

Cardmember Services P.O. Box 15299 Wilmington, DE 19850-5299

Questions?

€

Chase.com 1-800-849-3574

FAX

1-888-643-9624

We accept operator relay calls

02649 DMS 056 020 24923 NNNNNNNNNNNN DISP0027 E **THOMAS P SHIPLEY**204 SEDONA CT
RAEFORD NC 28376-8706

September 06, 2023

Update:

We consider the disputed charge(s) valid

Your account ending in 1082

Dear THOMAS P SHIPLEY:

We want to share the details and resolution of your billing dispute(s). You disputed the charge(s) because you believed the merchant didn't provide the services you purchased.

Transaction Post Date	Merchant Name	Transaction Amount
07/09/2023	OVATION TAX GROUP	\$5,500.00

Here's a summary of our research

- We contacted the merchant to discuss the disputed transaction(s).
- The merchant sent us information showing why they believe the charge(s) is valid.
- We sent the information to you in a letter and asked if you wanted to continue the dispute(s).
- We reviewed the information available and found that you either received the services or the merchant made them available for your use.

Here's the resolution

- We consider the charge(s) valid based on our research and the information available to us.
- If we issued a temporary credit(s) to your account when we began the dispute(s), we've rebilled your account for the charge(s).
- The disputed amount(s) will be included in the balance on one of your next two billing statements. You can also see this activity online at Chase.com.

If you have questions, please call us at 1-800-849-3574. We're available Monday through Friday from 9 a.m. to 9 p.m. Eastern Time.

Sincerely,

Rhoy

Customer Service Specialist

From $1.312.327.7124 \; Mon \; Aug \; 7 \; 12:53:27 \; 2023 \; CDT \; Page \; 2 \; of \; 21$

Form 2848
(Rev. January 2021)
Department of the Treasur

Power of Attorney and Declaration of Representative

OMB No. 1545-0150
For IRS Use Only
Received by:

	t of the Treasury	and Declaration of Representative ► Go to www.irs.gov/Form2848 for instructions and the latest information.			Received by:	
Part I	venue Service	of Attorney	Name			
1 (1) ()		: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored				Telephone
		roose other than representation before the IRS	Date / /			
1 T		nation. Taxpayer must sign and date this form on	·····	ne 7.		1 200
	name and add			Taxpayer identification numb	er(s)	
THOMA	AS P SHIPLE	Y		-		1
1110101	10 / 0/11/22	,		Daytime telephone number	Plan n	number (if applicable)
	•	owing representative(s) as attorney(s)-in-fact:				
		(s) must sign and date this form on page 2, Part II.	r	······································	***************************************	<u> </u>
	d address			CAF No.		
Ovation	Tax Group.			PTIN Telephone No.		
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(Note: IR	S sands notices	and communications to only two representatives.)	Check	Fax No. if new: Address Teleph	one No	Fax No. □
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to represi	ent the taxpaye	r before the Internal Revenue Service and perform	the follow	ring acts:		
		I (you are required to complete line 3). Except for				
		idential tax information and to perform acts I can	•	•		
	epresentative(s) epresentative to	shall have the authority to sign any agreements,	consents,	or similar documents (see ins	ructions to	r line sa for authorizing a
	•					
		acome, Employment, Payroll, Excise, Estate, Gift, tioner Discipline, PLR, FOIA, Civil Penalty, Sec.	/1010	Tax Form Number	, , ,	r Period(s) (if applicable)
49	80H Shared Re	sponsibility Payment, etc.) (see instructions)	(1040,	941, 720, etc.) (if applicable)	į (S	see instructions)
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	<del></del>	authorized. In addition to the acts listed on line 3	~ <del>~~~~~~~~~~~</del>			**************************************
		ine 5a for more information): $\square$ Access my IRS $n$				he following acts (see
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Form 2848 (Rev. 1-2021) Specific acts not authorized. My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability. List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this form. If you do not want to YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT. Taxpayer declaration and signature. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify I have the legal authority to execute this form on behalf of the taxpayer. ▶ IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER. 07/07/2023 Title (if applicable) THOMAS P SHIPLEY Print name of taxpayer from line 1 if other than individual Print name **Declaration of Representative** Part II Under penalties of perjury, by my signature below I declare that: • I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service; • I am subject to regulations in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service; I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and I am one of the following: a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below. b Certified Public Accountant -- a holder of an active license to practice as a certified public accountant in the jurisdiction shown below. c Enrolled Agent—enrolled as an agent by the IRS per the requirements of Circular 230. d Officer - a bona fide officer of the taxpayer organization. e Full-Time Employee -- a full-time employee of the taxpayer. f Family Member—a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister). g Enrolled Actuary - enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the IRS is limited by section 10.3(d) of Circular 230). h Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). See Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information. k Qualifying Student or Law Graduate - receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student, or law graduate working in a LITC or STCP. See instructions for Part II for additional information and requirements. r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)). ▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2. Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column. Licensing jurisdiction Designation -Bar, license, certification, (State) or other registration, or enrollment Insert above Signature Date licensing authority letter (a-r). number (if applicable) (if applicable)

