

Tax Preparation Guarantee – Disclaimer

The Tax Preparation Guarantee ("Tax Prep Guarantee") applies only to filed and accepted original U.S. resident tax returns prepared by OTR for the year of the return in which Client was enrolled in OTR Tax Protection Plan and the balance due to OTR has been paid. Client represents they have reviewed the items on their return to ensure accuracy and to ensure it includes all sources of income, and that items or issues on such returns have not been, or are not currently, under examination by tax authorities as of the date Client has paid for the Tax Protection Plan or the date any unpaid balance is paid, whichever is last.

If your tax liability increases as a result of a DATA ENTRY ERROR by OTR in tax preparation and the data entry error is discovered by you, your representative or a tax authority, during the period of three years from the filing deadlines for such returns, not including extensions, OTR will pay for any expenses, damages, or tax liability as a result of such error up to a cumulative total of \$2,000 for all such returns, subject to the terms and conditions detailed herein. Any OTR data entry errors will only be reimbursed if all other terms and conditions have been met by Client, including that Client provided complete and accurate information. In that event of such error, OTR may, at its sole discretion challenge the determination that additional taxes are owed, and OTR will reimburse you if the challenge is determined to be unsuccessful. Such three year limitation applies to Client's federal and state returns, including returns for those states in which the period to review returns is greater than three years.

In some cases, the correction of a specific data entry error will involve changes on multiple returns, including state returns, which may result in an overpayment on one return and a balance due on another. In such cases, the overpayment and balance due may be combined and totaled in determining the amount OTR will pay for additional taxes owed as a result of correction of the error.

Client understands and acknowledges that OTR assumes no responsibility for payment of additional taxes and Client is responsible for providing payment of additional taxes to the respective tax authority.

Before any funds are remitted as a result of the tax preparation guarantee, Client must: (i) notify OTR of any government notice regarding such tax returns prior to any call, conference or audit with any government agency and within 60 days from the date of the initial notice; (ii) promptly provide OTR with copies of such notices and other documents relating to any information in question; (iii) provide OTR with reasonable notice of the initial audit and allow OTR to attend the audit if it so chooses or as your representative with Power of Attorney; (iv) allow OTR at its sole discretion and expense, to challenge the determination that additional taxes and penalties and interest are owed; and (v) provide OTR with your receipt as proof of your purchase of the Tax Protection Plan.