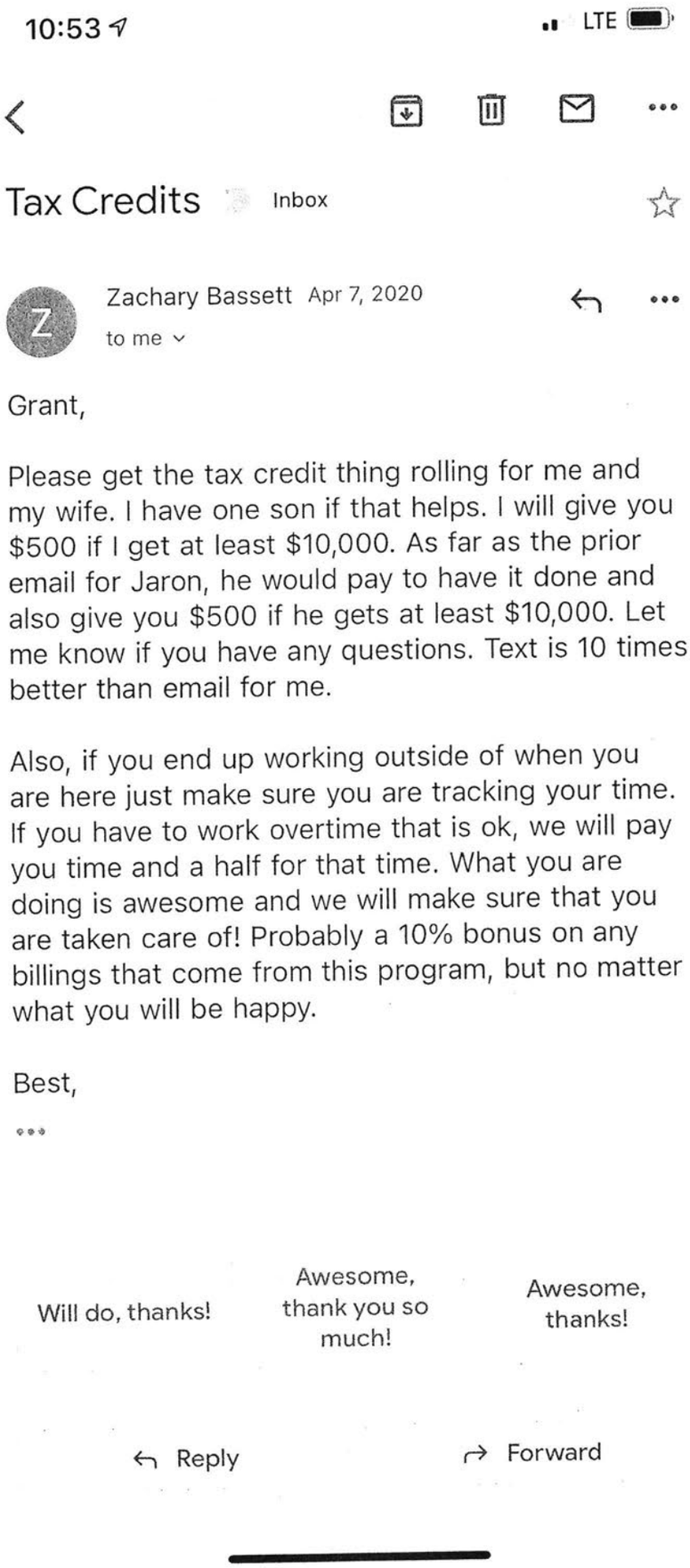

10:53
LTE
Tax Credits
Inbox
Zachary Bassett Apr 7, 2020
to me
Grant,
Please get the tax credit thing rolling for me and my wife. I have one son if that helps. I will give you $500 if I get at least $10,000. As far as the prior email for Jaron, he would pay to have it done and also give you $500 if he gets at least $10,000. Let me know if you have any questions. Text is 10 times better than email for me.
Also, if you end up working outside of when you are here just make sure you are tracking your time. If you have to work overtime that is ok, we will pay you time and a half for that time. What you are doing is awesome and we will make sure that you are taken care of! Probably a 10% bonus on any billings that come from this program, but no matter what you will be happy.
Best,
Will do, thanks!
Awesome, thank you so much!
Awesome, thanks!
Reply
Forward

10:53

Credits

Inbox

Zachary Bassett Apr 9, 2020

to me, Shideler, tbyington8, Jake, Lynsi

Grant,

Please get the credit thing done for me and my wife. Also, please get it done for Jaron Munk. Shideler Bennett, and Taylor Byington. Jake Bennington and Lynsi Tuiofu. I have attached them to this email. Grant will explain what he needs and why this is such a no brainer. It will really help each of us so much, but it is a ton of work on our end so there will be a cost. Do 50% off for each of them that want to do it. Not doing it is the same as throwing $15k plus in the garbage.

