CORPORATE TAX LIABILITY INDEMNIFICATION CONTRACT

This Corporate Tax Liability Indemnification Contract (the "Agreement") is entered into as of ____________________, 20 __________, by and between:

Indemnifying Party: ______________________________________, a corporation organized under the laws of ___________________, with its principal office located at ______________________________________ (hereinafter referred to as the "Indemnifier"),

and

Indemnity Beneficiary: ___________________________________, a corporation organized under the laws of ___________________, with its principal office located at ______________________________________ (hereinafter referred to as the "Indemnitee").

RECITALS

WHEREAS, the Indemnifier and the Indemnitee have entered into that certain ______________________________________ Agreement dated ___________________, 20__________ (the "Transaction Agreement"); and

WHEREAS, as a condition to the consummation of the transactions contemplated under the Transaction Agreement, and to allocate risks concerning certain potential tax liabilities, the Indemnifier has agreed to indemnify and hold harmless the Indemnitee from and against specific tax liabilities as set forth herein.

NOW, THEREFORE, in consideration of the mutual covenants contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows:

1. INDEMNIFICATION SCOPE

1. **Tax Indemnity:** The Indemnifier hereby covenants and agrees to indemnify, defend, and hold harmless the Indemnitee, its affiliates, directors, officers, employees, and agents from and against any and all losses, liabilities, claims, damages, deficiencies, costs, and expenses (including, without limitation, reasonable attorneys' fees, accountant fees, interest, penalties, and additions to tax) arising out of or resulting from:
   a. Any and all Taxes imposed on or with respect to the Indemnitee or its operations for any Pre-Closing Tax Period (defined as any taxable period ending on or before ___________________, 20__________);
   b. Any and all Taxes arising from a breach of any tax representation or warranty made by the Indemnifier in Section 2 of this Agreement; and
   c. Any transfer, stamp, documentary, registration, or other similar Taxes resulting from the execution of the Transaction Agreement.

2. TAX REPRESENTATIONS AND WARRANTIES

The Indemnifier represents and warrants that:

1. All Tax Returns required to be filed by or on behalf of the Indemnitee for all taxable periods ending prior to the date hereof have been timely and properly filed, and all such Tax Returns are true, correct, and complete in all material respects.
2. All Taxes due and owing (whether or not shown on any Tax Return) have been fully and timely paid.
3. There are no audits, examinations, investigations, or other administrative or judicial proceedings currently pending, threatened, or ongoing with respect to any Taxes of the Indemnitee.

3. PROCEDURES FOR TAX CLAIMS

1. **Notice of Claim:** If the Indemnitee receives notice of any inquiry, assessment, audit, or proceeding (a "Tax Claim") that could give rise to a claim for indemnification under this Agreement, the Indemnitee shall promptly notify the Indemnifier in writing. Failure to provide prompt notice shall not relieve the Indemnifier of its obligations, except to the extent the Indemnifier is materially prejudiced thereby.
2. **Defense of Tax Claim:** The Indemnifier shall have the right, at its own expense, to assume and control the defense, compromise, or settlement of any such Tax Claim, provided that the Indemnifier conducts the defense actively and diligently with legal counsel and tax advisors reasonably acceptable to the Indemnitee.
3. **Consent to Settlement:** The Indemnifier shall not settle, compromise, or consent to the entry of any judgment with respect to any Tax Claim without the prior written consent of the Indemnitee, which consent shall not be unreasonably withheld, conditioned, or delayed, if such settlement would have an adverse effect on the tax liability of the Indemnitee for any post-closing taxable period.

4. TERM AND SURVIVAL

This Agreement and the indemnification obligations contained herein shall survive the closing of the Transaction Agreement and shall remain in full force and effect until the expiration of the applicable statute of limitations plus a period of __________ days.

5. GOVERNING LAW AND DISPUTE RESOLUTION

This Agreement shall be governed by, and construed in accordance with, the laws of the State of ___________________, without giving effect to any principles of conflicts of law. Any dispute, controversy, or claim arising out of or relating to this Agreement shall be settled by binding arbitration in ___________________ under the rules of the ______________________________________.

6. MISCELLANEOUS

1. **Amendments:** This Agreement may be amended, modified, or supplemented only by a written instrument executed by both parties.
2. **Severability:** If any provision of this Agreement is held to be invalid or unenforceable, the remaining provisions shall continue in full force and effect.
3. **Entire Agreement:** This Agreement constitutes the entire agreement between the parties with respect to the subject matter hereof and supersedes all prior agreements and understandings.

IN WITNESS WHEREOF, the parties hereto have caused this Corporate Tax Liability Indemnification Contract to be executed by their respective duly authorized officers as of the date first written above.

INDEMNIFIER:	**INDEMNITEE:**
______________________________________	______________________________________
______________________________________	______________________________________
By: ___________________	By: ___________________
Title: ___________________	Title: ___________________
Date: ___________________	Date: ___________________