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1. Definitions.

- a. “**Account**” means an account enabled by Avalara for Customer to access the Services.
- b. “**Authorized User**” means any employee, contractor, representative, or other person acting on Customer’s behalf who is authorized by Customer to use the Services and who has been supplied with access to the Services by either Customer or Avalara, at Customer’s written request.
- c. “**AvaTax**” means the Service for calculating transaction taxes and certain fees and surcharges on the sale of goods and services, including sales, use, and value added taxes.
- d. “**Certificate**” means any compliance document image, such as a tax exemption certificate, excise license, or federal withholding form, that is entered, uploaded, or otherwise recorded in CertCapture Service for use in a single jurisdiction.
- e. “**Order Document**” means a Sales Order, SOW, or other document used to purchase Services from Avalara.
- f. “**Sales Order**” means Avalara’s sales order form that describes the Services, Avalara Professional Services, fees, support plans, expenses, and any special terms for using the Services that Customer has ordered.
- g. “**Services**” means the Avalara service offerings to which Customer subscribes, as specified in the applicable Order Document.
- h. “**Services Effective Date**” means the date on which Avalara processes Customer’s signed Order Document.

2. **Extension of Scope.** This SOW applies only to the specific purchases made in the Order Document. Any change in the scope of this SOW or undue delay by Customer in meeting its obligations under this SOW may require an extension in the schedule, an adjustment in the fees and expenses, or an adjustment in the work Avalara is to perform, which will be enumerated in an additional Order Document signed by the Customer.
3. **Professional Fees.** Customer will pay all fees specified in the Order Document. Payment obligations are non-cancellable, and fees paid are non-refundable. Unless otherwise stated in a Services Schedule, Avalara charges a fixed fee for the Professional Services set forth in this SOW.

4. **Assumptions.**

- a. Customer represents and warrants that all information and documentation provided to Avalara is true and accurate.
- b. Customer is responsible for all sales and use tax decisions, any Certificate management decisions, and tax positions taken. The scope of this Service does not include local jurisdictions unless stated in the Order Document.
- c. The scope of this engagement does not include any specific tax research or determination of the taxability of your company's products or services.
- d. Customer should consult third party tax advisors regarding other tax concerns, such as state income or franchise tax reporting requirements. Registering for sales and use tax collection and reporting can impact federal, state, and other tax reporting requirements, all of which are outside the scope of this Service.
- e. If Customer engages a third party to provide services, Customer will be responsible for all third-party contracts, costs, and projects including management of all third-party personnel and delivery issues.
- f. Avalara will use commercially reasonable efforts to provide consistent personnel for the duration of this SOW. However, Avalara may reassign personnel at its sole discretion.
- g. All work will be performed remotely during Avalara business hours. Avalara will not travel to Customer's premises under this Service.
- h. Customer is responsible for the payment of any additional tax, interest and/or penalties due related to the effort in this SOW.
- i. Avalara will begin performing the Professional Services within 30 days of Services Effective Date.
- j. If Customer terminates this Service without cause before the Professional Services are completed, Customer shall pay the full cost of the Professional Services set forth in the Order Document.
- k. This SOW will expire one year after Services Effective Date. Any service outlined in this SOW and not used by Customer will expire at that time and no fees will be refunded.
- l. Services available under this SOW apply to implementations for the U.S. and up to five additional countries only and do not include implementations for other countries or configurations for International Transactions, Customs Transactions, or Estimated Customs Transactions, unless otherwise purchased.
- m. This SOW applies to sales tax only and does not include implementation of use tax functionality if not supported by the applicable connector.
- n. Support for the use of Avalara AvaTax APIs to support offline transactions, specifically the AvaTax POS Content API and the Transaction Import API, are out of the scope for Services available under this SOW.

5. **The Services.**

- a. **Avalara Implementation Services.** Avalara provides implementation support services for Customers who have purchased certain Services (collectively, the “**Implementation Services**”).
 - i. **Implementation Services Generally.** Customer shall have overall responsibility for implementation, including project management, testing, and the technical aspects of installation, configuration, and code modifications and merges. Avalara shall assist Customer and provide consulting expertise during the implementation process, including the following project elements:
 - A. **Planning and Design.** 1) **Solution Design and Project Planning.** Avalara will confirm the solution design and project logistics with Customer’s project team, including resources, roles and responsibilities, timing, and deployment process. Avalara will propose a plan for Customer to incorporate into its overall project plan. 2) **Environment Validation.** Avalara will collaborate with Customer’s project team on the solution to be used (test and production), including relevant configurations and functionality, system architecture, and patch levels.
 - B. **Solution Testing.** Customer will create test scripts and Avalara will provide feedback. Avalara will provide support during Customer testing and support issue resolution and troubleshooting related to the Avalara solutions. Customer is responsible for ensuring the scenarios tested are complete, the tests are executed to the level required, and the results are accepted at the end of the testing cycle.
 - C. **Solution Deployment.** 1) **Production Deployment.** Avalara will participate in solution deployment activities, including data migrations and cutover planning. 2) **Post-Production Support.** Basic customer support is included in most purchases. Additional support may be separately purchased.
 - D. **Timing.** Avalara will begin work within 30 days of receipt of a signed order authorizing this work. The length of time necessary to complete the project depends largely on Customer’s internal resources. For an Expedited Project Start Date Fee, Avalara will begin the Professional Services within ten business days of Customer’s signed order form being processed by Avalara.
 - ii. **Advanced Transaction Rules Implementation Services.** For Customers who have purchased “**Advanced Transaction Rules Implementation Services,**”
 - A. **General.** Avalara will support Customer in setting up rules in AvaTax by providing guidance and best practices related to use and configuration of the Service that allows Customer to establish rules to modify transactions before or after tax calculation (“**Advanced Transaction Rules**”).
 - B. **Training and Support.** Avalara will provide training to Customer on the the Service that allows Customer to import, assess, calculate, and accrue consumer use tax. Advanced Transaction Rules Service. Avalara will support Customer in troubleshooting issues

such as the Advanced Transaction Rules Service not returning the expected result (for up to 10 rules only).

- c. **Customer Obligations.** Customer is responsible for the following:
 - 1) Defining business requirements and logic regarding configuration of rules established in the Advanced Transaction Rules Service.
 - 2) Adjustments to ERP, Ecommerce, or POS systems that may be required to pass the data points to provide a full solution.
 - 3) Configuring rules in AvaTax.
 - 4) Maintaining rules after initial implementation.

iii. **Avalara Consumer Use Implementation Services.** For Customers who have purchased "**Avalara Consumer Use Implementation Services**,"

- A. **General.** Avalara will assist Customer's setup and configuration of the Service that allows Customer to import, assess, calculate, and accrue consumer use tax ("**Avalara Consumer Use**") in Customer's Account by providing guidance and best practices for use of the Service.
- B. **Avalara Consumer Use Training.** Avalara will provide key user training on the use and maintenance (two sessions: an initial introductory session to familiarize the key business users and project team members with the functionality and an advanced session on the use and maintenance of the tax-related functionality before solution deployment).
- C. **Tax Logic and Tax Code Mapping.** If AvaTax has been implemented, Avalara will conduct a workshop with Customer's tax department to develop a tax logic matrix to define the business rules to be used for tax exemption processing and assist with the identification of appropriate Avalara AvaTax system tax codes (tax categories) for use in product-based tax exemption processing.
- D. AvaTax implementation is out of scope of Avalara Consumer Use Implementation Services.

iv. **Avalara License Managed Services Implementation.** Avalara will provide implementation services for Customers who have purchased Avalara License Managed Services (the "**ALMS Implementation Service**").

- A. **Customer Obligations.**
 - 1) **Account Set-Up.** Customer shall provide data for implementation. Customer is solely responsible for data accuracy. Upon Avalara's request, Customer will provide the required data to Avalara in a format determined by Avalara. Customer will timely respond to Avalara's questions regarding Customer's data.
 - 2) **Updates.** Upon completion of the ALMS Implementation Service, Customer shall notify Avalara if there are additional records to be added that are not derived from Avalara License Filing Services performed on behalf of the customer.
- B. **Avalara Obligations.**
 - 1) **Account Set-Up.** During account set-up, Avalara will onboard license data records provided by Customer with a read-only account, which allows Customer to view content. After successful data migration, Avalara will provide Customer with a web portal account which allows Customer to view order status and use the messaging and reporting modules.
 - 2) **Account Configuration.** Avalara will provision Avalara License Managed

Services for the entities, licenses, and locations that Customer identifies. 3) **Training**. Avalara will provide Customer with access to the web portal and two training sessions. Avalara may provide additional webinars in its sole discretion.

C. **Timing**. Avalara will begin work within 30 days of receipt of a Services Schedule authorizing this work. The length of time necessary to complete the project depends on the size and completeness of the portfolio.

v. **Avalara License Management Implementation Services**. Avalara will provide implementation support services for Customers who have purchased Avalara License Management (the “**ALM Implementation Service**”).

A. **ALM Implementation Service Generally**. Customer shall have overall responsibility for implementation, including testing and data accuracy.

B. **Customer Obligations**. 1) **Account Set-Up**. Upon Avalara’s request, Customer will provide the required data to Avalara in a format determined by Avalara. Customer will timely respond to Avalara’s questions regarding Customer’s data. 2) **Updates**. Upon completion of the ALM Implementation Service, Customer is responsible for updating and maintaining the data in Avalara License Management.

C. **Avalara Obligations**. 1) **Account Set-Up**. During account set-up, Avalara will provide Customer with a read-only account, which allows Customer to view content and perform research. After successful data migration, Avalara will provide Customer with a full-access account which allows Customer to edit its data, view content, and perform research. 2) **Account Configuration**. Avalara will provision Avalara License Management for the entities, licenses, and locations that Customer identifies. If Customer purchases a module, Avalara will provision Avalara License Management for the module purchased, such as professional, contract, real estate, vehicle, or violation management. 3) **Support and Training**. a) **Support**. For a period of up to six months following the Services Effective Date, Avalara will provide Customer with basic customer support for ALM Implementation Services. b) **Training**. Avalara will provide Customer with access to online training videos on the use and maintenance of Avalara License Management. Avalara may provide additional webinars in its sole discretion.

