



AGREEMENT FOR SERVICES

This agreement for services is made on _____, by ACI Franchising, LLC d/b/a RetroTax. (hereinafter referred to as “**RetroTax**”), having its principal office at 3730 Washington Blvd., Indianapolis, IN 46205, and _____ (hereinafter referred to as “**Client**”), having its principal office at _____, _____, _____

RetroTax is in the business of assisting companies in acquiring and administering federal, state, and local incentive programs. This Agreement is made to assist **Client** in the acquisition and administration of Federal Empowerment Zone Wage Tax Credits, Federal Renewal Community Wage Tax Credits, Work Opportunity Tax Credits (WOTC), and Welfare-to-Work Credits to the extent the **Client** is statutorily eligible. This will include retroactive credits that **Client** has not previously identified or taken advantage of for federal or state tax liability tax reduction.

1. **RetroTax Responsibilities:**

RetroTax agrees to provide the following to **Client** (hereinafter referred to as “Services”):

- 1.1) Research and identify the Federal, State and local benefits for which the **Client** may be eligible;
- 1.2) Determine the current, prior year(s) and future year(s) benefits potentially available for the **Client**;
- 1.3) Recommend and report to the **Client** those incentives, credits, refunds, exemptions, grants and other financial incentive options and strategies most appropriate to the **Clients’** needs;
- 1.4) Upon obtaining **Client** approval, use best efforts to acquire benefits by preparing and submitting all necessary forms, applications or documents;
- 1.5) Perform all other steps required to comply with this Agreement pursuant to procedures as mutually agreed to by **RetroTax** and the **Client**;
- 1.6) Comply with all laws, rules and regulations applicable to this Agreement or the performance thereof; and
- 1.7) If Client is being assisted in securing Work Opportunity Tax Credits (WOTC) then **RetroTax** will provide monthly reports summarizing the status of the Services.

2. **Client Responsibilities:**

Client agrees to provide a resource person(s) with the authority to provide:

- 2.1) The required information and data in a timely manner regarding client facility location(s), number of employees, new hires, and capital investments;
- 2.2) Render financial and policy decisions related to the services provided by **RetroTax**;
- 2.3) Act as liaison between **RetroTax** and **Client** personnel;
- 2.4) Act on **Client’s** behalf in meetings which require a representative from the **Client**; and
- 2.5) Review and provide timely feedback on the status of the Services provided by **RetroTax** pursuant to this Agreement.

3. Compensation:

- 3.1) In consideration for the Services performed pursuant to this Agreement, **RetroTax** agrees to provide such Service for a fee equal to fifteen percent (15%) of the total tax credits generated through Services delivered by **RetroTax** regardless of whether the credits are utilized by the **Client** for prior, current or future years, or never utilized by the **Client**. Tax credits provided to **Client** will include respective tax forms and documentation supporting allowable tax credits for current year, prior year(s) and future year(s). In the event tax credits acquired for **Client** are disallowed through audit, **RetroTax** will reimburse **Client** for fees (plus related interest charged the **Client**) received for Services to the extent of the credit disallowed. **RetroTax** has the right to defend its position against disallowed credits through audit and if successful, **RetroTax** will be due payment in full.
- 3.2) Payment will become due ten (10) days after receipt of respective tax forms and documentation supporting tax credits. Delinquent invoices will be subject to a one point five percent (1.5%) monthly service fee, but not to exceed eighteen percent (18%) per annum.

4. Term:

The initial term of this Agreement is three (3) years from the date of its execution. Thereafter, either party may terminate the Agreement at any time upon thirty (30) day's written notice to the other party. The **Client** agrees that **RetroTax** will have been performing services on the **Client's** behalf and the **Client** acknowledges that **RetroTax** is entitled to all fees with respect to the Services performed up to and including the date of receipt of notice of termination of the Agreement for work in progress that subsequently results in any benefit to the **Client**, and the **Client's** obligation for fees for Services performed shall survive such termination.

