

## CLIENT SERVICES AGREEMENT

This Agreement is between the Lake Law Firm, Dumas Law Firm, LLC, and E.J. Saad, PC d/b/a E.J. Saad Law Firm, the Attorneys identified on Attachment A, ("Attorneys"), and the undersigned Party identified as "Client". The Attorneys and Client are referred to individually as "Party" and collectively as "Parties." The Parties agree to the following terms:

1) Attorneys will work with Client to identify Client's qualified locations and employees for Employee Retention Tax Credits, ("ERC" or "ERTC"). Attorneys may engage additional counsel; provided, however, that engagement of additional counsel shall not increase the Fee or expenses chargeable to Client. This is not an engagement of the Attorneys for general representation. Attorneys' representation is limited to the issue set forth in this paragraph only.

2) Attorneys will work with Client to calculate and prepare Client's ERTC claim based on information received from the Client. Attorneys will work with Client to prepare and deliver the ERTC package to Client with any applicable supporting material based on Client's data and information.

3) Attorneys will represent, aid, and assist Client in calculating and applying for ERTC. Attorneys will assist in the delivery of necessary documents and information to the Internal Revenue Service, ("IRS"), regarding the applicable federal tax credits.

4) E. J. Saad Law Firm shall act as agent for Attorneys in invoicing Client for services under this Agreement and is authorized to receive payment(s) for Attorneys and take all action it deems necessary or desirable in collecting any unpaid Fees and/or other charges owed by Client.

5) Either Party may terminate this Agreement by giving the other Party 30-days' written Notice. Upon termination, Client shall pay all Invoices for work completed or, if termination is by the Client, on all work in progress at the time of the termination; provided, however, that Client shall not owe Attorneys any Fee if Client does not receive a recovery of ERTC funds. This paragraph shall survive the termination of this Agreement.

6) Attorneys are not a tax preparer and are not engaged to prepare or consult regarding tax matters beyond those directly related to the ERTC. Attorneys disclaim responsibility for preparation of or consulting about Client's federal and/or state tax returns except those documents filed in connection with Client's ERTC claim. If Attorneys determine Client's ERTC claim is reasonable and allowed per applicable regulations, the claim will be submitted to the IRS for consideration. The ERTC claim may still be rejected by the IRS. Attorneys do not guarantee the ultimate merit of Client's claim or the outcome thereof.

7) Client shall pay Attorneys a contingency fee, ("Fee"), calculated as 25% of all Employee Retention Tax Credits and any interest paid on such funds within 5 days of the funds being received by Client.

8) Acting through E. J. Saad Law Firm, Attorneys will present Client an Invoice for the Fee based on the ERTC as presented to the IRS by or on behalf of Client. The Invoice(s) shall be paid by Client to E. J. Saad Law Firm within 5 business days next following Client's receipt of payment from the United States Department of Treasury and/or the IRS. If the amount eventually received by Client is different from the amount calculated by Attorneys, the Fee shall be adjusted to reflect the

difference, either by an increase or decrease of the Fee; provided, that in the case of a reduction in the amount allowed, Attorneys must receive prompt notice of the reduction and a reasonable opportunity to address the correctness of the claimed ERTC with the IRS. This paragraph shall survive termination of this Agreement.

9) Client agrees to promptly submit complete and truthful information to Attorneys and to cooperate in the production and presentation of Client's claims for ERTC. Client will further aid Attorneys in gathering information and will take such actions as Attorneys deem reasonable or desirable in evaluating, preparing, and filing of Client's ERTC claim(s). Client certifies the accuracy of all data and information provided by Client that forms the basis of Client's ERTC claim, and Client will defend and hold harmless Attorneys in the event any data or information is false, incomplete, misleading, or incorrect.

10) Any Notice required or permitted under this Agreement is deemed given to the other Party when personally delivered to the other Party, when delivered by a recognized express delivery courier, or when sent by first class mail, proof of mailing provided by the United States Postal Service, postage prepaid, to the other Party at the address set forth herein or to the business address of the other Party.