Form 2848
(Rev. January 2021)
Department of the Treasur
Internal Revenue Service

# Power of Attorney and Declaration of Representative

OMB No. 1545-0150

For IRS Use Only
Received by:

	ent of the Treasury Revenue Service	► Go to www.irs.gov/Form2848 for i	nstruction	ns and the latest information.		Name
Part		f Attorney				Telephone
		A separate Form 2848 must be completed for e	ach taxp	ayer. Form 2848 will not be h	onored	Function
	for any pu	rpose other than representation before the IRS.		•		Date / /
1	Taxpayer inform	n <b>ation.</b> Taxpayer must sign and date this form on p	oage 2, lin	e 7.		
Taxpay	er name and addr	ress		Taxpayer identification number		
SHIPL	EY SOLUTION	NS CORP.		<u> </u>	758801	
				Daytime telephone number	Plan ni	amber (if applicable)
hereby	appoints the follo	wing representative(s) as attorney(s)-in-fact:		1		
<del></del>	· · · · · · · · · · · · · · · · · · ·	s) must sign and date this form on page 2, Part II.	····			
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Ovation	Tax Group.	_		PTIN		****
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	no address	and communications to only two representatives.)	Check		one No. 🔲	Fax No. 🔲
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Elda G	arza			PTIN Telephone No.		new newspaper and new newspapers
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Note:	RS sends notices	and communications to only two representatives.)	Check	parting .	one No. 🗌	Fax No. 🗌
to repre	sent the taxpayer	before the Internal Revenue Service and perform	the follow	ing acts:		**************************************
	inspect my confi	(you are required to complete line 3). Except for dential tax information and to perform acts I can shall have the authority to sign any agreements, a sign a return).	perform v	vith respect to the tax matters	described	below. For example, my
Whis	stleblower, Practit	ncome, Employment, Payroll, Excise, Estate, Gift, cioner Discipline, PLR, FOIA, Civil Penalty, Sec. sponsibility Payment, etc.) (see instructions)	(1040, 9	Tax Form Number 941, 720, etc.) (if applicable)		Period(s) (if applicable) ee instructions)
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4		t recorded on the Centralized Authorization Fi box. See Line 4. Specific Use Not Recorded on C.				
	instructions for li	authorized. In addition to the acts listed on line 3 ne 5a for more information): Access my IRS rectosure to third parties; Substitute or add	cords via	an Intermediate Service Provice		e following acts (see
	Other acts aut	thorized:				
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Form 2848 (Rev. 1-2021) Page 2 Specific acts not authorized. My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability. List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this form. If you do not want to YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT. Taxpayer declaration and signature. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer. I certify I have the legal authority to execute this form on behalf of the taxpayer. ▶ IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER. 07/07/2023 Title (if applicable) THOMAS P SHIPLEY SHIPLEY SOLUTIONS CORP. Print name Print name of taxpayer from line 1 if other than individual Part II **Declaration of Representative** Under penalties of perjury, by my signature below I declare that: • I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service; • I am subject to regulations in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service; • I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and I am one of the following: a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below. b Certified Public Accountant - a holder of an active license to practice as a certified public accountant in the jurisdiction shown below. c Enrolled Agent—enrolled as an agent by the IRS per the requirements of Circular 230. d Officer - a bona fide officer of the taxpayer organization. e Full-Time Employee - a full-time employee of the taxpayer. f Family Member—a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister). g Enrolled Actuary - enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the IRS is limited by section 10.3(d) of Circular 230). h Unenrolled Return Preparer - Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). See Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information. k Qualifying Student or Law Graduate - receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student, or law graduate working in a LITC or STCP. See instructions for Part II for additional information and requirements. r Enrolled Retirement Plan Agent - enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)). ▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2. Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.

Designation — Insert above letter <b>(a-r).</b>	Licensing jurisdiction (State) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable)	Signature	Date
A	California			
С		00124754		
С	IRS	0092361		

Form **2848** (Rev. 1-2021)

From 1.312.327.7124 Mon Aug 7 12:53:27 2023 CDT Page 6 of 21

Form **8821** 

(Rev. January 2021)

Department of the Treasury Internal Revenue Service

### **Tax Information Authorization**

▶ Go to www.irs.gov/Form8821 for instructions and the latest information.
 ▶ Don't sign this form unless all applicable lines have been completed.
 ▶ Don't use Form 8821 to request copies of your tax returns or to authorize someone to represent you. See instructions.

