IN THE UNITED STATES DISTRICT COURT FOR
THE SOUTHERN DISTRICT OF OHIO
EASTERN DIVISIOIN

SRB Capital, LLC **8868 Columbus Road** **Mount Vernon, Ohio 43050**	:	
Plaintiff,	:	
v.	:	**Case No. 2:23-cv-1243**
A R Central 2, LLC **c/o Ramandeep Kalra, Statutory Agent** **12456 N 28th Dr.** **Phoenix, AZ 85029**	:	
and	:	
Kalra Hospitality, LLC **c/o Ramandeep Kalra, Statutory Agent** **2602 E Beautiful Ln.** **Phoenix, AZ 85042**	:	
and	:	
Kalra Management Services, Inc. **c/o Ramandeep Kalra, Statutory Agent** **12456 N 28th Dr.** **Phoenix, AZ 85029**	:	
and	:	
Mira Hospitality, LLC **c/o Ramandeep Kalra, Statutory Agent** **12456 N 28th Dr.** **Phoenix, AZ 85029**	:	
and	:	
MMPR Bullhead City Hospitality, LLC **c/o Ramandeep Kalra, Statutory Agent**	:	

12456 N 28th Dr. :
Phoenix, AZ 85029 :
:
and :
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MMPR Hospitality, LLC :
c/o Ramandeep Kalra, Statutory Agent :
12456 N 28th Dr. :
Phoenix, AZ 85029 :
:
and :
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MMPR Kingman Hospitality, LLC :
c/o Ramandeep Kalra, Statutory Agent :
12456 N 28th Dr. :
Phoenix, AZ 85029 :
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and :
:
MMPR Rainbow Hospitality, LLC :
c/o Ramandeep Kalra, Statutory Agent :
4010 S Rainbow Blvd, :
Las Vegas, NV 89103 :
:
and :
:
MMPR Union Hills Hospitality, LLC :
c/o Ramandeep Kalra, Statutory Agent :
12456 N 28th Dr. :
Phoenix, AZ 85029 :
:
and :
:
MMPR Yuma Hospitality, LLC :
c/o Ramandeep Kalra, Statutory Agent :
12456 N 28th Dr. :
Phoenix, AZ 85029 :
:
and :
:
Puram Hospitality, LLC :
c/o Puja Kalra, Statutory Agent :
12456 N 28th Dr. :
Phoenix, AZ 85029 :
Defendants. :

COMPLAINT

Now comes Plaintiff, SRB Capital, LLC ("Plaintiff"), by and through its undersigned counsel, and for its Complaint against Defendants, A R Central 2, LLC ("A R"), Kalra Hospitality, LLC ("Kalra Hospitality"), Kalra Management Services, Inc. ("Kalra Management"), Mira Hospitality, LLC ("Mira Hospitality"), MMPR Bullhead City Hospitality, LLC ("MMPR Bullhead"), MMPR Hospitality, LLC ("MMPR Hospitality"), MMPR Kingman Hospitality, LLC ("MMPR Kingman"), MMPR Rainbow Hospitality, LLC ("MMPR Rainbow"), MMPR Union Hills Hospitality, LLC ("MMPR Union"), MMPR Yuma Hospitality, LLC ("MMPR Yuma"), and Puram Hospitality, LLC ("Puram") (collectively, "Defendants" or "Dairy Queen Entities"), hereby states as follows:

Parties, Jurisdiction, and Venue

1. Plaintiff is a domestic limited liability company registered with the Secretary of State of Ohio. Plaintiff's principal place of business is located at 8868 Columbus Road, Mount Vernon, Ohio 43050 (Knox County). Plaintiff engages in interstate commerce by providing financial and other consulting services.

2. Defendant A R Central 2, LLC is a limited liability company registered with the Secretary of State of Arizona, having a principal place of business in Phoenix, Arizona.

3. Defendant Kalra Hospitality, LLC is a limited liability company registered with the Secretary of State of Arizona, having a principal place of business in Phoenix, Arizona.

4. Defendant Kalra Management Services, Inc is a for-profit corporation registered with the Secretary of State of Arizona, having a principal place of business in Phoenix, Arizona.

5. Mira Hospitality, LLC is a limited liability company registered with the Secretary of State of Arizona, having a principal place of business in Phoenix, Arizona.

