

# CONFIDENTIALITY AND NON-DISCLOSURE AGREEMENT

## (Tax Audit Representation Services)

This Confidentiality and Non-Disclosure Agreement (the "Agreement") is entered into and made effective as of \_\_\_\_\_, by and between:

**Taxpayer:** \_\_\_\_\_, with a principal address at \_\_\_\_\_ (hereinafter referred to as the "Disclosing Party"), and

**Representative:** \_\_\_\_\_, with a principal place of business at \_\_\_\_\_ (hereinafter referred to as the "Receiving Party").

### 1. PURPOSE

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The Disclosing Party has retained or may retain the Receiving Party to provide professional tax representation services, specifically regarding an ongoing or potential tax audit, examination, or inquiry by the Internal Revenue Service (IRS) or other state/local taxing authorities. In connection with these services, the Disclosing Party will disclose highly sensitive financial, personal, and business tax information. The purpose of this Agreement is to ensure the absolute confidentiality of all such information disclosed.

### 2. DEFINITION OF CONFIDENTIAL INFORMATION

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For purposes of this Agreement, "Confidential Information" shall include, but is not limited to, any and all tax returns, schedules, financial statements, bank statements, bookkeeping records, payroll records, transaction ledgers, internal communications, correspondence with taxing authorities, legal strategies, trade secrets, and any other financial or personal information provided by the Disclosing Party, whether disclosed orally, in writing, or in electronic format.

### 3. OBLIGATIONS OF THE RECEIVING PARTY

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The Receiving Party agrees to hold all Confidential Information in the strictest confidence and to take all reasonable precautions to prevent unauthorized disclosure. Specifically, the Receiving Party shall:

- a) Use the Confidential Information solely for the purpose of preparing, analyzing, and representing the Disclosing Party in connection with the tax audit or representation matter.
- b) Limit disclosure of the Confidential Information only to those employees, partners, or authorized subcontractors who have a direct need to know such information for the performance of the representation services and who are bound by similar confidentiality obligations.
- c) Not disclose, publish, or disseminate any Confidential Information to any third party, including taxing authorities, unless specifically authorized in writing by the Disclosing Party or required by a valid law, regulation, or court order.

### 4. COMPELLED DISCLOSURE

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If the Receiving Party is legally compelled by subpoena, court order, or administrative summons to disclose any Confidential Information, the Receiving Party shall, to the extent legally permissible, provide the Disclosing Party with prompt written notice of such requirement so that the Disclosing Party may seek a protective order or other appropriate remedy.

### 5. TERM AND TERMINATION

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The obligations of confidentiality under this Agreement shall survive the termination of the professional relationship between the parties and shall remain in effect indefinitely, or until such time as the Disclosing Party releases the Receiving Party from this Agreement in writing, or the information becomes part of the public domain through no fault of the Receiving Party.

## 6. RETURN OR DESTRUCTION OF RECORDS

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Upon the written request of the Disclosing Party, or upon completion of the tax representation services, the Receiving Party shall promptly return to the Disclosing Party or, at the Disclosing Party's option, securely destroy all copies of the Confidential Information, except to the extent that the Receiving Party is required to retain certain records under applicable professional standards, laws, or regulations.

## 7. GOVERNING LAW

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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.

## 8. ENTIRE AGREEMENT

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This Agreement constitutes the entire understanding between the parties regarding the confidentiality of tax audit representation information and supersedes any prior agreements, discussions, or representations. No amendment or modification to this Agreement shall be valid unless in writing and signed by both parties.

IN WITNESS WHEREOF, the parties hereto have executed this Confidentiality and Non-Disclosure Agreement as of the date first written above.

### DISCLOSING PARTY (Taxpayer):

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Title (if signing on behalf of an entity)

\_\_\_\_\_  
Date

### RECEIVING PARTY (Representative):

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Title / Professional Designation

\_\_\_\_\_  
Date