Thanks,

Jake Bennington Apr 9, 2020

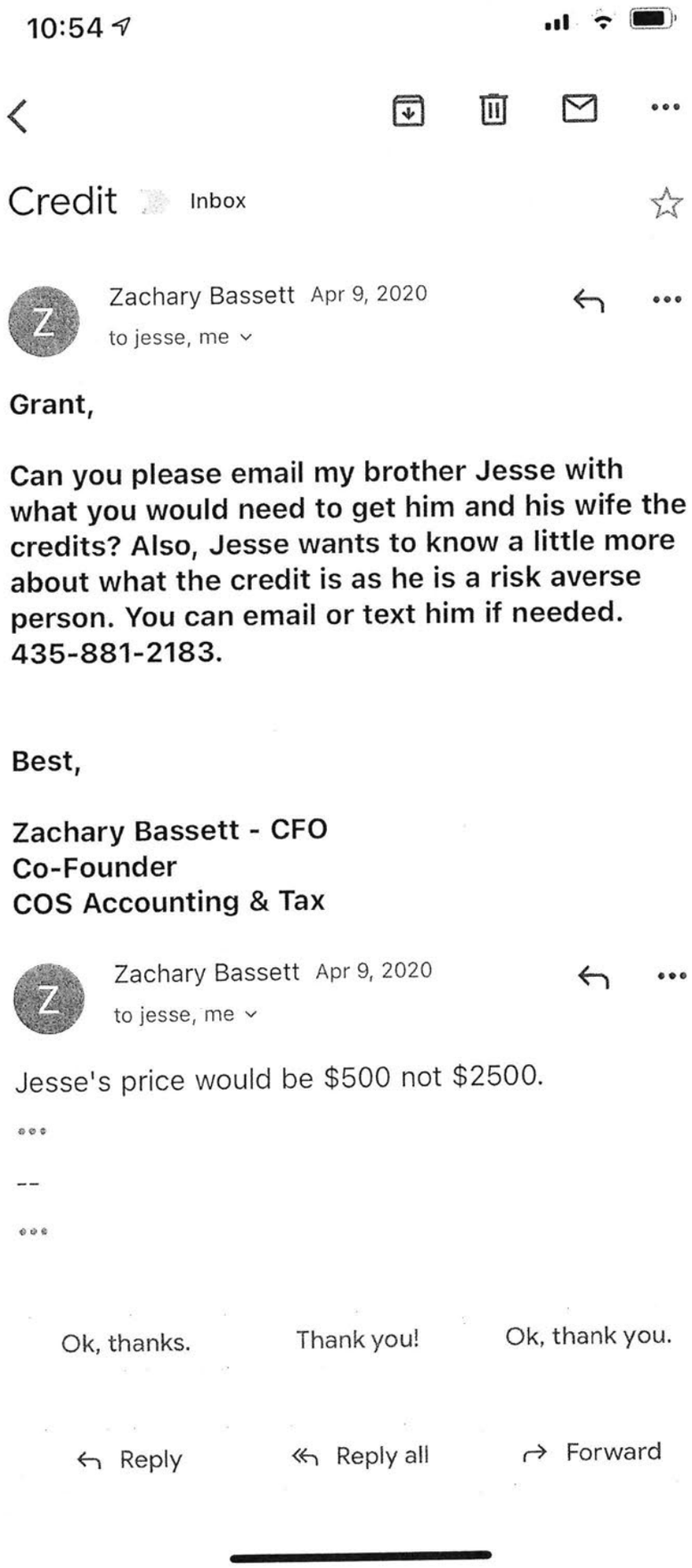
to Zachary, me

Hey Grant!

This sounds like a great thing, can you explain more about it and what you need from me?

Sent from my iPhone

> On Apr 9, 2020, at 4:05 PM, Zachary Bassett <zach@cosaccounting.com> wrote:



10:54

Credit Inbox

Zachary Bassett Apr 9, 2020
to jesse, me

Grant,

Can you please email my brother Jesse with what you would need to get him and his wife the credits? Also, Jesse wants to know a little more about what the credit is as he is a risk averse person. You can email or text him if needed. 435-881-2183.

Best,

Zachary Bassett - CFO
Co-Founder
COS Accounting & Tax

Zachary Bassett Apr 9, 2020
to jesse, me

Jesse's price would be $500 not $2500.

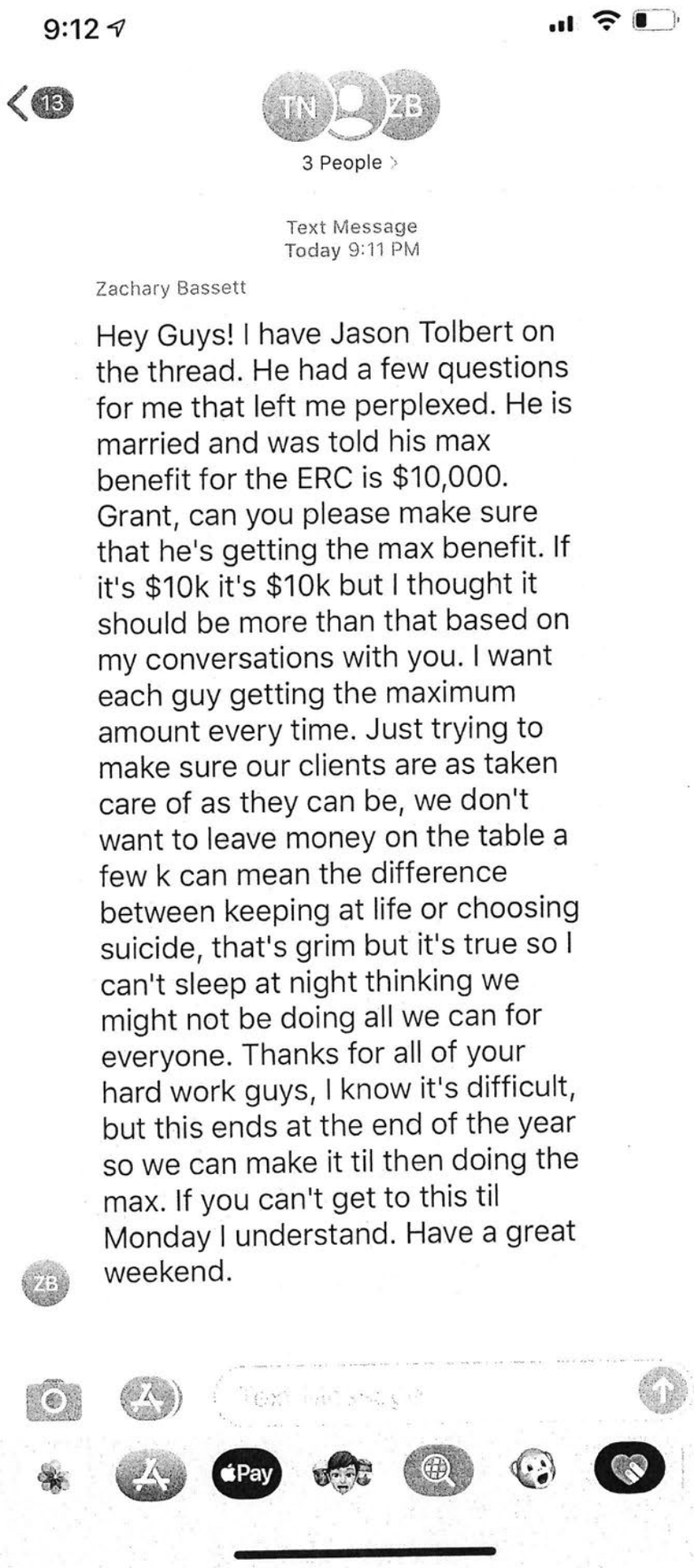
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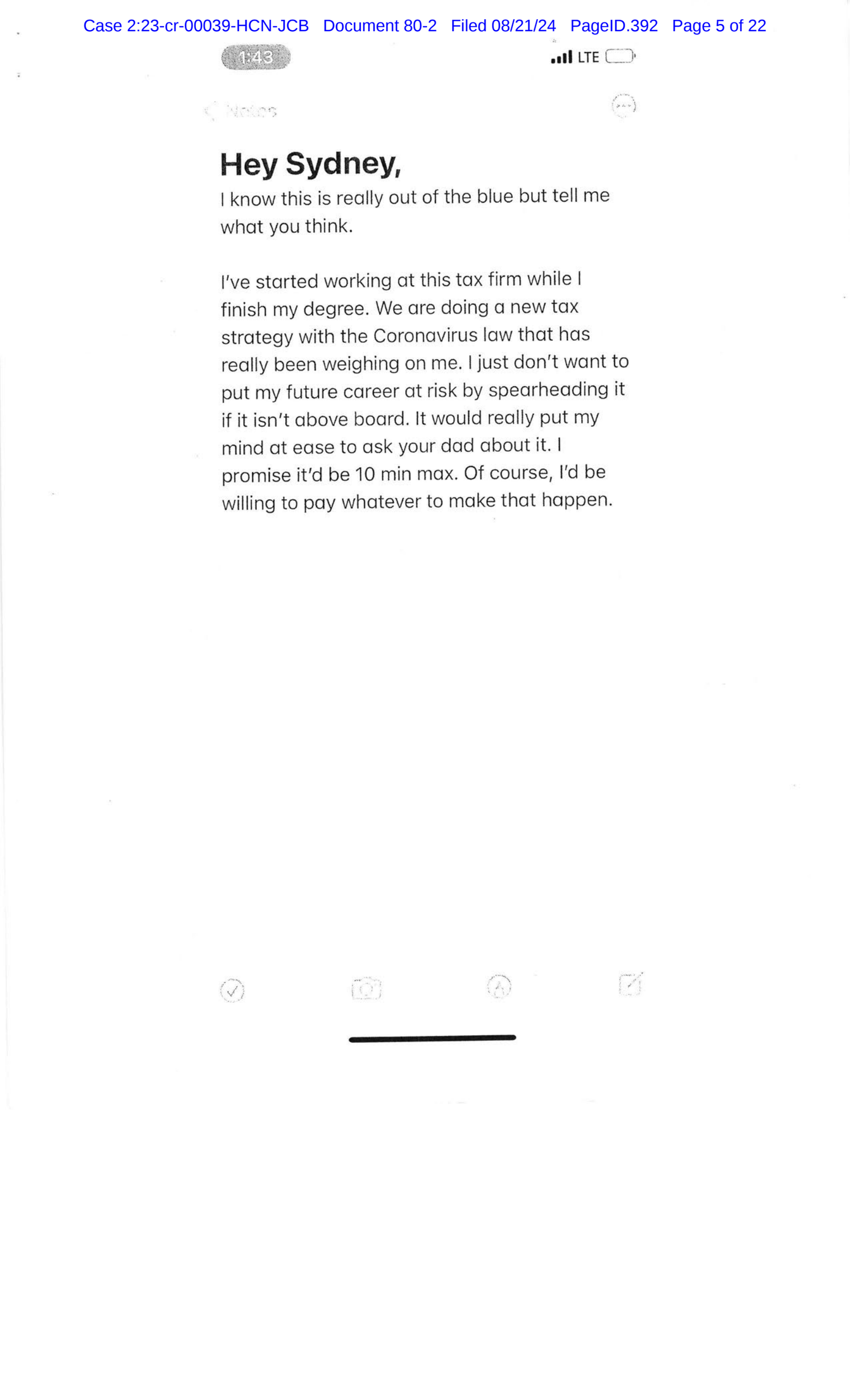
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***