1	OMB No. 1545-1165
	For IRS Use Only
	Received by:
	Name
	Telephone
ı	Function

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Faxpayer name and address			Taxpayer identification number(s)			
THOMAS P SHIPLEY			Daytime to	elephone nu	mber Plan number	(if applicable)
2 Designee(s). If you wish to nam designees is attached ►	e more than two designees,	attach	a list to this for	n. Check he	ere if a list of addit	onal
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15910 Ventura Blvd # 801		Te	elephone No.			
Encino CA 91436		Fa	ax No.		and the second s	an ann ann an
Check if to be sent copies of notic			heck if new: Ad		Telephone No.	
3 Tax information. Each designed periods, and specific matters yo				al tax inform	ation for the type of	tax, forms,
By checking here, I authorize	access to my IRS records	via an Ir	ntermediate Ser	vice Provide	r.	
(a) Type of Tax Information (Income, Employment, Payroll, Excise, Estate, Gift, Civil Penalty, Sec. 4980H Payments, etc.)	<b>(b)</b> Tax Form Number (1040, 941, 720, etc.)		<b>(c)</b> Year(s) or P	eriod(s)	(d) Specific Tax	
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5 Retention/revocation of prior isn't checked, the IRS will auto box and attach a copy of the ta To revoke a prior tax information	matically revoke all prior ta: x information authorization(:	x inform s) that y	nation authoriza ou want to reta	tions on file in	unless you check	the line 5
6 Taxpayer signature. If signed be individual, if applicable), execute the legal authority to execute this	or, receiver, administrator, tr	ustee, c	r individual oth	er than the t	axpayer, I certify tha	at I have
► IF NOT COMPLETED, SIGN	ED, AND DATED, THIS TAX	INFOF	RMATION AUTI	HORIZATIO	N WILL BE RETUR	NED.
DON'T SIGN THIS FORM IF	IT IS BLANK OR INCOMPL	ETE.				
Thamas Shi la	/			lo	07/07/2023	
Signature			***************************************		Date	
THOMAS P SHIPLEY						
Print Name				Ti	tle (if applicable)	
		<del></del>			0.0	01

From 1.312.327.7124 Mon Aug 7 12:53:27 2023 CDT Page 7 of 21

Tax Information Authorization			Form 8821 - Page 2
Name	THOMAS P SHIPLEY	SSN	

### Additional Designee(s)

Name and address	Other info
Ovation Tax Group .	
John Pena	
Elda Garza	

From 1.312.327.7124 Mon Aug 7 12:53:27 2023 CDT Page 8 of 21

Form **8821** 

(Rev. January 2021)

Department of the Treasury Internal Revenue Service

### **Tax Information Authorization**

▶ Go to www.irs.gov/Form8821 for instructions and the latest information.
 ▶ Don't sign this form unless all applicable lines have been completed.
 ▶ Don't use Form 8821 to request copies of your tax returns or to authorize someone to represent you. See instructions.

OMB NO. 1545-1165
For IRS Use Only
Received by:
Name
Telephone
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1 Taxpayer information. Taxpaye	er must sign and date this form	on line 6			
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SHIPLEY SOLUTIONS CORP.	SHIPLEY SOLUTIONS CORP.				
			Daytime telephone nun	nber Plan number	(if applicable)
2 Designee(s), If you wish to nam designees is attached ► □	e more than two designees, atta	ach a lis	t to this form. <b>Check he</b>	re if a list of additi	onal
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<ul> <li>Tax information. Each designed periods, and specific matters yo</li> <li>By checking here, I authorized</li> </ul>	u list below. See the line 3 instr	uctions.		••	tax, forms,
	-				
(a) Type of Tax Information (Income, Employment, Payroll, Excise, Estate, Gift, Civil Penalty, Sec. 4980H Payments, etc.)	<b>(b)</b> Tax Form Number (1040, 941, 720, etc.)		(c) Year(s) or Period(s)	(d) Specific Tax	Matters
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5 Retention/revocation of prior isn't checked, the IRS will autobox and attach a copy of the ta To revoke a prior tax information	matically revoke all prior tax in x information authorization(s) th	formatio at you v	n authorizations on file vant to retain	unless you check t	the line 5
6 Taxpayer signature. If signed b individual, if applicable), execute the legal authority to execute thi	or, receiver, administrator, truste	e, or inc	dividual other than the ta	xpayer, I certify tha	t I have
► IF NOT COMPLETED, SIGNE	ED, AND DATED, THIS TAX IN	FORMA	TION AUTHORIZATION	WILL BE RETUR	NED.
► DON'T SIGN THIS FORM IF	IT IS BLANK OR INCOMPLET	E.			
To 90 0.			0,	7/07/2023	
Signature Mines			Di	ate	
THOMAS P SHIPLEY					
Print Name			Titl	e (if applicable)	

