** then current retail rate structure for such Services (collectively, the "Services"):

- 2.1 Evaluation of all related IRS and/or state correspondence.
- 2.2 Explanation of case requirements and the available options.
- 2.3 Professional IRS and/or state document review, consultation and organization.
- 2.4 Drafting of letters and other necessary correspondence with the IRS and/or state as needed.
- 2.5 Assistance with telephone communication with the IRS and/or state agent for explanations and discussions during the audit process, when necessary.
- 2.6 Assistance with all IRS forms unless excluded below in section 3.
- 2.7 Assistance with denied credits, including but not limited to: Earned Income Credit, Child and Dependent Care Credit, Education Credits, Child Tax Credit, Additional Child Tax Credit, Adoption Credit, Credit for the Elderly or Disabled, and Savers Credit.
- 2.8 Assistance with rejected W-7 applications.
- 2.9 Assistance with IRS and/or state Identity Theft.
- 2.10 Tax debt relief including but not limited to: Installment Agreements, Offers in Compromise, Tax Penalty Abatement, Tax Liens, Wage Garnishment Relief, and Innocent Spouse Relief provided that **Taxpayer** meets all guidelines for approval of the applicable debt relief and pays all associated governmental fees. **Taxpayers** with unpaid prior tax debt may not qualify for assistance with some or all tax debt relief options, including but not limited to Offers in Compromise.
- 2.11 Representation before the IRS or state taxing authority by a credentialed **Company** representative, when **Company**, in its sole discretion, determines such representation is necessary.
- 2.12 Representation in a federal or state tax court by a **Company** appointed tax attorney, when **Company**, in its sole discretion, determines such legal representation is the most advisable option.
- 2.13 The Services are subject to change, modification, or substitution at any time without notice to the **Member**. In order to receive Services, a **Member** must access the Services as instructed within the Membership materials provided.

**3. Program Exclusions:** The following types of tax returns and or Inquiries are specifically excluded. **Company** is under no obligation to provide **Taxpayer** with the Services in connection with such returns and or Inquiries:

- 3.1 **Returns** other than individual 1040, 1040SR, 1040PR and 1040NR, and individual state **Returns** including, but not limited to corporate, and partnership returns.
- 3.2 **Returns** in which the **Taxpayer**, **Tax Preparer** or **ERO** had knowledge of additional taxes owed, or had knowledge of an existing audit, letter or notice from the IRS or state taxing authority, as of the date **Taxpayer** enrolled in the **Program**.
- 3.3 **Returns** prepared with **Negligence**, recklessness, intentional misrepresentation, or fraud.
- 3.4 Prior tax year tax **Returns** that are not eligible for E-File.
- 3.5 **Returns** or **Returns** filed by **Tax Preparers** that have become subject to IRS or state criminal investigations.
- 3.6 When there is a lack of clarity from the IRS and/or state taxing authorities, we may not be able to provide complete assistance.
- 3.7 Any services performed by any individual or company other than the Services performed by **Company** or a **Company** appointed representative.

**4. Taxpayer Responsibilities:** In order for **Company** to be obligated to provide the Services to **Taxpayer**, the **Taxpayer** agrees to take the following actions:

- 4.1 Contact the IRS and/or state (with the assistance of **Company**) per the audit notice received to request an extension of the deadline for responding,
- 4.2 Notify **Company** of any IRS and/or state correspondence or notice regarding the **Return** within thirty (30) days from the date of such notice along with a complete copy of the **Return**.
- 4.3 Provide **Company** any further assistance or documents as requested that support claims made on the **Return**.

**5. Disclosure of Information:** **Taxpayer** hereby agrees that his/her specific **Taxpayer** information, including all information that **Taxpayer** has disclosed to the **ERO** or has been included on the **Return**, may be disclosed by the **ERO** to **Company** and used by **Company** in the manner consistent with this Agreement.

**6. Cancellation:** If, for any reason, a **Member** is not satisfied with the **Program** and wishes to terminate his/her Membership, the **Member** may cancel the Membership by notifying **Company** in writing or by telephoning a **Program** representative. Membership in the **Program** shall terminate on the date that **Company** receives written notice of cancellation.

