



1. **BROWNING PUBLIC SCHOOLS ("CLIENT") INFORMATION**

*Full legal business name:* Browning Public Schools

*Type of entity and jurisdiction of formation:* Montana

*Mailing Address of Client:* PO Box 610, Browning, MT 59417

*Telephone Number of Client (general):* (406) 338-2715

*Facsimile number of Client (general):* (406) 338-2708

*Designated Personal Contact for Client:* Sandra Rivas

*Telephone Number of Personal Contact:* (406) 573-1449

*Email address of Personal contact(s):* sandrar@bps.k12.mt.us

2. **TRANSTAX ADVISORS, LLC ("TransTax") INFORMATION**

*Full legal business name:* TransTax Advisors, LLC

*Designated Personal Contact:* Brett Duvall, President

*Telephone Number of Personal Contact:* 1-404-426-0645

*Email address:* [brettduvall@transtaxadvisor.com](mailto:brettduvall@transtaxadvisor.com)

3. **EFFECTIVE DATE**

This Contract shall be in effect on the date ("Effective Date") that CLIENT and TransTax ("the Parties") sign this Contract and shall run for period provided in Subsection 6, entitled "TERM".

4. **PURPOSE OF CONTRACT**

Pursuant to the terms of this Contract, TransTax will provide strategies, solutions, and services for CLIENT's complex tax issues related to its operations in the United States. TransTax will review CLIENT's business documents and Federal and state tax filings (including support), and any accompanying correspondence to identify any potential tax savings, credits, or refunds (occasionally referred to as "Opportunities") throughout the duration of this Contract. TransTax will perform these services in good, professional, and workmanlike manner, complying with all



applicable laws, statutes, ordinances, codes, rules and regulations. TransTax will provide this service both retrospectively and prospectively for the term(s) provided in the Section entitled "TERM; RENEWALS AND TRANSITION."

5. **LIMITATIONS OF ENGAGEMENT; NECESSARY THIRD PARTIES;**

TransTax will be fully responsible for any necessary third-party representation or services. Should it be necessary for CLIENT to have representation before the Internal Revenue Service ("IRS") or state tax authorities, TransTax may, in its discretion, retain the services of a third party to represent CLIENT. If other professional services are required for TransTax to meet its obligations under this Contract, TransTax may engage such professional services as is necessary for it to meet its obligations under this contract.

TransTax is fully responsible for all expenses arising from any necessary representation and professional services. TransTax's engagement with a necessary third-party pursuant to the terms of this section is subject to the approval of CLIENT, provided that CLIENT agrees that its approval of necessary representation and/or professional services is not unreasonably withheld or subjected to unreasonable conditions. CLIENT further agrees to not unduly withhold or delay its approval to pursue any claims identified by TransTax pursuant to the Section entitled "SCOPE OF SERVICES; FEES."

6. **TERM**

The Parties agree to a contract term of three (3) years beginning at the Effective Date.

7. **DOCUMENTS; DATA FILES**

To assist TransTax in its review of potential tax reductions and/or refunds, CLIENT agrees to provide TransTax electronic data files necessary to identify and locate records for review, including but without limitation, general ledgers, accounts payable data, database files, or spreadsheets. TransTax will assist CLIENT's personnel in determining the exact form for production. CLIENT acknowledges that TransTax shall have all necessary access and assistance with obtaining data necessary for TransTax to meet its obligations under this Contract. CLIENT acknowledges that TransTax's data extraction tools are proprietary, and CLIENT assumes no rights with respect to the data extraction tools.

TransTax agrees to assume all costs of preparing, modifying, or transmitting the data. Relevant data shall be transferred from CLIENT to TransTax through a mutually approved secure transfer



site. CLIENT explicitly agrees not to transmit personally identifiable information to TransTax before entering a written agreement with TransTax regarding the date, time, and manner of transmission; identifying the types of personally identifiable information to be transferred to and kept by TransTax; and, an explicit representation by CLIENT that it is not restricted from transferring personally identifiable information.

TransTax hereby agrees to provide the CLIENT with all the necessary information and documents in connection with TransTax and the third parties referred to in Section entitled "LIMITATIONS OF ENGAGEMENT; NECESSARY THIRD PARTIES" that the CLIENT may require from time to time to comply with the applicable laws and regulations.

#### 8. **SCOPE OF SERVICES; FEES**

TransTax will review CLIENT's documents and electronic data to develop and propose Opportunities that are available to CLIENT and within the scope of this Contract. CLIENT agrees to provide its approval in a timely manner without undue delay. Upon receiving CLIENT's approval, TransTax will initiate all approved Opportunities. Events and transactions where Opportunities may exist include the following:

- A. *State and Federal Fuel Tax* – TransTax will identify any tax savings, credits, or refunds associated with CLIENT's fuel transactions open under statute at the time of initial filing ("Retrospective Opportunities"). TransTax will also assist CLIENT with identifying prospective tax savings, credits, or refunds ("Prospective Opportunities") on a continuing basis. TransTax will conduct a review of all possible Prospective Opportunities and will inform CLIENT of the potential opportunities and risks, if any. CLIENT will identify which opportunities it wishes to pursue, if any, and TransTax will assist CLIENT with the development of an internal strategy to facilitate inter-office coordination necessary to pursue Opportunities. TransTax will prepare all claims for refunds and/or appeals for submission to the Internal Revenue Service ("IRS") or other tax agencies.

