**The Law Office of**

**Kevin Michael Burke,**

 **Attorney & Notary**

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Dear prospective client(s),

**Letter of Engagement – Certifying Acceptance Agent Assistance in obtaining ITIN Numbers**

This letter is to confirm the terms and objectives of our limited engagement as well as the nature and limitations of the services we will provide.

**1. Description of Work to be Performed**: Kevin Michael Burke, (hereafter, “KMB”) solely in his capacity as a Certifying Acceptance Agent (CAA), agrees to provide services to the below named person(s) (the “Client” or “Clients”) solely for the purpose of preparing an application for an ITIN (Individual Taxpayer Identification Number) to the Internal Revenue Service (“IRS”). Such may require detailed discussions with the client(s) and reviewing IRS documents for additional guidance in identifying permissible grounds on which said client or clients are entitled to an ITIN number, completing Form W-7, completing the Form 14154 (EN-SP) Form W-7 checklist, a Form W-7 Certificate of Accuracy (COA), and preparing an accompanying cover letter to the IRS. Our instructions in this matter do not include obtaining an employer identification number (EIN). Please note that a CAA is not an agent of the IRS.

Number of Clients: 1: ( ) or 2: ( )

Full Name of Client 1: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Full Name of Client 2: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**2. Limitations.** The ITIN service described above in clause 1 is an administrative service provided for the Client and does not constitute legal representation. Because the entirety of the Client’s information provided will be sent to the IRS for processing the ITIN application, the Client’s information submitted to the IRS is not protected by the Attorney-Client Privilege. KMB cannot control the time it takes for the IRS to process an ITIN application. Additionally, the Issuance of an ITIN is at the sole discretion of the IRS.

In the event that Client or Clients desire any service other than those which are described in paragraph 1, a separate agreement for services is required.

**3. No Guarantee of Outcome**. Nothing in this Agreement and nothing in KMB’s statements to Client will be construed as a promise or guarantee about the outcome of the application.

**4. Client Responsibilities:**  Client or Clients agree to present or obtain all documents necessary to process the ITIN in a timely manner. Client agrees that all documents and information submitted are legitimate, to the best of the Clients knowledge.

It is suggested that the clients(s) post his or her original current passports to our office by “signed for” post, and that you enclose in such envelope addressed to me, a smaller “signed for” envelope addressed back to you so that on receipt, I can then be able to more quickly return your original passport back to you. Once I have received your passport and have made a certified copy of same for the IRS), and met the client in person or on an online video conference, I may confirm the identity of the appearing party.

**5. Interviews:** Certifying Acceptance Agents must conduct either an in-person interview with each applicant in order to complete the application or use video conferencing (i.e. Zoom, Skype, etc.) if KMB has the original identification documents or certified copies from the agency that issued them in their possession during the interview.

**6. Supporting Documentary Evidence:** The submission of the documents should not normally include any supporting documentary evidence. We will, however, certify in the documents going to the IRS that we have reviewed documentary evidence that supports your identity and alien status. We will also confirm that we maintain a record of such documentation. You have complete responsibility to furnish us with true and accurate evidence of your identity and alien status. Such information must be authentic, complete, and accurate. We assume no responsibility if the information is questioned by the IRS and is determined to be false or inaccurate. Please note, KMB’s certification as a CAA is not binding on the IRS.

**7. Effect of your signature:** Your signature on the form W-7 allows and authorises us to communicate with the IRS regarding the ITIN only but does not constitute a power-of-attorney for any unrelated matters.

**8.(A) Requirement of original signatures for letters from pension companies, university officials, employers, or other such persons**:

Please note that the IRS will NOT accept anything but an ink signature / wet signature on any letters and/or documents you wish the IRS to accept from third parties as described above. This means it may be necessary to ensure that the pension company, title closing agent, university official, employer, or other such person, does not send you a simple photocopy of a signed document but instead sends you a document/letter with a hand-written ink signature. No such document will be accepted with a typed signature.

**9. Change of Alien Status:** We are solely acting in an ITIN application and not in relation to any US immigration matter you may happen to be pursuing at the same time. If your status as a non-resident alien changes, you are responsible for notifying the IRS or any other authority of this change. It is your sole obligation to assume this responsibility.

**10. Verification of Data Submitted:** We will not audit or otherwise verify the data submitted by you that might be used in our application and planning, but we may ask you to clarify some of it. We assume no responsibility if the IRS rejects this application due to false and or misleading information.

**11. Right to Withdrawal**: We reserve the right to withdraw from this engagement if for any reason we feel the information provided to us presents a risk that this firm will not undertake. You will hold us harmless from any resulting damages that may occur by our withdrawal.