6. Defendant MMPR Bullhead City Hospitality, LLC is a limited liability company registered with the Secretary of State of Arizona, having a principal place of business in Phoenix, Arizona.

7. Defendant MMPR Hospitality, LLC is a limited liability company registered with the Secretary of State of Arizona, having a principal place of business in Phoenix, Arizona.

8. Defendant MMPR Kingman Hospitality, LLC is a limited liability company registered with the Secretary of State of Arizona, having a principal place of business in Phoenix, Arizona.

9. Defendant MMPR Rainbow Hospitality, LLC is a limited liability company registered with the Secretary of State of Nevada, having a principal place of business in Las Vegas, Nevada.

10. Defendant MMPR Union Hills Hospitality, LLC is a limited liability company registered with the Secretary of State of Arizona, having a principal place of business in Phoenix, Arizona.

11. Defendant MMPR Yuma Hospitality, LLC is a limited liability company registered with the Secretary of State of Arizona, having a principal place of business in Phoenix, Arizona.

12. Defendant Puram Hospitality, LLC is a limited liability company registered with the Secretary of State of Arizona, having a principal place of business in Phoenix, Arizona.

13. Upon information and belief, all of the members of the Defendant LLCs are residents of either Arizona or Nevada.

14. This Court has both subject matter jurisdiction to hear this matter and personal jurisdiction over the Defendants.

15. Venue is proper in this Court Pursuant to 28 U.S.C. § 1391.

Count One - Breach of Contract

16. Plaintiff incorporates by reference the previous paragraphs as if fully written herein.

17. On or about May 17, 2022, Plaintiff and Defendants entered into a written Consulting Agreement (the "Agreement"), whereby Plaintiff agreed to provide certain consulting services to Defendants, and Defendants agreed to pay for said consulting services. (The Agreement is attached hereto as Exhibit A.)

18. Plaintiff substantially performed its obligations under the Agreement by providing Defendants with financial consulting services for an agreed-upon fee. (See Invoices attached hereto as Exhibit B.)

19. Defendants breached the Agreement and is in default thereof for failure to make payments to Plaintiff, as required by the Agreement.

20. Pursuant to the Agreement, if any invoice is not paid within 15 days from its billing date, the unpaid balance shall accrue compounding interest at the monthly rate of one and one-quarter percent (1.25%). (See Exhibit A.)

21. Pursuant to the Agreement, in the event that any collection action is required to collect unpaid balances due and owing to SRBC, reasonable attorney's fees and collection costs shall be recoverable. (See Exhibit A.)

22. As a direct and proximate result of Defendants' breach, Plaintiff has been damaged in an amount in excess of $135,376.00, plus attorney's fees and costs.

Count Two - Account

23. Plaintiff incorporates by reference the previous paragraphs as if fully written herein.

24. Defendants owe Plaintiff an account stated in excess of $135,376.00 for financial consulting services rendered to Defendants.

Count Three - Quantum Meruit

25. Plaintiff incorporates by reference the previous paragraphs as if fully written herein.

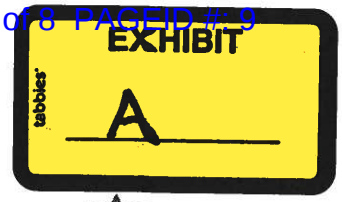
26. Defendants owe Plaintiff an amount in excess of $135,376.00 pursuant to the equitable doctrines of *quantum meruit/quantum valebant*.

WHEREFORE, Plaintiff demands judgment against Defendants, The Dairy Queen entities, in an amount in excess of $135,376.00, plus attorney's fees and costs, plus any other relief that this Court may deem appropriate either at law or in equity.

LUPER NEIDENTHAL & LOGAN
A Legal Professional Association

/s/ Kyle T. Anderson
Kyle T. Anderson (0097806)
1160 Dublin Road, Suite 400
Columbus, Ohio 43215-1052
Telephone: (614) 221-7663
Facsimile: (866) 345-4948
E-mail: kanderson@LNLattorneys.com
Attorney for Plaintiff

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Dear Raman Kalra

We are pleased to confirm the outline of our understanding, the terms, objectives, timelines and limitations for our engagement and consulting services that:

SRB Capital, LLC, an Ohio based corporation with offices at
801 W. Cherry Street, Sunbury, Ohio 43074
also referred to as "SRBC," "we," "us," "our," or "Consultant"
will provide for
Diary Queen
"you," "your," or "Company(s)".

