

Terms and conditions for Posted Paid Tax Questions by Taxpayers on efile.com. These terms and conditions confirm and specify the terms of the engagement between the efile.com Taxpert and you, the Taxpayer, to clarify the nature and extent of the tax question services the Taxpert will provide.

The efile.com Taxpert ("Taxpert) will provide tax answers on reasonable factual and legal assumptions posted electronically as tax question(s) by the efile.com site visitor ("Taxpayer").

- 1. The Taxpert(s) will provide federal and/or state income tax questions based on information which you, the Taxpayer, will provide to the Taxpayer. The Taxpayer will not audit or otherwise verify the data you submit, although it may be necessary to ask you for clarification of some of the information. If necessary, the Taxpert will furnish you with questionnaires and worksheets to guide you in gathering the necessary information. Your use of such forms will assist in keeping the fee to a minimum. The Taxpert will reasonably consider all relevant facts and circumstances as provided by the Taxpayer.
- 2. As Taxpayer it is your responsibility to provide all the information required with your tax question in order for the Taxpert to provide one or more accurate tax answers. Therefore, you should review your tax question(s) and associated information carefully before you submit them to the efile.com Taxpert. You, the Taxpayer, should retain all information/data that are the foundation for your tax question(s) e.g. W-2 forms, expense receipts, correspondence, etc. These may be necessary to prove the accuracy and completeness of the tax question(s) you provided or the tax answer(s) provided by the Taxpert(s).
- The Taxpert(s) will not rely on representations, statements, findings, or agreements (including projections, financial forecasts, or appraisals) that are unreasonable if the Taxpert knows or reasonably should know that one or more representations or assumptions on which any representation is based are incorrect, incomplete, or inconsistent.
- 4. The Taxpert(s) will relate applicable tax law and authorities to facts based in response to the written tax question(s) as posted by the Taxpayer. The Taxpert may give written advice (including by means of electronic communication) concerning one or more Federal and/or State tax matters. The work by the Taxpert in connection with the preparation of your income tax answers does not include any procedures designed to discover defalcations and/or irregularities, should any exist. The law provides various penalties that may be imposed when Taxpayers understate their tax liability. Should you, the Taxpayer, use any tax answers provided by the Taxpert in conjunction with a tax return it is your sole responsibility, and not the Taxpert's, should your return(s) be selected for review by the taxing authorities.
- 5. The Taxpert(s) has the right to reject any tax question posted by the Taxpayer for any reason at any time, and refund any associated fees submitted by the Taxpayer.

In order to ensure an understanding of mutual responsibilities, you agree to these terms and conditions and the <u>efile.com site user agreement</u> by clicking on the button below "I agree, Place Order". If you do not agree to these terms and conditions, do not click on "I agree, Place Order".