






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

Questions?

-  Chase.com
 -  1-800-849-3574
 -  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

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

Power of Attorney and Declaration of Representative

OMB No. 1545-0150

For IRS Use Only

Received by: _____

Name _____

Telephone _____

Function _____

Date / /

▶ Go to www.irs.gov/Form2848 for instructions and the latest information.

Part I Power of Attorney

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address THOMAS P SHIPLEY _____ _____	Taxpayer identification number(s) _____ Daytime telephone number _____ Plan number (if applicable) _____
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hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address Ovation Tax Group _____ _____ Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
--	---

Name and address Svetlana Bronkveyn _____ _____ Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
---	---

Name and address Amber Saenz _____ _____ (Note: IRS sends notices and communications to only two representatives.)	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
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Name and address Elda Garza 15910 Ventura Blvd. # Suite 801 Encino CA 91436 (Note: IRS sends notices and communications to only two representatives.)	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
---	---

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

3 Acts authorized (you are required to complete line 3). Except for the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
Income	1040	2000-2025
Civil Penalties	TFRP	2000-2025 All Qtrs
Income: Separate Assessments	1040	2000-2025

4 Specific use not recorded on the Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See Line 4. *Specific Use Not Recorded on CAF* in the instructions

5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information): Access my IRS records via an Intermediate Service Provider; Authorize disclosure to third parties; Substitute or add representative(s); Sign a return; _____

Other acts authorized: _____

b 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): _____

6 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 revoke a prior power of attorney, check here **YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

7 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.

Thomas Shipley
Signature

07/07/2023
Date

Title (if applicable)

THOMAS P SHIPLEY

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 (a–r).	Licensing jurisdiction (State) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable)	Signature	Date

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

Power of Attorney and Declaration of Representative

► Go to www.irs.gov/Form2848 for instructions and the latest information.

OMB No. 1545-0150

For IRS Use Only

Received by: _____

Name _____

Telephone _____

Function _____

Date / /

Part I Power of Attorney

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address SHIPLEY SOLUTIONS CORP.		Taxpayer identification number(s) 84-2758801	
		Daytime telephone number	Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address Ovation Tax Group [Redacted]	CAF No. [Redacted] PTIN [Redacted] Telephone No. [Redacted] Fax No. [Redacted]
Check if to be sent copies of notices and communications <input type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address Svetlana Bronlveyr [Redacted]	CAF No. [Redacted] PTIN [Redacted] Telephone No. [Redacted] Fax No. [Redacted]
Check if to be sent copies of notices and communications <input type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address Amber Saenz [Redacted]	CAF No. [Redacted] PTIN [Redacted] Telephone No. [Redacted] Fax No. [Redacted]
(Note: IRS sends notices and communications to only two representatives.)	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address Elda Garza [Redacted]	CAF No. [Redacted] PTIN [Redacted] Telephone No. [Redacted] Fax No. [Redacted]
(Note: IRS sends notices and communications to only two representatives.)	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

3 Acts authorized (you are required to complete line 3). Except for the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
		2000-2025

4 Specific use not recorded on the Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See Line 4. *Specific Use Not Recorded on CAF* in the instructions

5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information): Access my IRS records via an Intermediate Service Provider; Authorize disclosure to third parties; Substitute or add representative(s); Sign a return; _____

Other acts authorized: _____

b 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): _____

6 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 revoke a prior power of attorney, check here **YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

7 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.

Thomas Shipley
Signature

07/07/2023
Date

Title (if applicable)

THOMAS P SHIPLEY
Print name

SHIPLEY SOLUTIONS CORP.
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 (a-r).	Licensing jurisdiction (State) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable)	Signature	Date
A	California			
C		00124754		
C	IRS	0092361		

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 _____
Function _____
Date _____

1 Taxpayer information. Taxpayer must sign and date this form on line 6.

Taxpayer name and address THOMAS P SHIPLEY [Redacted]		Taxpayer identification number(s) [Redacted]	
		Daytime telephone number [Redacted]	Plan number (if applicable) [Redacted]

2 Designee(s). If you wish to name more than two designees, attach a list to this form. **Check here if a list of additional designees is attached**

Name and address Amber Saenz [Redacted]	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

Name and address Svetlana Brontveyn 15910 Ventura Blvd # 801 Encino CA 91436	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

3 Tax information. Each designee is authorized to inspect and/or receive confidential tax information for the type of tax, forms, periods, and specific matters you list below. See the line 3 instructions.