Upon meeting your approval and signature below, this letter will serve as an agreement made by and between SRBC and the Company(s).

Objectives

We understand that you are specifically engaging us to calculate the Employee Retention Credits (ERC) for your Company(s) for all eligible periods within the IRS and SBA guidelines for qualified W-2 employee payroll and properly demonstrate that no overlap exists between the SBA PPP funded payroll and the IRS ERC funded payroll credits and refunds. Simply stated, you have identified the following objectives for this engagement:

1. We will review your Eligibility and Qualification for ERC tax credits according to your statements, organizational structure, payroll composition and qualifying business circumstances as they relate to any appropriate government orders and the IRS rules.
2. Utilizing your data, we will calculate the total payroll allocated to PPP funding and clearly demonstrate the distribution of said PPP payroll for the SBA for all qualified periods.
3. Utilizing your data, we will calculate the total payroll allocated to ERC tax credits and clearly demonstrate the distribution of said ERC tax credits (refunds) for the IRS for all qualified periods.

We will perform the engagement in accordance with the Statement on Standards for Consulting Services issued by the American Institute of Certified Public Accountants.

Approach

Our approach emphasizes *active involvement by you throughout the process*. The consulting engagement will be performed with the following components:

Part I - Review Company(s) Qualifications

We will review your organizational structure, ownership and general business practices with you, we will present the IRS standards and guidelines for the ERC tax credit to you for your review and consideration into the program. You will attest to the merits of your business case, family member exclusions, and you agree to complete the process with SRBC unless your qualifications are clearly deficient at the onset of this engagement.

Part II - Review Payroll Qualifications

We will review your payroll records including: 941 quarterly tax statements, PPP forgiveness

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forms #3508/3508EZ, payroll summary reports, tip reports (if applicable), hourly and salaried employment data, qualified sick and family wages, and other payroll exclusions.

Part III - Run Analysis
We will run our best-in-class AMAP "As Much As Possible" software system using a complex series of payroll tests and algorithms to maximize all possible results your company(s) can get based on the entirety of the documents you have provided us and the applicable IRS and SBA rules and limitations governing the two primary payroll programs for the PPP and ERC.

Company(s) Information Requirements
The Company(s) agrees it is solely responsible for the accuracy, completeness, and reliability of all Company(s) data and information that it provides SRBC for our engagement. The Company(s) agrees it will provide all requested information to document Company(s) case.

SRBC Management Responsibilities
For all nonattest services we may provide to you, including these consulting services, we agree to oversee the services by designating an individual, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services provided to you.

Deliverables
We will maintain ongoing communication with you and any additional liaison(s) you designate to work closely with us regarding the status of our progress throughout this engagement. Specific items to be included in our engagement are as follows:

- **QUALIFY: SRBC will issue an in-depth Opinion Letter** –Our Opinion Letter demonstrates all areas of IRS tax code that were identified and support your business case for your ERC refund. Your statement(s) are compared to the restrictions placed on your business operations and/or sales and then substantiated with IRS tax code and supporting guidelines. SRBC also issues a substantial resource guide with specific references and links directly to the IRS guidelines used to support your business case.
- **MAXIMIZE: Allocation Report(s)** – ***Every penny, every paycheck, every time!*** AMAP Maximizes all payroll for all qualifying period(s), specifically labels each employee's paycheck, how much of each paycheck is allocated to the PPP program and specifically how much qualifies for the ERC refund. SRBC's Allocation Report is considered the ***"Gold Standard"*** because it encapsulates the ***entire payroll*** and segments every single paycheck so you and your company(s) clearly demonstrate to the IRS and the SBA that you have properly allocated your payroll within the complex and often conflicting rules between the IRS ERC program and SBA PPP program.
- **CERTIFY: Process Control Certificate(s)** – Every Allocation Report is "Certified" with a unique date and time stamped server ID to certify that SRBC applied all IRS rules for ERC and all SBA rules for PPP, calculation methods, aggregate limits, period dates, inclusions, exclusions have all been properly calculated according to current tax law.
- **SRBC will issue 941X amended return(s)** for you to review, sign and file on behalf of your company(s). Additional "file" copies are also included for your records.
- **SRBC will issue filing instructions** for all 941X quarterly returns we produce for you so you can file directly with the IRS in the most advantageous manner available to you.

