

STATE AND LOCAL TAX (SALT) CONSULTING SERVICES AGREEMENT

This State and Local Tax Consulting Services Agreement (the "Agreement") is entered into and made effective as of _____, by and between:

Consultant: _____, with a principal place of business at _____ (hereinafter referred to as the "Consultant"),

and

Client: _____, with a principal place of business at _____ (hereinafter referred to as the "Client").

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

1. RECITALS

WHEREAS, Client desires to retain Consultant to perform professional consulting services regarding state and local tax ("SALT") matters; and

WHEREAS, Consultant possesses the professional expertise and qualifications to perform such services and agrees to provide them 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:

2. SCOPE OF SERVICES

Consultant agrees to provide the following state and local tax consulting services (the "Services"):

- a. State and local tax nexus evaluations and analysis.
- b. State and local tax exposure quantification and risk assessment.
- c. Assistance with Voluntary Disclosure Agreements (VDA) and amnesty programs.
- d. Sales and use tax, income tax, franchise tax, and gross receipts tax consulting.
- e. Audit representation and support services.
- f. Other services as mutually agreed upon in writing by the Parties in an Addendum or Statement of Work to this Agreement.

3. FEES, INVOICING, AND PAYMENT

In consideration for the Services rendered, Client shall compensate Consultant as follows:

- a. **Compensation Structure:** Client shall pay Consultant _____ per _____ for Services performed under this Agreement.
- b. **Retainer:** Upon execution of this Agreement, Client shall pay a non-refundable retainer of \$ _____, which shall be applied against final billing.
- c. **Invoicing and Payment:** Consultant shall invoice Client _____. All invoices are due and payable within _____ days of the invoice date. Late payments shall accrue interest at a rate of _____% per month, or the maximum rate permitted by law, whichever is less.
- d. **Expenses:** Client shall reimburse Consultant for all reasonable and documented out-of-pocket expenses incurred in connection with the performance of the Services, provided such expenses are approved in advance.

4. CLIENT RESPONSIBILITIES

Client agrees to provide Consultant with timely, accurate, and complete financial data, tax returns, transaction history, corporate structure records, and any other information reasonably requested by Consultant to perform the Services. Consultant shall not be responsible for any delays, errors, or penalties resulting from Client's failure to provide accurate or timely information.

5. TERM AND TERMINATION

- a. **Term:** This Agreement shall commence on the Effective Date and shall continue until _____, or until the Services are completed, unless terminated earlier as provided herein.
- b. **Termination for Convenience:** Either Party may terminate this Agreement at any time, with or without cause, by providing _____ days written notice to the other Party.
- c. **Termination for Cause:** Either Party may terminate this Agreement immediately upon written notice if the other Party breaches any material provision of this Agreement and fails to cure such breach within _____ days of receiving written notice of the breach.
- d. **Payment upon Termination:** Upon termination, Client shall pay Consultant for all Services rendered and expenses incurred up to the effective date of termination.

6. CONFIDENTIALITY

During the course of this Agreement, each Party may disclose to the other non-public, proprietary, or confidential business, financial, or tax information ("Confidential Information"). Each Party agrees to maintain the strict confidentiality of all such information and shall not disclose it to any third party, except as required by law or to professional advisors under similar confidentiality obligations, without the prior written consent of the disclosing Party.

7. LIMITATION OF LIABILITY

Except in cases of gross negligence or willful misconduct, the total liability of Consultant to Client for any and all claims, losses, damages, or expenses arising out of this Agreement shall be limited to the total amount of fees paid by Client to Consultant under this Agreement during the _____ months immediately preceding the event giving rise to liability.

8. INDEPENDENT CONTRACTOR STATUS

The relationship of Consultant to Client is that of an independent contractor. Nothing contained in this Agreement shall be construed to create a partnership, joint venture, agency, or employer-employee relationship between the Parties.

9. GOVERNING LAW AND JURISDICTION

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 or proceeding arising under this Agreement shall be brought exclusively in the courts located in _____.

10. ENTIRE AGREEMENT AND AMENDMENTS

This Agreement constitutes the entire agreement between the Parties with respect to the subject matter hereof and supersedes all prior or contemporaneous agreements, understandings, or representations. This Agreement may only be amended or modified by a written instrument executed by authorized representatives of both Parties.

IN WITNESS WHEREOF, the Parties hereto have executed this State and Local Tax Consulting Services Agreement as of the Effective Date first written above.

CONSULTANT:

AUTHORIZED SIGNATURE

PRINT NAME

TITLE

DATE

CLIENT:

AUTHORIZED SIGNATURE

PRINT NAME

TITLE

DATE