

MAGILL

ACCOUNTING & TAX, LLC

This Independent Contractor Agreement is made effective as of signed date below ("Date") by Magill Accounting and Tax, LLC ("Magill") and Crosslake Community School ("The School").

In this Agreement, the party who is contracting to receive the services shall be referred to as "The School," and the party providing the services shall be referred to as "Magill."

1. DESCRIPTION OF SERVICES. Beginning on date signed, Magill will provide the following services (collectively, the "Services"): preparation of the application and amended returns as it relates to the Employee Retention Credit ("ERC"); client file management and document retention.

2. REMUNERATION FOR SERVICES. Magill is entitled to receive five (5) percent of the credit collected from clients for Services rendered per the option indicated below. Magill is required to issue an invoice to The School for Services provided to his/her clients. Magill will be paid from fees actually collected and will not be paid in instances where no fees are collected from clients. Where a client's fee will be paid after disbursement from that client's credit, Magill will not be paid until such time as that credit is issued. The School is to notify Magill within five (5) business days of receiving the credit and provide confirmation of the amount.

3. TERM/TERMINATION. Magill may, at its sole option and discretion, terminate this Agreement immediately upon its discovery of any improper or illegal activity on the part of the Client or its officers, agents, directors, or employees. All records belonging to the Client will be returned to the Client in a standard format upon termination of this Agreement after all outstanding payments have been received by Magill for services provided to the Client. All templates and tools created by Magill remain the property of Magill.

4. RELATIONSHIP OF PARTIES. It is understood by the parties that Magill is an independent contractor with respect to The School, and not an employee of The School. As such, The School will not provide fringe benefits, including health insurance benefits, paid vacation leave, or any other employee benefit, for the benefit of Magill.

5. PTIN. Magill is required to obtain and maintain a Preparer Tax Identification Number (PTIN) in accordance with the IRS' rules and regulations in place during the period covered by this agreement. Magill will not be allowed to prepare a return as a contractor for The School without a registered PTIN number. This agreement becomes null and void if Magill fails to obtain or, for any reason ceases to have a valid PTIN.

6. CODE OF CONDUCT. Magill is required to govern himself/herself in accordance with all relevant state and federal laws in particular those laws that address tax return preparation. Additionally, Magill is required to comply with any and all relevant administrative rules and regulations, particularly as it relates to those rules set forth by the IRS as it relates to the Employee Retention Credit. Any willful or malicious activity conducted by Magill regarding the falsifying of documents or information in a tax return will be transferred to the Internal Revenue Service (IRS) and any other appropriate authorities. Additionally, by executing this agreement, Magill acknowledges that he/she is aware of the due diligence requirements and penalties imposed by the IRS with respect to the preparation of returns

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containing refundable credits. Magill additionally agrees to prepare returns that follow these IRS due diligence requirements and that failure to do so represents a breach of this agreement.

7. **LIABILITY.** Magill is liable for following all applicable rules and regulations in the state in which they operate and the IRS for all Services rendered under this agreement. By executing this agreement, Magill agrees to correct any errors or omissions whether intentional or inadvertent without compensation from The School. Magill agrees that any liability associated with the provision of Services under this agreement will be that of Magill and not The School.

8. **WORK PRODUCT OWNERSHIP.** Any copyrightable works, ideas, discoveries, inventions, patents, products, or other information (collectively, the "Work Product") developed in whole or in part by Magill in connection with the Services set forth in this agreement shall be the exclusive property of Magill.

9. **CLIENTS.** Magill is responsible for generating their own leads and clients for return preparation. Any clients obtained by Magill are the property of Magill.

10. **CONFIDENTIALITY.** Magill will not at any time or in any manner, either directly or indirectly, divulge, disclose, or communicate any information that is the property of The School to any third party whether or not such conveyance personally benefits Magill. Magill also will not at any time or in any manner, either directly or indirectly, divulge, disclose, or communicate any information that is the property of any client of The School. Magill will protect all such information and treat it as strictly confidential. This provision shall continue to be effective after the termination of this Agreement. Upon termination of this Agreement, Magill will return to The School all records, notes, documentation and other items that were used, created, or controlled by Magill during the term of this Agreement with respect to any Services provided that are required for The School to comply with any due diligence requirements imposed by the IRS.

11. **FILE AND RECORD MAINTENANCE.** The School will maintain all client return files in accordance with rules and regulations set forth by the IRS. Magill may access their clients' files as needed to respond to requests from the client or the IRS. Magill may maintain copies of their own records at a location of their choosing, but Magill accepts all liability for any disclosures of client information that occur as a result of these files they choose to maintain. This clause does not require The School to create the files. The creation of the files is the sole responsibility of Magill. Magill acknowledges that he/she is aware of the various recordkeeping and due diligence requirements associated with each return that is prepared. Magill also acknowledges that they will follow all IRS rules with respect to file and recordkeeping.

12. **BUSINESS EXPENSES.** Any expenses associated with Magill's provision of Services are his/her own and will not be reimbursed by The School. This includes, but is not limited to: automobile expenses associated with providing Services for clients; any office supplies used by Magill; costs associated with Magill's retaining employees, agents, or designees; etc.

13. **INDEMNIFICATION.** Magill agrees to indemnify and hold harmless The School from all claims, losses, expenses, fees including attorney fees, costs, and judgments that may be asserted against The School that result from the acts or omissions of Magill, Magill's employees, agents, or designees, if any.

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14. ENTIRE AGREEMENT. This agreement contains the entire agreement of the parties, and there are no other promises or conditions in any other agreement, whether oral or written, that usurp the provisions contained herein.

15. SEVERABILITY. If any provision of this agreement shall be held to be invalid or unenforceable for any reason, the remaining provisions shall continue to be valid and enforceable. If a court finds that any provision of this agreement is invalid or unenforceable, but that by limiting such provision it would become valid and enforceable, then such provision shall be deemed to be written, construed, and enforced as so limited.

16. APPLICABLE LAW. This Agreement shall be governed by the laws of the State of Minnesota.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the day, month and year first above written.

Crosslake Community School _____ (The School):
Authorized Representative (signature) Jared Griffin
Authorized Representative (print) Jared Griffin
Authorized Representative Title CCS Board Chair
Date 8/8/2020

Magill Accounting and Tax Preparation, LLC (Magill):
Authorized Representative (signature) _____
Authorized Representative (print) _____
Authorized Representative Title _____
Date _____