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Money-Back Guarantee

If the IRS rejects, refuses, or short-pays your ERC refund for an amount less than SRBC has calculated for your refund total(s), SRBC will refund the proportional retainer and fees associated with the reduced IRS refund for Company(s) cash payments. If the reason the IRS rejects, refuses, reduces or delays your ERC refund is due to a typographical or calculation error, SRBC reserves the right to re-work, adjust and/or refile any files upon which SRBC committed errors or omissions at no additional cost to you and adjust the net billing amount up or down based on the corrected totals at time of IRS ERC funding paid to you. SRBC will not refund any retainer, deposit, or fees if Company(s) knowingly or unknowingly commits an error, omission, fraud, improperly represents the merits of their application, violates the law regarding said programs or intentionally deviates from the program guidelines and said fraud, misrepresentation, violation or deviation causes the loss of proceeds from such ERC program or rejection of ERC program refund application. THE COMPANY(S)' RIGHT TO RECEIVE A REFUND OF APPLICABLE RETAINERS, DEPOSITS AND FEES SET FORTH ABOVE SHALL BE THE SOLE AND EXCLUSIVE REMEDY OF THE COMPANY(S) FOR REJECTION OF ANY OR ALL ERC REFUNDS. UPON COMPANY(S) SUCCESSFUL ERC FUNDING, SRBC SHALL HAVE NO FURTHER LIABILITY FOR ANY REFUND(S) OR ANY OTHER AMOUNTS DUE AND PAYABLE BY THE COMPANY TO THE IRS OR ANY OTHER GOVERNMENTAL AUTHORITY ARISING FROM OR RELATING TO THE ERC FUNDING, AUDITS, TAXES, PENALTIES, INTEREST OR OTHER AMOUNTS WHICH ANY GOVERNMENTAL AUTHORITY DETERMINES TO BE DUE OR PAYABLE FROM COMPANY(S).

Double Money-Back Guarantee

If SRBC fails to get the absolute maximum ERC refund from your payroll, SRBC will pay Company(s) double the fees (2X) that would have been paid to SRBC for the additional refund that SRBC failed to identify with the facts and payroll provided by Company(s). SRBC thoroughly tested the AMAP software with a top 100 CPA firm during an 8-week peer-review process. AMAP found 12.9% more ERC refund dollars than the manually constructed returns by using a complex series of calculation methods that dynamically tests all paychecks for all employees for all periods against the statutory limits of both the IRS ERC program and the SBA PPP program regardless of overlapping dates or employee status. After more than 3,000 tax returns run through AMAP, SRBC is so confident that our AMAP software will extract the exact maximum refund your business is entitled to that we are willing to double your money-back for any fees we "would have earned" on your refund dollars if our software failed to identify during your processing. When your returns are completed by SRBC and you and your advisors examine the final results, if you or your advisors can generate any additional refund dollars using the exact same payroll, PPP, tax credits, family member exclusions, and all other variable data submitted to SRBC and approved for processing by Company, then SRB Capital will calculate the fees that "would have been earned" under your engagement for the dollars we missed and double those fees back to Company. We are 200% confident that our proprietary software program cannot be beat by anyone else, using any other methodology or technology to get better results than we have obtained for Company using AMAP.

Timing

This agreement shall begin on the date signed and continue uninterrupted for 1 year following

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the execution of this agreement with the Company(s) signature unless the ERC program is extended beyond 12/31/2021. In the event the IRS ERC program is modified, extended or reinitiated, the engagement will automatically extend to accommodate additional returns that Company(s) qualifies for additional refunds. The Company(s) shall immediately notify SRBC when they receive any refund check from the IRS and will cooperate with all requests for information from SRBC in order to confirm such receipt and calculate SRBC's professional fees for the services provided hereunder.

Personnel
Our firm has adopted a team approach to client service, which means that SRBC will provide your Company(s) with a team of people who have the relevant knowledge and experience to perform the work plan outlined above.

Scope of Agreement
This agreement applies to all aspects of our relationship. Any work Company(s) requests that is performed outside the scope of this agreement will be billed at the customary rates at that time. Consultant and Company(s) will make additional arrangements and terms for any such extended engagement or work outside the original scope of work detailed herein.

Professional Fees
Our professional fees will be billed and paid as stated in Appendix "A". In the event SRBC's services are terminated for whatever reason, the Company(s) will promptly compensate SRBC for all professional services rendered through the date of termination, termination charges, and related collection costs.

