

# STATE AND LOCAL TAX CONSULTING SERVICES AGREEMENT

This State and Local Tax Consulting Services Agreement (the "Agreement") is entered into as of \_\_\_\_\_, 20\_\_\_\_ (the "Effective Date"), by and between:

**Consultant:** \_\_\_\_\_

Address: \_\_\_\_\_

and

**Client:** \_\_\_\_\_

Address: \_\_\_\_\_

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

## **1. ENGAGEMENT AND SCOPE OF SERVICES**

Client hereby engages Consultant to perform professional consulting services regarding state and local tax ("SALT") matters. The specific scope of services, deliverables, and timelines shall be set forth in one or more Statement(s) of Work ("SOW") executed by both Parties. SOWs shall be governed by the terms and conditions of this Agreement. Services may include, but are not limited to:

- a. State and local sales and use tax compliance and nexus reviews;
- b. State income, franchise, and gross receipts tax consulting;
- c. Audit representation and controversy management before state and local tax authorities;
- d. Tax refund and overpayment recovery analysis;
- e. Other state and local tax advisory services as requested.

## **2. FEES, BILLING, AND EXPENSES**

Client agrees to compensate Consultant for services rendered in accordance with the rates and payment terms specified in the applicable SOW. Unless otherwise specified in an SOW:

- a. Invoices shall be issued monthly for services performed and expenses incurred during the preceding month.
- b. All invoices are due and payable within \_\_\_\_\_ days from the invoice date.
- c. Client shall reimburse Consultant for all reasonable, documented out-of-pocket expenses incurred in connection with the performance of the services.
- d. Late payments shall bear interest at the rate of \_\_\_\_\_% per month or the maximum rate permitted by law, whichever is less.

## **3. CLIENT COOPERATION AND INFORMATION**

The accuracy and timeliness of the services are dependent upon Client providing complete, accurate, and timely information, data, and documentation. Consultant shall not be responsible for any consequences, penalties, or interest resulting from inaccurate, incomplete, or late information provided by Client. Consultant is not obligated to audit or independently verify the information submitted by Client.

## **4. TERM AND TERMINATION**

This Agreement shall commence on the Effective Date and shall continue until terminated by either Party. Either Party may terminate this Agreement, or any specific SOW, with or without cause, upon \_\_\_\_\_ days written notice to the other Party. In the event of termination, Client shall pay Consultant for all services performed and expenses incurred up to the effective date of termination.

## **5. CONFIDENTIALITY**

Each Party agrees to maintain the confidentiality of all non-public information, proprietary data, trade secrets, and tax records obtained

from the other Party during the course of this engagement. Confidential information shall not be disclosed to any third party without the prior written consent of the disclosing Party, except as required by law, regulation, or professional standards.

#### **6. LIMITATION OF LIABILITY**

To the maximum extent permitted by law, the total liability of Consultant to Client for any and all claims, losses, damages, or professional errors arising out of or in connection with this Agreement or any SOW shall be limited to the total fees actually paid by Client to Consultant under the specific SOW giving rise to the claim. In no event shall either Party be liable for any consequential, indirect, special, punitive, or incidental damages.

#### **7. INDEPENDENT CONTRACTOR STATUS**

Consultant is an independent contractor and is not an agent, employee, partner, or joint venture partner of Client. Neither Party has the authority to bind the other Party to any third-party agreements.

#### **8. GOVERNING LAW AND JURISDICTION**

This Agreement shall be governed by, construed, and enforced in accordance with the laws of the State of \_\_\_\_\_, without regard to its conflict of laws principles. Any legal action arising under this Agreement shall be brought exclusively in the courts located in \_\_\_\_\_.

#### **9. ENTIRE AGREEMENT**

This Agreement, along with any executed SOWs, constitutes the entire agreement between the Parties regarding the subject matter hereof and supersedes all prior or contemporaneous oral or written agreements, representations, or understandings.

IN WITNESS WHEREOF, the Parties hereto have executed this State and Local Tax Consulting Services Agreement as of the Effective Date written above.

#### **CONSULTANT:**

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

#### **CLIENT:**

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_