

MUTUAL NON-DISCLOSURE AGREEMENT

(Tax Advisory Services)

This Mutual Non-Disclosure Agreement (the "Agreement") is entered into and made effective as of _____, 20____ (the "Effective Date"), by and between:

Party A: _____

And

Party B: _____

Each dynamic party may be referred to individually as a "Party" and collectively as the "Parties."

1. PURPOSE

The Parties wish to explore a potential business relationship or engage in transactions involving the provision of tax advisory, compliance, structuring, and related financial consulting services (the "Purpose"). In connection with the Purpose, either Party (the "Disclosing Party") may disclose proprietary, confidential, or sensitive financial and business information to the other Party (the "Receiving Party").

2. DEFINITION OF CONFIDENTIAL INFORMATION

For purposes of this Agreement, "Confidential Information" shall include all information or material that has or could have commercial value or other utility in the business in which Disclosing Party is engaged. If Information is in written form, the Disclosing Party shall label or stamp the materials with the word "Confidential" or some similar warning. If Information is transmitted orally, the Disclosing Party shall promptly provide a writing identifying such information as Confidential Information. In the context of tax advisory services, Confidential Information specifically includes, but is not limited to:

- Tax returns, schedules, workpapers, and financial statements.
- Corporate structures, transaction plans, tax strategies, and legal entity details.
- Accounting methodologies, financial records, asset valuations, and liability details.
- Personal identifying information of shareholders, partners, members, or employees.

3. EXCLUSIONS FROM CONFIDENTIALITY

Receiving Party's obligations under this Agreement do not extend to information that is: (a) publicly known at the time of disclosure or subsequently becomes publicly known through no fault of the Receiving Party; (b) discovered or created by the Receiving Party before disclosure by Disclosing Party; (c) learned by the Receiving Party through legitimate means other than from the Disclosing Party or Disclosing Party's representatives; or (d) is disclosed by Receiving Party with Disclosing Party's prior written approval.

4. OBLIGATIONS OF RECEIVING PARTY

The Receiving Party shall:

- Hold and maintain the Confidential Information in strictest confidence for the sole and exclusive benefit of the Disclosing Party.
- Restrict access to Confidential Information to its employees, contractors, and professional advisors who need to know such information for the sole purpose of rendering or evaluating the tax advisory services and who are bound by confidentiality obligations at least as restrictive as those contained in this Agreement.
- Not use Confidential Information for its own benefit or for the benefit of any third party, other than as strictly required to fulfill the Purpose.
- Carefully restrict access to Confidential Information and employ reasonable security measures, no less than a reasonable standard of care, to prevent unauthorized disclosure.

5. PERMITTED DISCLOSURES AND LEGAL COMPULSION

If the Receiving Party is required by law, regulation, or legal process (such as a subpoena, judicial order, or regulatory inquiry by a tax authority) to disclose any Confidential Information, the Receiving Party shall, to the extent legally permitted, provide the Disclosing Party with prompt written notice so that the Disclosing Party may seek a protective order or other appropriate remedy. If no such protective order is obtained, the Receiving Party will disclose only that portion of the Confidential Information which it is legally advised it is legally required to disclose.

6. TERM AND TERMINATION

The non-disclosure provisions of this Agreement shall survive the termination of this Agreement and Receiving Party's duty to hold Confidential Information in confidence shall remain in effect for a period of _____ years from the date of disclosure, or until such time as Disclosing Party releases Receiving Party from such obligation in writing.

7. RETURN OF MATERIALS

Upon the written request of the Disclosing Party, or upon the termination of the business relationship, the Receiving Party shall promptly return or destroy all physical and digital copies of the Confidential Information, and certify such destruction in writing to the Disclosing Party. Notwithstanding the foregoing, the Receiving Party may retain copies of Confidential Information to the extent required to comply with applicable professional standards, document retention policies, or legal requirements.

8. NO WARRANTY OR LICENSE

All Confidential Information is provided "as is" and without any warranty, express or implied, regarding its accuracy or completeness. Nothing in this Agreement shall be construed as granting any license, patent, copyright, or trademark rights to the Receiving Party.

9. MISCELLANEOUS

This Agreement constitutes the entire agreement between the Parties concerning the subject matter hereof. It may not be amended except in a writing signed by both Parties. This Agreement shall be governed by and construed in accordance with the laws of _____, without regard to its conflict of law principles.

PARTY A:

PARTY B:

By (Signature)

By (Signature)

Name (Printed)

Name (Printed)

Title

Title

Date

Date