From  $1.312.327.7124 \ Mon \ Aug \ 7 \ 12:53:27 \ 2023 \ CDT \ Page 9 of 21$ 

Tax Information Authorization Form 8821 - Page 2

Name SHIPLEY SOLUTIONS CORP. EIN

 	 	******

### Additional Designee(s)

Other info

### **Ovation Tax Group**

15910 Ventura Blvd Suite 801 Encino, CA 91436 Phone: 800-984-8741 Fax: 818-528-6130

### **Client Services Agreement**

This Agreement is entered into on :: I (we) THOMAS SHIPLEY, SHIPLEY SOLUTIONS CORP. (known as the "Client") hereby retain the services of to represent me (us) individually and collectively. Ovation Tax Group agrees to represent the client in consideration of the Client's payment of the required fees set forth, and demonstrated in section IV of this Agreement. The term of this Agreement is 365 days from the date of this Agreement, or until service (s) (see section 2 for scope of representation services) are completed, whichever occurs first. Client acknowledges Client has been informed that all phone calls with Ovation Tax Group or Ovation Tax Group's hired third-party servicing agents, whether inbound or outbound, are recorded for quality assurance. Client is further informed, and consents, to receiving account related communications from Ovation Tax Group by way of short messaging service ("SMS"), commonly known as texts ("Text Communications"). Client may opt out of receiving Text Communications at any time, by providing Ovation Tax Group written notice of Client's request to be removed from Text Communications. Client additionally authorizes Oyation Tax Group to obtain a credit report from one or more consumer credit reporting agencies. Ovation Tax Group may use the credit report for any lawful purpose, including but not limited so as to determine how much debt and assets Client currently has in order to determine Client's likely eligibility for tax relief efforts and applicable services performed by Ovation Tax Group or by Ovation Tax Group's affiliates in order to render professional representation to Client.

Section 1. Client(s) General Information

SHIPLEY	THOMAS	₽		
Last Name	First Name	MI	Social Sec. #	Date of Birth
SHIPLEY	CLAUDIA	L		
Spouse Last Name	Spouse First Name	MI	Social Sec. #	Date of Birth
Physical Address	City		State	Zip Code
SHIPLEY SOLUTI	ONS CORP.			
Business Name (if ap	pplicable) EIN (if	applicable)	Mitted Annual V	
Mailing Address (if o	lifferent) City	***************************************	State	Zip Code
Cell Phone #	Work Phone #	Spouse	Cell Phone # Spouse	Work Phone #

*** Ovation Tax Group *** 15910 Ventura Blvd Suite 801 Encino, CA 91436 ***
Phone: 800-984-8741 *** Fax: 818-528-6130

From 1.312.327.7124 Mon Aug 7 12:53:27 2023 CDT Page 11 of 21

### **Ovation Tax Group**

15910 Ventura Blvd Suite 801 Encino, CA 91436 Phone: 800-984-8741 Fax: 818-528-6130

### **Client Services Agreement**

#### Section 2. Scope of Representation Services

- 1. Ovation Tax Group's representation of Client may include the following services:
  - Tax Type: Personal
  - Agency(s): IRS
  - Period/Years: N/A N/A
  - Total Tax Liability:
  - Service/Resolution Type: IRS Resolution IRS RESOLUTION
  - Service Types:
    - a) Filling of 2848 Power of Attorney Form to provide representation for client and 8821Tax Information Authorization Form to gain privileged tax information.
      - Ovation Tax Group may order transcripts and record of accounts and review IRS and or State taxing authority(s) records and transcripts regarding liability and statute of limitations.
    - b) During the term of this Agreement and provided Client promptly responds to Ovation Tax Group requests for information to allow for the contracted services to be performed, prevention efforts against involuntary collection activities (e.g. bank levies, wage garnishments, seizure of assets) from the IRS and/or State taxing authority(s), upon the condition that the client is in compliance with all IRS and/or State.
    - c) Prepare, file and negotiate a tax compliant petition through a tax relief program with an Offer in Compromise, Penalty Abatement, Deferred Offer in Compromise, Currently Not Collectable (CNC) Status and or Installment Agreement for any outstanding balance for submission by Client. Ovation Tax Group hired tax professionals will determine what process and actions are appropriate for Client's particular case, and may make recommendations to Client.
    - d) **EXPLORATORY** cases, such as Investigation and Analysis, IRS Investigation and Analysis, State Investigation and Analysis, IRS and State Investigation and Analysis are limited to Ovation Tax Group performing services "a)" and "b)" set forth above, and reporting results back to Client orally or by email to:
- 2. Ovation Tax Group's scope of services and representation is limited to those detailed above.
- 3. Upon expiration of the term of this Agreement, Ovation Tax Group will at its sole discretion extend, renegotiate or terminate the representation or services provided under this Agreement.

Initial(s)

#### **Section 3. Client Duties**

1. Client agrees to immediately notify and provide Ovation Tax Group copies of any and all notices from the IRS and or State that are related to Client's tax situation. Said notices include any and all communications received prior to the hiring of Ovation Tax Group as well as any and all notices received any time after becoming a Client of Ovation Tax Group. Client also agrees to immediately notify Ovation Tax Group should they receive any calls from the IRS or any State taxing authority. Client further understands that Client is not to engage in any direct communication with the IRS or State taxing authorities, either written or

*** Ovation Tax Group *** 15910 Ventura Blvd Suite 801 Encino, CA 91436 ***
Phone: 800-984-8741 *** Fax: 818-528-6130

### **Ovation Tax Group**

15910 Ventura Blvd Suite 801 Encino, CA 91436 Phone: 800-984-8741 Fax: 818-528-6130

### Client Services Agreement

verbal, during the term of this agreement. If Client engages in such direct communication during the Term of this Agreement, the Agreement can be terminated by Ovation Tax Group and total fees for service under this Agreement, \$5,500.00, shall be immediately deemed earned, in full.

