

## IRS & STATE NOTICE AND AUDIT PROTECTION PLAN SUBSCRIPTION AGREEMENT

This IRS & State Notice and Audit Protection Plan (the “Plan”) is a prepaid professional services subscription offered by Sorren (“Sorren,” “we,” or “us”) to provide assistance in responding to certain tax notices and audits. By enrolling in the Plan, the client (“Client” or “you”) agrees to the terms of this Agreement.

**1. Nature of the Plan.** The Plan provides professional representation and support services only. It is not insurance, does not provide indemnity or reimbursement for any tax liability, and does not guarantee any outcome. Sorren does not assume or transfer any financial risk of the Client, and the Client remains solely responsible for all taxes, penalties, interest, and other amounts assessed by any taxing authority.

**2. Scope of Services.** Subject to the terms of this Agreement, Sorren will provide professional assistance in responding to IRS and state income tax notices and audits relating to covered returns. Such services may include reviewing notices and correspondence, advising on response strategy, preparing and submitting responses, communicating with taxing authorities, assisting with documentation, and representing the Client through the administrative appeals process. All services are limited to administrative proceedings. The Plan does not include representation in the United States Tax Court, federal or state courts, or any form of litigation.

**3. Subscription Term, Coverage Period, and Covered Returns.** The Plan operates on a calendar-year subscription basis. Coverage begins upon payment of the applicable subscription fee and delivery of a timely filed (including extensions) income tax return prepared by Sorren or a Predecessor Firm, and continues through December 31 of the following calendar year.

Coverage applies solely to income tax returns prepared and filed by Sorren or any accounting or tax practice whose client engagements have been acquired by Sorren (“Predecessor Firms”). Coverage is determined based on the tax year at issue, the date the subscription fee is paid, and whether the Client maintains continuous coverage from year to year. Coverage does not extend to any tax year for which coverage was not timely purchased.

By way of clarification, coverage for a given tax return extends through the applicable coverage period described above and may be extended for previously covered returns if the Client maintains continuous subscription coverage in subsequent years.

Coverage remains in effect only while the subscription is active, all fees owed to Sorren are paid in full, and the Client remains in Good Standing. “Good Standing” means that the Client has paid all amounts due to Sorren, is current on all required tax filings, is not in material breach of any engagement agreement with Sorren, and is cooperating in good faith with Sorren.

For the avoidance of doubt, the coverage period defines eligibility for services under the Plan but does not guarantee that services will be provided where the Client fails to satisfy the requirements of this Agreement.

**4. Professional Fee Limitation.** Services provided under the Plan consist solely of Sorren’s professional time and are limited to an aggregate value of \$25,000 in Sorren professional fees for matters first initiated during each calendar year.

For purposes of this Agreement, a matter is considered initiated on the date the Client first notifies Sorren of a notice or audit. All services performed by Sorren in connection with that matter, including services performed in subsequent calendar years, will be applied against the professional fee limitation for the calendar year in which the matter was initiated.

The annual professional fee limitation applies collectively to all matters initiated within the same calendar year. Unused amounts do not carry over to subsequent years.

Sorren’s professional fees are determined in accordance with its standard billing practices. Hourly rates for professionals providing services under the Plan vary based on experience, role, and expertise and are consistent with Sorren’s standard billing practices.

Sorren will determine, in its professional judgment, the appropriate personnel and level of effort required and will staff and perform services in a manner it reasonably believes is appropriate under the circumstances.

This limitation reflects the maximum amount of professional services Sorren will provide under the Plan and is not a limit on, or assumption of, any liability of the Client. The Plan does not provide coverage for any third-party costs or expenses and does not reimburse any amounts incurred by the Client.

If the professional fees incurred in connection with a matter exceed the applicable limitation, any additional services will be billed at Sorren’s standard rates. Sorren will obtain the Client’s approval before incurring fees in excess of the applicable limit.

