**PARTNERSHIP WITH PAYROLL TAX DEBT (CONFLICT LANGUAGE)**

 July \_\_\_\_, 2019

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

Name

Employer Name

Address

City, State, Zip

 **Re: Client Retention Agreement**

Dear MS. PARTNER:

 We are pleased you have requested that Green & Sklarz LLC (“G&S” or “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 to represent 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 G&S will perform the services which you requested and, more specifically, to represent your company before the Internal Revenue Service (the “Engagement”).

**2. Fee for Representation**

 Our billing practice is to charge for our services based on the hourly rate of the representative involved. We bill in increments of no less than 1/10 of one hour. Please note, we bill for all services our office provides, including but not limited to: correspondence, telephone calls, document preparation, research, electronic research, inter-office conference, meetings, etc. We use the amount of time devoted to a matter by a particular representative at that representative’s hourly rate. These hourly rates are based upon experience, expertise and standing. In addition, we try to use associate, assistant and/or secretarial support on projects whenever possible. All hourly rates are reviewed from time to time and may be adjusted and/or increased without notice. It is likely that all of these hourly rates will be increased annually usually commencing at the beginning of each calendar year and you hereby consent to such increase. Our hourly rates are currently:

 Partners:

 Associates:

 Staff:

The detail and the monthly statement will inform you not only of the fees and disbursements incurred but also of the nature and progress of the work performed. These statements are due and payable upon receipt, but in any event, no later than thirty days thereafter. We reserve the right to charge interest at an appropriate rate (currently l% per month) calculated monthly starting forty-five days after issuance of the statement and continuing until fully paid. You will be sent monthly billing statements as to work performed. We generally bill clients on either the 1st or 15th of the month. If you have a preference as to when you receive a bill, please let me know.

 We do our best to see that our clients are satisfied not only with our services but also with the reasonableness of the fees and disbursements charged for these services. Therefore, if you have any questions about or objection to a statement or the basis for our fees to you, you should raise it promptly and not more than thirty (30) days after you receive a bill for discussion. If you object only to a portion of the statement, we ask you pay the remainder, which will not constitute a waiver of your objections.

1. **Disbursements**

 The performance of our representation 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.

1. **Retainer**

 We will require a payment of $\_\_\_\_\_\_.00 prior to commencement of work on Your behalf, the amount to be determined at that time depending upon the scope of the work you require. Should the Engagement require work beyond the anticipated scope, we may require an additional retainer be paid. If the retainer is exhausted and you receive a bill, please pay the amount due. At the conclusion of the Firm’s representation of You, any remaining positive retainer balance will be returned to You. You also agree that the retainer payment may be deposited in the Firm’s general operating account and comingled with other funds.

 Please note, we have tried to keep the retainer amount as low as possible, however, given the nature and complexity of the Engagement, it is possible that the retainer amount may be exceeded.

1. **Withdrawal from Representation**

 The representative client relationship is one of mutual trust and confidence. If you, for whatever reason, wish us to cease representing you, you may request that we do so. If we feel we no longer wish to represent you, we will inform you of this in writing. We will only do so in the following circumstances: (a) a lack of cooperation by you in promptly submitting necessary requested information; (b) your knowingly providing us, your adversaries or the government with false information; (c) your disregard of advice about matters of critical importance to your case; (d) your failure to promptly pay fees; € a conflict arises between the various partners (see Potential Conflict of Interest below), or (f) for any other reason provided advance notice is provided.

 Upon such termination, however, you would remain liable for any unpaid fees and costs. We also shall be authorized to reveal this agreement and any other necessary documents to any court or agency if the same should prove necessary to effect withdrawal or collection of our fees.

 It is the policy of this firm to make every effort to have our clients feel that they are treated on a fair basis. We welcome an honest discussion of our fees and our services and encourage our clients to inquire about any matter relating to our fee arrangement or monthly statements that are in anyway unclear or appear unsatisfactory. If you have any questions, please do not hesitate to call us.

1. **Potential Conflict of Interest**

In having met with the owners it appears you agree that you are personally responsible for the unpaid payroll taxes, so we do not believe at this time that there is a conflict of interest. ***However, in the event any of you changes your position and decides to challenge your personal liability we would be in a conflict position between the various partners and the entity and would therefore be required to withdraw from representing the partners personally. We would continue representing the Company and the partners would be required to seek new representation for themselves. By signing this retainer agreement, you acknowledge you have read and understand this and agree to waive the potential conflict of interest.***

**7. Future Services**

 This agreement will also apply to services rendered for such future matters that we agree will be handled by the Firm. If, however, such services, are substantially different from those to which this agreement applies (for instance, an appearance before as different taxing authority), either party may request that a new agreement be executed, or that this agreement be reacknowledged.

 If this letter correctly sets forth your understanding of the scope of the services to be rendered to the company by the Firm, and if the terms of the engagement are satisfactory, please execute the enclosed copy of this letter and return it us. If the scope of the services described is incorrect or if the terms of the engagement set forth in this letter are not satisfactory to you, please let us know in writing so that we can discuss either aspect.

 By executing this agreement, you acknowledge that there is uncertainty concerning the outcome of this matter and that the Firm and the undersigned representatives have 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,

 Practitioner

READ, AGREED AND CONSENTED TO:

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

CLIENT NAME Date