

RESEARCH AND DEVELOPMENT TAX CREDIT CONSULTING AGREEMENT

This Research and Development Tax Credit Consulting Agreement (the "Agreement") is entered into and made effective as of _____, 20____ (the "Effective Date"), by and between:

PROVIDER: _____

With a principal place of business at: _____

And

CLIENT: _____

With a principal place of business at: _____

1. SCOPE OF SERVICES

Provider agrees to perform a study of the Client's business activities to identify, evaluate, and document qualified research expenses ("QREs") and calculate potential federal and state research and development tax credits (the "R&D Study") for the following tax year(s): _____. The services shall include:

- a. Identifying qualified research activities through personnel interviews and project evaluations.
- b. Analyzing and gathering relevant financial records, wage data, supply costs, and contract research expenses.
- c. Calculating the federal and, if applicable, state R&D tax credits in accordance with Internal Revenue Code Section 41 and relevant state statutes.
- d. Preparing a written report documenting the methodology, qualification analysis, and quantitative calculations supporting the R&D tax credits.
- e. Assisting Client's tax preparer with the integration of the R&D tax credits into the appropriate tax returns.

2. CLIENT COOPERATION AND RESPONSIBILITIES

Client shall cooperate fully with Provider and provide all documentation, records, financial data, and access to personnel necessary to perform the R&D Study in a timely manner. Client represents that all information provided to Provider is accurate, complete, and truthful to the best of Client's knowledge. Provider shall not be responsible for verifying the accuracy of the records or information provided by Client.

3. FEES AND PAYMENT TERMS

In consideration for the services rendered by Provider, Client agrees to pay fees based on the following schedule:

- **Contingent Fee:** _____% of the total federal and state R&D tax credits identified and calculated by Provider.
- **Fixed Fee:** \$_____ flat rate.
- **Payment Terms:** Fees are due and payable within _____ days of Provider delivering the final R&D Study report to Client.

4. TERM AND TERMINATION

This Agreement shall commence on the Effective Date and shall continue until the completion of the R&D Study and delivery of final reports, unless terminated earlier by either party. Either party may terminate this Agreement upon _____ days written notice to

the other party. Upon termination, Client shall pay Provider for all services performed up to the date of termination.

5. CONFIDENTIALITY

Each party agrees to maintain the confidentiality of all proprietary or confidential information received 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 legal process.

6. LIMITATION OF LIABILITY

Provider's total liability to Client for any and all claims, damages, losses, or expenses arising under or in connection with this Agreement, whether in contract, tort, or otherwise, shall be limited to the total fees actually paid by Client to Provider under this Agreement.

7. 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 out of this Agreement shall be brought exclusively in the courts located in _____.

8. MISCELLANEOUS

This Agreement constitutes the entire understanding between the parties with respect to the subject matter hereof and supersedes all prior agreements, understandings, or representations. This Agreement may only be amended or modified by a written instrument signed by both parties.

IN WITNESS WHEREOF, the parties hereto have executed this Research and Development Tax Credit Consulting Agreement as of the Effective Date written above.

PROVIDER:

By: _____

Name: _____

Title: _____

Date: _____

CLIENT:

By: _____

Name: _____

Title: _____

Date: _____