

[Date]

[Client Name]

[Client Address]

[City, State, Zip Code]

Subject: State and Local Tax (SALT) Audit Defense Engagement

Dear [Client Contact Name],

This letter confirms that **[Firm Name]** ("we" or "us") will represent **[Client Name]** ("you") in connection with the state and local tax audit(s) conducted by the **[Name of Taxing Authority]** for the period(s) **[Start Date]** through **[End Date]**.

Scope of Services

We will provide the following services:

- Acting as your authorized representative before the taxing authority.
- Reviewing audit notices, information document requests (IDRs), and schedules.
- Assisting in the collection and organization of records requested by the auditor.
- Communicating with the auditor on your behalf and participating in audit meetings.
- Reviewing audit findings and proposing adjustments or defenses as appropriate.

Client Responsibilities

You agree to provide all requested financial records, tax returns, and supporting documentation in a timely manner. You are responsible for the accuracy and completeness of the information provided to us.

Fees and Billing

Our fees for these services will be based on **[Hourly Rates / A Fixed Fee of \$_____]**. Invoices will be issued **[Monthly/Upon Completion]** and are payable within **[Number]** days of receipt.

Limitation of Scope

This engagement is limited to the audit defense specified above. It does not include tax return preparation, financial statement audits, or representation in formal litigation or appeals beyond the administrative audit level unless a separate agreement is signed.

Term and Termination

Either party may terminate this agreement at any time by providing written notice. You will be responsible for fees incurred for work performed up to the date of termination.

Please sign and return a copy of this letter to indicate your acceptance of these terms.

Sincerely,

[Signature]

[Name of Partner/Principal]

[Firm Name]

Accepted and Agreed:

Signature: _____

Name: _____

Title: _____

Date: _____