

RETAINER AGREEMENT FOR STATE AND LOCAL TAX SERVICES

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

Consultant: _____ with a principal place of business at

_____ and

Client: _____ with a principal place of business at

1. SCOPE OF SERVICES

The Client hereby retains the Consultant, and the Consultant agrees to perform state and local tax (SALT) consulting services, which may include, but are not limited to:

- a. State and local income, franchise, sales and use, and gross receipts tax consulting.
- b. Nexus evaluations and multi-state tax risk assessments.
- c. Audit representation and administrative appeal support before state and local tax authorities.
- d. Voluntary disclosure agreement (VDA) filings and compliance coordination.
- e. Other tax advisory services as mutually agreed upon in writing.

2. RETAINER AND FEES

In consideration for the services to be performed, the Client agrees to pay the Consultant as follows:

- a. **Retainer:** Client shall pay an initial non-refundable retainer fee of \$ _____ upon execution of this Agreement. This retainer shall be applied against future billings.
- b. **Hourly Rates / Fees:** Services will be billed at a rate of \$ _____ per hour, or in accordance with the schedule of fees attached hereto.
- c. **Invoicing:** The Consultant will provide monthly invoices detailing the services rendered and expenses incurred. Payments are due within _____ days of the invoice date.

3. 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 at any time, with or without cause, by providing _____ 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.

4. CONFIDENTIALITY

The Consultant agrees to keep confidential all proprietary and non-public business information, tax records, financial data, and personal information provided by the Client. This obligation shall survive the termination of this Agreement.

5. 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.

6. ENTIRE AGREEMENT

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

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

CLIENT:

CONSULTANT:

By (Signature):

By (Signature):

Name:

Name:

Title:

Title:

Date:

Date: