JOINT VENTURE TAX INFORMATION SECURITY AND PRIVACY AGREEMENT

This Joint Venture Tax Information Security and Privacy Agreement (the "Agreement") is entered into as of this __________ day of ____________________, 20__________ (the "Effective Date"), by and between:

____, a corporation organized and existing under the laws of ____________________, with its principal place of business at ____ ("Party A");

and

____, a corporation organized and existing under the laws of ____________________, with its principal place of business at ____ ("Party B").

Party A and Party B are collectively referred to herein as the "Parties" and individually as a "Party."

RECITALS

WHEREAS, the Parties have entered into a Joint Venture Agreement dated ____________________, 20__________ (the "JV Agreement") to establish and operate ____ (the "Joint Venture"); and

WHEREAS, in connection with the operations, compliance, filing, and auditing of tax obligations for the Joint Venture, the Parties will share, exchange, process, and store highly sensitive financial, commercial, and personal tax data; and

WHEREAS, the Parties desire to establish rigorous information security, confidentiality, and data privacy standards to protect all such Tax Data in compliance with applicable tax laws, regulations, and privacy standards.

NOW, THEREFORE, in consideration of the mutual covenants contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

1. DEFINITIONS

A. **"Tax Data"** means any and all tax returns, schedules, financial statements, transactional records, taxpayer identification numbers, wage and income statements, audit documents, correspondence with tax authorities, and any other financial or personal information related to the tax compliance, planning, or filing obligations of the Joint Venture or either Party.

B. **"Applicable Law"** means all local, state, federal, and international laws, regulations, and rules governing tax reporting, data protection, and privacy, including but not limited to the Internal Revenue Code, the General Data Protection Regulation (GDPR), and the California Consumer Privacy Act (CCPA), where applicable.

C. **"Security Incident"** means any unauthorized access, acquisition, alteration, disclosure, loss, or destruction of Tax Data.

2. PURPOSE AND SCOPE

This Agreement governs the collection, transmission, storage, processing, access, and destruction of all Tax Data shared between the Parties or managed on behalf of the Joint Venture. The obligations herein shall supplement any confidentiality provisions contained in the JV Agreement.

3. DATA PROTECTION AND SECURITY STANDARDS

A. **Technical Safeguards:** Each Party shall implement and maintain appropriate administrative, physical, and technical safeguards to secure Tax Data. These safeguards shall include, at minimum, industry-standard encryption for Tax Data both in transit and at rest.

B. **Access Controls:** Access to Tax Data shall be strictly limited to authorized personnel who have a legitimate "need-to-know" for the performance of the Joint Venture's tax compliance and financial reporting obligations.

C. **Storage and Transmission:** Tax Data shall not be transmitted via unencrypted communication channels. Any shared repositories, databases, or cloud environments utilized for Joint Venture Tax Data must be secured with multi-factor authentication (MFA).

4. USE AND DISCLOSURE RESTRICTIONS

A. The Parties shall use Tax Data solely for the purposes of preparing, filing, and defending tax returns, financial statements, and administrative tax proceedings associated with the Joint Venture.

B. Neither Party shall disclose, sell, lease, or transfer Tax Data to any third party without the prior written consent of the other Party, except as required by Applicable Law or a binding order of a governmental authority.

5. SECURITY INCIDENT RESPONSE AND NOTIFICATION

A. In the event of a suspected or confirmed Security Incident involving Tax Data, the affected Party shall notify the other Party in writing immediately, and in no event later than __________ hours after discovery.

B. The notifying Party shall, at its own expense, take immediate steps to mitigate the effects of the Security Incident and conduct a forensic investigation. The Parties shall fully cooperate in any investigation, mitigation efforts, and mandatory notifications to regulatory authorities or affected individuals.

6. AUDIT RIGHTS

Upon reasonable prior written notice, either Party shall have the right to audit the other Party's security measures, systems, and records relevant to the protection of Tax Data under this Agreement. Such audits shall be conducted no more than once per calendar year, unless a Security Incident has occurred, in which case additional audits may be conducted as reasonably necessary.

7. TERM AND TERMINATION

This Agreement shall commence on the Effective Date and shall remain in effect for as long as the Parties hold Tax Data related to the Joint Venture, surviving the termination of the JV Agreement and the dissolution of the Joint Venture for the maximum period permitted or required by applicable statutory tax retention periods.

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 dispute arising out of or in connection with this Agreement shall be subject to the exclusive jurisdiction of the courts of ____________________.

IN WITNESS WHEREOF, the Parties hereto have executed this Joint Venture Tax Information Security and Privacy Agreement as of the Effective Date.

PARTY A:	**PARTY B:**
____	____
By:	By:
____	____
Name: ____________________	Name: ____________________
Title: ____________________	Title: ____________________
Date: ____________________	Date: ____________________