

TERMS AND CONDITIONS PAYROLL AND TAX FILING SERVICES

The following terms and conditions shall apply in the rendering of the services by American Payroll Management LLC to you ("Client"). Any additional services to be provided by American Payroll Management LLC ("APM") shall also be subject to the terms and conditions provided below.

PAYROLL AND TAX FILING

ALL TAX FILING ACTIVITIES TO BE PERFORMED BY PAYROLL TAX SPECIALISTS LLC ("PTS")

1. If the client is to receive tax filing services, the Client must provide PTS with a validly executed Power of Attorney, and authorization authorizing PTS to debit tax funds and service fees from the accounts of the client as the tax liabilities are incurred.
2. The Client is solely responsible for the accuracy and verification of all data which it provides to PTS. The Client is also responsible for ensuring that the information be provided to PTS on a timely basis to meet necessary filing deadlines.
3. The client shall ensure that sufficient funds are available at all times to cover tax deposits and payments for the payroll processed.
4. If the client does not maintain sufficient funds to cover tax deposits and payments, PTS may terminate the tax filing services at its discretion. Termination under the circumstances described in this paragraph shall not require 30 day notice otherwise provided in the section entitled "term". Upon such termination the Client shall be solely responsible for the tax deposits and payments and shall also be responsible for any and all penalties and interest which may be assessed by tax authorities.
5. The client shall reimburse PTS immediately if PTS makes any out-of-pocket deposits on behalf of the Client. If PTS makes any out-of-pocket deposits on behalf of the Client it does so as an accommodation, and doing so under one circumstance in no way obligates PTS to do so in the future. If the Client does not reimburse PTS, PTS shall be entitled to assess interest on the amount owed at the lower of 21% per annum or the maximum permitted by law.
6. So long as the foregoing terms and conditions are met and followed by the Client, PTS will be responsible for the timeliness and accuracy of all tax deposits and filings.
7. The Client shall hold PTS harmless from any action or liability arising from or relating to the Client's failure to provide accurate data on a timely basis.

TERM

This agreement shall continue until either party gives the other 30 days written notice evidencing a desire to terminate this agreement, which 30 day period shall begin running upon receipt of such notice by the other party.

FEES

The price set forth in the quotation provided by APM shall be in effect for a one year period, so long as the services are within the parameters described in the quotation. If there is an increase or variance in volume, quantity, or requirements of the services provided, such new services shall be provided at the prevailing APM prices. The Client shall pay for the services of APM upon receipt of invoice. Payments not received within 30 days from the date of an invoice shall accrue interest at a rate which is lower of 21% per annum, or the maximum permitted by law. The Client agrees to pay APM for any expenses APM may incur in collecting any fees or interest which may become outstanding under this agreement.

EXPENSES / COMMUNICATION LINES

Any cost or expense incurred for the installation, maintenance and service of any or all of the telephone lines and devices to be used to communicate with PTM for the purpose of utilizing PTM's service is to be at the sole expense of the Client.

CLIENT FILES

1. All information and files provided to APM in connection with the services to be provided shall be the exclusive and confidential property of the Client.
2. APM shall provide reasonable security measures to protect files of the Client from unauthorized access.
3. APM shall not disclose to any third parties, other than PTS, for Tax Filing, any information contained in the files of the Client.
4. APM shall take reasonable backup and disaster recovery procedures to prevent the loss of Client files, except that the Client is responsible for maintaining its own records on copies of input provided to APM and copies of output provided by APM. The Client is also responsible for maintaining appropriate procedures for the reconstruction of lost, damaged or altered files.

LICENSE AND OWNERSHIP

1. All computer programs and software supplied by APM as part of its services to be provided to the Client shall remain the exclusive property of APM. The Client acknowledges and agrees that its right to use the computer programs and software is limited to use in connection with the services provided by APM and that it does not have the right to assign or transfer any rights relating to such programs and software.
2. The Client shall not alter, modify or in any way change any product or computer programs and software provided by APM
3. The Client shall not and shall ensure that its employees not disclose or otherwise make available to any third parties (accept for its accountants, lenders and legal representatives), APM's products, services pricing, computer programs, and software, proprietary and documentation.
4. Upon termination of this agreement, the Client shall return any and all copies of computer programs and software and any other information proprietary to APM.
5. The Client acknowledges and agrees that all computer programs and software owned by a third party and licensed to APM will be governed by the terms and conditions of the licensing arrangement between APM and any such third party.

