

MUTUAL NON-DISCLOSURE AGREEMENT

TAX PLANNING & ADVISORY SERVICES

This Mutual Non-Disclosure Agreement (the "Agreement") is entered into on this _____ day of _____, 20____ (the "Effective Date"), by and between:

Party A (Client): _____, with a principal address at _____,

and

Party B (Tax Advisor): _____, with a principal address at _____.

Party A and Party B may collectively be referred to as the "Parties," or individually as a "Party."

1. PURPOSE

The Parties wish to enter into discussions and evaluate a potential business relationship concerning the provision of tax planning, compliance, advisory, and financial evaluation services (the "Permitted Purpose"). In connection with this evaluation, both Parties may disclose to each other certain proprietary, non-public, and confidential information.

2. DEFINITION OF CONFIDENTIAL INFORMATION

For purposes of this Agreement, "Confidential Information" shall include all information or material that has or could have commercial value, utility, or sensitivity in the business of the disclosing Party. In the context of Tax Advisory Services, Confidential Information specifically includes, but is not limited to:

- a. Federal, state, local, and international tax returns, schedules, and filings;
- b. Financial statements, balance sheets, income statements, general ledgers, and bank statements;
- c. Corporate organizational structures, transactional structures, and tax planning strategies;
- d. Personal financial information, estate plans, trust agreements, and asset portfolios;
- e. Business plans, client lists, internal processes, and proprietary valuation models.

3. OBLIGATIONS OF RECEIVING PARTY

The Receiving Party shall:

- a. Hold the Confidential Information in the strictest confidence and take reasonable precautions to prevent its unauthorized disclosure;
- b. Use the Confidential Information solely for the Permitted Purpose and not for its own benefit or the benefit of any third party;
- c. Restrict access to the Confidential Information to its employees, affiliates, and professional advisors who need to know such information for the Permitted Purpose and who are bound by confidentiality obligations no less restrictive than those herein.

4. EXCLUSIONS FROM CONFIDENTIALITY

Confidential Information does not include information that:

- a. Is or becomes publicly known through no breach of this Agreement by the Receiving Party;
- b. Was already in the lawful possession of the Receiving Party prior to disclosure;
- c. Is independently developed by the Receiving Party without reference to or reliance on the Disclosing Party's Confidential

Information;

- d. Is rightfully received from a third party without restriction and without breach of any obligation of confidentiality.

5. COMPELLED DISCLOSURE

If the Receiving Party is required by law, regulation, judicial order, or government authority (including the Internal Revenue Service or other tax authorities) to disclose any Confidential Information, the Receiving Party shall, to the extent legally permissible, provide the Disclosing Party with prompt written notice so that the Disclosing Party may seek a protective order or other appropriate remedy.

6. TERM AND TERMINATION

This Agreement and the obligations of confidentiality shall remain in effect for a period of _____ years from the Effective Date, or for as long as the Confidential Information remains a trade secret under applicable law, whichever is longer.

7. RETURN OF MATERIALS

Upon written request of the Disclosing Party, or upon the termination of discussions between the Parties, the Receiving Party shall promptly return or, at the Disclosing Party's option, destroy all physical and electronic copies of the Confidential Information, except as required to be retained by professional standards, regulatory retention policies, or automated backup systems.

8. MISCELLANEOUS

- a. **No License:** Nothing in this Agreement shall be construed as granting any license or right under any patent, copyright, trade secret, or other intellectual property right.
- 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.
- c. **Entire Agreement:** This Agreement constitutes the entire understanding between the Parties concerning the subject matter hereof and supersedes all prior discussions or agreements. Any amendment must be in writing and signed by both Parties.

IN WITNESS WHEREOF, the Parties have executed this Mutual Non-Disclosure Agreement as of the Effective Date written above.

PARTY A (Client):

Signature

Printed Name

Title

Date

PARTY B (Tax Advisor):

Signature

Printed Name

Title

Date

