STATE AND LOCAL TAX CONSULTING SERVICES AGREEMENT

This State and Local Tax Consulting 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").

RECITALS

WHEREAS, Client desires to retain Consultant to perform professional consulting services related to 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 agreements contained herein, the parties agree as follows:

1. SCOPE OF SERVICES

Consultant shall provide state and local tax advisory, compliance, and/or advocacy services as detailed below:

_____

_____

_____

2. FEES AND PAYMENT TERMS

A. **Compensation:** Client shall compensate Consultant for the services rendered under this Agreement as follows: _____

B. **Expenses:** Client shall reimburse Consultant for reasonable, documented, out-of-pocket expenses incurred in connection with the performance of the services, subject to prior approval for expenses exceeding $_____.

C. **Invoicing and Payment:** Consultant shall invoice Client _____. All invoices are due and payable within _____ days of the invoice date.

3. TERM AND TERMINATION

A. **Term:** This Agreement shall commence on the Effective Date and shall continue until _____, unless terminated earlier in accordance with this Section.

B. **Termination for Convenience:** Either party may terminate this Agreement without cause upon giving _____ 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.

4. CLIENT COOPERATION AND DATA ACCURACY

Client agrees to provide Consultant with timely access to all financial records, tax returns, transaction data, and other information necessary for the performance of the services. Consultant shall be entitled to rely on the accuracy and completeness of all information provided by Client without independent verification.

5. CONFIDENTIALITY

Each party agrees to maintain the confidentiality of all proprietary or confidential information received from the other party in connection with this Agreement. Confidential information shall not include information that is publicly known, already in the receiving party's possession, or independently developed without reference to the disclosing party's confidential information.

6. LIMITATION OF LIABILITY

In no event shall Consultant's total liability for any and all claims, losses, or damages arising out of or in connection with this Agreement exceed the total fees paid by Client to Consultant under this Agreement. Neither party shall be liable for any consequential, indirect, incidental, or punitive damages.

7. INDEPENDENT CONTRACTOR STATUS

Consultant is an independent contractor and not an employee, partner, or agent of Client. Neither party has the authority to bind or obligate the other in any manner whatsoever.

8. GOVERNING LAW AND DISPUTE RESOLUTION

This Agreement shall be governed by, and construed in accordance with, the laws of the State of _____, without regard to its conflict of laws principles. Any disputes arising under this Agreement shall be resolved in the courts located in _____.

9. ENTIRE AGREEMENT

This Agreement constitutes the entire agreement between the parties regarding the subject matter hereof and supersedes all prior or contemporaneous agreements, understandings, or negotiations, whether written or oral.

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

CONSULTANT:

_____

By: _____

Name: _____

Title: _____

Date: _____

CLIENT:

_____

By: _____

Name: _____

Title: _____

Date: _____