By checking here, I authorize access to my IRS records via an Intermediate Service Provider.

(a) Type of Tax Information (Income, Employment, Payroll, Excise, Estate, Gift, Civil Penalty, Sec. 4980H Payments, etc.)	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s)	(d) Specific Tax Matters
[Redacted]	[Redacted]	[Redacted]	[Redacted]

4 Specific use not recorded on the Centralized Authorization File (CAF). If the tax information authorization is for a specific use not recorded on CAF, check this box. See the instructions. If you check this box, skip line 5

5 Retention/revocation of prior tax information authorizations. If the line 4 box is checked, skip this line. If the line 4 box isn't checked, the IRS will automatically revoke all prior tax information authorizations on file unless you check the line 5 box and **attach a copy** of the tax information authorization(s) that you want to retain
To revoke a prior tax information authorization(s) without submitting a new authorization, see the line 5 instructions.

6 Taxpayer signature. If signed by a corporate officer, partner, guardian, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify that I have the legal authority to execute this form with respect to the tax matters and tax periods shown on line 3 above.

▶ IF NOT COMPLETED, SIGNED, AND DATED, THIS TAX INFORMATION AUTHORIZATION WILL BE RETURNED.

▶ DON'T SIGN THIS FORM IF IT IS BLANK OR INCOMPLETE.

Thomas Shipley _____ | 07/07/2023
Signature Date

THOMAS P SHIPLEY _____
Print Name Title (if applicable)

Name THOMAS P SHIPLEY SSN [REDACTED]

Additional Designee(s)

Name and address	Other info
Ovation Tax Group [REDACTED]	[REDACTED]
John Pena [REDACTED]	[REDACTED]
Elda Garza [REDACTED]	[REDACTED]

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 _____
 Function _____
 Date _____

1 Taxpayer information. Taxpayer must sign and date this form on line 6.

Taxpayer name and address SHIPLEY SOLUTIONS CORP.	Taxpayer identification number(s) _____ Daytime telephone number _____ Plan number (if applicable) _____
---	--

2 Designee(s). If you wish to name more than two designees, attach a list to this form. **Check here if a list of additional designees is attached**

Name and address Amber Saenz _____ Check if to be sent copies of notices and communications <input type="checkbox"/>	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address Svetlana Brontveyn _____ Check if to be sent copies of notices and communications <input type="checkbox"/>	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

3 Tax information. Each designee is authorized to inspect and/or receive confidential tax information for the type of tax, forms, periods, and specific matters you list below. See the line 3 instructions.

By checking here, I authorize access to my IRS records via an Intermediate Service Provider.

(a) Type of Tax Information (Income, Employment, Payroll, Excise, Estate, Gift, Civil Penalty, Sec. 4980H Payments, etc.)	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s)	(d) Specific Tax Matters
		2000-2025	

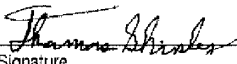
4 Specific use not recorded on the Centralized Authorization File (CAF). If the tax information authorization is for a specific use not recorded on CAF, check this box. See the instructions. If you check this box, skip line 5

5 Retention/revocation of prior tax information authorizations. If the line 4 box is checked, skip this line. If the line 4 box isn't checked, the IRS will automatically revoke all prior tax information authorizations on file unless you check the line 5 box and **attach a copy** of the tax information authorization(s) that you want to retain
 To revoke a prior tax information authorization(s) without submitting a new authorization, see the line 5 instructions.

6 Taxpayer signature. If signed by a corporate officer, partner, guardian, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify that I have the legal authority to execute this form with respect to the tax matters and tax periods shown on line 3 above.

▶ IF NOT COMPLETED, SIGNED, AND DATED, THIS TAX INFORMATION AUTHORIZATION WILL BE RETURNED.

▶ DON'T SIGN THIS FORM IF IT IS BLANK OR INCOMPLETE.

