

TAX CREDIT AGREEMENT and POWER OF ATTORNEY

TAX CREDIT AGREEMENT: The undersigned "Client" hereby exclusively engages the Tax Credit Processing Center, herein referred to as ("TCPC") to process federal state and local incentive programs (the "Credits"), which the Client is not currently utilizing and may be entitled to and are allowed by the Internal Revenue Code or state and local laws and regulations.

Client explicitly acknowledges that the federal and state tax credit program generates tax credits against federal or state income or state franchise taxes for current or prior years and that the Client either has a current use for these federal or state incentives to offset current or prior year federal or state income or franchise tax or is utilizing the carry forward of federal or state credits credits for future years.

Tax Credit Processing Center (TCPC) will: 1) Assist the Client in obtaining federal, state and local tax credits and incentives and statutory omissions authorized by past present or future federal, state or local law; 2) After an initial review of the Client's federal or state tax returns, TaxBreak may determine that certain federal or state tax credit reviews may be excluded from this engagement 3) Provide the Client with monthly status reports outlining the total employees processed, pending certifications for Credits, certifications and the amount of the Client's Credit entitlements; 4) Customize all reports on a per location basis; 5) Keep all of Client's information confidential except to the extent necessary to procure federal or state tax credits or incentives; 6) Use its best efforts to obtain credits identified by TCPC or requested by Client; 7) Refund, after all appeals, any fees paid to TCPC for Credits or incentives that may be subsequently disallowed by federal, state or local authorities; 8) Invoice the Client monthly following identification of available Credits; and 9) Process all vouchers, certifications, applications and appeals for denials and will provide the Client or the Client's accountant with all information necessary for the Client to claim the Credits.

Client acknowledges that many credit applications are time sensitive. **Client AGREES** to: 1) Promptly provide TCPC with all records necessary to procure, calculate and or verify credits and incentives for Client; 2) Pay TCPC an amount based on a percentage of the total Credits by TCPC; 3) The amount being 25% of the federal credits and 33% of the state credits and incentives or any federal or state tax refunds for prior years; 4) Pay TCPC within 15 days of TCPC invoicing the Client.

GENERAL PROVISIONS This Agreement is a three-year contract between the parties and shall automatically renew unless terminated within 30 days of its expiration. TCPC will complete and be compensated for all work in progress including any and all continuing accruing of credits identified prior to termination. In the event the Client fails or refuses to make payment of fees pursuant to this Agreement, TCPC has the right to treat such non-payment as a breach of this Agreement and terminate the participation of the Client by giving at least 10 days written notice. The Client agrees that TCPC has the right to collect all fees pursuant to this Agreement and that the Client will pay all costs of collection thereof, including reasonable attorney fees and the maximum rate of interest allowed by law on any past due charges. The Client also agrees that all non-governmental forms are the work product of TCPC and shall not use such forms or their application in conjunction with the processing of tax credits or incentives in any transaction not governed by this Agreement. This constitutes the entire Agreement between the parties and may only be modified in writing with the mutual consent of both parties. This Agreement is governed under the laws of the State of Alabama.

TCPC and the Client have executed this Agreement on this the _____ day of _____, 200_____

This Limited Power of Attorney is for representing the below signed employer for purposes of securing the Work Opportunity, Welfare to Work, State, and Local Tax Credits.

KNOWN ALL MEN BY THESE PRESENT: _____ of _____
(Officer's Name) *(Corporation)*

Hereinafter the "Company" of _____ County, State of _____. Does hereby constitute and appoint Frank I. Brown of The Tax Credit Processing Center, LLC my true and lawful Attorney -in-Fact for the Company to secure the Work Opportunity, Welfare to Work, and State Tax Credits.

Frank I. Brown is empowered to act as the Employer Representative and Consultant Agent for the aforementioned purposes beginning on this date _____, 200_____ and continues for a three-year period through date _____, 200_____.

This Specific Power of Attorney is effective upon execution by a duly constituted representative of the Company. This Specific Power of Attorney is revocable by either party by notice in writing to any party relying upon this Specific Power of Attorney. **Please submit all communications relating to this Specific Power of Attorney for which the Attorney-in-Fact is empowered to act upon to The Tax Credit Processing Center; P.O. Box 8427, Gadsden, AL 35902.**

TAX CREDIT PROCESSING CENTER	CLIENT	
_____	_____	_____
Frank I. Brown, Chairman	Signature and Title	Date
_____, 200_____	_____	_____
Date	Company/Corporation	Federal Employer Identification Number
_____	_____	_____
Address	City	State Zip Code

New Client Information Form

CLIENT TO COMPLETE AND SIGN THIS SECTION:						
Name of Company :						
Street Address:						
City:			State:	Zip:		County:
Phone #:		Fax #:		Internet Access: Yes No		
Website Address:						
Billing Address, if Different :						
Federal Employer Identification #:				State Tax ID#:		
Primary Contact:			Title:	Phone #:		Email:
<i>If multiple locations and/or FEIN's please attach a list of the additional sites/FEIN's to this document</i>						
Executive Contact:			Phone:		Email:	
HR Contact:			Phone:		Email:	
(New hire missing info to be supplied by HR Contact ____ or Location Contact ____)						
Payroll Contact:			Phone:		Email:	
Client's CPA:			Phone:		Email:	
Accounting Contact:			Phone:		Email:	
Type of Business:				Public/Private:		
Corporate Structure:	C-Corp:	S-Corp:	LLP:	LLC:	Other:	
Multiple Corporations: Yes No			Tax Year-End:			
Choose one of the following – The Company is:						
Paying Regular Tax: ____ Running a Net Operation Loss: ____ Paying Alternative Minimum Tax: ____						
# of W-2's Issued Last Year:				Average Personnel Turnover:		
Is this location in a State Enterprise Zone?						
Is this location on an Indian Reservation?						

Please mail the executed contract and client information pages to Candidate Resources, Inc., attention of Eric Cotter, 2100 N. Highway 360, Suite 400B, Grand Prairie, TX 75050.