Ok, thanks. Thank you! Ok, thank you.

Reply Reply all Forward


9:12
13
TN
ZB
3 People
Text Message
Today 9:11 PM
Zachary Bassett
Hey Guys! I have Jason Tolbert on the thread. He had a few questions for me that left me perplexed. He is married and was told his max benefit for the ERC is $10,000. Grant, can you please make sure that he's getting the max benefit. If it's $10k it's $10k but I thought it should be more than that based on my conversations with you. I want each guy getting the maximum amount every time. Just trying to make sure our clients are as taken care of as they can be, we don't want to leave money on the table a few k can mean the difference between keeping at life or choosing suicide, that's grim but it's true so I can't sleep at night thinking we might not be doing all we can for everyone. Thanks for all of your hard work guys, I know it's difficult, but this ends at the end of the year so we can make it til then doing the max. If you can't get to this til Monday I understand. Have a great weekend.
ZB
Pay



Hey Sydney,

I know this is really out of the blue but tell me what you think.

I've started working at this tax firm while I finish my degree. We are doing a new tax strategy with the Coronavirus law that has really been weighing on me. I just don't want to put my future career at risk by spearheading it if it isn't above board. It would really put my mind at ease to ask your dad about it. I promise it'd be 10 min max. Of course, I'd be willing to pay whatever to make that happen.



Lisa,

Please pay Grant $10,000 as long as Mason signs off on it. We will need to compute his actual commissions to date and pay him as needed when I get back from Yellowstone. He will be paid as follows:

$20/setup that pays from his summer trips with more coming later as stated in the commission agreement.

15% of all Payments made for the ERC. Minus the hourly wages we paid him and Todd. He will also have to pay Todd out 10% on all payments that come from ERC payments derived through Todd. This is how it will work with anyone that we hire under grant for the ERC. When I get back we can true it up to date and going forward he will be paid the amount due on anyone that has paid for the ERC the following pay period. If someone ends up getting a refund because they don't get the money or for any reason then Grant will have the commission related to that refund taken out of his next paycheck or he will owe it back if it is more than his following commission check which it never should be. If me and Mason need to wait on paying some of the commission to insure that our business continues to be a going concern, we will at our discretion. Owing money is not something that we want, but we can't go in the hole to pay, at least until we get our line of credit.

Mason, please let Lisa and Grant know if the $10k payment is ok. We just have to keep in mind the new rent, all of the employees, and the lawsuit which will potentially be another $30k in less than 2 months. I hope that we can get it figured out by then, but we need to plan for the long haul.



Mason, please let Lisa and Grant know if the $10k payment is ok. We just have to keep in mind the new rent, all of the employees, and the lawsuit which will potentially be another $30k in less than 2 months. I hope that we can get it figured out by then, but we need to plan for the long haul.

Thank you!!

me Jun 5, 2020
to Mary

--
Thanks!

--
Grant Walker
COS ACCOUNTING
[redacted]
cosaccounting.com

CIRCLE OF SYSTEMS
ACCOUNTING

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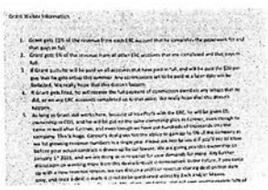
10:59 LTE

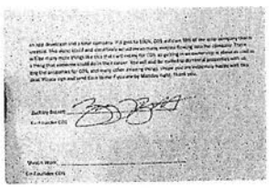
Please let us know if any changes you need before signing and we will add them in. You can just email them to both of us since we told Grant we'd have it to him today.

Grant,

Please sign if you are on board. I think you will be and I hope you are excited, but if there's something out there that you think would for sure be much better I wouldn't blame you for taking it and would wish you luck. That being said I 100% hope you will agree and I 100% believe that this opportunity is absolutely amazing for you. It's a huge accomplishment to get an offer like this as quickly as you did, and I'd be proud if I were you. Thanks again for all you've done. Please sign and email back by Monday if you can. You will get a copy once all three of us have signed then you will get your full agreement as there is much more to it than this, like vesting periods, buyout amounts, do's, and don's etc. this is so you can feel confident in the things we have said instead of just trusting us. Hopefully it puts you at ease.

Best,





Mason Warr Jul 27, 2020

to Zachary, me

I have it signed and here at the office. Grant, if you want it or next time you're in, you can sign it and make a copy for [redacted]

