

STATE AND LOCAL TAX (SALT) ADVISORY AND TAX CONSULTING AGREEMENT

This State and Local Tax (SALT) Advisory and Tax Consulting Agreement (the "Agreement") is entered into as of _____, 20____, by and between:

Consultant: _____, with a principal place of business at _____ ("Consultant"), and

Client: _____, with a principal place of business at _____ ("Client").

RECITALS

WHEREAS, Client desires to retain Consultant to perform professional state and local tax advisory and consulting services as described herein; and

WHEREAS, Consultant has the professional expertise, personnel, and resources to perform such services and agrees to provide them under the terms and conditions set forth in this Agreement.

NOW, THEREFORE, in consideration of the mutual covenants and promises contained herein, the parties agree as follows:

1. SCOPE OF SERVICES

Consultant shall provide state and local tax advisory, consulting, and compliance services as specified from time to time in one or more Statement(s) of Work (SOW) executed by both parties. Such services may include, but are not limited to:

- State and local income/franchise tax nexus evaluations.
- Sales and use tax risk assessments and taxability analyses.
- Voluntary Disclosure Agreements (VDA) representation and assistance.
- State tax audit defense and administrative appeal representation.
- State tax credit and incentive reviews.
- State and local tax return preparation and filing reviews.

2. FEES AND PAYMENT TERMS

- A. **Fees:** Client agrees to pay Consultant for services rendered in accordance with the fees, rates, and billing schedule set forth in the applicable Statement of Work.
- B. **Expenses:** Client shall reimburse Consultant for all reasonable, actual out-of-pocket expenses incurred in connection with the performance of the services, including travel, lodging, administrative fees, and state filing fees, provided such expenses are pre-approved by Client.
- C. **Invoicing and Payment:** Invoices shall be submitted _____. All payments are due within _____ days from the date of the invoice. Overdue payments shall accrue interest at a rate of _____% per month or the maximum rate permitted by law, whichever is less.

3. CLIENT RESPONSIBILITIES

Client shall timely provide Consultant with all financial records, tax returns, transaction data, organizational charts, and other accurate information reasonably required by Consultant to perform the services. Consultant shall be entitled to rely on the accuracy and completeness of all information provided by Client without independent verification.

4. TERM AND TERMINATION

- A. **Term:** This Agreement shall commence on the Effective Date and shall continue until terminated by either party as provided herein.

- B. **Termination for Convenience:** Either party may terminate this Agreement or any Statement of Work at any time, with or without cause, upon _____ days' prior written notice to the other party.
- C. **Termination for Cause:** Either party may terminate this Agreement immediately upon written notice if the other party breaches any material term of this Agreement and fails to cure such breach within _____ days of receipt of written notice detailing the breach.
- D. **Payment Upon Termination:** 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 hold in confidence and protect all non-public, proprietary, or confidential information of the other party, including but not limited to business plans, financial information, customer lists, and proprietary tax methodologies. This obligation of confidentiality shall survive the termination or expiration of this Agreement for a period of _____ years.

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 expenses arising out of this Agreement from any cause or causes shall be limited to the total fees actually paid by Client to Consultant under the specific Statement of Work giving rise to the claim during the _____-month period prior to the date the claim arose. In no event shall either party be liable for any indirect, special, incidental, consequential, or punitive damages.

7. INDEPENDENT CONTRACTOR STATUS

Consultant is an independent contractor and not an employee, partner, or agent of Client. Neither party has the authority to bind the other or incur any obligation on behalf of the other.

8. GOVERNING LAW AND JURISDICTION

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. Any legal action arising under this Agreement shall be brought exclusively in the state or federal courts located in _____.

9. ENTIRE AGREEMENT

This Agreement, including any attached Statements of Work, constitutes the entire agreement between the parties with respect to the subject matter hereof and supersedes all prior agreements, negotiations, and understandings. This Agreement may only be amended in a writing signed by authorized representatives of both parties.

IN WITNESS WHEREOF, the parties hereto have executed this State and Local Tax Advisory and Tax Consulting Agreement as of the date first written above.

CONSULTANT:

By: _____

Name: _____

Title: _____

Date: _____

CLIENT:

By: _____

Name: _____

Title: _____

Date: _____