- 2. Client agrees to make timely payments and file returns as required by any agreements, settlements, and or compromises that are made with the IRS, State tax authority(s), and or any other taxing authority as agreed to with the IRS, or other State tax authority.
- 3. Client agrees that Ovation Tax Group's representation of Client is conditioned upon Client staying current with all future tax liabilities as they become due. Failure to stay current with any and all tax liabilities will be cause for termination of this Agreement, as it would greatly affect the ability for Ovation Tax Group to adequately represent the Client.
- 4. Client further understands that the IRS and or State taxing authority(s), as a result of any non-compliance, may reject any resolution of the Client's tax delinquency matter.
- 5. Client agrees to respond promptly and fully within 10 days of Ovation Tax Group's, IRS's, State taxing authority(s), and or any other taxing authorities request for information or documents. If Client fails to comply the client will be in breach of contract and total fees will be accelerated and due and payable immediately.
- 6. By signing this agreement, Client agrees and acknowledges that Ovation Tax Group has advised the Client of the Client's obligation to fully and accurately disclose the nature and extent of the Client's assets, liabilities and expenses. And the failure to accurately disclose those assets, liabilities and expenses, whether overstating or understating, may ultimately invalidate any agreement entered into with any taxing authority, or prevent an optimal tax resolution agreement with the IRS and/or State.
- 7. Client agrees to submit all forms prepared by Ovation Tax Group as provided to client by Ovation Tax Group without any changes or alteration, along with any documents indicated by Ovation Tax Group.
- 8. Client, by signing this Agreement agrees to pay Ovation Tax Group the fee, as outlined in section 4 of this agreement, for Ovation Tax Group's representation and services, regardless of enforced IRS and/or State Collection Activity including but not limited to wage garnishment, bank levy, or property seizure.

Section 4. FEE CALCULATIONS TABLE: Below is an explanation of the different tasks that will be performed on your case upon retaining Ovation Tax Group

Task	Retention Percentage
File power of attorney with proper signatures of tax specialists to represent client filed with the CAF unit of the Internal Revenue Service. Ascertain Account Information and/or Wage and Income for reporting and pull tax transcripts from the IRS. Review personal financial information and administration processing fees.	50%
Develop negotiation strategy based on transcripts from the IRS, and prepare necessary paperwork for submissions. Submit OIC, Penalty Abatement, or any type of Tax Resolution, or Tax Preparation	50%

*** Ovation Tax Group *** 15910 Ventura Blvd Suite 801 Encino, CA 91436 ***

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### **Ovation Tax Group**

15910 Ventura Blvd Suite 801 Encino, CA 91436 Phone: 800-984-8741 Fax: 818-528-6130

### **Client Services Agreement**

EXPLORATORY CASES, outlined on page 2 in Section 2, item 1d, are non-refundable fees and are agreed to be paid in full, and not subject to above Fee Calculations Table. Ovation Tax Group starts Exploratory Case services immediately, also known as 'Investigation and Analysis' or 'Review and Advise', and the process can take up to Ninety (90) days. Client agrees Ovation Tax Group has up to 90 days to deliver Exploratory Case results either verbally or through email.

Initial(s)	

Section 5. Fees for Service and Late Payment Policy: All fees for are to be paid in full. In some cases, payment arrangements can be granted to client by Ovation Tax Group. If payment arrangements are accepted by Ovation Tax Group, client understands that Ovation Tax Group has a right to collect on the total fees that are outlined in Section 4 of this agreement, based on Fee Calculations Table. Client agrees company can automatically process a partial payment if amount full amount is not available for withdrawal and additional attempts for past due fees can be made at any time after the payment is past due. Late Payment Policy: Payments for fees for service are due and payable on the due date(s) outlined in Section 4 of this Service Agreement. If payment is not received on or before the due date, the client will be charged a late fee of 10% of payment amount or \$50, whichever is greater. As per the sole discretion of Ovation Tax Group the late fee may be waived. When a payment is late and incurs a late fee, Client agrees to make the late payment in full PLUS the late fee within 14 days. If only the original payment amount is paid within 14 days, and does not include the late payment fee, the late fee shall be credited first, and the remainder of the payment made will apply to the total fee for services rendered. Any unpaid balance of fees will need to be paid within 30 days of the final payment. If payment is made by check (paper or electronic), and is returned for any reason, it will result in a \$50 returned check fee. If the returned check causes the payment to be late, a late fee of 10% of the payment, or \$50, whichever is greater, will still apply

Initial(s)		
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#### Section 6. Cancellation and Refund Policy

- 1. Client, and Ovation Tax Group, shall have the right to cancel this Agreement within fifteen (15) days from the date of this Agreement by notifying the other in writing by way of a transmitted date stamped fax or date stamped e-mail.
- 2. Client, upon cancellation, can receive a refund of fees paid as indicated in Section IV of this Agreement.
- 3. Refund amount will be based on Fee Calculations Table for any preliminary work, evaluation, and/or the substantial and valuable advice the Client received during the interview process, except for Exploratory Cases, which there are no refunds.
- 4. Ovation Tax Group's total liability to Client is limited to the fee paid by the Client as evidence in Section 4 of this Agreement.
- 5. Client will not receive a refund should the Client fail to perform under this Agreement or is in breach of any portion of this Agreement.

