

STATE AND LOCAL TAX CONSULTING RETAINER AGREEMENT

This State and Local Tax Consulting Retainer Agreement (the "Agreement") is entered into and made effective as of _____, by and between:

Consultant: _____

Address: _____

And

Client: _____

Address: _____

WHEREAS, Client desires to retain Consultant to perform state and local tax (SALT) consulting services, and Consultant agrees to perform such services under the terms and conditions set forth herein.

NOW, THEREFORE, the parties agree as follows:

1. SCOPE OF SERVICES

Consultant shall provide state and local tax advisory and consulting services as requested by Client, which may include, but are not limited to, the following:

- a. State nexus evaluations and multi-state tax exposure analyses;
- b. Sales and use tax, income tax, franchise tax, and gross receipts tax consulting;
- c. Representation and assistance in connection with state and local tax audits;
- d. Preparation and submission of Voluntary Disclosure Agreements (VDAs);
- e. State tax refund reviews and filing of refund claims; and
- f. Other state and local tax projects as mutually agreed upon in writing.

2. RETAINER AND FEES

Client agrees to pay Consultant for services rendered under this Agreement as follows:

- a. **Retainer:** Upon execution of this Agreement, Client shall pay a non-refundable retainer fee of \$ _____. This retainer shall be applied against future billings for services rendered.
- b. **Hourly Rates:** Services shall be billed at the following hourly rates:
 - Partner/Principal: \$ per hour
 - Director/Manager: \$ per hour
 - Senior/Associate: \$ per hour
- c. **Out-of-Pocket Expenses:** Client shall reimburse Consultant for all reasonable and documented out-of-pocket expenses incurred in connection with the performance of services, including travel, lodging, filing fees, and delivery charges.

3. BILLING AND PAYMENT

Consultant shall submit monthly itemized invoices to Client detailing the services performed and expenses incurred. Invoices are due and payable within days of the invoice date. Late payments shall accrue interest at a rate of % per month, or the maximum rate permitted by law, whichever is less.

4. CLIENT COOPERATION AND DATA ACCURACY

Client agrees to provide Consultant with timely access to all relevant financial records, tax returns, transaction data, and other information necessary to perform the services. Consultant shall rely on the accuracy and completeness of the information provided by

Client without independent verification. Consultant shall not be liable for any errors, omissions, or penalties resulting from inaccurate or incomplete information provided by Client.

5. TERM AND TERMINATION

This Agreement shall commence on the effective date written above and shall continue until terminated by either party. Either party may terminate this Agreement at any time, with or without cause, upon days written notice to the other party. Upon termination, Client shall pay Consultant for all services rendered and expenses incurred up to the date of termination.

6. CONFIDENTIALITY

Both parties agree to maintain the confidentiality of all proprietary or non-public information received from the other party during the course of this engagement. Consultant shall not disclose any confidential information of Client to third parties without Client's prior written consent, except as required by law, regulation, or professional standards.

7. LIMITATION OF LIABILITY

Consultant's aggregate liability for any and all claims, losses, damages, or expenses arising out of or related to this Agreement, whether in contract, tort, or otherwise, shall be limited to the total fees paid by Client to Consultant under this Agreement during the - month period immediately preceding the event giving rise to liability. In no event shall Consultant be liable for any consequential, special, indirect, or punitive damages.

8. GOVERNING LAW AND JURISDICTION

This Agreement shall be governed by, and construed in accordance with, the laws of the State of _____, without giving effect to any conflict of law principles. Any legal action or proceeding arising under this Agreement shall be brought exclusively in the courts located in _____ County, _____.

9. ENTIRE AGREEMENT

This Agreement constitutes the entire understanding between the parties with respect to the subject matter hereof and supersedes all prior agreements, oral or written. 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 State and Local Tax Consulting Retainer Agreement as of the date first written above.

CONSULTANT:

Authorized Signature

Printed Name

Title

Date

CLIENT:

Authorized Signature

Printed Name

Title

Date