D. **Timing**. Avalara will begin work within 30 days of receipt of a Services Schedule authorizing this work. The length of time necessary to complete the project depends largely on Customer’s internal resources.

vi. **Avalara Property Tax Implementation Services**. Avalara will provide implementation services for Customers who have purchased them along with their subscription to Avalara Property Tax Assessments for Accountants, Avalara Property Tax Bills for Accountants, Avalara Property Tax Returns for Accountants, Avalara Property Tax Documents for Accountants, Avalara Property Tax Assessments for Enterprise, Avalara Property Tax Bills for

Enterprise, and Avalara Property Tax Returns for Enterprise, and Avalara Property Tax Documents for Enterprise (the “**Standard APT Implementation Service**”).

- A. **Scope of Work.** The Standard APT Implementation Service may include local jurisdictions, as applicable. The Standard APT Implementation Service does not cover custom implementation services, which include, but are not limited to, accounts payable integration, custom reporting requirements, system enhancements, data transformation services, or the extraction of non-standard data fields from a Document. These services must be purchased separately.
- B. **Timing.** 1) Customer shall indicate their availability to Avalara and select a mutually agreeable date upon which the Standard APT Implementation Service will begin (“**Implementation Start Date**”), which shall be within 30 days of the Services Effective Date, unless Customer is unable to identify a mutually agreeable date within that time frame. Once the Implementation Start Date is determined, Avalara will schedule a kick-off call in order to define a mutually agreeable schedule for required training sessions and implementation steps. 2) Avalara will initiate the Standard APT Implementation Service on the Implementation Start Date. The length of time necessary to complete the Standard APT Implementation Service is dependent upon the usage tier(s) indicated in the Customer’s Order Document and Avalara’s availability. 3) If Customer is not prepared to begin work on the Implementation Start Date, is unable to attend a training session, or complete a required portion of the Standard APT Implementation Service as per the agreed-upon schedule, the scheduled implementation dates may be delayed and additional fees may apply to the revised implementation schedule.
- C. **Customer Obligations.** 1) **Account Set-Up.** Customer is solely responsible for data accuracy. Upon Avalara’s request, Customer is responsible for uploading all required data for Service implementation to the Service as specified in the Property Tax Documentation and according to instructions provided by Avalara during the Standard APT Implementation Service. Customer will provide timely responses to Avalara’s questions regarding Customer’s data. 2) **Updates.** If some Customer Data is unavailable to be uploaded during the Standard APT Implementation Service, and Customer wants to proceed with the agreed-upon schedule using temporary placeholder data, Customer is solely responsible for updating placeholder data input in required data fields in order to complete the Standard APT Implementation Service. This includes all data fields whose content is or will be determined by the content of an Assessment, Bill, or any similar tax document received by the Customer.
- D. **Avalara Obligations.** 1) **Account Configuration.** Avalara will provide training for the purchased products included on Customer’s Order Document, and will provide access to the Services based exclusively on the entities, properties, and locations that Customer identifies. 2) **Training.** Avalara will provide training according to the agreed-upon schedule of the Standard APT Implementation Service. Avalara will also make additional training materials available in the Property Tax Documentation for the products

identified on Customer's Order Document.

- vii. **Avalara Returns Implementation Services.** For Customers who have purchased Avalara Returns Implementation Services will receive the following:
 - A. **Returns Training.** Avalara will provide key user training on the returns monthly process to include assistance with the appropriate documentation for implementation and then follow up training on the monthly Tax Liability Worksheet review and approval processes.
 - B. **Returns Configuration.** Avalara will guide Customer on the filing calendar setup process for up to five reporting jurisdictions.

- viii. **AvaTax Implementation Services.** Customers who have purchased AvaTax Implementation Services will receive the following:
 - A. **Platform Connector Installation.** Avalara charges for the AvaTax Implementation Services for each connector. 1) **Avalara-Built Platform Connector.** Avalara will provide the current installation package for the connector. Customer will install the connector and incorporate the Avalara solution into Customer's processes or engage with a partner to do so. Avalara will provide technical support in troubleshooting installation issues. For customers implementing a Microsoft D365 connector, the fee set forth in the Order Document assumes that Customer is using the latest version of Microsoft D365; use of prior versions may require a change in project duration and scope and an increase in fees. 2) **Partner-Built Connector.** Customer will install the connector and incorporate the Avalara solution into Customer's processes or engage with a partner to do so. 3) **Avalara AvaTax API.** Avalara will provide guidance for the best practices of developing the AvaTax integration to Customer's custom system.
 - B. **Tax Logic Matrix and Tax Code Mapping.** Avalara will conduct a workshop with Customer's tax department to develop a tax logic matrix that defines the business rules for tax exemption ("**Tax Logic Matrix**") and assist with identifying and mapping to the appropriate Avalara AvaTax system tax codes for tax exemption processing.
 - C. **AvaTax Configurations.** AvaTax configuration will be completed by Customer's tax team with guidance and support from Avalara, including the following: 1) **AvaTax Entities.** Avalara will guide Customer in the configuration of Avalara AvaTax with the appropriate reporting entities. 2) **AvaTax Nexus.** Avalara will guide Customer through the configurations in Avalara AvaTax to enable tax collection in the various state and local taxing jurisdictions in which Customer has identified a reporting requirement. 3) **AvaTax Product Tax Categories.** Avalara will guide Customer in the configurations to map Customer's product tax categories to the appropriate Avalara tax categories based on the Tax Logic Matrix. 4) **AvaTax Exemptions.** Avalara will guide Customer on best practices for handling Customer's customer exemptions within AvaTax and assist Customer in configuration.
 - D. **AvaTax Training.** Avalara will provide key user training on the use and maintenance of the AvaTax solution (two sessions: an initial introductory session to familiarize the key business users and

project team members with the Avalara functionality and an advanced session on the use and maintenance of the tax-related functionality before solution deployment).