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### **Ovation Tax Group**

15910 Ventura Blvd Suite 801 Encino, CA 91436 Phone: 800-984-8741 Fax: 818-528-6130

### **Client Services Agreement**

#### Section 7. Severability

If any provision, clause or part of this Agreement, or the application thereof under certain circumstances is held invalid or unenforceable for any reason, the remainder of this Agreement, or the application of such provision, clause or part under other circumstances shall not be affected thereby.

#### Section 8. Binding Arbitration/Class Action Waiver

CLIENT UNDERSTANDS AND ACKNOWLEDGES THAT ANY DISPUTE ARISING FROM, OR IN ANY WAY RELATED TO, ANY SERVICE PERFORMED BY Ovation Tax Group (A "DISPUTE") WILL BE RESOLVED SOLELY BY BINDING ARBITRATION, PURSUANT TO THE RULES OF THE AMERICAN ARBITRATION ("AAA"), INCLUDING ITS COMMERCIAL DISPUTE RESOLUTION PROCEDURES AND THE SUPPLEMENTARY PROCEDURES FOR CONSUMER RELATED DISPUTES. THE AAA RULES ARE AVAILABLE at WWW.ADR.ORG OR BY CALLING THE AAA AT 1-800-778-7879.

CLIENT FURTHER UNDERSTANDS AND ACKNOWLEDGES THAT IT IS WAIVING BOTH THE RIGHT TO A TRIAL BY JURY AND TO PARTICIPATE IN A REPRESENTATIVE, GROUP, COLLECTIVE OR CLASS ACTION OR ARBITRATION. ANY ARBITRATION HEREUNDER SHALL BE BETWEEN CLIENT INDIVIDUALLY AND Ovation Tax Group ONLY AND NO OTHER PARTY.

Section 9. Signatures		
Masmae Shinler	Date7/07/2023	
X	Date:	
CLAUDIA SHIPLEY		
Case #: <u>28706</u>		
	The state of the s	
*** Ovation Tax C	iroup *** 15910 Ventura Blvd Suite 801 Encino, CA 91436 *** Phone: 800-984-8741 *** Fax: 818-528-6130	

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### **Client Services Agreement**

If this service is unable to deduct the payment(s) due to insufficient funds or the account is closed, or if the credit card charge is declined, this service reserves the right to cancel the agreement or charge a penalty and or collection fee. Client accepts responsibility for any overdraft fees charged by the bank.

If Client needs to change any payment date(s) or amount(s), Client must contact Ovation Tax Group 72 hours prior to the payment date(s) for consideration of Client's request.

NOTICE AND ACKNOWLEDGMENT OF PAYMENT FOR SERVICES: BY SIGNING THIS BILLING AUTHORIZATION FORM I HEREBY ACKNOWLEDGE THAT I HAVE AGREED TO RETAIN THIS SERVICE FOR THE ABOVE STATED FEE TO REPRESENT ME BEFORE THE IRS AND OR STATE TAXING AUTHORITY(S). I FURTHER ACKNOWLEDGE THAT NO WARRANTIES OR PROMISES HAVE BEEN MADE TO ME AS TO ANY ULTIMATE OUTCOME WITH RESPECT TO MY TAX LIABILITY(S) WITH THE IRS AND OR STATE TAXING AUTHORITY(S).

Initial(s)

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(Rev. January 2021)

Department of the Treasury Internal Revenue Service

### **Tax Information Authorization**

▶ Go to www.irs.gov/Form8821 for instructions and the latest information, ➤ Don't sign this form unless all applicable lines have been completed.

➤ Don't use Form 8821 to request copies of your tax returns or to authorize someone to represent you. See instructions.