100% Refundable Retainer
We require a retainer in the initial amount of $1,000 per business unit, payable prior to the commencement of any services. The retainer is 100% refundable if SRBC is unable to qualify Company(s) for the ERC program. Once Company(s) is qualified for the ERC, Company(s) agrees to complete the entire engagement, pay the balance due and have the retainer applied to your final invoice as part of your total fees. The retainer IS NOT an additional cost or fee.

Finance Charges and Collection Expenses
You agree that if any invoice is not paid within 15 days from its billing date, the unpaid balance shall accrue compounding interest at the monthly rate of one and one-quarter percent (1.25%). In the event that any collection action is required to collect unpaid balances due us, reasonable attorney fees and collection costs shall be recoverable in addition to the balance due and any accrued interest. Each Company hereby grants SRBC a security interest in and to any and all ERC and any related program tax refunds and other amounts received or receivable by such Company(s) and all proceeds thereof to secure payment of SRBC's fees pursuant to this Agreement. You hereby authorize SRBC to file an applicable UCC-1 financing statement of record in the state of your domicile set forth adjacent your name on this agreement to perfect such security interest. You hereby represent and warrant that your company is duly-organized, validly existing and in good standing in such state of domicile.

Limitation of Remedies
Our role is strictly limited to the tasks and projects described in this letter, and we offer no assurance as to the ultimate outcomes of this engagement or of any decisions that you may make based on our communications with you or our reports. You are solely responsible for making all decisions concerning the contents of our communications and reports, for the

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adoption of any plans, and for implementing any plans you may develop, including any that we may discuss with you.

You agree that it is appropriate to limit the liability of SRBC, its partners, principals, directors, officers, employees, and agents (each a "SRBC party") and that this limitation of remedies provision is governed by the laws of the state of Ohio, without giving effect to choice of law principles.

You further agree that you will not hold SRBC or any other SRBC party liable for any claim, cost, or damage, whether based on warranty, tort, contract, or other law, arising from or related to this agreement, the services provided under this agreement, the work product, or for any deliverables, plans, actions, or results of this engagement, except to the extent authorized by this agreement. IN NO EVENT SHALL ANY SRBC PARTY BE LIABLE TO YOU FOR ANY INDIRECT, SPECIAL, INCIDENTAL, CONSEQUENTIAL, PUNITIVE, OR EXEMPLARY DAMAGES, OR FOR LOSS OF PROFITS, LOSS OF BUSINESS OR LOSS OF GOODWILL, COSTS, OR ATTORNEY FEES.

Time Limitation and Arbitration

The nature of accounting services makes it difficult, with the passage of time, to gather and present evidence that fully and fairly establishes the facts underlying any dispute that may arise between you and any SRBC party. The parties (you and SRBC) agree that, notwithstanding any statute or law of limitations that might otherwise apply to a dispute, including one arising out of this agreement or the services performed under this agreement, for breach of contract or fiduciary duty, tort, fraud, misrepresentation or any other cause of action or remedy, any action by either party or their successors or assigns agree to resolve their differences in good faith solely through the single-party arbitration process outlined herein.

In agreeing to arbitration, the parties acknowledge that, in the event of a dispute each of us is giving up the right to have any disputes decided in a court of law before a judge or jury and instead we are accepting the use of arbitration for resolution to any and all disputes that are not resolved directly between the parties. Any dispute(s) submitted for resolution by arbitration will be in accordance with the Rules of Professional Accounting and Related Services Disputes of the American Arbitration Association. Such arbitration shall be binding and final and the costs of any such arbitration proceeding shall be shared equally by the participating parties.

Any arbitration arising out of the engagement, except actions by us to enforce payment of our professional invoices, must be filed within one year from the date of the engagement notwithstanding any statutory provision to the contrary. These limitation periods apply and begin to run even if the Company(s) has not suffered any damage or loss or has not become aware of the existence or possible existence of a dispute.

YOU AGREE THAT YOU AND SRBC MAY BRING CLAIMS AGAINST THE OTHER ONLY IN YOUR INDIVIDUAL CAPACITIES AND NOT AS PLAINTIFFS OR CLASS MEMBERS IN ANY PURPORTED CLASS OR REPRESENTATIVE PROCEEDING. Further, unless both you and SRBC agree otherwise, the arbitrator may not consolidate more than one person's or company's claims, and may not otherwise preside over any form of a representative or class proceeding.