Grant Walker Information

1. Grant gets 15% of the revenue from each ERC account that he completes the paperwork for and that pays in full.
2. Grant gets 5% of the revenue from all other ERC accounts that are completed and that pays in full.
3. If Grant quits he will be paid on all accounts that have paid in full, and will be paid the $20 per guy that he gets setup this summer. Any commissions set to be paid at a later date will be forfeited. We really hope that this doesn't happen.
4. If Grant gets fired, he will receive the full payment of commission owed on any setups that he did, or on any ERC accounts completed up to that point. We really hope that this doesn't happen.
5. As long as Grant still works here, because of his efforts with the ERC, he will be given 1% ownership in COS, and he will be put on the same ownership plan as Connor, even though he came in well after Connor, and even though we have put hundreds of thousands into the company. This is huge. Connor's deal gives him the ability to gain up to 5% of the company as we hit growing revenue numbers in a single year. Please ask him to see it if you'd like to know before your actual contract is drawn up by our lawyer. We are giving you this ownership on January 1st 2021, and we are doing so in response for your demands for more. Any further discussion on wanting more from this deal will result in termination. In the future, if you come up with a new revenue stream, we can discuss a profit or revenue sharing deal on that item only, and once a deal is made it is not to be questioned unless by Zach and/or Mason.
6. COS owns 50% of Fortress Financial, 40% of the app Follow, and will own approximately 50% of COS Consulting, 50% of InsureU, and 50% of any other companies that me and Mason are involved in starting in the future. The only companies we will start personally will be personal rental properties.
7. If an employee or owner gets 3 written reprimands in a year, they will be fired. If an owner asks to increase their ownership deal or make it better in any way they will be fired, it is already an amazing deal, and much more than we should offer, we are doing so in the hopes that it will increase output and create an amazing work environment. If someone has seniority and is equal to you in the company, you need to treat them as if they are your boss and you need to be happy about it. Use your people skills to get them to make changes if needed. Written warnings will be given for breaking this. This includes Lisa, Connor, Zach, Mason, and Candace. All employees of less seniority and stature in the company will be treated with the utmost respect, if there is an issue with one, use your people skills to make it better, and if that doesn't work come to us.

We are super excited to have you and hopefully you see that we are very generous to those that make great changes to our company, and also that we don't like being pushed around at all. We do too much for our team to have our generosity questioned. I made a deal today that is 99% locked down between

an app developer and a solar company. If it gets to 100%, COS will own 10% of the solar company that is created. This alone could and most likely would mean many millions flowing into the company. There will be many more things like this that I will create for COS, so getting in on ownership is about as cool as a thing that someone could do in their career. You will also be invited to do rental properties with us, buy the properties for COS, and many other amazing things. I hope you are extremely happy with this deal. Please sign and send back to me if you are by Monday night. Thank you.