**12. UK’s Data Protection Act 1998**: This firm complies with the UK’s Data Protection Act 1998. Clients' personal data may be used and disclosed by the firm to third parties in the course of providing services to the client, and for regulatory purposes. The firm is required to maintain personal data for regulatory and insurance purposes provided by the firm for a period of time after conclusion of the provision of services to the client. Some clients' files (and personal data therein) may need to be made available on a confidential basis to an IRS external quality assessor or auditor where the IRS requires confirmation of our firm’s compliance with ITIN rules and practice.

**13. Online storage policy:** Save for (1) original documents you require be returned to you and (2) documents this firm is required to keep in their original form, it is our policy to scan all documents and keep copies of e-mails received from you and third parties in this matter and to keep electronic copies. Further to this, in signing these terms we seek your consent to keep our electronic copies synced to our secure and encrypted online depository where we will keep until the expiration of any relevant period of time within which the firm is statutorily required to keep such documents.

 □ Consent is hereby given to this firm to the above do the following:

• make electronic copies of documents received from you and third parties in this matter

• keep electronic copies on a separate networked hard drive and in a secure and encrypted online depository

• shred documents in the paper file save for any documents that the client request be returned or the firm is required to keep, and

• delete such electronic records upon the expiry of the relevant period of time within which the firm is statutorily required to keep such documents

**14. Professional Indemnity, Limitations on Liability, and Exclusions:** We maintain global professional indemnity insurance in relation to our ITIN services in an amount of $500,000.00 in respect of any one claim, event or series of related claims or events. No liability whatsoever will be accepted on the part of this practice, our staff or our agents, in relation to any loss, damage or liability whatsoever caused directly or indirectly to any party other than the person or organisation for whom we have agreed to act in connection with the relevant matter. No third party shall have any right by virtue of any law or enactment, to enforce any contract by us to provide services or to rely upon any opinion expressed by or on behalf of us. The application of any legislation conferring on third parties contractual or other rights, including the Contract (Rights of Third Parties Act 1999) shall be excluded insofar as permitted by law.

**15. Venue in relation to any Claims for Professional Negligence**  – Further to the requirements of our global professional indemnity insurance cover, in relation to any claims for professional negligence in a matter relating to KMB’s services as a certifying Acceptance Agent, and in which a legal claim is to be brought against us, you consent to the exclusive jurisdiction of the Florida Courts with venue for any such claim being in Lee County, Florida, in the USA. Please note that there is no ITIN malpractice insurance carrier save for those in the USA.

In any event, we, our staff or agents, accept no liability where such liability either arises from any instructions or information given by you or by any third party being incomplete, inaccurate or incorrect; or where such liability is for any indirect, economic or consequential loss or damage, costs, expenses or other claims for consequential compensation whatsoever or howsoever caused which arise out of or in connection with the services provided by us or for-profit, loss of business, loss of data, depletion of goodwill or loss occurring in the normal course of business or otherwise. This limitation will apply notwithstanding any express or implied term of business or any collateral agreement or warranty, whether express or implied.

**16. Force majeure:** We will not be liable for any loss or damage arising as a direct or indirect result of the supply of services being prevented, hindered, delayed or rendered uneconomic by reason of any circumstances beyond our control.

**17.** **Privilege**: If we are asked to disclose any privileged communication, should such be found to exist, unless we are required to disclose the communication by law, we will not provide such disclosure to such party until you have had an opportunity to argue that the communication is privileged. You agree to pay any and all reasonable expenses that we incur, including legal fees, that are a result of attempts to protect any communication as privileged. Notwithstanding anything contained herein both KMB and client agree that regardless of where the client is domiciled and regardless of where this Agreement is physically signed this Agreement shall be deemed to have been entered into at my office located in Wrington, Bristol, United Kingdom.

**18. Interpretation of Agreement:** This Agreement shall be interpreted and governed in accordance with the laws of the state of Florida. The state of Florida shall be the exclusive jurisdiction for resolving disputes related to this Agreement.

Our liability relating to the performance of the services rendered under this letter is limited solely to direct damage sustained by you. In no event shall this firm be liable for consequential, special, incidental, or punitive loss, damage or expense caused to you or to any third party (including without limitation, lost profits, opportunity costs, etc.). Notwithstanding the foregoing, our maximum liability relating to services rendered under this Agreement (regardless of form of action, whether in contract, negligence or otherwise) shall be limited to the fees received by me for this engagement. The provisions set forth in this paragraph shall survive the completion of the engagement.

We do not charge our fee by the hour but charge a set fee of £325 for acting as a Certifying Acceptance Agent. Where there are two related persons from the same household requiring ITINs then the fee shall be £500 (250 per person).

If this letter correctly sets forth your understanding of the terms and objectives of the engagement of Kevin Michael Burke in assisting in this ITIN application or application, please so indicate by signing in the space provided below.

Yours Sincerely,

*/S/ Kevin Michael Burke, Attorney & Notary*

/S/\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Client Name:

Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

/S/ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Client Name

Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

NOTE: Please send us a scan or photocopy of this page of our letter of engagement signed by the client or clients.