OMB No. 1545-1165 For IRS Use Only Received by: Telephone

1 Taxpayer information. Taxpaye	er must sign and date this form of	on line 6	•	
Taxpayer name and address			Taxpayer identification r	number(s)
THOMAS P SHIPLEY				
			Daytime telephone numi	ber Plan number (if applicable)
2 Designee(s). If you wish to nam designees is attached ► □	e more than two designees, atta	ach a lis	to this form. Check here	e if a list of additional
Name and address		CAF N	lo.	
John Pena		PTIN		
		Telepi	none No.	
Observation for the state of th		Fax N	o.	elephone No. 🔲 Fax No. 🔲
Check if to be sent copies of notic Name and address	es and communications	Check	if new: Address L Te	elephone No. 📋 Fax No. 📋
value and address		PTIN	10.	
			nona No	
		Fax N	7	
Check if to be sent copies of notic	es and communications	[		elephone No. 🔲 Fax No. 🔲
3 Tax information. Each designed	e is authorized to inspect and/or			
periods, and specific matters yo	u list below. See the line 3 instru	ictions.		7,1-2 -7 -2
By checking here, I authorize	access to my IRS records via a	ın intern	nediate Service Provider.	
(a)	(b)	T	(c)	(d)
Type of Tax Information (Income, Employment, Payroll, Excise, Estate, Gift, Civil Penalty, Sec. 4980H Payments, etc.)	Tax Form Number (1040, 941, 720, etc.)		Year(s) or Period(s)	Specific Tax Matters
Income	1040	2000-2	025	
Civil Penalties	TFRP	2000-2	025 All Qtrs	
Income: Separate Assessments	1040	2000-2		
4 Specific use not recorded on Specific use not recorded on CA	the Centralized Authorization  F, check this box. See the instru	n File uctions.	(CAF). If the tax informal if you check this box, skip	ution authorization is for a p line 5 ▶ □
5 Retention/revocation of prior to isn't checked, the IRS will autorobox and attach a copy of the tate. To revoke a prior tax information	matically revoke all prior tax inf x information authorization(s) th	ormatio at you w	n authorizations on file uvant to retain	nless you check the line 5
6 Taxpayer signature. If signed b individual, if applicable), execute the legal authority to execute this	r, receiver, administrator, truste	e, or inc	lividual other than the tax	payer, I certify that I have
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·	•		HON AUTHORIZATION	WILL BE RETORNED.
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·	•			14/2023
DON'T SIGN THIS FORM IF	•		7/1	14/2023
DON'T SIGN THIS FORM IF	•		7/1 Dat	14/2023

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Form 8821

(Rev. January 2021)
Department of the Treasury
Internal Revenue Service

**Tax Information Authorization** 

▶ Go to www.irs.gov/Form8821 for instructions and the latest information.
 ▶ Don't sign this form unless all applicable lines have been completed.
 ▶ Don't use Form 8821 to request copies of your tax returns or to authorize someone to represent you. See instructions.

ł	OMELNO, 1545-1165
ļ	For IRS Use Only
	Received by:
	Name
	Telephone
	Function
1	Date

1 Taxpayer information. Taxpaye	er must sign and date this for	rm or	n line 6.					_
Taxpayer name and address				Taxpayer identific	ation nur	nber(s)		
SHIPLEY SOLUTIONS CORP.			Ł					
				Daytime telephon	e numbe	Plan number	(if applicable	9)
2 Designee(s). If you wish to nam designees is attached ►	e more than two designees,	attac	ch a list	to this form. <b>Che</b> c	k here it	a list of additi	onal	_
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John Pena							****	
			Telepho	one No.				
			Fax No	if new: Address [		111747-144-144-144		
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Name and address			CAF No	),			************	
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Check if to be sent copies of notic	es and communications	- 1	Lax MO	f new: Address [				
3 Tax information. Each designed								<u>l</u>
periods, and specific matters yo				Solingential (ax III)	Ulliation	i loi tile type oi	tax, torris,	
By checking here, I authorize	access to my IRS records v	ria an	Interme	ediate Service Pro	vider.			
(a)	(b)			(c)	<del></del>	(d)		
Type of Tax Information (Income, Employment, Payroll, Excise, Estate, Gift, Civil Penalty, Sec. 4980H Payments, etc.)	Tax Form Number (1040, 941, 720, etc.)		١	ear(s) or Period(s)		Specific Tax	Matters	
Income	1120/11208/1065		2000-202	25				
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Civil Penalty	N/A		2000-202					
4 Specific use not recorded on CA specific use not recorded on CA	the Centralized Authorizate, check this box. See the in	<b>atio</b> n struc	h File (Cotions, If	CAF). If the tax is you check this be	nformatio ox, skip li	on authorization ine 5	nis for a ▶ [	J
5 Retention/revocation of prior t	ax information authorization	ons.	If the lir	ne 4 box is check	ed, skip t	his line. If the l	ne 4 box	
isn't checked, the IRS will autor						-		
box and attach a copy of the ta			-				L	J
To revoke a prior tax information	authorization(s) without sub	mittii	ng a nev	w authorization, so	ee the line	e 5 instructions	•	
6 Taxpayer signature. If signed by	v a corporate officer, partner	r. dua	ardian. c	artnership repres	entative (	or designated		-
individual, if applicable), executo	r, receiver, administrator, tru	ıstee.	, or indi-	vidual other than t	he taxpa	yer, I certify tha	t I have	
the legal authority to execute this	s form with respect to the tax	x ma	itters and	d tax periods show	wn on line	e 3 above.		
►IF NOT COMPLETED, SIGNE		INFO	ORMAT	ION AUTHORIZA	TION WI	LL BE RETUR	NED.	
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	D, AND DATED, THIS TAX			ION AUTHORIZA			NED.	
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► DON'T SIGN THIS FORM IF I	D, AND DATED, THIS TAX			ION AUTHORIZA	7/14/: Date Owner	2023	NED.	

