TAX RETURN FILING GUARANTEE AND INDEMNITY AGREEMENT

This Tax Return Filing Guarantee and Indemnity Agreement (the "Agreement") is entered into as of this _____ day of _____, 20___ (the "Effective Date"), by and between:

INDEMNIFIER: _____, with a principal address at _____ (hereinafter referred to as the "Indemnifier"),

AND

INDEMNIFIED PARTY: _____, with a principal address at _____ (hereinafter referred to as the "Indemnified Party").

RECITALS

WHEREAS, the Indemnifier has prepared, assisted in the preparation of, or provided financial data for the preparation of certain tax returns for the tax year(s) _____ on behalf of the Indemnified Party;

WHEREAS, the Indemnified Party relies upon the accuracy, completeness, and truthfulness of the financial information, calculations, and representations provided by the Indemnifier for filing with the relevant tax authorities;

WHEREAS, as a condition to filing the tax return(s), the Indemnified Party requires a guarantee of accuracy and a full indemnity against any losses, penalties, interest, or liabilities arising from inaccuracies, omissions, or errors in the preparation of the tax return(s);

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. GUARANTEE OF ACCURACY

The Indemnifier hereby warrants and guarantees that all information, calculations, schedules, deductions, and declarations provided by the Indemnifier or contained within the tax returns prepared for the Indemnified Party are true, accurate, and in full compliance with all applicable local, state, federal, and international tax laws, rules, and regulations.

2. INDEMNIFICATION

a. The Indemnifier hereby agrees to indemnify, defend, and hold harmless the Indemnified Party, its officers, directors, employees, and agents, from and against any and all claims, liabilities, losses, damages, costs, and expenses (including, without limitation, reasonable attorneys' fees, accountant fees, and court costs) arising out of or in connection with:
   i. Any inaccuracy, error, misstatement, or omission in the prepared tax return(s);
   ii. Any additional taxes, penalties, interest, or fines assessed by the Internal Revenue Service (IRS) or any other municipal, state, or foreign taxing authority resulting from such inaccuracies, errors, or omissions;
   iii. Any audit, investigation, or administrative proceeding initiated by any taxing authority to the extent such proceeding relates to the accuracy of the filing prepared or guaranteed by the Indemnifier.

3. NOTICE AND DEFENSE OF CLAIMS

a. The Indemnified Party shall promptly notify the Indemnifier in writing of any notice of audit, assessment, inquiry, or claim received from any taxing authority that may give rise to a claim for indemnification under this Agreement.

b. The Indemnifier shall, at its sole cost and expense, assume the defense of any such audit, dispute, or litigation, including the retention of qualified tax professionals, subject to the prior written approval of the Indemnified Party.

c. The Indemnified Party shall cooperate fully with the Indemnifier in the defense of any such claim, provided that all out-of-pocket costs incurred by the Indemnified Party in connection with such cooperation shall be reimbursed by the Indemnifier.

4. LIMITATION OF LIABILITY

The obligations of the Indemnifier under this Agreement shall not be limited by any professional liability insurance limits, nor shall they be subject to any cap, unless specifically agreed to in writing and appended to this Agreement as an amendment.

5. TERM AND SURVIVAL

This Agreement shall remain in full force and effect until the expiration of the applicable statute of limitations for the tax period(s) covered herein, including any extensions thereof granted to or by the taxing authorities.

6. GOVERNING LAW AND JURISDICTION

This Agreement shall be construed, interpreted, and governed by 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 _____.

7. ENTIRE AGREEMENT

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

IN WITNESS WHEREOF, the parties hereto have executed this Tax Return Filing Guarantee and Indemnity Agreement as of the date first written above.

INDEMNIFIER:

_____

(Signature)

Name: _____

Title: _____

Date: _____

INDEMNIFIED PARTY:

_____

(Signature)

Name: _____

Title: _____

Date: _____