- ix. **CertCapture Implementation Services.** Customers who have purchased CertCapture Implementation Services will receive the following:
- A. **CertCapture Training.** Avalara will provide user training on the use and maintenance of the Service for storing and managing certificates ("**CertCapture**") (two sessions: an initial introductory session to familiarize Customer's key business users and project team with the functionality of the CertCapture, as applicable, and a follow-up advanced session on customer data maintenance, Certificate requests, managing Certificates, and business process flow).
 - B. **CertCapture Configurations.** CertCapture configuration will be completed by Customer's tax team with guidance and support from Avalara, including the following: 1) **CertCapture Entities.** Avalara will provision CertCapture, as applicable, with the entities in which Customer has identified a need for exemption management.
 - C. **CertCapture Settings.** Avalara will guide Customer on the configurations and Company Content within CertCapture application, as applicable.
 - D. **CertCapture Customers.** Avalara will guide Customer on the import/entry of Customer's customers in the appropriate format for Customer's business requirements.
- x. **Exemption Certificate Management Implementation Services.** Customers who have purchased Exemption Certificate Management Implementation Services will receive the following:
- A. **Exemption Certificate Management Training.** Avalara will provide user training on the use and maintenance of Exemption Certificate Management (two sessions: an initial introductory session to familiarize Customer's key business users and project team with the functionality of the Exemption Certificate Management Service, as applicable, and a follow-up advanced session on customer data maintenance, Certificate requests, managing Certificates, and business process flow).
 - B. **Exemption Certificate Management Configurations.** Exemption Certificate Management configuration will be completed by Customer's tax team with guidance and support from Avalara, including the following: 1) **Exemption Certificate Management Entities.** Avalara will provision the Exemption Certificate Management Service, as applicable, with the entities in which Customer has identified a need for exemption management. 2) **Exemption Certificate Management Settings.** Avalara will guide Customer on the configurations and Company Content within the Exemption Certificate Management Service, as applicable. 3) **Exemption Certificate Management Customers.** Avalara will guide Customer on the import/entry of Customer's customers in the appropriate format for Customer's business requirements.

b. **CertCapture Services.**

- i. **CertCapture Single Sign-On Implementation.** For Customers who have purchased “**CertCapture Single Sign-On,**” Avalara will enable their Authorized Users to access the Service using a web-based single sign-on service, eliminating the need for application-specific passwords. CertCapture SSO uses SAML 2.0 technology. Avalara will provide the following:
 - A. **Technical Requirements.** Avalara and Customer will work together to define technical requirements, including Customer’s identity provider, required SAML 2.0 attributes from the identity provider, and rules for user provisioning, role assignment, and sub-entity assignment.
 - B. **Avalara Obligations.** Avalara will set up a test company in the Account, and the Parties will jointly test the CertCapture SSO service. Avalara will make no more than one revision to the SAML mapping during testing. Upon Customer’s approval, Avalara will enable CertCapture SSO in Customer’s Account.
 - C. **Customer Obligations.** Customer will provide the following: 1) User and user role mapping based on Avalara’s template; 2) Customer’s identity provider SSL certificate; and 3) Provisioning within Customer’s identity provider.
- ii. **CertCapture API Implementation.** For Customers who have purchased “**CertCapture API Implementation,**” Avalara will support Customer in setting up access to the CertCapture API, as applicable, as follows:
 - A. Avalara will provide guidance and best practices related to development using the CertCapture API, as applicable. CertCapture API specifications are located at <http://docs.certcapture6xrest.apiary.io/>.
 - B. Customer shall develop and test the CertCapture API, as applicable, in accordance with these specifications.
 - C. Avalara will support Customer in troubleshooting issues during Customer testing.
 - D. Any enhancement to the CertCapture API Implementation, as applicable, is outside the scope of this SOW.
- iii. **CertCapture for Retail Implementation.** For Customers who have purchased “**CertCapture for Retail Implementation,**” Avalara will assist with the setup and configuration of CertCapture for Retail in Customer’s Account.
- iv. **CertCapture for eCommerce Implementation.** For Customers who have purchased “**CertCapture for eCommerce Implementation,**” Avalara will support Customer in setting up CertCapture for eCommerce, as applicable, in their web environment by providing guidance and best practices related to the use of the Service.
 - A. **Avalara Obligations.** Avalara will support Customer in troubleshooting issues, such as CertCapture for eCommerce not returning the expected result.
 - B. **Customer Obligations.** To implement CertCapture for

eCommerce, Customer will do the following: 1) Define business requirements regarding the collection of exemption Certificates and determination of exemption. 2) Program CertCapture for eCommerce into Customer's web environment. 3) Perform end-to-end systems integration testing using data passed to, and created by CertCapture for eCommerce, as applicable.

v. **Avalara CertCapture Validation.** For Customers who have purchased

"Avalara CertCapture Validation," Avalara will provide the following:

