



Flex Tax and Consulting Group (Dre Tax, Inc.)

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TIME & EXPENSE and REIMBURSABLE EXPENSE SCHEDULE

Effective January 1, 2026

Time & Expense	Rate per Hour
Principal	\$443.00
Senior Manager	\$391.00
Manager	\$361.00
Senior/Supervisor	\$237.00
Associate	\$149.00
Administration	\$113.00
IRS Audit Defense/Appealance	Minimum \$1,500.00
Deposition and/or Court Appearance	Minimum \$1,500.00
Client-Requested Overtime	Time & One-Half of Rate per Hour
Reimbursable Expense	Rate
Mileage	Current Mandated Rate per Mile
Travel Expenses (airfare, lodging, meals, car rental, etc.)	Cost + 15%
Travel Time	Rate Per Hour
Delivery Service	Rate Per Hour
Postage	Actual Cost
Outside Consultants	Cost + 15%
Photocopies	
Black & White: 8-1/2" x 11" (per sheet)	\$0.52
Color: 8-1/2" x 11" (per sheet)	\$1.03
Reimbursable Payment (license fees, application fees, vendor payments)	Cost+ 5%

NOTES

1. Payments: Billings are due and payable upon receipt of the invoice. If the Client fails to make payments to Flex Tax and Consulting Group within thirty (30) days of receipt, the Client agrees to pay Flex Tax and Consulting Group interest on all unpaid balances at the rate of One and One-Half Percent (1.5%) (or the maximum allowable by law, whichever is lower) of the past-due amount per month.

2. Invoice Review / Disputes: The Client shall promptly review Flex Tax and Consulting Group's invoice upon receipt and shall notify Flex-Tax of any dispute of any portion of such invoice within ten (10) days of receipt. Any dispute identified thereafter shall not be a basis to withhold any payment except as agreed by the Parties or as determined by audit or other investigation at the end of the Engagement. In the event the Client timely disputes any portion of an invoice, the Client shall pay all undisputed portions of such invoice as required by this agreement and may withhold payment only as to those specific services the Client claims were improperly performed.

3. Convenience Fee: For our customer's convenience, Flex Tax and Consulting Group accepts Visa and MasterCard payments. All credit card payments are subject to an additional 3.49% + 50 cents processing fee.

4. Labor Rates: The labor rates set forth in this contract are valid for a period of one (1) year from the date of the signature of this document. After one year, Flex Tax and Consulting Group reserves the right to increase the contract amount in accordance Flex Tax and Consulting Group's current labor rates.