Date

Name

Address

City, State ZIP

 **Re: Client Retention Agreement**

Dear Mr. \_\_\_\_\_\_\_:

 We are pleased you have requested that \_\_\_\_\_\_\_\_\_\_\_\_LLC (“Firm”) provide you with representation as set forth below. We would appreciate receiving written acknowledgement of this agreement for our files. We feel that it is in the best interest of our clients that they be fully informed of our billing practices. The purpose of this letter, therefore, is to set forth the scope of our engagement as legal counsel to you, to set forth the financial arrangements regarding our engagement and to verify our agreement of the foregoing:

**1. Scope of Engagement**

 Subject to the terms and conditions herein, including without limitation advance payment of the retainer and a signed copy of this agreement the Firm will perform those representation services which you requested and, more specifically, to prepare and file an Offer-in-Compromise with the Internal Revenue Service (the “Engagement”).

**2. Fee for Representation**

 The fee for preparing and filing the Offer-in-Compromise with the IRS will be a flat fee of $4,500.00. This fee must be paid prior to our beginning work on your behalf, and covers our work to prepare the Offer package and respond to any inquires by the IRS Offer-in-Compromise specialist. There will also be a filing fee of $186 and a deposit that will be due with the Offer that must be paid by you upon filing of the Offer package.

 Though we do have a very good track record of filing Offers that are accepted by the IRS, the IRS does often reject the Offer for improper reasons. If this does happen and we, in consultation with you, decide the Offer is worth pursuing to the Office of Appeals we will require an additional retainer of $1,500 at that time so that can file the Appeal, with our time being billed hourly. My current hourly rate is $\_\_\_\_\_ and my staff’s hourly rates vary from $\_\_\_\_\_ to $\_\_\_\_\_ per hour.

**3. Disbursements**

 The performance of services involves costs and expenses, some of which must be paid to third parties. These expenses include, but are not limited to, filing fees, travel costs, copying costs, telecopier costs, messenger services, long distance telephone charges, computerized research expenses and expenses of experts whom we deem appropriate to assist in our representation of you. We do not charge for internal copying costs, but if a production job is large and must be sent out we will charge you the actual expense. We expect that you will either pay directly or reimburse us for such costs. If such costs may be calculated beforehand and appear to be substantial, we may ask you to advance us those sums before we expend them or to reimburse the vendor directly.

**4. Acknowledgment**

By executing this agreement, you acknowledge that there is uncertainty concerning the outcome of this matter and that the Firm and the undersigned partner has made no guarantees as to the disposition of any phase of this matter. All representations and expression relative to the outcome of this matter, are only expressions of the said representative's opinions and do not constitute guarantees. We look forward to continuing to work with you and thank you once again for the opportunity to serve.

 Very truly yours,

 YOUR NAME

READ, AGREED AND CONSENTED TO:

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

CLIENT NAME Date