LIMITATION OF LIABILITY

1. APM's liability to the Client shall be limited to the correction of any errors or omissions by the employees of APM.
2. While APM shall make all reasonable effort to deliver all services agreed to be given to the Client by APM, APM cannot guarantee that it will always be timely delivered under unforeseen circumstances
3. APM shall be held harmless from any liability arising from any delay or failure to perform arising from causes beyond the control of APM as in the case of unforeseen circumstances, including the failure of the Client or its representatives to provide the information, timely
4. APM's liability for any fraudulent, dishonest, or negligent acts by any APM employees performing any services pursuant to this agreement, including tax filing services shall be limited to the amount of funds lost as a result of any such act.
5. APM provides no warranty, expressed or implied for any of its services to be provided under this agreement.

DEFAULT BY CLIENT

1. If the Client fails to perform any of its obligations contained in these terms and conditions, at its discretion APM may cease all services and retain all records until such time as the Client fulfills its obligation.
2. If the Client fails to deposit the necessary funds timely, in addition to ceasing performance of all its services and retaining all records, APM may request that the Client make a deposit equal to the average fees due to APM and taxes due prior to resumption of services by APM.

ADDITIONAL TERMS

1. These terms and conditions may not be waived or altered at any time without the prior written acknowledgement and execution of same by both parties.
2. A waiver of one obligation shall not constitute on-going waivers of the same obligation.



CLIENT ACCOUNT AGREEMENT

The client identified below desires to engage American Payroll Management to obtain the certain services identified below.

| | | | |
|---|-------------|---|------|
| Clients' Legal Name <i>(Must Match IRS Proof)</i> | | Account# <i>(If Assigned)</i> | |
| Business Name <i>(If Different From Above)</i> | | Business Type <i>(i.e. Corp., Partnership, Sole Proprietorship, Etc.)</i> | |
| Street Address | | City, State, Zip | |
| Client Contact | Federal ID# | Phone# | Fax# |

PAYROLL CHECKS New Change

| | | | |
|----------------------------|-------|----------|----------|
| Financial Institution Name | Phone | Routing# | Account# |
|----------------------------|-------|----------|----------|

** American Payroll Management will issue Client's checks using the Client financial institution information listed above*

AUTHORIZATION TO DEBIT

The Client authorizes American Payroll Management to debit the Clients Account(s) for the services and fees listed below. This authorization shall remain in force and effect until terminated in accordance with the terms and conditions listed.

Tax Filing Auto Billing Direct Deposit 1120 Payment

TAX FILING New Change

| | | | |
|----------------------------|-------|----------|----------|
| Financial Institution Name | Phone | Routing# | Account# |
|----------------------------|-------|----------|----------|

AUTO BILLING New Change

| | | | |
|----------------------------|-------|----------|----------|
| Financial Institution Name | Phone | Routing# | Account# |
|----------------------------|-------|----------|----------|

DIRECT DEPOSIT New Change

| | | | |
|----------------------------|-------|----------|----------|
| Financial Institution Name | Phone | Routing# | Account# |
|----------------------------|-------|----------|----------|

** Client certifies that the information provided to American Payroll Management is true and complete. Client understands that Direct Deposit services require credit approval. Client authorizes American Payroll Management to make whatever inquiries it deems necessary of others, including but not limited to requesting consumer reports, bank credit information or other credit reference review. American Payroll Management will advise Client of their processing schedule after credit approval.*

1120 PAYMENT New Change

| | | | |
|----------------------------|-------|----------|----------|
| Financial Institution Name | Phone | Routing# | Account# |
|----------------------------|-------|----------|----------|

** All funds to pay for 1120 taxes will only be impounded from the Clients tax Filing bank account*

Client must provide a voided check for each separate financial institution account identified on this page.

| | | |
|----------------------|-----------|------|
| Print Name and Title | Signature | Date |
|----------------------|-----------|------|