Form **2848** 

# **Power of Attorney**

OMB No. 1545-0150

	anuary 2021)	and Declarat	ion of Re	presentative		For IRS Use Only
Departr Internal	nent of the Treasury Revenue Service	► Go to www.irs.gov/Form284	8 for instructi	ons and the latest informa	ation.	Received by:
Par		of Attorney	<del></del>		· · · · · · · · · · · · · · · · · · ·	Name
•	Caution:	A separate Form 2848 must be completed	d for each tax	payer. Form 2848 will not	be honored	Function
		rpose other than representation before th				Date / /
1	Taxpayer inform	nation. Taxpayer must sign and date this for	m on page 2, I	ine 7.		
Taxpa	yer name and add	ress		Taxpayer identification n	iumber(s)	_
THO	MAS P SHIPLE	Υ				
				Daytime telephone numb	oer Plan n	umber (if applicable)
		wing representative(s) as attorney(s)-in-fact:				
2 Name	and address	(s) must sign and date this form on page 2, f	art II.		· · · · · · · · · · · · · · · · · · ·	
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	o CA 91436			Telephone No.		
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		r before the Internal Revenue Service and pe				
3	inspect my conf	(you are required to complete line 3). Excidential tax information and to perform acts shall have the authority to sign any agreem sign a return).	I can perform	with respect to the tax ma	atters described	below. For example, my
₩h	istleblower, Practi	ncome, Employment, Payroll, Excise, Estate, tioner Discipline, PLR, FOIA, Civil Penally, So sponsibility Payment, etc.) (see instructions)	er i	Tax Form Number 941, 720, etc.) (if applicable		Period(s) (If applicable) ee instructions)
Incom	e			1040		2000-2025
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Incom	e: Separale Asses	sments		1040		2000-2025
4	Specific use no CAF, check this	t recorded on the Centralized Authorizat box. See Line 4. Specific Use Not Recorded	ion File (CAF)	. If the power of attorney instructions	s for a specific	use not recorded on
5a	instructions for li	authorized. In addition to the acts listed on ne 5a for more information): X Access my closure to third parties; X Substitute of	IRS records vi	a an Intermediate Service F	Provider;	ne following acts (see
	Other agts av	therivade		· · · · · · · · · · · · · · · · · · ·		- + + · · · · · · · · · · · · · · · · ·

Form 2848 (Rev. 1-2021) Specific acts not authorized. My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this form. If you do not want to YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT. Taxpayer declaration and signature. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian tax matters partner, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify I have the legal authority to execute this form on behalf of the taxpayer, JFNQT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER. 7/14/2023 Date Title (if applicable) THOMAS P SHIPLEY Print name Print name of taxpayer from line 1 if other than individual **Declaration of Representative** Under penalties of perjury, by my signature below I declare that: I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service; I am subject to regulations in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service; I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and I am one of the following: a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below. b Certified Public Accountant - a holder of an active license to practice as a certified public accountant in the jurisdiction shown below. c Enrolled Agent—enrolled as an agent by the IRS per the requirements of Circular 230. d Officer - a bona fide officer of the taxpayer organization. e Full-Time Employee - a full-time employee of the taxpayer. f Family Member - a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister). g Enrolled Actuary - enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the IRS is limited by section 10.3(d) of Circular 230). h Unenrolled Return Preparer -- Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). See Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information. k Qualifying Student or Law Graduate-receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student, or law graduate working in a LITC or STCP. See instructions for Part II for additional information and requirements. r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)), ▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2. Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column. Licensing jurisdiction Designation -Bar, license, certification, (State) or other Insert above registration, or enrollment Signature Date licensing authority letter (a-r). number (if applicable) (if applicable) IRS 0092361 CA 219765

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### **Ovation Tax Group**

15910 Ventura Blvd Suite 801 Encino, CA 91436 Phone: 800-984-8741 Fax: 818-528-6130

### **Client Services Agreement**

#### Service Fees Acknowledgment

Client agrees to pay the fee stated below for services rendered by Ovation Tax Group and or any of Ovation Tax Group's affiliates, agents, strategic partners or associates through merchant accounts utilized by Ovation Tax Group for representation and services provided by Ovation Tax Group. The fee applies to those services indicated in Section 2 of this agreement and is limited for the term of this agreement. Client acknowledges total fees for Services and Payment Schedule below and on following pages by signing below.

Reso	olution Fee IRS RESOLUT	ION	23	,500,00
tal of All Fe	es: \$5,500.00 Total Paid:	\$ .00		
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r <u>Credit Card</u>	, please complete the follow	ving:		
Visa	3.	THOMAS P SHIPLEY	7	
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Bank Without Ban Acco	drawal, please complete the k Name	following:  Name on Account	State	Zip Code