- A. Avalara will receive legacy certificates, convert hard copies to PDF files, and upload the PDF files into Customer's Account. Images will not be visible in Customer's Account until validated.
- B. Customer has the option of including the corresponding customer identification number on the certificate image or in the certificate file name to support the mapping process.
- C. Avalara will review the Certificates and assess contents for inclusion of Customer's customer name, Customer name, exemption reason, tax identification number (Avalara verifies that a tax identification number has been included on the Certificate but does not verify the format or accuracy of this number), signature, and signature date.
- D. Avalara will make standard reports available so that Customer can review the validations that have been performed and their results.
- E. Multijurisdictional Certificates will be separated by jurisdiction into unique Certificates and assigned individual Certificate identification numbers to ensure proper treatment for each jurisdiction (e.g., jurisdictions may have different expiration rules, reporting rules, and so forth). Avalara will validate multijurisdictional Certificates for each jurisdiction. Each jurisdiction counts as a unique validation. Customer can opt to limit validation of multijurisdictional Certificates to those jurisdictions contained in its nexus table or Customer data.
- F. **Disclaimer.** Customer understands and agrees that Certificate Validation Services do not guarantee the validity of Certificates.

vi. **CertCapture Campaigns.** For Customers who have any of the following

"CertCapture Campaigns," Avalara will conduct a campaign to Customer's customers to request updated Certificates using Avalara forms.

- A. **CertCapture Mail (postage).** For Customers who have purchased ***"CertCapture Mail (postage),"*** Avalara will conduct a campaign to Customer's customers to request updated Certificates by preparing and sending the number of letters set forth in the Order Document. The letters will be sent by U.S. Mail. This Service includes printing envelopes and contents, stuffing envelopes, and applying postage. Avalara may provide subsequent rounds of letters to those who do not return Certificates up to the total number of letters set forth in the Order Document.
- B. **CertCapture Email.** For Customers who have purchased ***"Avalara CertCapture Email"*** Avalara will prepare and send up to the number of emails set forth in the Order Document. Avalara may send subsequent rounds of emails to those who do not return Certificates up to the total number of emails set forth in the Order

Document.

- c. **Disclaimer.** Customer understands and agrees that CertCapture Campaigns do not guarantee a response rate to the campaign nor that the Certificates generated by the campaign will be valid.
- vii. **CertCapture Tax ID Verification.** For Customers who have purchased “**CertCapture Tax ID Verification**,” Avalara will verify state tax identification numbers for those states that make this information available on their websites up to the number set forth in the Order Document.
- viii. **CertCapture One-Time Managed Services.** For Customers who have purchased the “**Managed Services**,” Avalara will manage new and expired Certificates on Customer’s behalf in accordance with the Order Document. Managed Services may include (i) CertCapture Validation; (ii) CertCapture Campaigns, and (iii) CertCapture Tax ID Verification.
 - A. **Customer Obligations.** To purchase Managed Services, Customer must first purchase CertCapture and complete implementation. Managed Services does not include CertCapture subscription implementation services. Customer will upload Customer’s requisite customer data into Customer’s Account. Customer agrees to assist Avalara in gaining access to information, personnel, and resources necessary to complete the services and deliverables described in this SOW. Customer agrees to work collaboratively with Avalara to accomplish the purpose and scope of this SOW including providing written approval for campaigns, validation rules, and updates to software settings. Customer is aware that changes to validation rules are not retroactively applied to prior certificate validations.
- c. **Customer Data Formatting Services.** For Customers who have purchased “**Customer Data Formatting Services**,” Avalara will provide assistance to correct previously uploaded or newly uploaded transactions into Customer’s AvaTax account as a precursor to a Backfilling Services project. Avalara will convert Customer’s source data files into a format usable by AvaTax.
 - i. **AvaTax Import Process.**
 - A. Prior to importing or correcting any transaction data, Avalara will work with Customer to understand Customer’s tax policy and guide Customer in applying that policy to Customer’s AvaTax account.
 - B. Importation into AvaTax may result in tax recalculation, reallocation, and redetermination of tax sourcing, which may change the nature of posted transactions. A posted transaction may have a different tax or status applied than that of the original, native transaction. These results could impact Customer’s tax liability in the applicable tax jurisdictions.
 - C. Some transactions may fail the import process, either in full or in part, due to incomplete or inconsistent data; for example, address components that are inconsistent with one another (city not belonging to an associated postal code), incomplete (missing state), or inaccurate (invalid postal code). Transactions that fail the

import process will be provided to Customer in a separate

- ii. **Customer Obligations.** Customer must have existing and current AvaTax and Avalara Managed Returns subscriptions at the time of transaction import. Customer is solely responsible for the content and accuracy of the transaction data. Avalara is authorized to import Customer's historical transactions for purposes of Customer Data Formatting Services.

d. **Enterprise Certificate Management Services.**

- i. **Exemption Certificate Management.** For Customers who have purchased "**Exemption Certificate Management API Implementation**," Avalara will support Customer in setting up access to the Exemption Certificate Management as follows:

- A. Avalara will provide guidance and best practices related to development using the Exemption Certificate Management.
- B. Customer shall develop and test the Exemption Certificate Management in accordance with these specifications.
- C. Avalara will support Customer in troubleshooting issues during Customer testing.
- D. Any enhancement to the Exemption Certificate Management is outside the scope of this SOW.

- ii. **Exemption Certificate Management for eCommerce.** For Customers who have purchased "**Exemption Certificate Management for eCommerce**," Avalara will support Customer in setting up Exemption Certificate Management for eCommerce in their web environment by providing guidance and best practices related to the use of the Service.