5. Proprietary and Confidentiality:

During the course of this Agreement, **RetroTax** and the **Client** may be exposed to Proprietary and Confidential Information of each other. For purposes of this Agreement, Proprietary and Confidential Information (hereafter referred to as "Confidential Information") is defined as any information which relates to the administrative, financial or operational arrangements of the business and any information of a secret or proprietary nature (having been trademarked or patented) including customer lists, sales information, pricing formulas, supplier information or arrangements, reports, trade secrets, technical, and other business data which is broadly construed or otherwise expressly stated by either the **Client** or **RetroTax** to be confidential.

6. RetroTax and Client agree that in consideration of either RetroTax or Client's disclosure of Confidential Information, each shall:

- 6.1) Treat and safeguard such Confidential Information with at least the same degree of care as it normally exercises to protect its own Confidential Information but in no event with less than a reasonable degree of care;
- 6.2) Restrict disclosure of Confidential Information solely to its employees, advisors or representatives ("Representatives") on a need to know basis and not disclose such Confidential Information to any other parties; and
- 6.3) Use the Confidential Information provided hereunder only in connection with the performance of its duties hereunder and for no other purposes.
- 6.4) The obligations imposed herein shall not apply to information, whether or not designated as "proprietary" or "confidential" that:
 - a.) Is made public by the disclosing party;

- b.) Is or hereafter becomes part of the public domain through no wrongful act, fault or negligence on the part of the receiving party or parties;
 - c.) The receiving party or parties can reasonably demonstrate it is already in the possession of such information and not subject to an existing agreement of confidentiality;
 - d.) Was received from a third party without restriction and without breach of this Agreement;
 - e.) Was independently developed by the receiving party or parties as evidenced by its/their records; or,
 - f.) The receiving party or parties are required to disclose pursuant to a valid order of a court or other governmental body; provided, however, that the recipient of the Confidential Information shall first have given notice to the disclosing party or parties and shall give the disclosing party or parties a reasonable opportunity to interpose an objection or obtain a protective order requiring that the Confidential Information so disclosed be used only for the purposes for which the order was issued.
- 6.5) If this Agreement is terminated for any reason whatsoever, **RetroTax** and **Client** shall (i) return to all tangible embodiments (and all copies) of such Confidential Information that are in its possession; (ii) not use any such Confidential Information in its own operations; or, (iii) not disclose any such Confidential Information to any person for any purpose or reason whatsoever unless required to do so by law. These confidentiality obligations shall survive termination or expiration of this Agreement.

GENERAL PROVISIONS

7. NOTICES

Any notices to be given under this Agreement by either party to the other may be effected either by personal delivery in writing or by mail, registered or certified, postage prepaid with return receipt requested. Mailed notices shall be addressed to the parties at the addresses appearing in the introductory paragraph of this Agreement, but each party may adopt a new address by written notice in accordance with this paragraph. Notices delivered personally shall be deemed communicated as of actual receipt; mailed notices shall be deemed communicated as of receipt of proof of delivery.

8. ENTIRE AGREEMENT

This Agreement supersedes all other oral and written agreements between the parties with regard to the subject matter hereof, and this Agreement contains all of the covenants and agreements between the parties with regard to this Agreement.

9. ARBITRATION

In the event a dispute shall arise between the parties to this Agreement, it is hereby agreed that the dispute shall be referred to an Indiana arbitrator, selected by a striking panel for arbitration in accordance with the applicable United States Arbitration and Mediation Rules of Arbitration. The arbitrator's decision shall be final and legally binding and judgment may be entered thereon.

Each party shall be responsible for its share of the arbitration fees in accordance with the applicable Rules of Arbitration. In the event a party fails to proceed with arbitration, unsuccessfully challenges the arbitrator's award, or fails to comply with the arbitrator's award, the other party is entitled to costs of suit, including a reasonable attorney's fee for having to compel arbitration or defend or enforce the award.

10. LAW GOVERNING AGREEMENT

This agreement shall be governed by and construed in accordance of the laws of the State of Indiana. The parties agree that jurisdiction lies in the State of Indiana for any enforcement of provisions of this Agreement.

11. BINDING NATURE

This Agreement shall be binding on the parties and their respective successors and assigns, but **RetroTax** shall not have the power to assign this Agreement or any of its rights and obligations hereunder without the prior written consent of **Client**.

RetroTax

Client

BY: _____

BY: _____

Date: _____

Date: _____

Federal Tax Identification Number:

Federal Tax Identification Number:

26-0632868