**7. Member Representations and Acknowledgements:** In return for the Services available under the **Program**, the **Member** makes the following representations and acknowledgements:

7.1 **Member** has read this Agreement carefully and understands the **Program**.

7.2 **Member** may cancel his/her **Program** Membership at any time before the conclusion of the Membership Term.

7.3 Membership in the **Program** and benefits thereunder are not assignable without the express written consent of **Company**. **Member** agrees that he/she will use his/her **Program** Membership only for his/her personal benefit. A **Member's** violation of this paragraph 7.3 will result in immediate termination of the **Program** Membership.

7.4 **Member** acknowledges that **Company** bears no responsibility for the payment of (or contribution to) any use or sales tax that may be imposed by any state or federal taxing authority on the Services provided under the **Program**. Payment of such taxes, to the extent imposed, shall remain the sole responsibility of the **Member**.

7.5 **Member** understands that **Member** is responsible for paying the **Tax Preparer** or **ERO** for their services rendered.

7.6 **Member** understands and agrees that all **Tax Preparers** and **EROs** are independent contractors, and that **Company** in no way is responsible for the services provided by a **Tax Preparer** or **ERO**.

7.7 **Member** understands and agrees that they will be enrolled as a member of the American Advantage Association and the American Advantage Purchasing Group to be eligible to receive the benefits of the **Program**.

7.8 **Member** understands and agrees that the **Program** is not insurance.

7.9 The **Taxpayer** represents and warrants that they have truthfully provided correct, accurate and complete information to the **Tax Preparer** and to the best of **Taxpayer's** knowledge, the **Tax Preparer** has truthfully, completely and accurately completed all tax return forms and due diligence worksheets and procedures in accordance with all applicable IRS and state (if applicable) rules, regulations, procedures, guidelines, publications and requirements, and that the Services provided under the **Program** are conditioned upon such completion.

**8. Disclaimer:** Failure to comply with procedure and strategy actions recommended by **Company** may result in an IRS and/or state (if applicable) ruling unfavorable to the **Taxpayer**. 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 and/or state to **Taxpayer's** detriment. In all cases, **Company** will not be held responsible for the outcome and reserves the right to cease providing Services when reasonably warranted.

**9. Disclaimer of Warranties:** **Company** is not a **Tax Preparer**, **ERO**, or a direct Provider of the tax services provided to **Members** other than the **Program**. ACCORDINGLY, **COMPANY** GIVES 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 A **MEMBER** FROM A PARTICIPATING **TAX PREPARER** OR **ERO**. **MEMBER** ACKNOWLEDGES THAT HE/SHE IS NOT RELYING ON **COMPANY'S** SKILL OR JUDGMENT IN SELECTING A **TAX PREPARER** OR **ERO** FOR THE SERVICES PROVIDED TO **MEMBERS** BY THE **TAX PREPARER** OR **ERO**. In the event any product or service (other than the **Program**) purchased or received by a **Member** from a **Tax Preparer** or **ERO** is canceled, modified, defective, or otherwise unsatisfactory to the **Member**, the **Member** will look solely to the Provider, Seller, Merchant, or Manufacturer of the product or service for any repair, exchange, refund, or satisfaction of claim.

**10. General Release:** Each **Member** who uses the Services under the **Program** Membership hereby forever releases, acquits and discharges **Company** and their employees, agents and affiliates from any and all liabilities, claims, demands, actions, and causes of action that such **Member** or **Member's** legal representative(s) may have by reason of any monetary damage or personal injury sustained as a result of or during the course of the use of any and all Services under the **Program**. The sole recourse available to a **Member** or **Member's** legal representative(s) against **Company** shall be cancellation of the **Program** Membership as provided in Section 6.

**11. 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 **Member**, at the address provided by the **Member**.

**12. 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. **Member** Acknowledges that **THE PROGRAM IS NOT INSURANCE**.

