

# TAX AUDIT REPRESENTATION NON-DISCLOSURE AGREEMENT

This Tax Audit Representation Non-Disclosure Agreement (the "Agreement") is entered into as of \_\_\_\_\_, by and between:

**Representative:** \_\_\_\_\_, with a principal place of business or address at \_\_\_\_\_ ("Representative"), and

**Client:** \_\_\_\_\_, with a principal place of business or address at \_\_\_\_\_ ("Client").

Representative and Client may collectively be referred to as the "Parties" or individually as a "Party."

## 1. PURPOSE

The Client has retained or is considering retaining the Representative to provide professional representation, counsel, and advocacy in connection with a tax audit, inquiry, or examination conducted by the \_\_\_\_\_ (the "Taxing Authority") for the tax period(s) \_\_\_\_\_ (the "Tax Matter"). In connection with this representation, the Client will disclose highly sensitive financial, corporate, and personal information to the Representative.

## 2. DEFINITION OF CONFIDENTIAL INFORMATION

For purposes of this Agreement, "Confidential Information" shall include all information or material disclosed by the Client to the Representative, or obtained by the Representative directly or indirectly during the course of the representation, including but not limited to:

- a. Federal, state, local, or foreign tax returns, schedules, and supporting workpapers;
- b. Financial statements, general ledgers, bank statements, receipts, invoices, and accounting records;
- c. Business plans, payroll records, customer lists, and proprietary operational data;
- d. Communications, strategy documents, memoranda, and legal analyses prepared in anticipation of or during the Tax Matter;
- e. Any correspondence, notices, or documents received from or sent to the Taxing Authority.

## 3. OBLIGATIONS OF REPRESENTATIVE

The Representative agrees to maintain the strictest confidentiality regarding all Confidential Information and shall:

- a. Use the Confidential Information solely for the purpose of preparing for, advising on, and representing the Client in the Tax Matter;
- b. Not disclose, permit the disclosure of, or release any Confidential Information to any third party without the prior written consent of the Client, except as expressly permitted under Section 4 of this Agreement;
- c. Limit access to Confidential Information only to those employees, partners, associates, or authorized subcontractors of the Representative who have a direct need to know such information for the execution of the Tax Matter and who are bound by confidentiality obligations no less restrictive than those in this Agreement;
- d. Employ administrative, physical, and technical safeguards to prevent unauthorized access, loss, or theft of the Confidential Information.

## 4. PERMITTED DISCLOSURES

The Representative may disclose Confidential Information only under the following circumstances:

- a. To the Taxing Authority, to the extent reasonably necessary and strategically appropriate to represent the Client's interests in the Tax Matter, subject to prior consultation with the Client;

- b. When required by law, regulation, or a valid subpoena, order, or ruling of a court or administrative body of competent jurisdiction; provided, however, that the Representative shall, to the extent legally permissible, provide the Client with prompt written notice of such requirement so that the Client may seek a protective order or other appropriate remedy.

**5. OWNERSHIP AND RETURN OF INFORMATION**

All Confidential Information remains the exclusive property of the Client. Upon the written request of the Client, or upon the termination of the representation, the Representative shall return to the Client or securely destroy all copies of the Confidential Information, except that the Representative may retain such copies as are required to comply with professional standards, internal retention policies, or applicable legal and regulatory requirements.

**6. TERM**

The obligations under this Agreement shall survive the conclusion, termination, or expiration of the Representative's engagement with the Client, and shall remain in effect indefinitely or until such time as the Confidential Information enters the public domain through no fault of the Representative.

**7. GOVERNING LAW**

This Agreement shall be construed, interpreted, and governed by the laws of the State of \_\_\_\_\_, without regard to its conflict of law principles.

**8. ENTIRE AGREEMENT**

This Agreement constitutes the entire understanding between the Parties regarding the confidentiality of information disclosed for the Tax Matter and supersedes any prior oral or written agreements or understandings relating thereto.

IN WITNESS WHEREOF, the Parties have executed this Tax Audit Representation Non-Disclosure Agreement as of the date first written above.

**CLIENT**

\_\_\_\_\_

Signature

\_\_\_\_\_

Print Name

\_\_\_\_\_

Title

\_\_\_\_\_

Date

**REPRESENTATIVE**

\_\_\_\_\_

Signature

\_\_\_\_\_

Print Name

\_\_\_\_\_

Title

\_\_\_\_\_

Date