- A. **Avalara Obligations.** Avalara will support Customer in troubleshooting issues, such as Exemption Certificate Management for eCommerce not returning the expected result.
- B. **Customer Obligations.** To implement Exemption Certificate Management for eCommerce, Customer will do the following: 1) Define business requirements regarding the collection of exemption Certificates and determination of exemption. 2) Program Exemption Certificate Management for eCommerce into Customer's web environment. 3) Perform end-to-end systems integration testing using data passed to, and created by, Exemption Certificate Management for eCommerce.

- iii. **ECMS Implementation Services (formerly a TTR offering).** Customer shall have overall responsibility for implementation, including project management, testing, and the technical aspects of installation, configuration, and code modifications and merges. Avalara shall assist Customer and provide consulting expertise during the implementation process in the following ways:

- A. **Solution Planning, Design, Testing, and Deployment.** Avalara will confirm the solution design and project logistics with Customer's project team, including resources, roles and

responsibilities, timing, and deployment process. Avalara will propose a plan for Customer to incorporate into its overall project plan. Avalara will collaborate with Customer's project team on the solution to be used (test and production), including relevant configurations and functionality, system architecture, and patch levels. For solution testing, Customer will create test scripts and Avalara will provide feedback. Avalara will provide support during Customer testing and support issue resolution and troubleshooting related to the Avalara solutions. Customer is responsible for ensuring the scenarios tested are complete, the tests are executed to the level required, and the results are accepted at the end of the testing cycle. Avalara will participate in solution deployment activities, including data migrations and cutover planning.

- B. **ECMS API Implementation.** If requested by Customer, Avalara will support Customer in setting up access to the ECMS API as follows: (1) Avalara will provide guidance and best practices related to development using the ECMS API. Customer shall develop and test the ECMS API against the documentation provided by Avalara. Avalara will reasonably support Customer in troubleshooting issues during Customer testing.
 - C. **Avalara Flat File Transfer via SFTP/FTP.** If requested by Customer, Avalara will offer automated file export/import, including use of SFTP. Customer will need to work with Avalara to send/receive files in an appropriate format.
 - D. **Configuration.** ECMS configuration will be completed by Customer's tax team with the following guidance and support from Avalara, as requested by Customer: (1) Avalara will provision ECMS with the entities for which Customer has identified a need for exemption certificate management; (2) Avalara will guide Customer on the configurations and Company Content within the ECMS application; and (3) Avalara will guide Customer on the import or entry of Customer's customers in the appropriate format for Customer's business requirements.
- e. **License Professional Services.** For Customers who have purchased License Professional Services, Avalara will provide the following, as applicable. License Professional Services may include local jurisdictions at Avalara's discretion.

i. **Definitions.**

- A. "**Licenses**" means business licenses or permits.
- B. "**License Filing**" means the combination of the Sales Tax Registration Service and the Service where on a one-time basis, Avalara collects Customer Data, and prepares and files the License forms needed for one line of business in one physical location, including for a Regulated Business, if applicable.
- C. "**License Guidance**" means the service where Avalara provides Customer with a report listing the initial Licenses and Registration required, including PDFs of or links to the form applications, for one line of business in one physical business location and provides information to enable Customer to complete the applications.
- D. "**License Preparation**" means the combination of the Sales Tax Registration Service and the service where on a one-time basis,

Avalara collects Customer Data and prepares the License forms for Customer to file the Licenses needed for one line of business in one physical location.

- E. “**License Professional Services**” means the Custom License Research, License Filing, License Gap Analysis, License Guidance, License Preparation, License Verification, Sales Tax De-Registration, and Sales Tax Registration service offerings to which Customer subscribes, as specified in the applicable Order Document.
 - F. “**Regulated Business**” means (i) a regulated business that requires additional registration steps such as food service, healthcare, or transportation, (ii) an international entity not incorporated in a US state, or (iii) an entity needing Simplified Sales Tax (“**SST**”) registrations.
 - G. “**Sales Tax De-Registration**” means the service where Avalara collects Customer Data and prepares and files a De-Registration for one jurisdiction.
 - H. “**Sales Tax Registration**” means the service where Avalara collects Customer Data and prepares and files a Registration for one jurisdiction.
- ii. **Customer Obligations.** Customer is responsible for (i) the accuracy, quality, legality, completeness, and integrity of the Customer Data provided by Customer and the means by which Customer acquired it; (ii) ensuring the information Customer provides in connection with the Services, such as billing information and purchase orders, is current, accurate, and complete; (iii) timely providing Avalara with Customer Data needed for Avalara to perform the Services, formatted using the template provided by Avalara; (iv) ensuring their License and Registration fees are paid to the applicable jurisdiction except where otherwise provided, and (v) approving or facilitating any authorizations which may be required by the applicable jurisdictions in the course of Avalara providing the License Professional Services.
 - iii. **Authorization.** By purchasing the Services described in this Section 5(e) (*License Professional Services*), Customer authorizes Avalara to prepare and file, where applicable, the Customer’s Licenses and Registrations. Customer also authorizes Avalara to interact with relevant jurisdictions and other third parties on Customer’s behalf in connection with Avalara’s provision of the Services.
 - iv. **Custom License Research.** Avalara will conduct research pertaining to Licenses based on Customer’s business activities, physical locations, and industry regulatory considerations.
 - v. **Data Query.** Avalara will review a list of Customer’s business location addresses or service areas and compare it to Avalara’s license database to detect where a general business license is imposed in the various jurisdictions within your footprint. The query will also return a result showing whether the licenses found have fees based on gross receipts or other variables.
 - vi. **License Filing.** Avalara will prepare applications for Customer for the issuance of new licenses, or for remediation of licenses not in good standing.
 - A. **Services.** Upon receipt of all necessary Customer Data, Avalara shall (a) subject to Section 2(b), provide one Registration; and (b) prepare and file the forms for the federal, state, county, and local

Licenses needed for one line of business in one physical location. Avalara will collect License and Registration fees from Customer and remit to the applicable jurisdiction on Customer's behalf. Avalara will provide support with the jurisdiction for the License and Registration application process.