Signature  THOMAS P SHIPLEY Print Name	Date 07/07/2023 _____ Title (if applicable)
---	--

Name SHIPLEY SOLUTIONS CORP. EIN [REDACTED]

Additional Designee(s)

Name and address	Other info
Elda Garza [REDACTED]	[REDACTED]

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 Ovation 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	P	[REDACTED]	
Last Name	First Name	MI	Social Sec. #	Date of Birth
SHIPLEY	CLAUDIA	L	[REDACTED]	
Spouse Last Name	Spouse First Name	MI	Social Sec. #	Date of Birth
[REDACTED]				
Physical Address	City	State	Zip Code	
SHIPLEY SOLUTIONS CORP.	[REDACTED]			
Business Name (if applicable)	EIN (if applicable)			
[REDACTED]				
Mailing Address (if different)	City	State	Zip Code	
[REDACTED]				
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

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: [REDACTED]
- Service/Resolution Type: **IRS Resolution IRS RESOLUTION**
- Service Types:
 - a) Filing of 2848 Power of Attorney Form to provide representation for client and 8821 Tax 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: [REDACTED]

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) DS

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

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.

Initial(s) DS

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
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) _____

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.

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

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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

X  Date: 07/07/2023
THOMAS SHIPLEY FAX 818-528-6130

X _____ Date: _____

CLAUDIA SHIPLEY 

Case #: 28706

Ovation Tax Group

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Encino, CA 91436
Phone: 800-984-8741 Fax: 818-528-6130

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) *DS*

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 _____
Function _____
Date _____

1 Taxpayer information. Taxpayer must sign and date this form on line 6.

Taxpayer name and address
THOMAS P SHIPLEY
[Redacted]

Taxpayer identification number(s)
[Redacted]

Daytime telephone number [Redacted] Plan number (if applicable) _____

2 Designee(s). If you wish to name more than two designees, attach a list to this form. **Check here if a list of additional designees is attached** ▶

Name and address
John Pena
[Redacted]

CAF No. _____
PTIN _____
Telephone No. _____
Fax No. _____

Check if to be sent copies of notices and communications Check if new: Address Telephone No. Fax No.

Name and address
[Redacted]

CAF No. _____
PTIN _____
Telephone No. _____
Fax No. _____

Check if to be sent copies of notices and communications Check if new: Address Telephone No. Fax No.

3 Tax information. Each designee is authorized to inspect and/or receive confidential tax information for the type of tax, forms, periods, and specific matters you list below. See the line 3 instructions.

By checking here, I authorize access to my IRS records via an Intermediate Service Provider.

(a) Type of Tax Information (Income, Employment, Payroll, Excise, Estate, Gift, Civil Penalty, Sec. 4980H Payments, etc.)	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s)	(d) Specific Tax Matters
Income	1040	2000-2025	
Civil Penalties	TFRP	2000-2025 All Qtrs	
Income: Separate Assessments	1040	2000-2025	

4 Specific use not recorded on the Centralized Authorization File (CAF). If the tax information authorization is for a specific use not recorded on CAF, check this box. See the instructions. If you check this box, skip line 5 ▶

5 Retention/revocation of prior tax information authorizations. If the line 4 box is checked, skip this line. If the line 4 box isn't checked, the IRS will automatically revoke all prior tax information authorizations on file unless you check the line 5 box and **attach a copy** of the tax information authorization(s) that you want to retain ▶
To revoke a prior tax information authorization(s) without submitting a new authorization, see the line 5 instructions.

6 Taxpayer signature. If signed by a corporate officer, partner, guardian, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify that I have the legal authority to execute this form with respect to the tax matters and tax periods shown on line 3 above.

▶ IF NOT COMPLETED, SIGNED, AND DATED, THIS TAX INFORMATION AUTHORIZATION WILL BE RETURNED.

▶ DON'T SIGN THIS FORM IF IT IS BLANK OR INCOMPLETE.

Thomas Shipley _____ 7/14/2023
Signature Date

THOMAS P SHIPLEY _____
Print Name Title (if applicable)

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: _____
 Function: _____
 Date: _____

1 Taxpayer information. Taxpayer must sign and date this form on line 6.

Taxpayer name and address SHIPLEY SOLUTIONS CORP. [REDACTED]		Taxpayer identification number(s) [REDACTED]	
		Daytime telephone number	Plan number (if applicable)

2 Designee(s). If you wish to name more than two designees, attach a list to this form. **Check here if a list of additional designees is attached**

Name and address John Pena [REDACTED]	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
Check if to be sent copies of notices and communications <input type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
Check if to be sent copies of notices and communications <input type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

3 Tax information. Each designee is authorized to inspect and/or receive confidential tax information for the type of tax, forms, periods, and specific matters you list below. See the line 3 instructions.