**13. 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.

**14. 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.

**15. 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.

**16. 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 Reimbursement Membership Program Agreement

The following terms and conditions of this Membership Agreement (the "Agreement") govern the Tax Reimbursement Program. Throughout this document, **Program** refers to this Tax Reimbursement Program. **You** and **Your** refer to the person(s) or **Participant(s)** who have been enrolled in the **Program** by a **Participating Tax Preparer**. **We**, **Us** and **Our** refer to the **Company** providing this benefit to **Participants**. In addition, when in bold certain words and phrases are defined as follows:

### 1. Definitions:

The following definitions are applicable to the Agreement.

- a. "**Assessment**" means an initial assessment by the Internal Revenue Service (IRS) or state taxing authority against the **Return** for additional taxes, penalties and/or interest that is made within three (3) years from the date the **Return** was acknowledged by the IRS, and/or the state taxing authority.
- b. "**Error**" means a miscalculation by a **Tax Preparer** or certain mistakes by the **Tax Preparer** that result in an **Assessment**.
- c. "**Negligence**" means failure on the part of the **Tax Preparer** to exercise the care or apply the effort to research IRS and/or state tax codes, instructions and guidelines that a reasonably prudent **Tax Preparer** would exercise in their efforts to comply with IRS and/or state tax codes in the preparation of a tax **Return**; or failure on the part of the **Taxpayer** to exercise the care or apply the effort that a reasonably prudent person would exercise in providing their **Tax Preparer** with complete and accurate information to enable them to accurately prepare the tax **Return**.
- d. "**Return**" means an IRS acknowledged individual federal tax return form 1040, 1040SR, and 1040NR, and/or a state acknowledged individual state tax **Return** (if applicable) and is not otherwise excluded in this Agreement.
- e. "**Tax Preparer**" and "**Participating Tax Preparer**" means the Electronic Return Originator (**ERO**) and or the individual completing and signing the acknowledged **Return** as the paid preparer who is an organization member of the American Advantage Association authorized to enroll **Participants** in the **Program**.
- f. "**Participant**" means the individual (or individuals if filing a Joint **Return**) for which a **Participating Tax Preparer** or **ERO** completes and signs an acknowledged **Return** and reports them as a participant in the **Program** to **Company**.
- g. "**Company**" means Tax Protection Plus, LLC through the American Advantage Purchasing Group and its members and the American Advantage Association and its organization member **Participating Tax Preparers** and **EROs**.
- h. "**Company Program Fee**" is the **Company** established fee charged by **Company** for a **Taxpayer** to participate in the **Program** and paid to **Company** by the **ERO**.
- i. "**Membership**" is a term defining a **Participant's** status as a **Participant** in the **Program** who is eligible to receive the Services defined in this Agreement.

**2. Services provided by Company under the Program:** For a period of three (3) years from the date the IRS and/or state (if applicable) has acknowledged transmission of your **Return** (the **Membership** Term), and **Company** receives payment of the **Company Program Fee**, if the **Participant's Return** is assessed additional taxes, penalties and/or interest from the IRS or state taxing authority as the direct result of a legitimate **Error** made by a **Participating Tax Preparer**, participation in the **Company Program** qualifies the **Participant** for reimbursement of up to a combined total of \$2,500.00 in additional taxes, penalties, and interest as calculated by the IRS and state, subject to the limitations and qualification criteria described in section 5. The **Company Program Fee** is paid for by the **ERO** and this **Program** is provided to the **Taxpayer** as part of the tax preparation services at no additional cost to the **Taxpayer**. REIMBURSEMENT BENEFITS ARE NOT AVAILABLE AND WILL NOT BE PAID TO **TAXPAYERS** WHO RESIDE IN NEW YORK, SOUTH DAKOTA, WYOMING, PUERTO RICO OR IN ANY OTHER STATE IN WHICH APPLICABLE LAW PROHIBITS **COMPANY** FROM MAKING SUCH PAYMENT. The Services are subject to change, modification, or substitution at any time without notice to the **Member**. In order to receive Services, a **Member** must access the Services as instructed within the Membership materials provided.

