

APPLICATION AND AGREEMENT
BOOK COMMISSION BROKER OR RESELLER
Commission sales | resale | collections | conduct | privacy

HOW TO COMPLETE

1. ETM-TAO completes Part 6 and sends both pages unsigned. 2. Check its identity, contact, and offer fields; review and initial/date Part 6. 3. Fill Parts 1 and 2. 4. Sign Part 5 before an adult witness; return both pages. Do not provide personal data or sign until Part 6's identity, contact, and offer fields are complete. ETM-TAO signs last.

PART 1 - WHO IS APPLYING

1 FULL NAME

Exactly as shown on your ID

2 AGE

☐ I am at least 18

3 PRESENT ADDRESS

House number, street, barangay, city or municipality, province, ZIP

4 MOBILE NUMBER

5 E-MAIL ADDRESS

6 ID KIND / LAST 4 DIGITS

Do not write the full ID number

PART 2 - TAX AND BUSINESS DETAILS

7 TIN

☐ No TIN yet

8 RDO CODE / NAME

NONE if there is no TIN

9 REGISTERED NAME

NONE if not registered

PART 3 - BOOK, TERM, COMMISSION, AND BONUS

DEFINED WORDS. **taXspecialista / ETM-TAO** means only the exact legal business in Part 6; Emelino signs only as its authorized representative. A **Commission Broker** or **Commissioner** is the applicant approved for Commission Sale. The **Commissioner of Record** is the person whose approved code is on the order when its first cleared payment reaches ETM-TAO. **Brings the Cash** means cleared book money reaches ETM-TAO under that code; it never permits holding customer cash. A **Qualifying Copy** is a fully paid, non-refunded Commission Sale copy. A **Reseller** first buys and owns the book. **Effective End** means Day 180 or an earlier written end under Item 30. These meanings control; no personal presumption or oral claim changes them.

10 BOOK AND SALE TERMS. This agreement covers only *Unquestionable Compliance. Dalawang BIR SDT. Isang Legal na Exit.* Both Commission Sale and Resale are allowed. In a Commission Sale, taXspecialista is the seller and the selling price is PHP 2,500 per copy. In a Resale, the applicant first buys each copy from taXspecialista for PHP 2,500, becomes the seller, and earns no commission on that copy. Any resale gain is not commission and may be taxable.

Part 6 must state the approved Commissioner code and channel(s) before the applicant signs. Before first payment, every order must say Commission Sale or Resale. Its approved code, payment reference, receipt or invoice, and statement must repeat that lane; together they are the Lane Record. Only Commission Sale earns commission. No later lane change is allowed unless both parties initial and date a correction.

Commission Sale is allowed only after Part 6 states the confirmed customer payment account; if it states NONE, only Resale is allowed. This form releases no starting books. Every book release needs a separate signed receipt stating the count, condition, and lane.

11 TERM. This agreement lasts 180 calendar days. Day 1 is the date taXspecialista signs last in Part 6 and approves this agreement. Day 180 is 179 calendar days later; this formula controls any copied-date error. It ends at 11:59 p.m. on Day 180 and does not renew by itself. A new signed Form CB-01 is required to keep selling.

12 FIXED COMMISSION. The 10% commission becomes due and accrues only to the Commissioner of Record who Brings the Cash, only when the Lane Record says Commission Sale, and only on the Collected Book Price credited under that code.

13 BONUS. Count this Commissioner's Qualifying Copies by the time payment clears. Copies 1 to 10 earn 10%. Copy 11 and each later copy earns 20% total: fixed 10% plus added 10%. A refund removes that copy and re-numbers later copies.

14 COLLECTED BOOK PRICE. This is cleared book-price money received in the taXspecialista account. It excludes unpaid, bounced, cancelled, refunded, reversed, fraudulent, delivery, and other non-book amounts. A partial payment earns 10% on the collected part but is not a copy until fully paid. If final payment makes it copy 11 or later, add the extra 10% to all money collected for that copy.