Reporting Agent Authorization

Taxpayer

| | | |
|---|--|--|
| 1a Name of taxpayer (as distinguished from trade name) | | 2 Employer identification number (EIN) |
| 1b Trade name, if any | | 4 If you are a seasonal employer, check here <input type="checkbox"/> |
| 3 Address (number, street, and room or suite no.) | | 5 Other identification number |
| City or town, state, and ZIP code | | |
| 6 Contact person | 7 Daytime telephone number () | 8 Fax number () |

Reporting Agent

| | | |
|---|---|--|
| 9 Name (enter company name or name of business) | | 10 Employer identification number (EIN) |
| 11 Address (number, street, and room or suite no.) | | |
| City or town, state, and ZIP code | | |
| 12 Contact person | 13 Daytime telephone number () | 14 Fax number () |

Authorization of Reporting Agent To Sign and File Returns

15 Use the entry lines below to indicate the tax return(s) to be filed by the reporting agent. Enter the beginning year of annual tax returns or beginning quarter of quarterly tax returns. See the instructions for how to enter the quarter and year. Once this authority is granted, it is effective until revoked by the taxpayer or reporting agent.

940 _____ 941 _____ 940-PR _____ 941-PR _____ 941-SS _____ 943 _____
 943-PR _____ 944 _____ 944-PR _____ 944-SS _____ 945 _____ 1042 _____
 CT-1 _____

Authorization of Reporting Agent To Make Deposits and Payments

16 Use the entry lines below to enter the starting date (the first month and year) of any tax return(s) for which the reporting agent is authorized to make deposits or payments. See the instructions for how to enter the month and year. Once this authority is granted, it is effective until revoked by the taxpayer or reporting agent.

940 _____ 941 _____ 943 _____ 944 _____ 945 _____ 720 _____
 1041 _____ 1042 _____ 1120 _____ CT-1 _____ 990-PF _____ 990-T _____

Disclosure of Information to Reporting Agents

17a Check here to authorize the reporting agent to receive or request copies of tax information and other communications from the IRS related to the authorization granted on line 15 and/or line 16.
b Check here if the reporting agent also wants to receive copies of notices from the IRS

Form W-2 series or Form 1099 series Disclosure Authorization

18a The reporting agent is authorized to receive otherwise confidential taxpayer information from the IRS to assist in responding to certain IRS notices relating to the Form W-2 series information returns. This authority is effective for calendar year forms beginning _____.
b The reporting agent is authorized to receive otherwise confidential taxpayer information from the IRS to assist in responding to certain IRS notices relating to the Form 1099 series information returns. This authority is effective for calendar year forms beginning _____.

State or Local Authorization

19 Check here to authorize the reporting agent to sign and file state or local returns related to the authorization granted on line 15 and/or line 16

Authorization Agreement

I understand that this agreement does not relieve me, as the taxpayer, of the responsibility to ensure that all tax returns are filed and that all deposits and payments are made. If line 15 is completed, the reporting agent named above is authorized to sign and file the return indicated, beginning with the quarter or year indicated. If any starting dates on line 16 are completed, the reporting agent named above is authorized to make deposits and payments beginning with the period indicated. Any authorization granted remains in effect until it is revoked by the taxpayer or reporting agent. I am authorizing the IRS to disclose otherwise confidential tax information to the reporting agent relating to the authority granted on line 15 and/or line 16, including disclosures required to process Form 8655. Disclosure authority is effective upon signature of taxpayer and IRS receipt of Form 8655. The authority granted on Form 8655 will not revoke any Power of Attorney (Form 2848) or Tax Information Authorization (Form 8821) in effect.

Sign Here

I certify I have the authority to execute this form and authorize disclosure of otherwise confidential information on behalf of the taxpayer.

Signature of taxpayer Title Date



Laser Check Signature/Logo Request Form

| | |
|--------------|------|
| Company Name | Date |
|--------------|------|

1. Check Signature: In the spaces below, provide the signature(s) you wish to appear on your payroll checks
Keep the signature(s) within the box.
Please sign as neatly as possible.

USE BLACK INK ONLY

Single Signature
All two boxes must be signed

Double Signatures
All two boxes must be signed

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2. Company Logo: We can print your logo on your payroll checks in **BLACK** ink only.
It is important that the sample you provide be clear and clean
Your sample image must fit in one of the boxes above.
Your sample should be black and white camera-ready artwork.
Submit your sample with this form