**3. Program Exclusions:** The following types of tax returns and or letters, notices, and audits are specifically excluded. **Company** is under no obligation to provide **Participant** with the Services in connection with such returns, letters, notices, and audits :

- 3.1 **Returns** other than individual 1040, 1040SR, 1040NR, and individual state **Returns** including, but not limited to, corporate and partnership returns.
- 3.2 **Returns** in which the **Participant** or **Tax Preparer** had knowledge of additional taxes owed, or had knowledge of an existing audit, letter, or notice from the IRS or state taxing authority as of the date **Participant** enrolled in **Program**.
- 3.3 **Returns** prepared with **Negligence**, recklessness, intentional misrepresentation, or fraud.
- 3.4 Self-prepared **Returns**.
- 3.5 Prior tax year tax **Returns** that are not eligible for E-file.
- 3.6 **Returns** or **Returns** filed by **Tax Preparers** that have become subject to IRS and/or state criminal investigations.
- 3.7 No reimbursement will be made for issues arising from estimated taxes, including underpayment of estimated tax penalty and/or overstatement of estimated tax.
- 3.8 No reimbursement will be made if the **ERO** inputs an incorrect banking account number for direct deposit of refund or drafting of funds for payment to the IRS or state taxing authority.
- 3.9 Letters, notices, or audits related to a data breach or compromised **Taxpayer** data that was not immediately reported to the IRS and state regulatory authorities by the **Tax Preparer**.
- 3.10 No reimbursement will be made for state-specific credits that are filed after the credit deadline, regardless of a filing extension.

**4. Participant Responsibilities:** In order for **Company** to be obligated to provide the Services to **Participant**, the **Participant** agrees to take the following actions:

- 4.1 Contact the IRS and/or state (with the assistance of **Company**) per the notice received to request an extension of the deadline for responding.
- 4.2 Notify **Company** of any IRS and/or state correspondence or notice regarding the **Return** within thirty (30) days from the date of such notice along with a complete copy of the **Return**.
- 4.3 Provide **Company** any further assistance or documents as requested that support claims made on the **Return**.

### 5. Reimbursement Policy and Criteria:

5.1 The Service that provides for reimbursement of assessed penalties, interest and taxes is provided through **Company** and its **Participating Tax Preparers** and **EROs**.

5.2 A **Participant's** eligibility for reimbursement of assessed penalties, interest, and taxes is subject to the exclusions described in Section 3. If the audit is a result of a legitimate **Error** made by a **Participating Tax Preparer**, participation in the **Company Program** qualifies the **Participant** for reimbursement of the net effect of additional taxes, penalties and interest assessed up to \$2,500.00 for the **Return**. Qualified reimbursements will be paid by **Company** only after all of the obligations of **Participant** in Section 4 are satisfied, the **Participant** provides **Company** with proof satisfactory to **Company** that either (a) all tax obligations have been paid in full to the IRS and/or state or (b) the **Participant** is current with any payment agreement entered into with the IRS and/or state and **Company** receives a completed Reimbursement Request Form from the **Participating Tax Preparer** describing the **Error** and how it occurred.

5.3 The **Participant** will receive Form 1099 MISC from the **Company** for the amount of the reimbursement.

5.4 Notwithstanding anything contained herein to the contrary, the **Participant** is not eligible for reimbursement if the additional tax, penalty or interest is assessed as a result of:

5.4.1 Incomplete, incorrect, or misleading information intentionally provided by the **Participant**, **Tax Preparer** or **ERO**.

5.4.2 **ERO's** or **Tax Preparer's** reckless failure to include W-2, 1099 or any other taxable income on the **Return**.

5.4.3 The **Participant's** inability to provide the IRS and/or state or **Company** with sufficient records to support any item on the **Return**, including (but not limited to) filing status, deductions, expenses or dependents.

5.4.4 **Returns** prepared with **Negligence**.

**6. Disclosure of Information:** **Participant** hereby agrees that his/her specific **Taxpayer** information, including all information that **Participant** has disclosed to the **ERO** or has been included on the **Return**, may be disclosed by the **ERO** to **Company** and used by **Company** in the manner consistent with this Agreement.

**7. Participant Representations and Acknowledgments:** In return for the Services available under the **Program**, the **Participant** makes the following representations and acknowledgments:

7.1 **Participant** has read this Agreement carefully and understands the **Program**.