- B. **Customer Responsibilities.** Customer is solely responsible for ensuring the Customer Data provided to Avalara is correct. Customer is solely responsible for timely and fully funding the License and Registration fees as requested by Avalara or described in the Documentation.
 - C. **Exclusions.** If Customer fails to timely or fully fund the License and Registration fees: (1) Avalara has no obligation to prepare or file the Licenses and Registrations; (2) Avalara will have no liability of any kind to Customer which arise as a result of not completing any filing; and (3) Customer will not be entitled to and Avalara will not refund any fees paid by Customer for Services not completed.
- vii. **License Gap Analysis.** Avalara will compare Customer Data against typical License requirements for business of a similar profile and provide Customer a report of possible gaps in Customer's Licenses.
- viii. **License Guidance.** Avalara will prepare a report of the federal, state, county, or local Licenses and Registration needed for one line of business in one physical location.
- A. **Customer Responsibilities.** Customer is solely responsible for accurately completing and submitting to the relevant jurisdiction all License and Registration forms provided by Avalara, paying fees associated with those Licenses and Registration, and communicating with the relevant jurisdiction.
- ix. **License Preparation.**
- A. **Services.** Upon receipt of all necessary Customer Data, Avalara shall (a) subject to Section 5(b)(xii) (*Sales Tax Registration*), provide one Registration; and (b) prepare the signature-ready forms for the federal, state, county, and local Licenses needed for one line of business in one physical location.
 - B. **Customer Responsibilities.** Customer is solely responsible for reviewing and filing the License applications, remitting associated license fees, and communicating with the applicable jurisdictions.
 - C. **Exclusions.** License Preparation supports compliance with the license requirements for non-regulated businesses only. For Regulated Businesses, Customer may be required to complete its order through a telephone call with an Avalara sales representative or via other means separate from the online ordering process and pay an additional fee.
- x. **License Verification.** Avalara will review Customer's Licenses and validate their currency. If Customer does not have a copy of the License, Avalara will acquire a copy of the License from the applicable jurisdiction. Avalara will provide Customer a report summarizing the status of each verified License.
- xi. **Sales Tax De-Registration.** For Customers who have purchased "**Sales Tax De-Registration**" services, Avalara shall provide the following tax de-registration services for the number of sales and use tax jurisdictions set forth in the Order Document.

i. **Avalara Obligations.**

- A. Avalara will prepare a de-registration package for submission to each taxing jurisdiction. Depending on the jurisdiction requirements, this package may include: a written request to de-register a sales and use tax account, forms specific to account closure with Customer's digital signature affixed to each, and supporting documentation for reason of closure.
- B. Avalara will send the package to Customer for review and approval. Upon Customer approval, Avalara will submit the package directly to each taxing jurisdiction, including any forms and supporting documentation, via online submission or certified mail.

ii. **Customer Obligations.**

- A. Customer shall complete Avalara's questionnaire requesting pertinent information related to the de-registration process, including business/nexus close date, reason for closure, applicable supporting documentation, and a digital signature.
- B. Customer shall file all final returns or notify Avalara to file final returns on Customer's behalf and cancel the Service where Avalara prepares and files sales and use tax returns, and provides client payment funding, remittance, and notice management services "**Avalara Returns**," if applicable. Customer shall disable tax collection within AvaTax and end-date filing calendars, if applicable.
- C. Customer shall respond to additional requests from the jurisdictions after the de-registration packages have been submitted. Customer shall resolve any open liabilities or credits on Customer's account with each taxing jurisdiction. Customer shall work with jurisdictions that require a close-out audit of Customer's account before authorizing the de-registration.
- D. Customer shall notify all other relevant state and local authorities of the change.

iii. **Disclaimer.** Occasionally, tax authorities hold tax accounts open. Customer understands and agrees that Sales Tax De-Registrations do not guarantee the jurisdiction will complete the de-registration process.

xii. **Sales Tax Registration.** For Customers who have purchased "**Sales Tax Registration**" services, upon receipt of all necessary Customer Data, Avalara shall prepare and file either one state or local sales tax registration ("**Registration**") and remit registration fees to the applicable jurisdiction. The fee for the Service only includes state-level Registration fees. Avalara will notify Customer if filing and registration fee remittance is not available from Avalara for a Registration (for example, for a local Registration), in which case, Avalara will provide the Registration application to Customer, and Customer shall file the Registration application and remit Registration fees directly to the applicable jurisdiction.

f. **Name or Address Change Services.** For Customers who have purchased "**Name or**

Address Change Services,” Avalara shall assist Customer in notifying sales and use tax jurisdictions of the name or address change up to the number of jurisdictions set forth in the Order Document.

