

[Firm Name]  
[Firm Address]  
[City, State, Zip Code]

[Date]

[Client Name]  
[Client Address]  
[City, State, Zip Code]

## **RE: State and Local Tax (SALT) Refund Claim Advisory Engagement**

Dear [Client Contact Name],

This letter confirms the terms and objectives of our engagement with [Client Name] ("the Client"). [Firm Name] ("the Firm") will provide advisory services to identify, document, and file claims for overpaid state and local taxes.

### **1. Scope of Services**

The Firm will perform the following services:

- Review of financial records, tax returns, and relevant transaction data for the period [Start Date] to [End Date].
- Identification of potential overpayments regarding [Sales and Use Tax / Franchise Tax / Income Tax].
- Preparation of necessary refund claim forms and supporting documentation.
- Submission of claims to the appropriate taxing authorities.
- Communication with tax authorities regarding the status and validation of the claims.

### **2. Client Responsibilities**

The Client agrees to provide all necessary financial records, invoices, and tax filings in a timely manner. The Client represents that all information provided is accurate and complete to the best of their knowledge.

### **3. Fees and Payment**

Our fee for these services will be based on a [Contingency Fee of X% of recovered funds / Fixed Fee of \$X / Hourly Rate].

- Invoices for contingency fees are due upon receipt of the refund or credit by the Client.
- Out-of-pocket expenses (e.g., filing fees, specialized data retrieval) will be billed separately.

### **4. Term and Termination**

This engagement begins on the date signed below and continues until the claims are resolved. Either party may terminate this agreement with [Number] days' written notice.

**5. Limitation of Liability**

The Firm's liability for any claim arising out of this engagement shall be limited to the total fees paid by the Client under this agreement.

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

Sincerely,

[Partner Name]

[Firm Name]

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**Acknowledged and Agreed:**

Signature: \_\_\_\_\_

Name: [Client Authorized Signatory]

Title: \_\_\_\_\_

Date: \_\_\_\_\_