Confidentiality and Restricted use of Information

SRBC will hold the information supplied by the Company(s) to us in confidence and SRBC will not disclose it to any other person or party, unless the Company(s) authorizes us to do so, it is published or released by the Company(s), it becomes publicly known or available other than through disclosure by us, or disclosure is required by law.

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The Company(s) agrees any reports or deliverables SRBC provides to the Company(s) are only for the internal use of the Company(s) management. They may not be distributed to any other person or party, for any purpose, without our prior written consent. The Company(s) further agrees to hold any information, reports, deliverables, contractual terms, computational analysis, or proprietary methods that SRBC provides to the Company(s) in confidence and agrees that the Company(s) will not disclose such to any other person or party, unless SRBC authorizes the Company(s) to do so, it is published or released by us, or it becomes then publicly known or available other than through disclosure by the Company(s).

Record retention and Communication

Our working papers, including any copies of your records that we chose to make, are our property and will be retained by us in accordance with our established records retention policy. This policy states, in general, that we will retain our working papers for a period of five years. After this period expires, our working papers and files will be destroyed. Furthermore, physical deterioration or catastrophic events may shorten the time our records are available. The working papers and files of our firm are not a substitute for the Company(s) records.

We also may store data on computer software applications on the internet or allow access to data through third-party vendors' secured portals or clouds. Electronic data that is confidential may be transmitted or stored using these methods. Our firm makes reasonable efforts to keep such data access secure in accordance with applicable laws and professional standards. You accept that we have no control over the unauthorized interception or breach of communications once it has been sent or has been subject to unauthorized access, notwithstanding all reasonable security measures employed by us or our third-party vendors.

During the engagement, we may communicate with you or with your personnel via fax, email, text, or phone, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications. Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information.

Except as instructed otherwise in writing, each party may assume that the other approves of fax, email (including email exchanged via Internet media), and voicemail communications of both sensitive and non-sensitive documents and other communications concerning this engagement, as well as other means of communication used or accepted by the other party. You should be aware that communication in these mediums contains a risk of misdirected or intercepted communications.

We are not hosts for any client information. You are expected to retain all financial and non-financial information to include anything you upload to a portal and are responsible for downloading and retaining anything we upload in a timely manner. Portals are only meant as a method of transferring data, not intended for the storage of client information, and may be deleted at any time. You are expected to maintain control over your accounting systems to include the licensing of applications and the hosting of said applications and data. We do not provide electronic security or back-up services for any of your data or records. Giving us access to your accounting system or payroll system does not make us hosts of information contained within.

Entire Agreement

SRBC appreciates the opportunity to assist your Company(s) and believes that this

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Engagement Letter accurately summarizes the terms of our engagement together with any appendices. This letter constitutes the entire agreement regarding these services and supersedes all prior agreements (whether oral or written), understandings, negotiations, and discussions between you and SRBC. If you have any questions, please contact us.
If any portion of this engagement letter is declared invalid or unenforceable, no other provisions of this engagement letter are affected, and all other provisions remain in full force and effect. Ohio law will govern this engagement letter and the attached Appendices (if any) which together includes all the relevant terms that will govern the engagement for all qualified periods of the ERC program.

By signing and returning this letter of engagement, the Company(s) is authorizing us to commence our services.

Acceptance and Acknowledgement

On behalf of Consultant:
SRB Capital, LLC

Michael J. Hajjar

Michael J. Hajjar
Principal
Mike.Hajjar@ERCapplication.com

Enclosures:

On behalf of Company(s):
Diary Queen
State of Domicile: az

DocuSigned by:
Raman kalra
F3D2D9C3994648A...

Title member
Date 5/17/2022
I acknowledge that the terms of this agreement accurately state our understanding with SRBC and agrees to be bound by them.