By checking here, I authorize access to my IRS records via an Intermediate Service Provider.

(a) Type of Tax Information (Income, Employment, Payroll, Excise, Estate, Gift, Civil Penalty, Sec. 4980H Payments, etc.)	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s)	(d) Specific Tax Matters
Income	1120/1120S/1065	2000-2025	
Employment	940/941/943/944	2000-2025 All 4 QTRS	
Civil Penalty	N/A	2000-2025	

4 Specific use not recorded on the Centralized Authorization File (CAF). If the tax information authorization is for a specific use not recorded on CAF, check this box. See the instructions. If you check this box, skip line 5

5 Retention/revocation of prior tax information authorizations. If the line 4 box is checked, skip this line. If the line 4 box isn't checked, the IRS will automatically revoke all prior tax information authorizations on file unless you check the line 5 box and **attach a copy** of the tax information authorization(s) that you want to retain
 To revoke a prior tax information authorization(s) without submitting a new authorization, see the line 5 instructions.

6 Taxpayer signature. If signed by a corporate officer, partner, guardian, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify that I have the legal authority to execute this form with respect to the tax matters and tax periods shown on line 3 above.

► IF NOT COMPLETED, SIGNED, AND DATED, THIS TAX INFORMATION AUTHORIZATION WILL BE RETURNED.

► DON'T SIGN THIS FORM IF IT IS BLANK OR INCOMPLETE.

<i>Thomas Shipley</i>	7/14/2023
Signature	Date
THOMAS P SHIPLEY	Owner
Print Name	Title (if applicable)

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

**Power of Attorney
 and Declaration of Representative**

OMB No. 1545-0150

For IRS Use Only

Received by:

Name _____

Telephone _____

Function _____

Date / /

▶ Go to www.irs.gov/Form2848 for instructions and the latest information.

Part I Power of Attorney

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address THOMAS P SHIPLEY [Redacted]		Taxpayer identification number(s) [Redacted]	
		Daytime telephone number [Redacted]	Plan number (if applicable) [Redacted]

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address Elda Garza 15910 Ventura Blvd. # Suite 801 Encino CA 91436	CAF No. [Redacted] PTIN [Redacted] Telephone No. [Redacted] Fax No. [Redacted]
Check if to be sent copies of notices and communications <input type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address Svetlana Brontveyn 15910 Ventura Blvd # 801 Encino CA 91436	CAF No. [Redacted] PTIN [Redacted] Telephone No. [Redacted] Fax No. [Redacted]
Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	Check if new: Address <input checked="" type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
(Note: IRS sends notices and communications to only two representatives.)	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
(Note: IRS sends notices and communications to only two representatives.)	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

3 Acts authorized (you are required to complete line 3). Except for the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
Income	1040	2000-2025
Civil Penalties	TFRP	2000-2025 All Qtrs
Income: Separate Assessments	1040	2000-2025

4 Specific use not recorded on the Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See Line 4, Specific Use Not Recorded on CAF in the instructions.

5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information): Access my IRS records via an Intermediate Service Provider; Authorize disclosure to third parties; Substitute or add representative(s); Sign a return;

Other acts authorized: _____

b 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): _____

6 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 revoke a prior power of attorney, check here

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

7 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.

Thomas Shipley 7/14/2023
 Signature Date Title (if applicable)

THOMAS P SHIPLEY

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 (a–r).	Licensing jurisdiction (State) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable)	Signature	Date
C	IRS	0092361	<i>Elda Lopez</i>	7/14/2023
A	CA	219765	<i>[Signature]</i>	7/14/23

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.

Resolution Fee IRS RESOLUTION	\$5,500.00
-------------------------------	-------------------

Total of All Fees: \$5,500.00 Total Paid: \$.00

Professional fees to be paid as follows:

For Credit Card, please complete the following:

Type (Visa/MC/Amex)	THOMAS P SHIPLEY
xxxx-xxxx-xxxx-9207	[REDACTED]
Credit Card Number	Exp. Date CVV2

For Bank Withdrawal, please complete the following:

Bank Name	Name on Account
Account Number	Routing Number

Billing Address

[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Billing Address	City	State	Zip Code
Date: 07/07/2023	Amount: \$5,500.00		

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