**5. No Financial Coverage.** The Plan provides professional services only. Sorren will not pay, reimburse, or assume responsibility for any taxes, penalties, interest, underpayments, settlements, fines, court costs, filing fees, or any other monetary liability. The Client remains solely responsible for all amounts assessed by any taxing authority.

**6. Outside Professionals.** The Plan does not cover the cost of any third-party professionals, including attorneys, forensic accountants, valuation experts, appraisers, actuaries, expert witnesses, or consultants. If such professionals are required or recommended, those costs are the sole responsibility of the Client and are not applied toward the professional fee limitation.

**7. Eligibility Requirements.** Coverage under the Plan is available only if the Plan is purchased prior to the issuance of any notice, initiation of any audit, or contact by any taxing authority regarding the applicable tax return. The Plan cannot be purchased or applied retroactively. To remain eligible for coverage, the Client must ensure that all tax returns are filed by their original due dates or properly extended deadlines and must remain current on all required filings.

**8. Exclusions.** The Plan does not apply to returns not prepared by Sorren or a Predecessor Firm, payroll tax matters, sales or use tax matters, criminal investigations, fraud examinations, tax shelter or abusive transaction investigations, amended returns not originally prepared by Sorren, bankruptcy-related matters, or any court proceedings or litigation.

**9. Client Responsibilities.** The Client agrees to promptly notify Sorren upon receipt of any notice, to provide all requested documentation in a timely manner, to cooperate fully in all matters, and to remain current on tax filings and obligations. Sorren's ability to provide services under the Plan is dependent on the Client's timely cooperation, and failure to do so may result in termination of coverage under Section 10.

**10. Termination of Coverage.** Coverage under the Plan will terminate immediately upon any of the following: (a) the Client's failure to maintain Good Standing; (b) the Client's failure to cooperate in connection with any covered matter, including failure to provide requested information or documentation in a timely manner; or (c) nonpayment of required fees.

Termination will be effective as of the date of the applicable event. Following termination, Sorren will have no obligation to provide services under the Plan for any matters, including matters previously initiated but not yet completed.

For the avoidance of doubt, a Client's decision to engage another accountant or tax advisor for future services does not, by itself, terminate coverage under this Plan, provided that the Client continues to satisfy all eligibility requirements and obligations under this Agreement.

**11. Refund Policy.** If termination results from the Client's failure to comply with this Agreement, including failure to maintain Good Standing or to cooperate, no refund will be provided. If coverage is terminated for reasons not attributable to the Client, Sorren will provide a prorated refund of unused subscription fees, reduced by the value of services already provided under the Plan. No coverage applies after termination.

**12. Limitation of Liability.** To the fullest extent permitted by law, Sorren's total liability arising out of or relating to this Plan, whether in contract, tort, or otherwise, shall not exceed the total amount of fees paid by the Client for the Plan.

**13. Disclaimer of Consequential Damages.** To the fullest extent permitted by law, Sorren shall not be liable for any indirect, incidental, consequential, special, or punitive damages, including but not limited to loss of profits, loss of income, or loss of opportunity, arising out of or relating to this Agreement or the services provided under the Plan.

**14. Dispute Resolution; Arbitration.** Any dispute, claim, or controversy arising out of or relating to this Agreement or the services provided under the Plan shall be resolved exclusively by binding arbitration. The arbitration shall be administered by the American Arbitration Association (AAA) in accordance with its Consumer Arbitration Rules. The arbitration shall be conducted before a single arbitrator. The arbitration shall take place in the State of Florida, unless otherwise agreed by the parties. The decision of the arbitrator shall be final and binding, and judgment on the award may be entered in any court of competent jurisdiction. Each party shall bear its own attorneys' fees and costs, unless otherwise required by applicable law.

**15. No Guarantee of Outcome.** Tax matters involve uncertainty, and outcomes are determined by taxing authorities. Sorren does not guarantee any result, including acceptance of any position or reduction of any liability.

**16. Entire Agreement.** This Agreement constitutes the entire agreement between the parties with respect to the Plan and supersedes any prior or contemporaneous understandings relating to audit protection services.