15 ENDING AND PENDING ORDERS. Selling authority stops at the Effective End. An approved coded order recorded before it keeps this agreement's rate and copy number only if payment clears within 30 calendar days after it. This excludes cancelled, refunded, or proven fraudulent orders and does not renew authority. After 30 days, no commission unless a new signed agreement lists the order. taXspecialista will not delay collection or end this agreement to avoid commission.

COMMISSION EXAMPLE

At PHP 2,500 per book, copies 1 to 10 earn PHP 250 each. Copy 11 earns PHP 500. If copy 11 is paid PHP 1,000 then PHP 1,500, its total commission is PHP 500 after full payment.

PART 4 - WHAT I AGREE TO

Items 16 to 34: I means the applicant; taXspecialista means the Part 6 legal business, through Emelino T Maestro or a named person.

16 My standing. I work for myself and choose lawful hours, place, and methods. Facts and law decide if I am an employee; if so, labor-law deduction rules apply.

17 My work and conduct. I do accepted work correctly, on time, and with reasonable care. I follow lawful written directions and warn at once if I cannot continue. I will not lie, trick, threaten, harass, discriminate, bribe, break the law, or fake a sale or record.

18 Money and price. Commission-sale payments go only to the confirmed account. I keep no customer money or fee and turn over any received by mistake. Credit, discount, refund, or a free item needs prior written approval. Changing PHP 2,500 requires both parties' signed agreement.

19 No buyer ownership; one credit. No one owns a buyer, lead, area, or possible sale. Contact, introduction, chat, or ad earns nothing and creates no 'stolen buyer' claim. Only the Commissioner of Record earns; commission is never split. Timestamped records control unless clearly wrong or fraudulent. I will not misuse codes, alter records, or destroy proof.

20 Statements and deductions. taXspecialista gives a written itemized statement and proof. I have 10 business days to object; otherwise I accept it unless clearly wrong. Only required tax or a charge I accepted, settled in writing, or a proper office or court finally ordered may reduce commission. I pay the remaining established balance after written demand. Undisputed commission stays payable.

21 Authority and helpers. Without prior written approval, I cannot sign, borrow, settle, appoint, promise, collect, or bind taXspecialista. I tell buyers my authority is limited. I use no helper or shared account without approval and answer for an approved helper. An unauthorized act binds taXspecialista only when law requires.

22 Books and loss. Commission-sale books remain taXspecialista property. A signed receipt states count, condition, and lane; I report existing damage then. I protect and return them. I pay proven loss caused by fraud, deliberate harm, carelessness, unauthorized sale or use, or failure to return. Recovered value reduces the charge. No charge for normal wear or outside events and no double charge. Item 20 applies.

23 Resale, tax, and invoices. In a Resale, I buy and own the book, sell for my account and risk, handle buyer claims, and earn no commission. Resale money may be taxable. The lane's seller issues the legal invoice. Each party handles its taxes; lawful withholding receives a certificate.

24 Buyer data. I use approved systems and only buyer data needed for an order. I keep it safe; make no personal list or AI training; share with no unapproved person or platform; report a leak at once; deliver the official record; and delete unauthorized copies when asked or when this ends.

25 Book, brand, and public proof. Buying or selling transfers no copyright or brand right. I will not copy the book or misuse a name, logo, material, link, or account. Any allowed public proof must permanently cover every readable word, name, number, signature, and amount.

26 Private contract. I keep one full signed copy. Emelino's written permission is required to copy, post, forward, or distribute it; public proof needs Item 25's full redaction. Permission is not needed for legal, tax, or accounting advice, enforcing rights, obeying law, or reporting suspected wrongdoing to police, a regulator, a court, or another government office.

27 Business directions. taXspecialista decides product facts, accepted orders, approved materials, channels, payment account, and future selling authority. Only Emelino or a Part 6 named person may direct; family has no power unless named. No direction changes book, price, commission, or liability without both parties' signed agreement.

