

MASTER SERVICES AGREEMENT FOR SALES AND USE TAX SERVICES

This Master Services Agreement (the "Agreement") is entered into and made effective as of _____ (the "Effective Date"), by and between:

PROVIDER: _____, with a principal place of business at _____,

and

CLIENT: _____, with a principal place of business at _____.

Each of the Provider and the Client may be referred to individually as a "Party" and collectively as the "Parties."

RECITALS

WHEREAS, Provider is engaged in the business of providing tax consulting, compliance, and administration services, specifically including Sales and Use Tax services;

WHEREAS, Client desires to retain Provider to perform sales and use tax-related services as specified herein and in subsequent Statements of Work, and Provider is willing to perform such services under the terms and conditions set forth in this Agreement;

NOW, THEREFORE, in consideration of the mutual covenants, terms, and conditions set forth herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

1. SCOPE OF SERVICES

- A. Provider shall perform the sales and use tax services described in one or more Statements of Work (each, an "SOW") executed by both Parties. Each SOW shall reference this Agreement and be subject to its terms and conditions.
- B. Services may include, but are not limited to, sales and use tax registration, nexus studies, taxability matrices, return preparation, filing, remittance facilitation, and audit support.

2. FEES AND PAYMENT TERMS

- A. Client shall pay Provider the fees set forth in the applicable SOW.
- B. Unless otherwise specified in an SOW, all invoices are due and payable within _____ days from the invoice date.
- C. Late payments shall bear interest at the rate of _____ % per month, or the maximum rate permitted by law, whichever is less.
- D. Client shall reimburse Provider for all reasonable, pre-approved out-of-pocket expenses incurred in connection with the performance of the Services.

3. CLIENT RESPONSIBILITIES AND DATA ACCURACY

- A. Client shall provide Provider with all necessary financial, transactional, geographic, and tax data required to perform the Services in a timely, accurate, and complete manner.
- B. Provider shall be entitled to rely, without independent verification, on the accuracy and completeness of all information and data provided by Client.
- C. Provider shall not be liable for any penalties, interest, underpayments, or late filings resulting from inaccurate, incomplete, or delayed data provided by Client.

4. TERM AND TERMINATION

- A. This Agreement shall commence on the Effective Date and shall continue until terminated by either Party in accordance with this Section.
- B. Either Party may terminate this Agreement or any SOW for convenience upon _____ days' written notice to the other Party.

C. Either Party may terminate this Agreement immediately upon written notice if the other Party breaches any material term of this Agreement and fails to cure such breach within _____ days of receiving written notice thereof.

5. CONFIDENTIALITY

Each Party agrees to hold in confidence and not disclose to any third party any proprietary or confidential information of the other Party, including transaction data, proprietary tax methodology, software, and financial information, except as required to perform the Services or as compelled by legal process.

6. LIMITATION OF LIABILITY

In no event shall either Party be liable for any consequential, indirect, incidental, special, or punitive damages. The maximum aggregate liability of Provider to Client for any and all claims arising out of or relating to this Agreement or any SOW shall not exceed the total fees paid by Client to Provider under the applicable SOW during the _____ month period immediately preceding the event giving rise to the claim.

7. GOVERNING LAW AND JURISDICTION

This Agreement and all SOWs shall be governed by, and construed in accordance with, the laws of the State of _____, without giving effect to its principles of conflicts of law. Any legal action arising under this Agreement shall be brought exclusively in the state or federal courts located in _____.

8. MISCELLANEOUS

- A. This Agreement, including any executed SOWs, constitutes the entire agreement between the Parties regarding the subject matter hereof.
- B. No amendment or modification of this Agreement shall be valid unless made in writing and signed by authorized representatives of both Parties.
- C. Neither Party may assign this Agreement without the prior written consent of the other Party, which consent shall not be unreasonably withheld.

IN WITNESS WHEREOF, the Parties hereto have executed this Master Services Agreement as of the Effective Date written above.

CLIENT:

Authorized Signature

Printed Name

Title

Date

PROVIDER:

Authorized Signature

Printed Name

Title

Date