

MASTER SERVICES AGREEMENT

State and Local Tax Consulting Services

This Master Services Agreement (the "Agreement") is entered into as 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").

Consultant and Client may collectively be referred to as the "Parties" or individually as a "Party."

RECITALS

WHEREAS, Consultant provides professional consulting services specializing in state and local tax ("SALT") matters, including but not limited to sales and use tax, income and franchise tax, property tax, and employment tax; and

WHEREAS, Client desires to retain Consultant to perform such services from time to time, and Consultant is willing to perform such services under the terms and conditions set forth herein;

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

1. SCOPE OF SERVICES

- A. **Statements of Work:** The specific services to be provided by Consultant (the "Services") will be described in one or more mutually executed Statements of Work (each, an "SOW") incorporating the terms of this Agreement. In the event of a conflict between this Agreement and an SOW, the terms of the SOW shall govern for that specific project.
- B. **Standard of Performance:** Consultant shall perform the Services in a professional and workmanlike manner, in accordance with applicable professional standards for state and local tax consulting.

2. FEES, EXPENSES, AND PAYMENT

- A. **Fees:** Client shall pay Consultant for the Services rendered in the amounts and on the terms set forth in the applicable SOW. Fees may be based on hourly rates, fixed fees, or contingency arrangements as specified.
- B. **Expenses:** Client shall reimburse Consultant for reasonable, pre-approved, documented out-of-pocket expenses incurred in the performance of the Services.
- C. **Invoicing and Payment:** Consultant will invoice Client _____. All invoices are due and payable within _____ days from the date of the invoice. Overdue payments shall accrue interest at a rate of _____% per month or the maximum rate permitted by law, whichever is lower.

3. TERM AND TERMINATION

- A. **Term:** This Agreement shall commence on the Effective Date and shall remain in effect until terminated as provided herein.
- B. **Termination for Convenience:** Either Party may terminate this Agreement or any SOW for convenience upon

_____ days' prior written notice to the other Party.

- C. **Termination for Cause:** Either Party may terminate this Agreement immediately upon written notice if the other Party materially breaches any term of this Agreement and fails to cure such breach within _____ days of receipt of written notice thereof.

4. CONFIDENTIALITY AND PROPRIETARY RIGHTS

- A. **Confidential Information:** Each Party agrees to protect and keep confidential all non-public, proprietary information disclosed by the other Party. Confidential Information shall not include information that is publicly available, already known to the receiving Party, or independently developed.
- B. **Work Product:** Upon payment in full, all deliverables, reports, and tax analysis created specifically for Client under an SOW (the "Work Product") shall be the property of Client, subject to Consultant's ownership of its pre-existing methodologies, templates, tools, and intellectual property.

5. LIMITATIONS AND RELIANCE

- A. **Scope Limitation:** Consultant's advice is based on state and local tax laws, regulations, administrative rulings, and judicial decisions in effect as of the date the advice is rendered. Consultant assumes no obligation to update advice for subsequent changes in tax laws.
- B. **No Guarantee:** Client acknowledges that state and local tax authorities may challenge positions taken by taxpayers. Consultant does not guarantee or warrant that tax authorities will agree with any advice or position provided.

6. LIMITATION OF LIABILITY

In no event shall either Party be liable for any indirect, special, incidental, or consequential damages. Consultant's total liability under this Agreement or any SOW, whether in contract, tort, or otherwise, shall be limited to the total fees paid by Client to Consultant under the specific SOW giving rise to the liability.

7. GOVERNING LAW AND DISPUTE RESOLUTION

This Agreement shall be governed by and construed in accordance with the laws of the State of _____, without giving effect to conflict of law principles. Any dispute arising out of or relating to this Agreement shall be resolved through good faith negotiations, or if unresolved, in the courts located in _____.

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

CONSULTANT:

By: _____
Name: _____
Title: _____
Date: _____

CLIENT:

By: _____
Name: _____
Title: _____
Date: _____