

RETAINER AGREEMENT FOR SALES AND USE TAX COMPLIANCE SERVICES

This Retainer Agreement (the "Agreement") is entered into as of _____, 20____, by and between:

Service Provider: _____, with a principal place of business at _____ (hereinafter referred to as the "Provider"), and

Client: _____, with a principal place of business at _____ (hereinafter referred to as the "Client").

1. ENGAGEMENT AND SCOPE OF SERVICES

The Client hereby retains the Provider, and the Provider agrees to perform sales and use tax compliance services for the Client. The scope of services shall include, but is not limited to:

- a. Preparation and filing of multi-state sales and use tax returns.
- b. Monitoring and evaluation of sales tax nexus thresholds.
- c. Review and management of exemption and resale certificates.
- d. Assistance and representation in the event of sales and use tax audits, as mutually agreed upon under separate addenda.
- e. General consulting regarding changes in state and local sales and use tax laws applicable to Client's business operations.

2. RETAINER AND COMPENSATION

As consideration for the services rendered under this Agreement, the Client agrees to pay the Provider as follows:

- a. **Initial Retainer:** Client shall pay an initial non-refundable retainer fee of \$_____ upon execution of this Agreement. This retainer shall be applied against monthly fees for services rendered.
- b. **Service Fees:** Services shall be billed at a rate of \$_____ per _____, or in accordance with the fee schedule attached hereto as Exhibit A.
- c. **Replenishment:** The Client agrees to replenish the retainer balance when it falls below \$_____, within _____ days of receiving written notice from the Provider.

3. CLIENT RESPONSIBILITIES AND INFORMATION DELIVERY

The Client agrees to provide the Provider with all necessary financial records, transaction data, exemption certificates, and any other relevant documentation required to complete the tax returns and analysis. All such information must be delivered to the Provider no later than the _____ day of each month. The Provider shall not be liable for penalties, interest, or late fees resulting from late or incomplete data provided by the Client.

4. TERM AND TERMINATION

This Agreement shall commence on the date first written above and shall continue on a _____ basis. Either party may terminate this Agreement at any time, with or without cause, by providing _____ days' prior written notice to the other party. Upon termination, the Provider shall bill the Client for all outstanding services rendered up to the date of termination, and any unused portion of the retainer shall be refunded to the Client after deduction of outstanding fees.

5. CONFIDENTIALITY

Both parties agree to maintain the strict confidentiality of all proprietary or non-public financial, operational, and business information disclosed during the course of this engagement. This obligation shall survive the termination of this Agreement.

6. LIMITATION OF LIABILITY

The Provider's maximum liability for any errors, omissions, or negligence arising out of or related to this Agreement shall be limited to the total amount of fees paid by the Client to the Provider under this Agreement during the _____ months preceding the event giving rise to liability.

7. GOVERNING LAW

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

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

IN WITNESS WHEREOF, the parties hereto have executed this Retainer Agreement as of the date first written above.

PROVIDER:

CLIENT:

(Signature)

(Signature)

(Printed Name)

(Printed Name)

(Title)

(Title)