11) If requested by Attorneys, Client will provide documentary information in an Excel format where possible or in a pdf format if the information cannot be made available in an Excel format or, if directed by Attorneys, in a hard copy form. Attorneys will preserve Client's records and information in an electronic format for a period of 5 years next following the closure of the Client's case. After the 5-year period, Attorneys are authorized, but not required, to destroy Attorneys' copy of Client's records. This provision shall not impair Client's separate obligation to retain records for any reason required by law.

12) If Client is legally required to repay any portion of the ERTC previously received, Attorneys will refund a prorated portion of the Fee attributed to that portion of the ERTC that was repaid to the IRS or the appropriate taxing authority; provided that (a) Client shall have actually paid the Fee to Attorneys, (b) the Client has met its obligations under this Agreement and (c) Attorneys are given sufficient Notice of the audit or challenge by the IRS or other taxing authority and Attorneys have been afforded an opportunity to assist Client in Client's defense of its eligibility for, the validity of and/or the amount of the ERTC claimed by Client. For instance, if Client received a ERTC award of \$100,000 but \$50,000 is later disallowed and ultimately repaid by Client, then, of the \$25,000 Fee, Attorneys would be subject to repay \$12,500 as the 50% prorated amount.

13) This Agreement touches on interstate commerce. Any dispute arising out of or relating to this Agreement will be decided by binding arbitration in Mobile, Alabama, by a single disinterested arbitrator, (Arbitrator), including any question of the scope of the arbitration. Notice or demand for arbitration shall be made by either Party to the other Party(ies) and shall generally state the matter(s) to be arbitrated. The arbitration shall be limited to the matter so designated; provided, however, that the responding Party(ies) may demand arbitration of any other matter(s) that the responding Party(ies) deem necessary or desirable. If the Parties do not agree on a person to serve as arbitrator within 15 days, the Presiding Circuit Judge of Mobile County, Alabama is empowered to appoint the Arbitrator. The request for such appointment may be made by motion or informally to the Presiding Circuit Judge by any involved Party. The Arbitrator must be an attorney with no less than 10 years' experience as a lawyer and shall not have been employed by or engaged to represent any Party in the matter within a period of 5 years. The Arbitrator shall set the

schedule, limits of discovery, and conduct such hearings and other presentations as the Arbitrator deems appropriate. The Arbitrator's decision and/or award shall be in writing and is final. Each Party may have counsel at said Party's expense and each Party shall pay a pro-rata portion of the expense for the arbitration; provided, however, that, if Client receives payment of all or any portion of the Employee Retention Tax Credits, but fails to timely and fully pay Attorneys' invoice for services, Client shall be required to pay all costs of collection, including attorney fees for Attorneys' counsel, discovery costs, arbitration expenses and interest on the unpaid amount at the rate of 1.5% per month compounding daily. There shall be no class action arbitration and no consolidation of more than one arbitration involving any claim of any other client or person whatsoever. Judgment on any arbitrator's award may be entered in any court having jurisdiction thereof.

14) This Agreement is governed by the laws of the State of Alabama. This Agreement represents the sole Agreement between Client and Attorneys. No promise or representation has been made to any Party other than those contained in this Agreement. While common law or, in some cases, statutory law allows oral modification of a written agreement, the parties have waived that ability and specifically agree that this Agreement may not be modified except by a writing signed by both parties.

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed as of the date of the last signature. This Agreement shall not become effective until it is accepted by E. J. Saad Law Firm, acting for Attorneys.

**E. J. Saad Law Firm**

By: \_\_\_\_\_  
E. J. Saad or  
Matthew I. Andrews  
Date: \_\_\_\_\_  
P.O. Box 851238  
Mobile, Alabama 36685  
Phone: 251-660-0888  
email: ejraad@ejraadlaw.com  
email: mandrews@ejraadlaw.com  
ed 2022-03-30

**Client**

Company: \_\_\_\_\_  
\_\_\_\_\_  
By (Signature)  
\_\_\_\_\_  
Printed Name  
\_\_\_\_\_  
Title  
\_\_\_\_\_  
Street Address  
Phone: \_\_\_\_\_  
Email: \_\_\_\_\_

## **ATTACHMENT A**

All lawyers and/or law firms identified as “Attorneys” in this Agreement and involved in representation of Client are listed below: