

MASTER SERVICES AGREEMENT

State and Local Tax (SALT) Consulting Services

This Master Services Agreement (the "Agreement") is entered into as of this _____ day of _____, 20____ (the "Effective Date"), by and between:

Consultant: _____, with a principal place of business at _____ ("Consultant"), and

Client: _____, with a principal place of business at _____ ("Client").

WHEREAS, Consultant provides professional consulting services specializing in state and local tax matters, including but not limited to sales and use tax, state income/franchise tax, property tax, and gross receipts tax; and

WHEREAS, Client desires to retain Consultant to perform such professional services from time to time, and Consultant agrees to perform such services under the terms and conditions set forth herein.

NOW, THEREFORE, in consideration of the mutual covenants and agreements contained herein, the parties agree as follows:

1. SCOPE OF SERVICES

- A. **Statements of Work:** Consultant shall perform the services described in one or more mutually executed Statements of Work (each, an "SOW") referencing this Agreement. Each SOW shall specify the scope of work, deliverables, timeline, fees, and payment terms.
- B. **Standard of Care:** Consultant shall perform the services with the level of care, skill, and diligence ordinarily exercised by professional tax consultants performing similar services under similar circumstances.
- C. **Client Cooperation:** Client shall timely provide Consultant with complete, accurate, and truthful financial records, tax returns, organizational information, and other data necessary for Consultant to perform the services. Consultant shall be entitled to rely on all information provided by Client without independent verification.

2. FEES, EXPENSES, AND PAYMENT

- A. **Fees:** Client shall pay Consultant the fees specified in the applicable SOW, which may be structured on a fixed-fee, hourly, or contingent fee basis.
- B. **Expenses:** Unless otherwise specified in an SOW, Client shall reimburse Consultant for reasonable, documented out-of-pocket expenses incurred in the performance of the services, including travel, lodging, and filing fees.
- C. **Invoicing and Payment:** Invoices shall be submitted by Consultant as specified in the SOW. All invoices are due and payable within _____ days from the invoice date. Past due balances shall accrue interest at a rate of _____% per month or the maximum rate permitted by law, whichever is less.

3. CONFIDENTIALITY

- A. **Definition:** "Confidential Information" means all non-public information, whether oral, written, or electronic, disclosed by one party ("Disclosing Party") to the other ("Receiving Party") in connection with this Agreement.
- B. **Obligations:** The Receiving Party shall protect the Confidential Information of the Disclosing Party with at least the same degree of care it uses for its own confidential information, but no less than a reasonable standard of care. The Receiving Party shall not use or disclose Confidential Information except to perform its obligations under this Agreement.
- C. **Exceptions:** Confidential Information does not include information that: (i) is or becomes publicly available through no fault of the Receiving Party; (ii) was rightfully in the Receiving Party's possession prior to disclosure; (iii) is independently developed without reference to the Disclosing Party's Confidential Information; or (iv) is required to be disclosed by law or regulatory authority.

4. INTELLECTUAL PROPERTY

- A. **Deliverables:** Upon full and final payment of all fees and expenses, Consultant grants Client a non-exclusive, non-transferable, royalty-free license to use the final deliverables generated specifically for Client under an SOW for its internal business purposes.
- B. **Pre-existing Materials:** Consultant retains all right, title, and interest in its methodologies, software, templates, proprietary databases, tax analysis frameworks, and general know-how used or developed in the course of performing the services.

5. LIMITATION OF LIABILITY

IN NO EVENT SHALL EITHER PARTY BE LIABLE FOR CONSEQUENTIAL, SPECIAL, INDIRECT, INCIDENTAL, PUNATIVE, OR EXEMPLARY DAMAGES, INCLUDING LOSS OF PROFITS, DATA, OR BUSINESS OPPORTUNITY, EVEN IF ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. THE TOTAL LIABILITY OF CONSULTANT FOR ANY AND ALL CLAIMS ARISING OUT OF OR RELATED TO THIS AGREEMENT OR ANY SOW SHALL NOT EXCEED THE TOTAL FEES ACTUALLY PAID BY CLIENT TO CONSULTANT UNDER THE APPLICABLE SOW GIVING RISE TO THE LIABILITY.

6. TERM AND TERMINATION

- A. **Term:** This Agreement shall commence on the Effective Date and shall continue until terminated by either party as provided herein.
- B. **Termination for Convenience:** Either party may terminate this Agreement or any active SOW for convenience upon _____ days' prior written notice to the other party.
- C. **Termination for Cause:** Either party may terminate this Agreement or any SOW immediately upon written notice if the other party materially breaches this Agreement and fails to cure such breach within _____ days of receiving written notice of the breach.
- D. **Effect of Termination:** Upon termination, Client shall pay Consultant for all services performed and expenses incurred up to the effective date of termination.

7. MISCELLANEOUS

- A. **Independent Contractor:** Consultant is an independent contractor, and nothing in this Agreement shall be construed to create a partnership, joint venture, employer-employee, or principal-agent relationship.
- B. **Governing Law:** This Agreement shall be governed by and construed in accordance with the laws of the State of _____, without regard to its conflict of law principles. Any legal action arising hereunder shall be brought exclusively in the courts located in _____.
- C. **Entire Agreement:** This Agreement, including any SOWs executed hereunder, constitutes the entire agreement between the parties and supersedes all prior agreements, understandings, or negotiations. No amendment shall be effective unless in writing and signed by both parties.

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

FOR CONSULTANT:

FOR CLIENT:

AUTHORIZED SIGNATURE

AUTHORIZED SIGNATURE

PRINTED NAME

PRINTED NAME

TITLE

TITLE

DATE

DATE