

INDEPENDENT CONTRACTOR AGREEMENT

In consideration of the mutual promises and undertakings set forth below and for other good and valuable consideration, GMG TAX Services, LLC ("GMG TAX") and _____ ("Contractor") agree to enter into this Independent Contractor Agreement and expressly covenant as follows:

1. Term. Either GMG TAX or Contractor may terminate this Agreement or any engagement under this Agreement, with or without cause, upon delivery of written notice.

2. Contractor's Status. Contractor represents, acknowledges and agrees that s/he is an independent contractor and is not an employee of GMG TAX. No provision of this Agreement shall be deemed to create an employment relationship between Contractor and GMG TAX. Contractor expressly warrants and agrees that s/he will not hold her/himself out as, or otherwise represent to any person or entity that s/he is, an employee of GMG TAX. Contractor agrees to hold GMG TAX harmless and to indemnify and defend GMG TAX in full for any and all damages, claims, assessments, penalties, liabilities, charges, attorney's fees or other losses incurred during or following the term of this Agreement, which result from any assertion, claim, determination or adjudication that Contractor is an employee of GMG TAX, including, but not limited to, any claim, determination or adjudication made pursuant to the Internal Revenue Code, the Georgia Unemployment Insurance Law, the Georgia Workers' Compensation Law, or any other federal, state or local wage, employment, insurance, labor and other laws, statutes, regulations and ordinances. Contractor further agrees to provide GMG TAX with copies of any documents deemed necessary by GMG TAX to demonstrate that Contractor is not an employee of GMG TAX, including, but not limited to, certificates or other documentation indicating that Contractor maintains her/his own workers' compensation insurance. Contractor shall indemnify and defend GMG TAX, its officers and agents for any damages, claims, assessments, penalties, liabilities, charges, attorney's fees or other losses that arise out of the performance of Contractor's services under this Agreement.

3. Contractor's Services. This Agreement governs all services which Contractor may be retained to provide by GMG TAX, including promotional, advertising or commercial assignments. It is the parties' intention that Contractor will use her/his own skill and expertise in the independent exercise of her/his business judgment in the performance of the services governed by this Agreement. GMG TAX does not reserve any right to control the manner in which the services and marketing are performed.

Contractor is not restricted from providing his/her services to other parties and is not required to devote any minimum or maximum amount of time to performing services for GMG TAX. Contractor is free to make her/his own schedule, appointments and decisions and is not required to perform any services for GMG TAX during any specified hours, on any specified day or days, or in any specified location, other than as agreed to herein. Contractor may, within his/her own judgment and discretion, accept or reject any engagement offered by GMG TAX.

4. Business Expenses. Contractor is not entitled to be reimbursed by GMG TAX for any business expenses incurred in the rendition of services to GMG TAX, which shall have no obligation to make any payment or to provide any assistance to Contractor with respect to Contractor's operation of her/his business. GMG TAX shall not be required to provide equipment, materials or means of transportation required for rendering services under this Agreement.

5. Compensation. The parties agree that Contractor shall receive a fee for services at a rate to be determined prior to each engagement. GMG TAX will pay Contractor at the agreed rate for each engagement within two weeks of receipt by GMG TAX of payment from the GMG TAX client for whom

the services are performed. GMG TAX will not deduct or withhold any amounts for FICA, unemployment fund contributions or other taxes from the fees to be paid to Contractor. Contractor agrees that, as an independent contractor, s/he is not eligible to participate in any employee benefit plans maintained for or offered to GMG TAX's employees and will not accept any monies, payments or benefits from any such plan, policy or program. Contractor will execute all documents needed to waive and release any and all rights that Contractor had or may have had under any such plan, policy or program.

6. Resolution of Disputes. Any dispute between GMG TAX and Contractor, including any claim for breach of this Agreement, which cannot be resolved through negotiation, shall be decided by arbitration before the American Arbitration Association in Georgia, before an arbitrator selected through and operating under the commercial rules of that Association. The parties will pay equal shares of the fee of the arbitrator.

Any claim made under or relating to this Agreement which is not found to be arbitrable shall be decided by the courts of Georgia in and for the County of Fulton, in a proceeding held before a Justice of the State's court of general jurisdiction or a Judge of the United States District Court in and for the District of Georgia. Any trial of such a claim shall be heard by the Judge of such Court, sitting without a jury. The parties agree to waive a jury trial to obtain a more efficient adjudication of that claim and application of existing law. Regardless of the forum, neither party may recover punitive damages or damages for alleged pain and suffering.

CONTRACTOR

GMG TAX Service, LLC

BY: _____
[Signature]

BY: _____
[Name]

Date: _____

Date: _____

Contractor Payment Information:

To ensure accuracy and prompt payment, please provide ALL information and print legibly. Send your completed form via mail, fax or email to:

GMG TAX ♦ 50 Hurt Plaza, Suite 1575 ♦ Atlanta, GA 30303 ♦ Fax: (404) 424-8950
HR@gmgtax.com

Name: _____

Home Phone: _____

Address: _____

Cell Phone: _____

Tax ID (SS#): _____

Email: _____