- i. **Avalara Obligations.** Avalara shall prepare a name or address change package for submission to each taxing jurisdiction. Depending on the jurisdiction requirements, this package may include a written request to update account information, forms specific to account update requests with Customer’s digital signature affixed to each, and supporting documentation for the change.
- ii. **Customer Obligations.**
 - A. Customer shall complete Avalara’s questionnaire requesting pertinent information related to the account update process including the new information, applicable supporting documentation, and a digital signature.
 - B. Customer shall update their AvaTax account with the new information including the organization section and filing calendars, if applicable.
 - C. Customer shall respond to additional requests from the jurisdictions after the packages have been submitted.
 - D. Customer shall notify all other relevant state and local authorities of the change.
- g. **Sales Tax Risk Assessment.** Avalara offers sales tax risk assessment on a standard and premium basis (“**Avalara Sales Tax Risk Assessment Standard**” and “**Avalara Sales Tax Risk Assessment Premium**” respectively, and each of which is a “**Sales Tax Risk Assessment**”) Sales Tax Risk Assessments are offered on a one-time basis.
 - i. **The Services.** For Customers who have purchased a Sales Tax Risk Assessment, Avalara will work with Customer or Customer’s designated representatives to gather information to conduct a review and analysis of Customer’s nexus status for the number of states set forth in the sales order. Avalara will provide access to Avalara’s online survey requesting specific information about Customer’s activities, business operations, relationships with third parties and other business activities within each of Customer’s selected states over the applicable period. Avalara may also request that Customer provides additional material about Customer’s products and services to supplement this information.
 - ii. **Timing.** Avalara will provide Customer with a designated point of contact, an overview of the nexus review process, and login credentials to Avalara’s online survey. Avalara generally delivers the completed Sales Tax Risk Assessment within four weeks after receiving Customer’s completed survey and any additional required information.
 - iii. **Deliverables.** Based on the information and supplemental materials provided by Customer, Avalara shall prepare reporting of the findings and analysis for each of Customer’s selected states. If Avalara’s analysis indicates Customer has or may have created sufficient nexus for sales and use tax purposes, Avalara will recommend options for compliance.
- h. **Standard Backfiling Services.** For Customers who have purchased “**Backfiling Services,**” Avalara shall prepare up to the number of sales and use tax returns set forth in the Order Document for the prior reporting periods and taxing jurisdictions identified by

Customer. Avalara shall prepare these returns based on the transaction data available in Customer's AvaTax production account only. Customer must be live on Avalara Returns.

i. **Avalara Obligations.** Avalara will (a) file period tax returns upon Customer review and approval of liability, and (b) facilitate funding for the tax liability related to the prior period tax returns, if necessary. To ensure your returns are processed timely Avalara will proceed with the project by initiating the pull of funding request tax remittance under \$40,000. Any variances uncovered will be the Customer's responsibility to resolve. Amended fees will apply if Avalara is requested to correct the returns processed.

ii. **Customer Obligations.**

- A. Customer shall ensure transaction data is entered accurately into AvaTax. Reprocessing fees will apply if Avalara prepares a tax return more than once due to inaccurate transaction data within AvaTax.
- B. Customer shall approve reporting figures and providing funding for remittance amounts.
- C. Customer shall address any correspondence or communications from the taxing jurisdiction related to the tax returns and payments.

i. **Voluntary Disclosure Agreement.** For Customers who have purchased the "**Voluntary Disclosure Agreement**" Service, Avalara will assist Customer with compliance options for non-filers, including formal and informal voluntary disclosure programs, offered by the applicable taxing jurisdictions for the number of jurisdictions set forth in the Order Document.

i. **Avalara Obligations.** Based on the information and materials provided by Customer, Avalara will provide the following:

- A. Avalara will review Customer's business activities and tax policies as they relate to the self-audit process, including tax categorization for products and services, tax type assignment, and customer exemption status;
- B. Avalara will work with Customer to complete the formal or informal voluntary disclosure program application(s), with the preparation of self-audits as required, including processing up to 25,000 of Customer's historical transactions per state to calculate the correct amount of tax due (if Customer's data exceeds 25,000 transactions per state, Customer will purchase Data Transformation Services with respect to the excess). Avalara will segregate the amounts due to each taxing jurisdiction (excluding local taxing authorities). These amounts will be used for tax reporting under the voluntary disclosure agreement;
- C. Avalara will submit any voluntary disclosure program applications to the taxing jurisdiction on Customer's behalf; and
- D. Avalara will coordinate any additional information requests from the taxing authority.

ii. **Customer Obligations.**

- A. Customer shall answer Avalara's questionnaire requesting pertinent information related to the voluntary disclosure program registration process, including ownership information, historical or anticipated start date, and estimated taxable sales. Customer will provide any additional information Avalara may request.
 - B. Customer shall provide any historical transaction source data requested and Customer's tax policies regarding taxation of relevant transactions. Customer will identify any Customer-related exemptions that Customer chooses to apply.
 - C. Upon receipt of Customer's approved tax registration application, the taxing authority will issue a license or permit with Customer's tax registration number, initial filing frequency, and prepayment requirements (if any). Customer is responsible for updating the filing calendar in Avalara Returns.
- iii. **Disclaimer.** Avalara does not guarantee Customer acceptance into any Voluntary Compliance Program or abatement of penalties or interest.