

# MAYO BUSINESS & EXECUTIVE SERVICES d/b/a

## UBU TAX PROFESSIONALS ELITE

### ASSOCIATE AGREEMENT - 2017

THIS AGREEMENT entered into this \_\_\_\_ day of \_\_\_\_\_, 2015, by and between \_\_\_\_\_ (hereinafter "Associate"), \_\_\_\_\_ (Address) and **UBU TAX PROFESSIONALS ELITE** (hereinafter "Company"), whose Corporate Office is located at 124 South Main Street, Suite 1B, Jonesboro, Georgia 30236; South Carolina Office is located at 1612 Marion Street, Columbia, South Carolina and whose Florida Office is located 11041 SW 9<sup>th</sup> Place, Davie, Florida 33324.

#### TERMS OF AGREEMENT:

1. **Engagement:** Associate Agreement enters into an Agreement with UBU Tax Professional Elite, to work as an Independent Contractor, Corporation and/or Sole Proprietor under UBU Tax Professionals Elite's, and agrees to provide to Company the service of Tax Preparation. Associate must recruit and maintain its own clients.

2. **Term:** Associate agrees to provide services to Company, pursuant to this Agreement for a one-year term (unless otherwise agreed to by both parties), commencing January 2, 2017 and ending on January 2, 2018. Term must be renewed annually, prior to the beginning of each Tax Season.

#### 3. Associates Fees:

A. Associate agrees to pay \$399.00 in required start-up fees that will allow Associate access to our Tax Software. There will be a Non-Refundable Deposit of \$100.00. Fees shall be paid by check made payable to Universal Business Unlimited, Inc. and deposited into J.P. Morgan Chase Bank, Account No. 410889500 prior to January 2, 2017. Arrangements may be made with Company to deduct payments from Associate's pay.

B. New, inexperienced Tax Preparers becoming an Associate agree to attend and pay for a Webinar Training with Milton Tax, an affiliate of UBU Tax Professional Elite, for New Tax Preparers. The cost of this training is \$199.00 and includes an online Tax Book.

C. Experienced and seasoned Tax Professionals agree and will be required to attend and pay for a Webinar Training for Annual Tax Preparers in the amount of \$149.00 prior to coming aboard as an Associate.

4. **Commission Fees:** Company shall pay Associate a commission of **30%** of each tax return prepared by Associate with a clientele of 20 or less, after non-preparation fees for bank and e-filing in the amount of \$100.00 are deducted from initial charge by Associate. Associate will be paid a commission of **45%** after bank fees are deducted with cliented of 20 or more. **The Associates shall receive payment every other Friday only after preparation fees have been received by Company from Santa Barbara Bank, and Associate Tax Returns have been accepted.** A list of clients and the Associate's Charges for each bi-weekly period must be submitted to Company. Associate agrees that no payment shall be made unless Company has received all required client documentation from the Associate by the **Friday prior to the distribution of Company payroll**. Associate shall bear all of Associate's individual or corporate expenses incurred in the performance of this Agreement. Company shall not bear any costs or expenses associated with Associate's tax returns or preparation thereof. **UBU Tax Professionals Elite will not negotiate the terms of the Agreement for any Associate(s).**

**5. Confidentiality:** Associate shall not, without the prior written consent of Company, disclose to anyone any Confidential Information. "Confidential Information for the purposes of this Agreement shall include Company's proprietary and confidential information, including but not limited to the following: Customer Lists, Business Plans, Marketing Plans, Financial Information, Drawing(s), Specifications, Models, Software, Source Codes and Object Codes; Web Design documents, etc., any and all Company information or Work Product prepared by Company or any of its representatives or subsidiaries, viewed by Associate to assist with their development process within the Company.

**6. Non-Competition:** Associate agrees to not compete against Company for a period of seven (7) years, after working with UBU Tax Professionals Elite, utilizing its resources and obtaining the Company's trade secrets for the purpose of its own business practices.

**7. Complimentary Taxes:** Associates may complete one (1) complimentary Personal Tax Return per year free of charge under the Company for family members only.

**8. Independent Contractor:** Associate shall, at its own expense, indemnify, save and hold harmless the Company and its successors, licensees, assigns, agents, representatives and affiliates from and against any and all claims, demands, causes of action, obligations, liability, loss, damage, cost and expenses (including reasonable attorney's fees), incurred or sustained by reason of or arising out of any this Agreement. Associates are through the terms of this Agreement an Independent Contractor and not an employee, partner or agent of Company. Associates shall not be entitled to, nor receive any benefit normally provided to Company' employees, which as vacation, payment, retirement, health care or sick pay.