Zachary Bassett_____

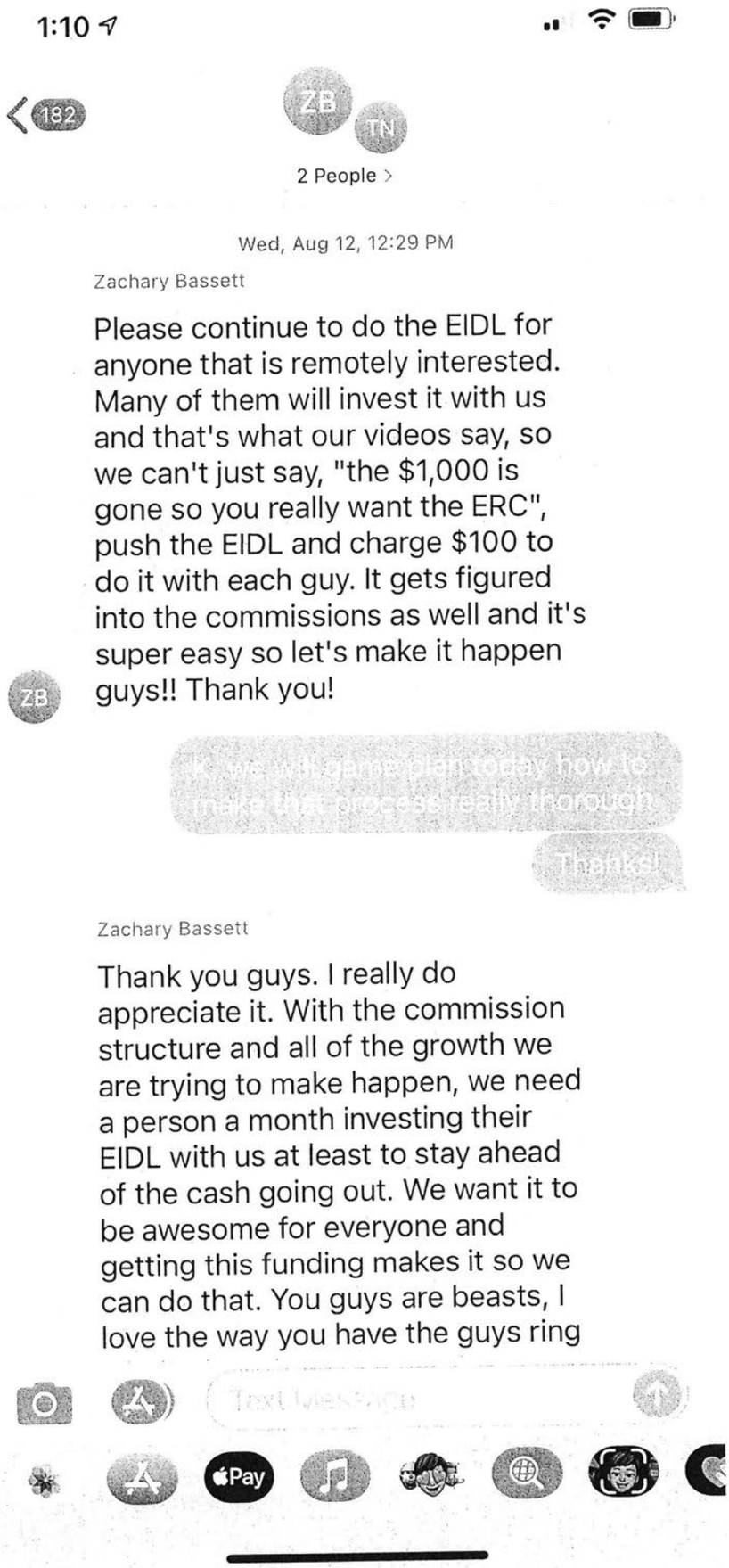
Co-Founder COS

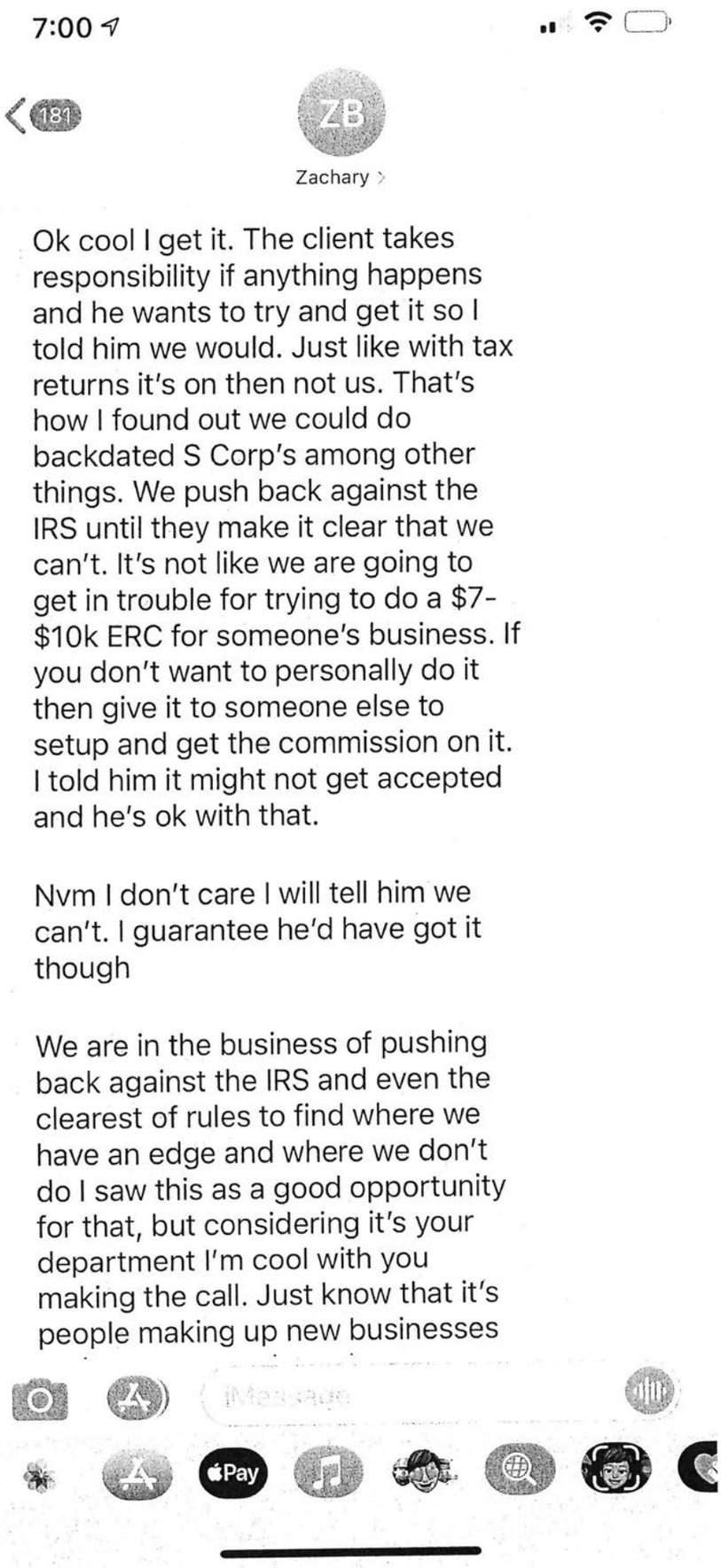
Mason Warr_____

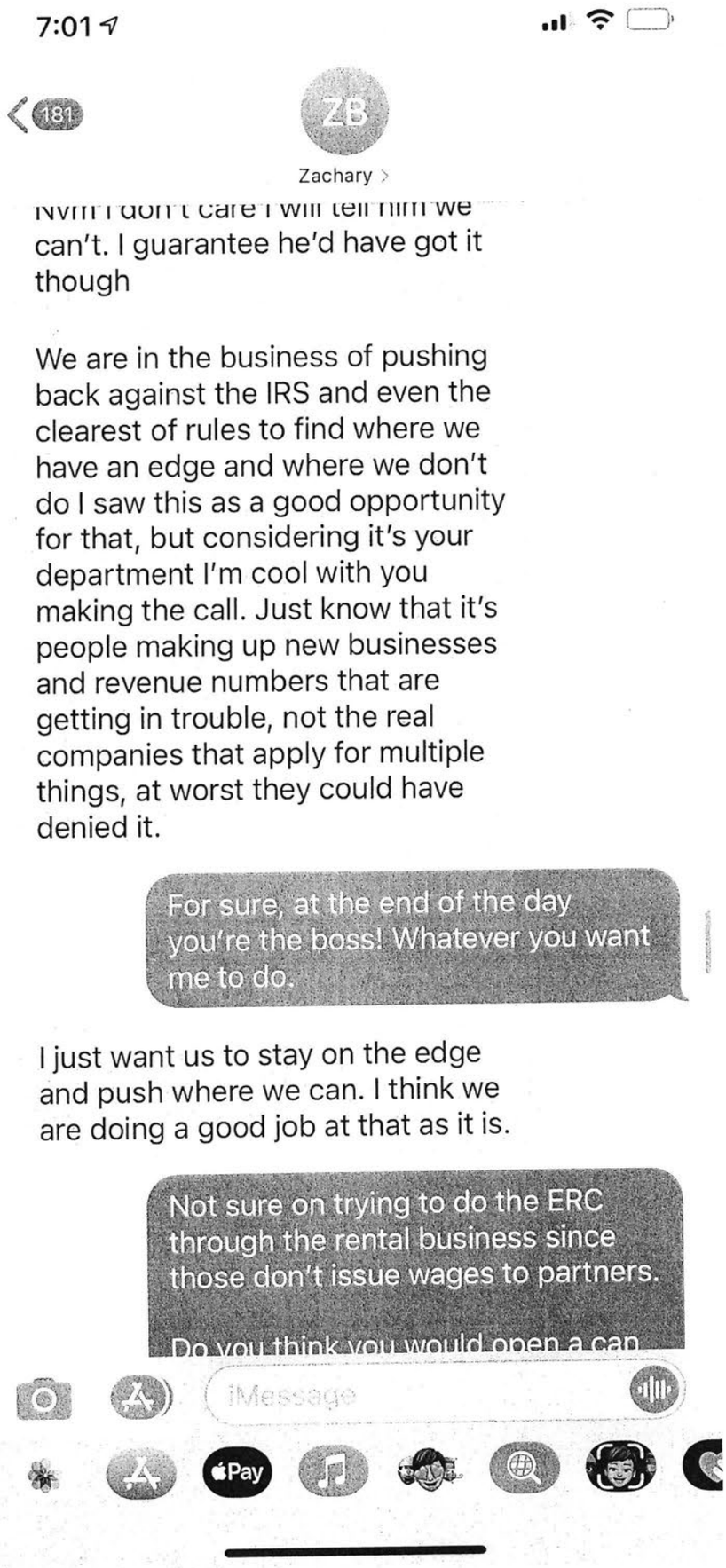
Co-Founder COS

Grant Walker_____

Head of Sales & R&D


1:10
182
ZB
TN
2 People
Wed, Aug 12, 12:29 PM
Zachary Bassett
Please continue to do the EIDL for anyone that is remotely interested. Many of them will invest it with us and that's what our videos say, so we can't just say, "the $1,000 is gone so you really want the ERC", push the EIDL and charge $100 to do it with each guy. It gets figured into the commissions as well and it's super easy so let's make it happen guys!! Thank you!
ZB
Thanks!
Zachary Bassett
Thank you guys. I really do appreciate it. With the commission structure and all of the growth we are trying to make happen, we need a person a month investing their EIDL with us at least to stay ahead of the cash going out. We want it to be awesome for everyone and getting this funding makes it so we can do that. You guys are beasts, I love the way you have the guys ring
Pay


7:00
181
ZB
Zachary
Ok cool I get it. The client takes responsibility if anything happens and he wants to try and get it so I told him we would. Just like with tax returns it's on then not us. That's how I found out we could do backdated S Corp's among other things. We push back against the IRS until they make it clear that we can't. It's not like we are going to get in trouble for trying to do a $7-$10k ERC for someone's business. If you don't want to personally do it then give it to someone else to setup and get the commission on it. I told him it might not get accepted and he's ok with that.
Nvm I don't care I will tell him we can't. I guarantee he'd have got it though
We are in the business of pushing back against the IRS and even the clearest of rules to find where we have an edge and where we don't do I saw this as a good opportunity for that, but considering it's your department I'm cool with you making the call. Just know that it's people making up new businesses
iMessage
Pay