If TransTax obtains any retrospective tax savings, credits, or refunds, CLIENT agrees to pay TransTax and hereby transfers, conveys, and assigns to TransTax all rights, title, interest, and ownership in and to twenty five percent (25%) of any excise tax savings, credits, or refunds from taxing



authorities and/or vendors. This amount is inclusive of interest and any penalties that CLIENT receives from taxing authorities and/or vendors.

For any prospective tax savings obtained by CLIENT as a result of any strategies created by TransTax, in consideration and compensation of such service, CLIENT agrees to pay TransTax twenty percent (20%) of the associated prospective tax savings obtained throughout the term of the Contract.

CLIENT and TransTax agree the prospective tax savings are to be calculated as the difference between tax liability absent TransTax's recommended tax strategies and CLIENT's tax liability when incorporating TransTax's recommended tax strategies.

For both Retrospective Opportunities and Prospective Opportunities, CLIENT agrees that the calculation for payment(s) is based on the gross amounts attributable to TransTax and shall not be reduced by any existing or subsequent liabilities to CLIENT.

#### 9. **Payment Due and Late Fees**

TransTax will submit to CLIENT invoices for services rendered at the rate provided in the Section entitled "SCOPE OF SERVICES; FEES" when CLIENT has received payment, refund, or credit from the IRS or other tax authority. For all fees, CLIENT agrees it shall pay TransTax within thirty (30) days of receipt of an invoice related to any tax savings, credits, or refunds (including interest) that result from a claim. CLIENT further agrees that interest in the amount of one and one-half percent (1.5%) per month will apply to any past due fees. CLIENT shall assume all costs associated with collection of fees that are more than sixty (60) days past due, including, but not limited to, any legal fees or payments to any collection agency.

All payments under this Contract shall be made by wire transfer, ACH, or by check pursuant to invoicing instructions provided by TransTax. Payments are to be transferred by the invoiced due date. If such date is not a business day, payment is due on the next business day.

Without limitation, TransTax is entitled to payment pursuant to the terms provided in the Section entitled "SCOPE OF SERVICES; FEES" if CLIENT obtains and enjoys any tax savings, credits, or refunds by using TransTax's work product and/or proprietary information.

10. **NOTICE; FORM**

Any notice to be given under this Contract shall be in writing and delivered by electronic mail, personal delivery, hand delivery by courier, by overnight reputable international courier, or by placing such in the United States certified mail, return receipt requested. Notices to CLIENT and TransTax will be sent to the respective addresses provided on the first page of this Contract.

11. **CONFIDENTIALITY**

The Parties agree the existence and the terms of this Contract and any oral or written information exchanged between the Parties in connection with the preparation and performance this Contract are regarded as confidential information. Each Party shall maintain confidentiality of all such confidential information, and without obtaining the written consent of the other Party, it shall not disclose any relevant confidential information to any third parties, except for the information that is necessary to effectuate performance under this Contract. Disclosure of any confidential information by the staff members or agencies hired by any Party shall be deemed disclosure of such confidential information by such Party, which Party shall be held liable for breach of this Contract.

CLIENT further agrees that TransTax's work product, including procedures, techniques, and methodology, constitutes proprietary information. CLIENT agrees to maintain TransTax's work product with due care and confidentiality and to not disclose such information to any third party absent written approval by TransTax. This section shall survive the termination of this Contract for any reason.

12. **ENTIRE AGREEMENT & SUCCESSORS IN INTEREST**

This Contract contains the entire agreement between CLIENT and TransTax regarding the matters set forth herein and shall be binding upon and inure to the benefit of the executors, administrators, personal representatives, heirs, successors, and assigns of each.

13. **REPRESENTATION OF COMPREHENSION OF DOCUMENT**

In entering this Contract, CLIENT represents that the terms of this Contract have been completely read and understood by its authorized representative, and accordingly those terms are fully understood and voluntarily accepted.



14. **GOVERNING LAW; JURISDICTION**

This Contract shall be construed and interpreted in accordance with the laws of the State of Georgia, and in no event will this document be construed in a manner inconsistent with Georgia Law.

The Parties hereby submit to the jurisdiction of, and waive any venue objections against, the United States District Court for the Northern District of Georgia in any litigation arising out of this Contract.

15. **CONSTRUCTION**

CLIENT agrees that the terms and conditions of this Contract are the result of the negotiations between the Parties and/or their counsel, and that this Contract shall not be construed in favor of or against either CLIENT or TransTax.

16. **MODIFICATION**

This Contract may not be changed, altered, or modified except in writing signed by all necessary parties. This Contract may not be discharged except by performance in accordance with its terms or by a writing signed by all the necessary parties.

17. **SURVIVAL OF REPRESENTATIONS AND WARRANTIES**

All representations and warranties set forth in this Contract shall be deemed continuing and shall survive the effective date.

18. **EFFECTIVENESS**

This Contract shall become effective following the execution by the individuals designated below.

19. **SEVERABILITY OF CLAUSES**

If any sentence, phrase, provision, portion, or clause of this Contract should at any time be declared or adjudged invalid, unlawful, unconstitutional, or unenforceable for any reason, said adjudication or declaration shall in no manner or way affect the other sentences, phrases, provisions, portions, or clauses of this Contract, and all remaining portions shall remain in full force and effect as if the portion adjudged or declared invalid was not originally a part thereof.



*AGREED TO BY:*

**TRANSTAX ADVISORS, LLC**

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This \_\_\_ day of September, 2024

**W. Brett Duvall, Esq.**

**President**

**BROWNING PUBLIC SCHOOLS**

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This \_\_\_ day of September, 2024

**NAME** \_\_\_\_\_

**TITLE** \_\_\_\_\_