Company shall not be responsible for withholding income or other taxes from the payments made to Associate. Associate shall be solely responsible for filing all returns and paying any and all income tax, social security tax or other tax levied upon it personally or through its legal entity, with respect to the payments made to Associate by Company, pursuant to this Agreement.

**9. Equipment and Supplies:** Unless otherwise agreed to and stipulated by Company in advance, Associate shall be solely responsible for procuring, paying, and maintaining any computer equipment, software, paper, tools or supplies necessary or appropriate for the performance of Associate's services hereunder. Associates agrees that in the even he/she requires Company to provide such equipment or supplies, that an additional fee may be added to Associate's account and deducted from any income generated by Associates on behalf of Company.

**10. Franchise(s):** The Company is unable to offer a Franchise to its Associate because of legal structural issues. Accordingly, the Company will not entertain Franchises from any of its Associates at this time. If this changes in the future, the Company will advise its Associates forthwith.

**11. Required Meetings:** Associates agree to participate in all meetings, to be provided with any and all updates required and needed to perform Tax Preparation under the guidelines of the Company.

**12. Search Fees:** The Company will charge Associates a search fee in the amount of \$15.00. If the Company is required to send Associate a copy of its Return, there will be an additional \$20.00 charge. *(This is your Business, and you are responsible for your clients and to maintain a copy of your client's returns for your convenience.)*

**13. Associate Records:** In the event there is a discrepancy with Company records pertaining to an Associate, Company shall have the right to examine the books and records of Associates in the event there is a questions as to whether or not the software purchased by Company has been compromised, or tampered with to change the accuracy of the records for the purpose of compensation by Company to Associate.



**14. Maintenance of Software:** UBU Tax Professionals Elite agrees to be responsible to make sure that the software provided to and utilized by Associates is in good working order, and will promptly assist Associate in the event of any defects, not caused by Associate.

**15. Additional Services:** Any services or specialty packages offered by Company that Associates would like to offer in its immediate geographical area may be offered by Associate as an affiliate of UBU Tax Professionals Elite, under the umbrella of the Company. An additional fee will be charged to Associate(s) to use this service in the amount to be determined.

**16. Termination:** This Agreement may be terminated by Company in the event of the following:

A. If Associate is unable to provide the services by reason of temporary or permanent illness, disability, incapacity or death. Associate will be required to provide Company with its reasons in writing.

B. Breach, intentionally or unintentionally violation, or default of any obligation of Associate, pursuant to the terms of this Agreement.

C. Breach, intentional or unintentional violation, or default of any material obligation of Company, which breach, violation or default is not cured within five (5) days of written notice from Associate.

D. If Associate or any representative of Associate intentionally violates Agreement, or makes modifications, changes, or utilizes services of Company without Company's authorization, knowledge or consent, and without paying the required usage fees.

E. If Associate or any representative of Associate violates any laws (intentionally or unintentionally) that could jeopardize or compromise Company's business entity.

F. If Associate fails to obtain a 2016 PTIN Number, allowing them to prepare Tax Returns for the Calendar Year.

**17. Attorneys' Fees:** In any action or proceeding between or among the parties hereto to interpret or enforce any of the provisions hereof, the prevailing party shall, in addition to any other award of damages of other remedy, be entitled to reasonable attorneys' fees and costs.

WHEREFORE, the parties have executed this Agreement on the date first above written.

This Agreement shall be governed by the laws of the State of Georgia, and all other states within the United States of America, specific to the residing state of the Associate(s) for Milton Tax Associates.

IN WITNESS WHEREOF, this Agreement is executed under seal on the day and year first above written.

WITNESSES

ASSOCIATE:

INDIVIDUAL:

\_\_\_\_\_

By: \_\_\_\_\_

\_\_\_\_\_

Print Name: \_\_\_\_\_

**WITNESSES**

\_\_\_\_\_

\_\_\_\_\_

**COMPANY:**

**MAYO BUSINESS & EXECUTIVE SERVICES  
d/b/a UBU TAX PROFESSIONALS ELITE**

By: \_\_\_\_\_  
GLORIA J. BOYNTON MAYO

Print Name: \_\_\_\_\_