28 Loss and outside claims. I pay proven direct loss I cause by a failed or careless duty, unauthorized act, fraud, theft, deliberate damage, concealment, or other unlawful act. If it causes a refund, chargeback, third-party claim, or government action, I repay the proven lawful amount and reasonable response cost. I do not pay for taXspecialista's fault and receive notice, proof, and a chance to help.

29 Report and limit harm. I report at once any missed duty, mistake, missing book or money, complaint, demand, government inquiry, data leak, false post, or other risk. I keep proof, stop further harm, make no unauthorized admission or settlement, and help fix it.

30 Pause or end. Either party may end by written notice. taXspecialista may pause for a serious-risk check and end at once for fraud; missing money; false records or claims; misuse of data, brand, or books; unauthorized collection, helper, or promise; or refusal to return property. A fixable breach may receive time to fix.

31 When it ends. At end, I stop offers and brand use, disable links, notify active buyers as directed, return books or materials, deliver records and wrongly received money, and delete unauthorized copies. Earned commission stays payable after tax and allowed deductions. Duties on money, property, data, privacy, copyright, claims, repayment, tax, and disputes survive as needed.

32 Directions and disputes. During a daily-business dispute, I follow taXspecialista's written direction; between two lawful choices, its choice temporarily controls. Only Emelino or a Part 6 named person may direct. Records and law decide rights, money, liability, ending, and outside claims. After e-mail notice and 10 business days to answer, either may seek mediation, the proper office or court, urgent protection, or make a government complaint. Undisputed duties and payments continue.

33 My data. Part 6's business uses my data to check me, run sales, pay, keep tax or legal records, and handle claims. It shares only with needed providers, advisers, banks, or government and keeps data while law or an open claim needs it. Through the official e-mail, I may request access, correction, objection, allowed deletion, or complaint details.

34 Whole agreement. Both completed, signed pages are the whole agreement. Added terms bind only if both parties initial and date them. Philippine law governs. Invalid text does not cancel the rest. One exception changes no rule; every change must be written and signed.

DO NOT SIGN UNTIL PART 6 BELOW IS COMPLETE AND YOU HAVE REVIEWED AND INITIALED/DATED IT.

PART 5 - MY DECLARATION AND SIGNATURE

Everything I wrote is true. I am at least 18. Part 6 and all offer terms were complete before I signed. I read and agree to both pages. I understand: no one owns a buyer; only the Commissioner of Record earns; unpaid money earns nothing; the added 10% starts after 10 Qualifying Copies; and Items 20, 22, and 28 may reduce commission or require repayment. After I sign, only taXspecialista's signature and date may be added. Any other change needs both parties' initials and dates.

APPLICANT SIGNATURE OVER PRINTED NAME

DATE

ADULT WITNESS SIGNATURE / NAME / DATE

PART 6 - OFFER, APPROVAL, AND taXspecialista SIGNATURE

REQUIRED - EXACT LEGAL CONTRACTING NAME / BUSINESS REGISTRATION

AGREEMENT ID (same on both pages)

PRE-SIGN STATUS - CHECK ONE; WRITE NONE IN EVERY UNUSED FIELD

☐ Ready for applicant signature

☐ Refused

☐ Held for completion

Official / privacy e-mail: taXspecialista@kataXpayer.com

Approved Commissioner code / selling channel(s), or NONE

Customer payment account, or NONE for resale-only

Statement / payment schedule, or NONE only for resale-only

Named officer(s) / authorized family member(s), or NONE

Added terms or limits, or NONE

Applicant initials / date

taXspecialista initials / date

Legal anchors: Civil Code Arts. 1159, 1163, 1170-74, 1186, 1278-83, 1306, 1308, 1884-1922, 2199-2203; RA 7394, 10173, 11967, 11976.

EMELINO T MAESTRO, SOLELY AS AUTHORIZED REPRESENTATIVE

DATE SIGNED / APPROVAL / DAY 1