

MUTUAL NON-DISCLOSURE AGREEMENT FOR CORPORATE TAX STRATEGIES

This Mutual Non-Disclosure Agreement (the "Agreement") is entered into and made effective as of _____ (the "Effective Date"), by and between:

Party A: _____, a corporation organized and existing under the laws of _____, with its principal place of business at _____;

and

Party B: _____, a corporation organized and existing under the laws of _____, with its principal place of business 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 explore a potential business relationship and, in connection therewith, anticipate disclosing to each other certain highly proprietary and confidential information relating to corporate tax planning, tax optimization methodologies, corporate structures, transfer pricing strategies, and related financial data (the "Purpose").

2. CONFIDENTIAL INFORMATION

"Confidential Information" refers to any proprietary information, technical data, trade secrets, or know-how disclosed by one Party (the "Disclosing Party") to the other Party (the "Receiving Party"), whether orally, in writing, or in electronic format. Confidential Information specifically includes, but is not limited to, tax planning models, transaction structures, legal and tax opinions, regulatory analyses, transfer pricing documentation, financial projections, corporate restructuring plans, and any analyses or summaries prepared based on such information.

3. OBLIGATIONS OF CONFIDENTIALITY

The Receiving Party agrees to:

- Hold all Confidential Information in the strictest confidence and take all reasonable precautions to prevent unauthorized disclosure, using at least the same degree of care as it uses to protect its own confidential information of a similar nature.
- Use the Confidential Information solely for the Purpose described in Section 1 of this Agreement and for no other purpose.
- Restrict access to the Confidential Information to its directors, officers, employees, legal counsel, and tax advisors (collectively, "Representatives") who have a specific need to know such information for the Purpose, and who are bound by confidentiality obligations no less restrictive than those contained herein.

4. EXCLUSIONS FROM CONFIDENTIALITY

Confidential Information does not include information that the Receiving Party can demonstrate:

- Is or becomes publicly known through no breach of this Agreement by the Receiving Party;
- Was already in the lawful possession of the Receiving Party prior to disclosure by the Disclosing Party;
- Is rightfully received from a third party without restriction and without breach of any confidentiality obligation; or
- Is independently developed by the Receiving Party without reference to or reliance upon the Disclosing Party's

Confidential Information.

5. COMPELLED DISCLOSURE

If the Receiving Party is legally compelled by a court, government agency, or regulatory authority (including tax authorities) to disclose any Confidential Information, the Receiving Party shall, to the extent legally permitted, 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 shall govern all disclosures made between the Parties for a period of _____ year(s) from the Effective Date. The obligations of confidentiality and non-use set forth in this Agreement shall survive the termination or expiration of this Agreement for a period of _____ year(s) thereafter.

7. RETURN OR DESTRUCTION OF MATERIALS

Upon the written request of the Disclosing Party, or upon termination of this Agreement, the Receiving Party shall promptly return or, at the Disclosing Party's option, destroy all physical and electronic copies of the Confidential Information, and certify such destruction in writing to the Disclosing Party.

8. GOVERNING LAW AND JURISDICTION

This Agreement shall be governed by and construed in accordance with the laws of _____, without regard to its conflict of law principles. Any legal action arising under this Agreement shall be brought exclusively in the courts located in _____.

9. MISCELLANEOUS

This Agreement constitutes the entire understanding between the Parties regarding the subject matter hereof. No amendment or modification of this Agreement shall be valid unless in writing and signed by authorized representatives of both Parties. Neither Party acquires any intellectual property rights or licenses under this Agreement.

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

PARTY A:

Name: _____

Title: _____

Company: _____

Date: _____

PARTY B:

Name: _____

Title: _____

Company: _____

Date: _____