

**STRATFORD FINANCIAL SOLUTIONS INC.**  
**MARKET-STANDARD PAY SCALE**  
**(2025 TAX SEASON)**

All professionals work as independent contractors (1099) with revenue sharing based on credential level.

**TAX PREPARATION SERVICES**

<b>Professional Type</b>	<b>Revenue Split (Professional/Company)</b>	<b>Example Return Fee</b>	<b>Professional Earns</b>
<b>Tax Preparer</b>	45/55	\$350	\$157.50
<b>AFSP Participant</b>	50/50	\$350	\$175.00
<b>Enrolled Agent</b>	50/50	\$350	\$175.00

**IRS REPRESENTATION SERVICES**

<b>Professional Type</b>	<b>Revenue Split (Professional/Company)</b>	<b>Hourly Rate</b>	<b>Professional Earns</b>
<b>Tax Preparer</b>	Not Authorized	N/A	N/A
<b>AFSP Participant</b>	60/40	\$150/hour	\$90/hour
<b>Enrolled Agent</b>	70/30	\$250/hour	\$175/hour

**SERVICE AUTHORIZATION LEVELS**

<b>Service Type</b>	<b>Enrolled Agent</b>	<b>AFSP Participant</b>	<b>Tax Preparer</b>
<b>Individual Returns</b>	✓	✓	✓
<b>Business Returns</b>	✓	✓	✓
<b>Trust/Estate Returns</b>	✓	✓	✓
<b>IRS Audits</b>	✓	Limited*	No
<b>Collections (Payment Plans, etc.)</b>	✓	Limited*	No
<b>Appeals</b>	✓	No	No
<b>All IRS Matters</b>	✓	No	No

\*AFSP Participants can only represent clients before certain IRS employees for returns they prepared.

## PAYMENT PROCESS

Company bills and collects all client fees for both preparation and representation. Professionals receive their percentage as specified above. Payments are made bi-weekly based on completed work. Company provides all administrative support, tax software, scheduling, and quality review oversight. Contractors receive IRS Form 1099-NEC at year-end and are responsible for self-employment taxes. This structure aligns with industry standards for independent tax professionals while ensuring Stratford Financial Solutions Inc. retains appropriate compensation for infrastructure, client acquisition, compliance, and management. This compensation plan is subject to annual review and revision.

## ADMINISTRATION AND REVIEW

This compensation structure reflects national norms for independent tax professionals and ensures equitable sharing between the Company and credentialed contractors, while covering administrative overhead, technology platforms, client onboarding, risk management, and legal compliance. All compensation policies are subject to periodic review and modification by executive management and legal counsel.