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Appendix "A" Professional Fees, Payment Terms, Billing Rates

Professional Fees All Covered By Money-Back Guarantees	Terms	Estimated Additional Filing Fees
10% of Company(s) total ERC Credit per return	Cash discount for invoice paid at completion of the engagement (opinion letter and processing completed); less retainer	As costs incurred Postage, Filing Fees
12.5% of Company(s) total ERC Credit per return**	Payment made to escrow account at completion of the engagement (opinion letter and processing completed); less retainer; escrowed funds released to SRBC upon client receipt of IRS refund**	As costs incurred Postage, Filing Fees, IRS reports
15% of Company(s) total ERC Credit per return***	Payment in 9 small installments totaling 15%: 1st payment due of 3% at completion of the engagement (opinion letter and processing completed) 8 equal monthly payments due of 1.5% every 30 days thereafter, totaling 12% paid via ACH; less retainer on final installment***	As costs incurred Postage, Filing Fees, IRS reports
20% of Company(s) total ERC Credit per return***	No payment due at completion of the engagement (opinion letter and processing completed). Full payment due upon client receipt of IRS refund. ***	As costs incurred Postage, Filing Fees, IRS reports
25% of Company(s) total ERC Credit per return****	Qualifying Clients can get an immediate advance on their ERC refund at the time of filing. Advanced Payment of ERC Refund to Client at completion of the engagement (opinion letter and processing completed).****	As costs incurred Postage, Filing Fees, IRS reports
Flat-Rate Retainer of $1,000 due at onset of the engagement by Company(s)		

***12.5% rate and terms are optional at Company(s) choice. Escrow account will be managed by an independent 3rd party bank or attorney office chosen by SRBC. Funds will remain in escrow until the client receives their refund checks (proportional). Client is required to file IRS form 4506T (IVES) with SRBC as needed to verify refund status.*

****15% rate and terms and 20% rate and terms are optional solely at the discretion of SRB Capital and require a credit inquiry; supplier referrals; IRS form 4506T (IVES) as needed; ACH Authorization; and personal guarantee.*

*****25% rate and terms optional solely at the discretion of SRB Capital and lending partner restrictions. Advanced refunds require a credit inquiry; supplier referrals; IRS form 4506T (IVES) as needed; ACH Authorization; and personal guarantee and may require additional security requirements to ensure funding is properly secured.*

All Rates and Terms are valid for 30 days from the date first offered by SRBC.



SRB Capital, LLC
801 W Cherry St Ste 200
Sunbury, OH 43074 US
operations@ercapplication.com

INVOICE

BILL TO
Raman Kalra
12456 N 28th Dr
Phoenix, AZ 85029

INVOICE # Z0Z4P8
DATE 09/28/2022
DUE DATE 09/28/2022
TERMS Due on receipt

DATE	ACTIVITY	DESCRIPTION	QTY	AMOUNT
	ERC Application Services	MMPR Hospitality LLC Employee Retention Credit Calculation, Qualification & Audit Armor	27,440	27,440.00
	ERC Application Services	Kalra Hospitality LLC Employee Retention Credit Calculation, Qualification & Audit Armor	16,694	16,694.00
	ERC Application Services	MMPR Yuma Hospitality LLC Employee Retention Credit Calculation, Qualification & Audit Armor	13,278	13,278.00
	ERC Application Services	Puram Hospitality LLC Employee Retention Credit Calculation, Qualification & Audit Armor	11,961	11,961.00
	ERC Application Services	MMPR Kingman Hospitality LLC Employee Retention Credit Calculation, Qualification & Audit Armor	11,732	11,732.00
	ERC Application Services	Mira Hospitality LLC Employee Retention Credit Calculation, Qualification & Audit Armor	11,192	11,192.00
	ERC Application Services	MMPR Union Hills Hospitality LLC Employee Retention Credit Calculation, Qualification & Audit Armor	8,778	8,778.00
	ERC Application Services	Kalra Management Services Inc. Employee Retention Credit Calculation, Qualification & Audit Armor	7,431	7,431.00
	ERC Application	MMPR Bullhead City Hospitality LLC	6,659	6,659.00

DATE	ACTIVITY	DESCRIPTION	QTY	AMOUNT
	Services	Employee Retention Credit Calculation, Qualification & Audit Armor		
	ERC Application Services	MMPR Rainbow Hospitality LLC Employee Retention Credit Calculation, Qualification & Audit Armor	4,845	4,845.00
	ERC Application Services	A R Central 2 LLC Employee Retention Credit Calculation, Qualification & Audit Armor	15,365	15,365.00

Thank you for your business! We've included the following payment options:
- For Credit Card and ACH payments, please use the attached QuickBooks payment portal
- For invoices greater than $50K, please use the attached wire instructions

10% invoice due on receipt of IRS funds.

BALANCE DUE **$135,375.00**