7:01
181
ZB
Zachary
Nvm I don't care I will tell him we can't. I guarantee he'd have got it though
We are in the business of pushing back against the IRS and even the clearest of rules to find where we have an edge and where we don't do I saw this as a good opportunity for that, but considering it's your department I'm cool with you making the call. Just know that it's people making up new businesses and revenue numbers that are getting in trouble, not the real companies that apply for multiple things, at worst they could have denied it.
For sure, at the end of the day you're the boss! Whatever you want me to do.
I just want us to stay on the edge and push where we can. I think we are doing a good job at that as it is.
Not sure on trying to do the ERC through the rental business since those don't issue wages to partners.
Do you think you would open a can
iMessage
Pay

11:01 LTE

to Mason, me

Grant,

Mason and I have had to do some serious thinking as we are dealing with an unreal cash crunch and going through everything else that I will mention in this email. Because of the issues we are having we will need to make some minor changes. If they are received well by you, then the ownership deals will be signed by March 15th, and your financial future will most likely be an amazing one. If we receive blowback of any kind, we advise that it is best that we part ways at this time. If you choose to leave we will honor the commission deal on any ERC's that have been completed by COS to date, even on the amounts they haven't paid, though those amounts will be paid when the client pays. We will also honor the commission deal on setups. We truly hope you choose to understand, and recognize that we are being extremely fair.

We feel like you are young and you haven't had enough time to see what happens at 99% of companies. You are as entitled as any young person I have ever met. Every intern I have ever had has been so grateful towards me for what I was doing for them, and you are always seemingly unhappy with what we have done for you. It's very odd. Most interns do everything possible to try and increase revenues for the firm they are at and in many cases, they are successful. But, never have I seen one expect to be paid on the profits or ever even think to ask if they could. I chose to look at it from a point of view of potential growth and I am glad that I did. But, the first deal that we made was 15% on whatever you do in revenue from the ERC, then we added Todd and his team and we gave 3% of that 15% to Todd. At that time we started to feel the pain of paying all of the wages and

11:01 LTE

the pain of paying all of the wages and commissions. At one point we had like 15 ERC reps, and after paying down the debts that me and Mason had, we both made under $30k and my debt even went up! Yet, you made good money and we were glad that was the case because the growth is nice. Then, the IRS investigation happened and from what I heard, you were instantly pushing everything on to me. I know you said the IRS agent said I pushed it all onto you. I told the agent that you brought an idea to me and we double checked to see if our clients qualified, and once we knew they did, I put you in charge of the ERC department and since then I have answered very few questions by text, email, or in person, but that otherwise I was not heavily involved. I said that Grant runs the ERC department and he will be the one to answer any questions as to how the forms were filled out, what companies we did it for, and any general information like that. He asked if I thought that you would do the ERC for any clients outside of our client list and split the money with said person. I said that with the deal that we gave you, I didn't think you would have any reason to do that, but I also said that after everything I have been through, I don't put anything past anyone. I don't feel like that was me throwing you under the bus, I feel like that was me being honest about your position in the company and I am positive that anyone else would agree. I was literally asked maybe 3 or 4 questions from you, and I always said, even in our texts, just make sure that we are doing it by the book and I am good with it if you are. I never authorized signing documents for clients, it's even in our texts if you want to look back. I said we don't sign anything for clients unless it is a tax return and they have sent us the paragraph giving their permission. Even doing that was dumb, but my point is, is that I know I didn't give permission to sign, and I am

11:01 LTE

super surprised that we weren't asking the clients if they consider their wife an employee, or discussing what wage we should do for them. Like I said yesterday, If we go to court, I am going to say that I am the owner that is in charge of making sure that we are doing things in a legal manner and that though I thought that my team was doing things 100% by the book, I should have looked into it further, I was swamped running the rest of the company and I will be better moving forward and please don't take this out on any of our employees. I'll ask them to please understand that the ERC is brand new, and that with all of our hearts and souls, we thought we were doing the exact opposite of fraud, and that our clients are more deserving of the ERC funds than 90% of the companies out there that have gotten the ERC.

Moving forward, you need to immediately stop separating yourself from the ERC department. How many times have I said that you are 100% in charge? Yet you are telling Mary that you don't want to make any decisions, so you don't have to take any responsibility? That is a cowardly way to go about it. You were in charge and you are in charge of ERC. Your team made many mistakes and you should take accountability for that. That doesn't mean you deserve to be arrested, it means you work harder, you study harder and you make the right decisions moving forward. We made the deal with you so you would run the ERC department, not push it off to everyone else and sit back and take a huge cut of the money. That is ridiculous. What you have done with the bot is great, Grant, but everytime I go into that office I just see you chatting with other employees, watching Adam or Connor on their computers, and I think only once have I seen you working on something. You also haven't been taking every call and reaching out to everyone that has talked to the

11:02 LTE

and reaching out to everyone that has talked to the agent like I told you was your responsibility. Now, I have to make this video to try and fix everything.

From now on, we will be putting 4% of your commission into an account to be used for lawyer fees, IRS fees, penalties, etc. Then there will be 1% kept by COS to cover all of the expenses related to the ERC like employees, marketing, etc., and then you will give 2.5 of the remaining percentage to Tyler. So, the amount you will receive going forward will be 7.5%. The 4% will be tracked and if there is anything left after paying for those things, we will give it to you. And if me and Mason make $1,000,000 each in profit this year, you better believe you're going to get a big bonus, but as of now, we have made less than you, and we made far less than you last year, all while we gave you an ownership deal and let you do whatever you wanted, really. This is extremely generous given everything that has come to light. If we hear that you are not making the ERC decisions, then the commission amount going forward will go to 0%. We expect you to be looking over everything that Tyler is doing, making sure that it is right, and making decisions on each question that comes your way. You should be spending at least 3 hours a day actively working on improving the ERC process, speaking to clients about the ERC, etc.

If you can do this and realize that it is just, and not give any blowback, then the ownership deal will be signed by March 15th, you will be able to get up to 5% in the company from that deal alone, which is unreal. Remember, you own 1% right now, so you will be getting 1% of all profits from the company. With your deal you will end up getting 5% if you stick around and work very hard, so we have given out 20% in equity deals, we are giving out 10% more later today (there max will be 2% each), and

11:02 LTE

next year, we are giving out 5-10% more (there max will be 1% each), and we will continue doing that each year that we are in business so any thoughts of us being greedy and wanting everything for ourselves is just wrong. We will likely own 20% or less each by the time we sell, it could be as low as 10%, because we value our team and we are in this to do something special with a group of people that love each other and want to do something awesome together. If I were in your shoes I would realize how fragile I have made the situation that I was in and I would work hard to be the actual manager for the ERC. I would make sure that I impressed and got my ownership deal signed. You said you would get the FMP done, the mail thing done, Corp rent, and many other things. We haven't seen anything on that, so that was a bit of a let down, as well. I love the bot and I love you for doing it, but nobody is going to look me in the eye and make me feel like we aren't doing enough for them, while not respond to texts from an owner with an apology about not being able to pay commission and barely making payroll, and then come at us to put more in your pocket at every turn. This is what happens when employees try to do that. It causes major issues and half the time it ends in the employee voluntarily leaving or being fired. Please don't make that mistake. We will sell for a billion dollars in less than 10 years and you will get FMV just like us on it, which is amazing, that's $50 million, bro. Please see this as deserving and please make the right decision, we do not want to lose you. Thank you.