7.2 **Membership** in the **Program** and benefits thereunder are not assignable without the express written consent of **Company**. **Participant** agrees that he/she will use his/her **Program Membership** only for his/her personal benefit. A **Participant's** violation of this paragraph 7.2 will result in immediate termination of the **Program Membership**.

7.3 **Participant** understands that **Participant** is responsible for paying the **Tax Preparer** or **ERO** for their services rendered.

7.4 **Participant** understands and agrees that all **Tax Preparers** and **EROs** are independent contractors, and that **Company** in no way is responsible for the services provided by a **Tax Preparer** or **ERO**.

7.5 **Participant** understands and agrees that they will be enrolled as a member of the American Advantage Association and the American Advantage Purchasing Group to be eligible to receive the benefits of the **Program**.

7.6 **Participant** understands and agrees that the **Program** is not insurance.

7.7 The **Participant** represents and warrants that they have truthfully provided correct, accurate and complete information to the **Tax Preparer** and to the best of **Taxpayer's** knowledge, the **Tax Preparer** has truthfully, completely and accurately completed all tax return forms and due diligence worksheets and procedures in accordance with all applicable IRS and state (if applicable) rules, regulations, procedures, guidelines, publications and requirements, and that the Services provided under the **Program** are conditioned upon such completion.

**8. Disclaimer:** Failure to comply with procedure and strategy actions recommended by **Company** may result in an IRS and/or state (if applicable) ruling unfavorable to the **Participant**. 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 and/or state to **Participant's** detriment. In all cases, **Company** will not be held responsible for the outcome and reserves the right to cease providing Services when reasonably warranted.

**9. Disclaimer of Warranties:** **Company** is not a **Tax Preparer**, **ERO**, or a direct Provider of the tax services provided to **PARTICIPANTS** other than the **Program**. ACCORDINGLY, **COMPANY** GIVES 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 A **PARTICIPANT** FROM A **PARTICIPATING TAX PREPARER** OR **ERO**. **PARTICIPANT** ACKNOWLEDGES THAT HE/SHE IS NOT RELYING ON **COMPANY'S** SKILL OR JUDGMENT IN SELECTING A **TAX PREPARER** OR **ERO** FOR THE SERVICES PROVIDED TO **PARTICIPANT** BY THE **TAX PREPARER** OR **ERO**. In the event any product or service (other than the **Program**) purchased or received by a **Participant** from a **Tax Preparer** or **ERO** is canceled, modified, defective, or otherwise unsatisfactory to the **Participant**, the **Participant** will look solely to the Provider, Seller, Merchant, or Manufacturer of the product or service for any repair, exchange, refund, or satisfaction of claim.

**10. General Release:** Each **Participant** who uses the Services under the **Program** hereby forever releases, acquits and discharges **Company** and their employees, agents and affiliates from any and all liabilities, claims, demands, actions, and causes of action that such **Participant** or **Participant's** legal representative(s) may have by reason of any monetary damage or personal injury sustained as a result of or during the course of the use of any and all Services under the **Program**. The sole recourse available to a **Participant** or **Participant's** legal representative(s) against **Company** shall be cancellation of their **Program Membership**.

**11. 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 **Participant**, at the address provided by the **Participant**.

**12. 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. **Participant** Acknowledges that **THE PROGRAM IS NOT INSURANCE**.

**13. 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.

**14. 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.

**15. 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.

**16. 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 Through the American Advantage Association  
P.O. Box 24279 Winston Salem, NC 27114  
[cases@taxprotectionplus.com](mailto:cases@taxprotectionplus.com) / Phone # 866-942-8348 / Fax# 850-424-1420

**Information:** Tax Protection Plus through the American Advantage Association and the American Advantage Purchasing Group has obtained a policy from an 'A' rated insurer to back up its provision of the Tax Reimbursement Program.

# Identity Theft Restoration Membership Program Agreement

The terms and conditions of this Membership Agreement (the "Agreement") govern the **Protection Plus Identity Theft Restoration Membership Program** ("**Program**") provided to members of the Program ("**Members**") by Tax Protection Plus, LLC and the American Advantage Association (cumulatively referred to as "**Company**"). By accepting enrollment in the Program, you are agreeing to the terms of this Agreement.

