[Your firm name and logo]

[Firm name]
[Firm address]
[Date]
[Seller legal name]
FEIN: [FEIN]
[Seller address]
Re: Sales and use tax services

Dear [Contact name],

Scope in brief
[Firm name] will provide the sales and use tax services ticked below for [Seller legal name], for the states listed in Schedule A, starting with the [month, year] period.

Services
[ ] Nexus study; [ ] state registrations; [ ] periodic return preparation and filing; [ ] voluntary disclosure agreements; [ ] exemption certificate review; [ ] taxability research for named products; [ ] support during a state audit. Services not ticked are outside this engagement.

Nexus study (optional)
We will review your physical presence and your sales into each state for [lookback period], compare them with each state's nexus rules in force on the date of our report, and send you a written summary of where you must register, where you have past exposure, and where to keep watching.

States in scope
Schedule A lists each state, its registration status, filing frequency and who files. You may add a state by written notice; we will confirm the fee and the first period before we start.

Your responsibilities
You remain responsible for charging and collecting sales tax on each sale, remitting the tax to each state, setting product taxability in your billing and e-commerce systems, collecting and keeping exemption and resale certificates, and keeping enough money in the account each state debits.

Our responsibilities
We will prepare and file the returns in Schedule A from the data you send, by each state's due date, provided the data reaches us by the cutoff below. We will rely on your data without auditing it, and we will ask you about anything that looks incorrect or incomplete.

Data each period
Within [number] business days after each period ends, send through [secure upload method]: sales by ship-to state and local jurisdiction, split between taxable and exempt; tax collected by jurisdiction; marketplace facilitator reports; refunds and credits; and purchases subject to use tax.

Voluntary disclosure (optional)
For the states marked in Schedule A, we will contact the state without naming you, request the shortest lookback period and a penalty waiver, and report the terms offered. You alone choose whether to sign each agreement. Tax, interest and any penalty under an agreement are yours to pay.

Authority to act
For each state where we deal with the department for you, you will sign that state’s power of attorney or authorization form, limited to sales and use tax.

Penalties and interest
If a return is late only because we filed late after receiving complete data on time, we will pay the resulting penalty and interest. You are responsible for penalties and interest caused by late or incorrect data, late funding, or tax not collected at the point of sale.

Fees
Nexus study: [amount]. Registration: [amount] per state. Returns: [amount] per state per return. Voluntary disclosure: [amount] per state. Audit support: [rate] per hour. Invoices are due within [number] days.

Ending the engagement
Either of us may end this engagement with [number] days’ written notice. We will file the returns for periods already closed if you have sent the data, then remove our access to your state accounts and return your records.

Acceptance
Please have an officer of [Seller legal name] sign below, tick the services and return this letter with Schedule A completed.

Regards,
[Partner name], [Title]
[Firm name]
Signature: _____ Date: _____
For [Seller legal name]: [Officer name], [Title]
Signature: _____ Date: _____