Best,

Your Partners,

[redacted]

8:32

ZB

Zachary >

Tue, Apr 6, 9:02 AM

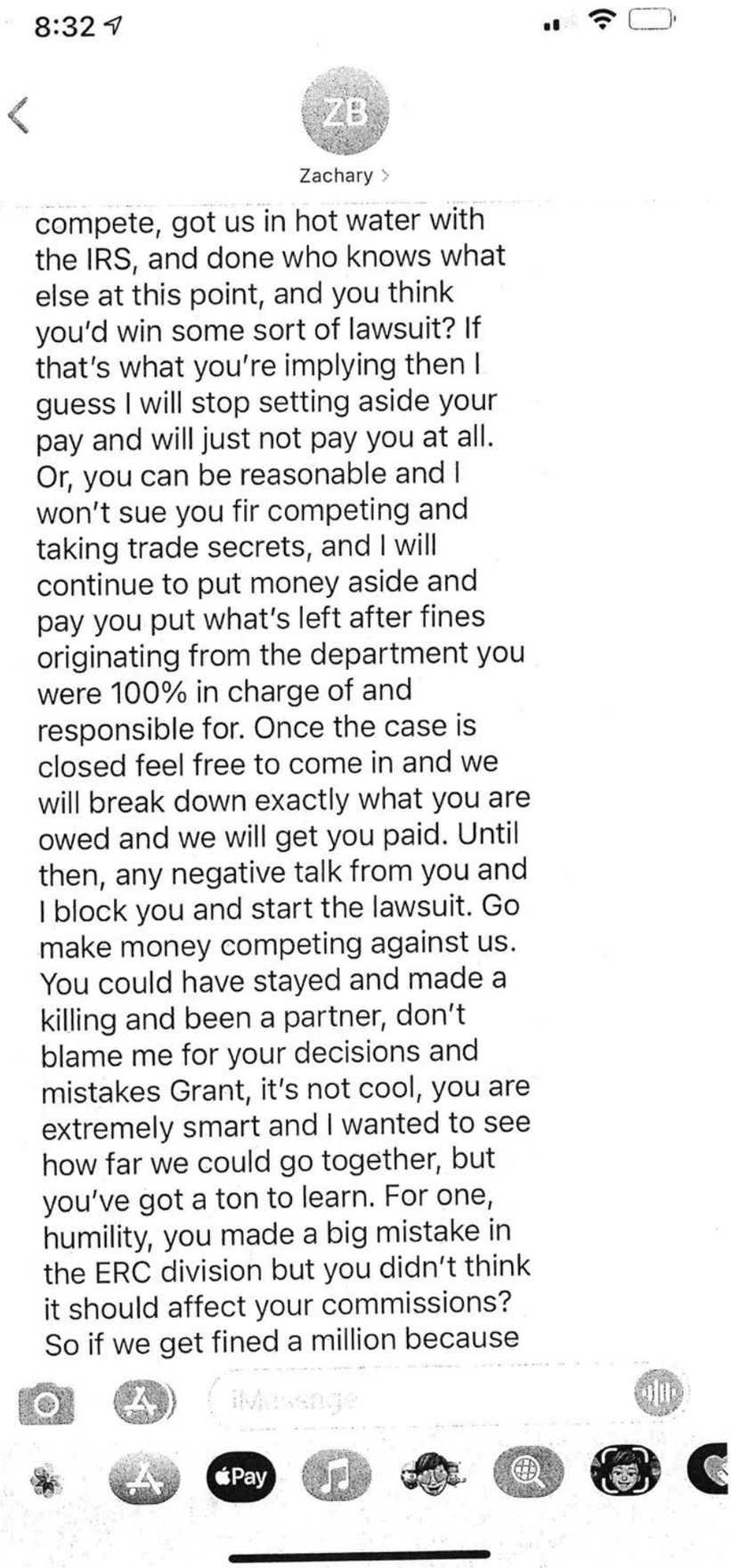
Zach, I haven't received any commissions since leaving. No commissions on setups or for the ERC that's owed.

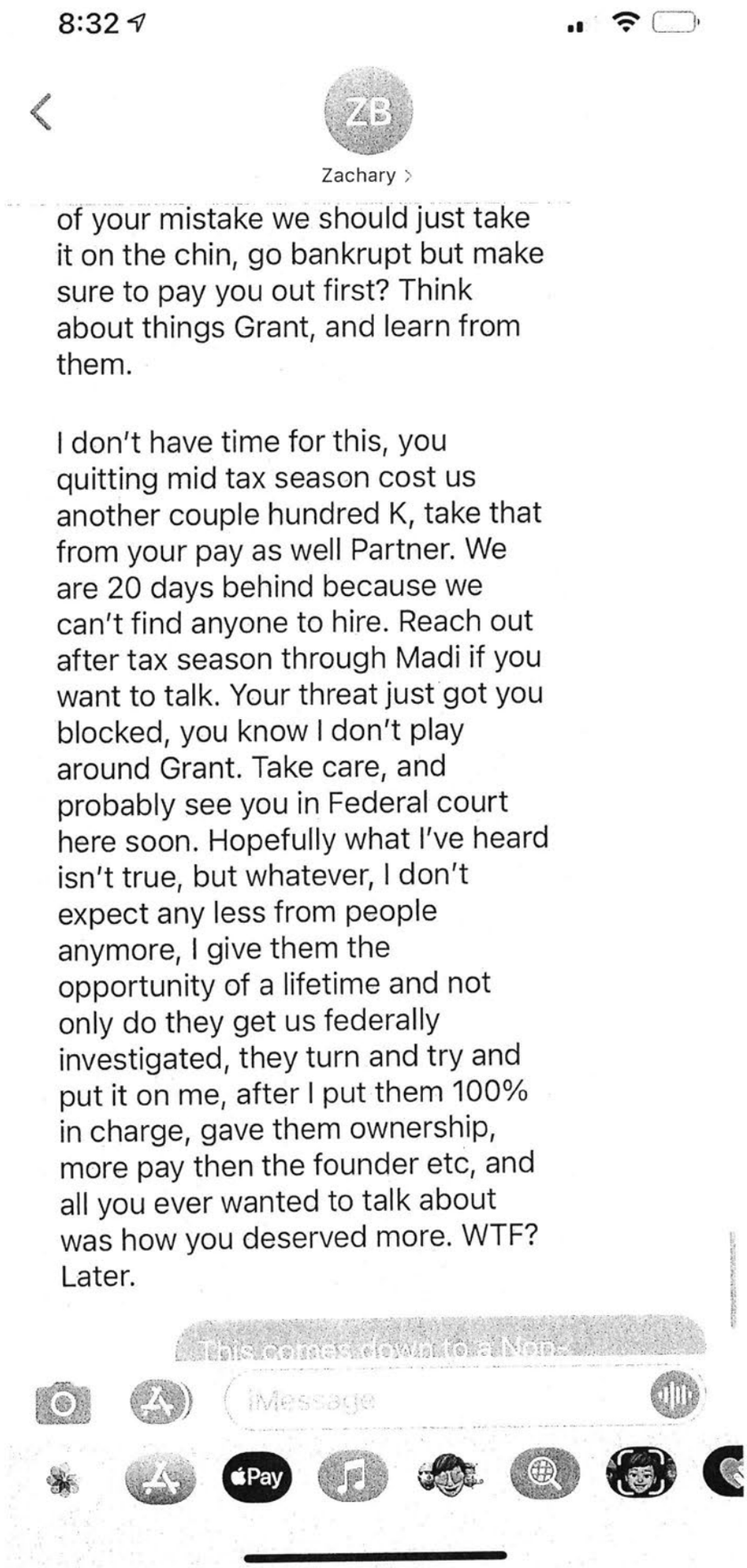
Hey Grant, we taking the advice of our lawyers and putting that money aside in case there is a negative IRS outcome because of mistakes make in your department. If we get through all this without paying a fine we will pay any amounts due to you. Our lawyers have brought some strange news to light regarding the case and you and I don't want to talk about it with you as they instructed me. It definitely changes everything and it makes me think there won't be any pay left when all is said and done. Let's talk after the investigation is over. Thank you.

