

**MASEA SOS Program
Contract for
Calendar Year 2019**

I wish to become a member of the MASEA SOS Program for 2019. I understand the purpose of this group is to provide short term coverage in the event of a member's sudden incapacity or death, particularly during a filing season.

Participating Member's Commitment:

- A. **Time:** Minimum of four hours per week time commitment.
- B. **Period Length:** Minimum of four weeks in tax season, minimum of eight weeks outside of tax season.
- C. **Tax Preparation Compensation:** Out of pocket costs for helper will be reimbursed. First four tax returns or 10 hours of time are 'gratis'. Additional returns/time spent will be reimbursed at a 20% of fees charged unless there is another agreed upon arrangement in place (e.g., all time donated is on a volunteer basis)
- D. **Scope of Services to be provided to Clients:** In season, tax extensions and basic individual tax return preparation will be the focus. Correspondence will be handled as a secondary focus. Out of season, the scope expands to Audit Representation and Collection Case Work. Scope of Services DOES NOT include other activities the member may be involved in such as Financial Planning, Investments, Insurance sales, bookkeeping/payroll, etc.
- E. **Audit Representation and Collection Case Work** is reimbursed 100% to Provider of Service.
- F. **Contact and Information List** has been filled out containing the contact person for the family, a responsible staff member or colleague, and the tax software package used. This list is submitted with this signed Contract and updated as needed.
- G. **Location of Business Items and Information spreadsheet** has been filled out, secured in a safe place, and the responsible family member and staff member or colleague is aware of its existence and location.
- H. **Participation** is open to ALL MASEA members. Members can choose to request only Enrolled Agents or only non-Enrolled Agents work on their returns, but they may be limiting the amount of resources available to help them.
- I. **Payment for services** to be made within 30 days of client pick up, or no later than 30 days after April 15th or October 15th.
- J. **Non-Competition Agreement:** No MASEA member shall retain a client as his or her own without first reaching an agreement as to adequate compensation to be paid to the affected MASEA member or the family representative.
- K. **Privacy Policy:** The business/firm's Privacy Policy covers anyone working on client returns on behalf of the business/firm.

Applicant's Signature: _____ Date: _____

Print Name: _____