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

- a. "**ERO**" means the Electronic Return Originator participating in the **Program** approved and authorized by **Company**.
- b. "**Protection Plus Identity Theft Restoration Membership Program**" (or the "**Program**") is a service program offered by **Company** and is paid for by the **ERO** and provided to the **Taxpayer** as part of the tax preparation services.
- c. "**Return**" means an IRS acknowledged individual federal tax return form 1040, 1040SR, 1040PR, and 1040NR, and/or a state acknowledged individual state tax **Return** (if applicable) and is not otherwise excluded in this Agreement.
- d. "**Tax Preparer**" means the individual completing and signing the acknowledged **Return** as the paid preparer.
- e. "**Taxpayer**" or "**Member**" means the individual (or individuals if filing a Joint **Return**) for whom the **Tax Preparer** completes and signs an acknowledged **Return**.
- f. "**Company Program Fee**" the **Company** established fee charged by **Company** for a **Taxpayer** to participate in the **Program** and paid to **Company** by **ERO**.
- g. "**Company**" Tax Protection Plus, LLC and the American Advantage Association.

**2. Services provided by Company under the Program:** From the date the IRS and/or state (if applicable) has acknowledged transmission of your **Return** and **Company** receives payment of the **Company Program Fee**, and for a period of one (1) year (the Membership Term), **Company** will provide the **Taxpayer**, and other individuals listed on the tax **Return** (collectively, the "**Taxpayer**") with the following Services to be performed exclusively by **Company** representatives (collectively, the "Services"):

**Identity Theft Restoration: Taxpayer** is provided with toll free telephone access to an identity theft risk management specialist who will provide **Taxpayer** with the following recovery services\*:

- Assist members with Investigating fraudulent activity.
- Place phone calls, send electronic notifications, and prepare appropriate documentation on the member's behalf, including dispute letters for defensible complaints to any and all appropriate state agencies and financial institutions.
- Issue fraud alerts and victim statements when necessary, with the three consumer credit reporting agencies, the FTC, SSA, and U.S. Postal Service.
- Submit ID Theft Affidavit to involved creditors for card cancellation and new card issuance.
- Contact, follow up and escalate issues with affected agencies, creditors, financial institutions, to reinforce member's rights.
- Assist the member in notifying local law enforcement authorities to file the appropriate official reports.
- Provide peace of mind and resolution of key issues from start to finish as swiftly as possible.
- Provide members with a "Case Completion Kit" including copies of documentation, correspondence, forms and letters for their personal records.
- Provide daily identity monitoring with all three credit bureaus for one (1) year following an identity theft incident reported by **Member** to **Company**.

\* Requires Taxpayer to sign a Special Limited Power of Attorney.

2.1 The Services are subject to change, modification, or substitution at any time without notice to the **Member**. In order to receive Services, a **Member** must access the Services as instructed within the Membership materials provided.

**3. Program Exclusions:** The following types of tax **Returns** are specifically excluded. **Company** is under no obligation to provide **Taxpayer** with the Services in connection with such returns:

- 3.1 **Returns** other than individual 1040, 1040SR, 1040PR, and 1040NR, and individual state **Returns** including, but not limited to, corporate and partnership returns.
- 3.2 Returns in which the **Taxpayer**, **Tax Preparer** or **ERO** had knowledge of an existing identity theft issue as of the date **Taxpayer** enrolled in **Program**.
- 3.3 **Returns** or **Returns** filed by **Tax Preparers** that have become subject to IRS or state criminal investigations.
- 3.4 Any services performed by any individual or company other than the Services performed by **Company** or a **Company** appointed representative.

**4. Taxpayer Responsibilities:** In order for **Company** to be obligated to provide the Services to **Taxpayer**, the **Taxpayer** agrees to take the following actions:

- 4.1 Notify **Company** within thirty (30) days from the date of a suspected identity theft incident.
- 4.2 Provide the **Company** with any further assistance or documents as requested that support its **Identity Theft Restoration Services**.