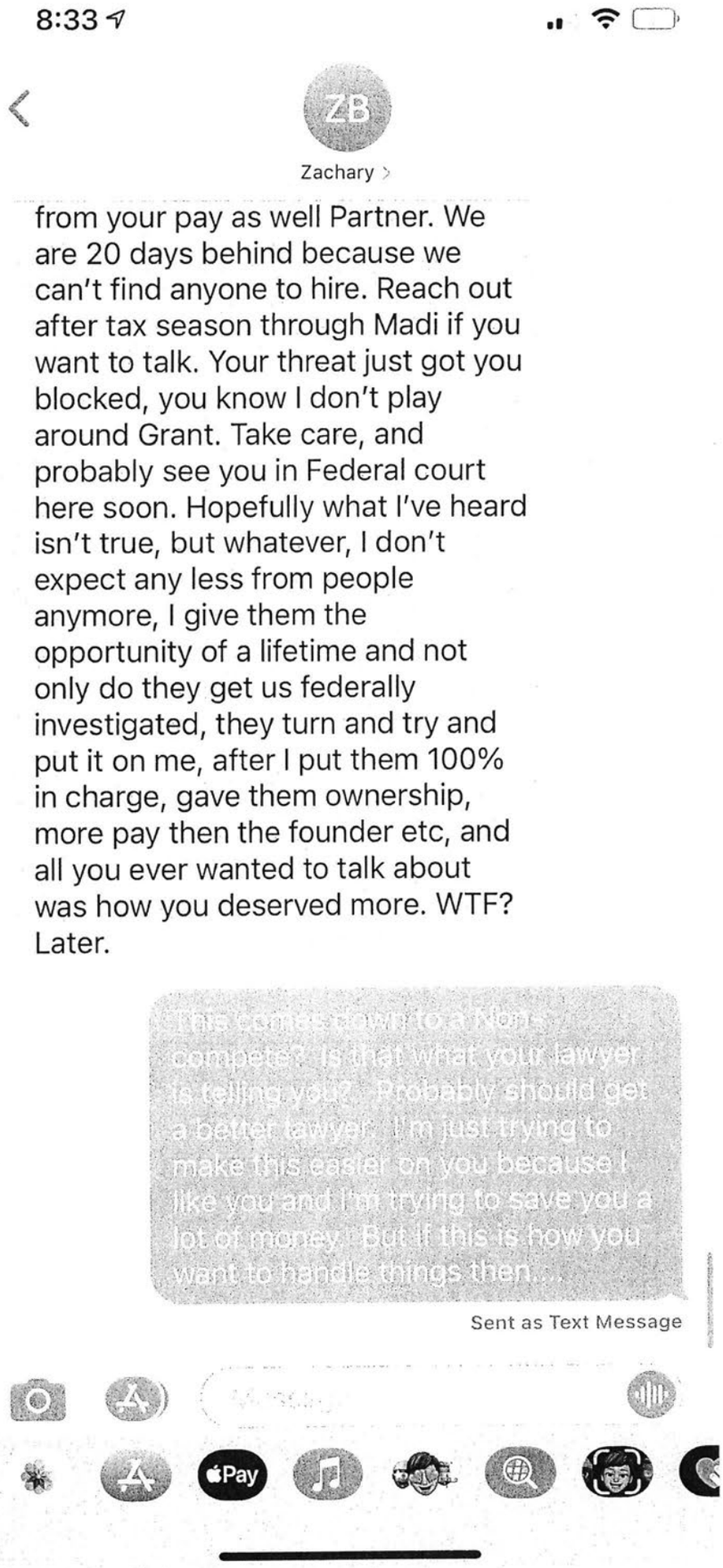
I think you should rethink this. Are you sure you want to go down this path? I'm giving you the opportunity to make it right and then we can go our separate ways in peace.

Delivered

Grant, you have breached you non


8:32
ZB
Zachary
compete, got us in hot water with the IRS, and done who knows what else at this point, and you think you'd win some sort of lawsuit? If that's what you're implying then I guess I will stop setting aside your pay and will just not pay you at all. Or, you can be reasonable and I won't sue you fir competing and taking trade secrets, and I will continue to put money aside and pay you put what's left after fines originating from the department you were 100% in charge of and responsible for. Once the case is closed feel free to come in and we will break down exactly what you are owed and we will get you paid. Until then, any negative talk from you and I block you and start the lawsuit. Go make money competing against us. You could have stayed and made a killing and been a partner, don't blame me for your decisions and mistakes Grant, it's not cool, you are extremely smart and I wanted to see how far we could go together, but you've got a ton to learn. For one, humility, you made a big mistake in the ERC division but you didn't think it should affect your commissions? So if we get fined a million because
iMessage
Pay


8:32
ZB
Zachary
of your mistake we should just take it on the chin, go bankrupt but make sure to pay you out first? Think about things Grant, and learn from them.
I don't have time for this, you quitting mid tax season cost us another couple hundred K, take that from your pay as well Partner. We are 20 days behind because we can't find anyone to hire. Reach out after tax season through Madi if you want to talk. Your threat just got you blocked, you know I don't play around Grant. Take care, and probably see you in Federal court here soon. Hopefully what I've heard isn't true, but whatever, I don't expect any less from people anymore, I give them the opportunity of a lifetime and not only do they get us federally investigated, they turn and try and put it on me, after I put them 100% in charge, gave them ownership, more pay then the founder etc, and all you ever wanted to talk about was how you deserved more. WTF? Later.
This comes down to a Note
iMessage
Pay


8:33
ZB
Zachary
from your pay as well Partner. We are 20 days behind because we can't find anyone to hire. Reach out after tax season through Madi if you want to talk. Your threat just got you blocked, you know I don't play around Grant. Take care, and probably see you in Federal court here soon. Hopefully what I've heard isn't true, but whatever, I don't expect any less from people anymore, I give them the opportunity of a lifetime and not only do they get us federally investigated, they turn and try and put it on me, after I put them 100% in charge, gave them ownership, more pay then the founder etc, and all you ever wanted to talk about was how you deserved more. WTF? Later.
This comes down to a Non-compete? Is that what your lawyer is telling you? Probably should get a better lawyer. I'm just trying to make this easier on you because I like you and I'm trying to save you a lot of money. But if this is how you want to handle things then...
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