**5. Disclosure of Information:** **Taxpayer** hereby agrees that his/her specific **Taxpayer** information, including all information that **Taxpayer** has disclosed to the **ERO** or has been included on the **Return**, may be disclosed by the **ERO** to **Company** and used by **Company** in the manner consistent with this Agreement.

**6. Cancellation Option:** If, for any reason, a **Member** is not satisfied with the **Program** and wishes to terminate his/her Membership, the **Member** may cancel the Membership by notifying **Company** in writing or by telephoning a **Program** representative. Membership in the **Program** shall terminate on the date that **Company** receives written notice of cancellation.

**7. Member Representations and Acknowledgements:** In return for the Services available under the **Program**, the **Member** makes the following representations and acknowledgments:

- 7.1 **Member** has read this Agreement carefully, understands the **Program**.
- 7.2 **Member** may cancel his/her **Program** Membership at any time before the conclusion of the Membership Term subject to the terms of Section 6 of this Agreement.
- 7.3 Membership in the **Program** and benefits thereunder are not assignable without the express written consent of **Company**. **Member** agrees that he/she will use his/her **Program** Membership only for his/her personal benefit. A **Member's** violation of this paragraph 7.3 will result in immediate termination of the **Program** Membership.
- 7.4 **Member** acknowledges that **Company** bears no responsibility for the payment of (or contribution to) any use or sales tax that may be imposed by any state or federal taxing authority on the Services provided under the **Program**. Payment of such taxes, to the extent imposed, shall remain the sole responsibility of the **Member**.
- 7.5 **Member** understands that **Member** is responsible for paying the **Tax Preparer** or **ERO** for their services rendered.

7.6 **Member** understands and agrees that all **Tax Preparers** and **EROs** are independent contractors, and that **Company** in no way is responsible for the services provided by a **Tax Preparer** or **ERO**.

7.7 **Member** understands and agrees that they will be enrolled as a member of the American Advantage Association and the American Advantage Purchasing Group to be eligible to receive the benefits of the **Program**.

7.8 **Member** understands and agrees that the **Program** is not insurance.

**8. Disclaimer:** Failure to comply with procedure and strategy actions recommended by **Company** may result in the **Taxpayer's** detriment. In all cases, **Company** will not be held responsible for the outcome and reserves the right to cease providing Services when reasonably warranted.

**9. Disclaimer of Warranties:** **Company** is not a **Tax Preparer**, **ERO**, or a direct Provider of the tax services provided to **Members** other than the **Program**. ACCORDINGLY, **COMPANY** GIVES 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 A **MEMBER** FROM A PARTICIPATING **TAX PREPARER** OR **ERO**. **MEMBER** ACKNOWLEDGES THAT HE/SHE IS NOT RELYING ON **COMPANY'S** SKILL OR JUDGMENT IN SELECTING A **TAX PREPARER** OR **ERO** FOR THE SERVICES PROVIDED TO **MEMBERS** BY THE **TAX PREPARER** OR **ERO**. In the event any product or service (other than the **Program**) purchased or received by a **Member** from a **Tax Preparer** or **ERO** is canceled, modified, defective, or otherwise unsatisfactory to the **Member**, the **Member** will look solely to the Provider, Seller, Merchant, or Manufacturer of the product or service for any repair, exchange, refund, or satisfaction of claim.

**10. General Release:** Each **Member** who uses the Services under the **Program** Membership hereby forever releases, acquits and discharges **Company** and their employees, agents and affiliates from any and all liabilities, claims, demands, actions, and causes of action that such **Member** or **Member's** legal representative(s) may have by reason of any monetary damage or personal injury sustained as a result of or during the course of the use of any and all Services under the **Program**. The sole recourse available to a **Member** or **Member's** legal representative(s) against **Company** shall be cancellation of the **Program** Membership as provided in Section 6.

**11. 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 **Member**, at the address provided by the **Member**.

**12. 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. **Member** Acknowledges that **THE PROGRAM IS NOT INSURANCE**.

**13. 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.

**14. 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.

**15. 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.

**16. 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.

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