

These Avalara Streamlined Sales Tax & Certified Service Provider Program Service-Specific Supplemental Terms (“**SST Terms**”) apply to Customer if Customer has registered under the Streamlined Sales Tax Initiative (“**SST Initiative**”) or an individual state’s Certified Service Provider Program (“**CSP Program**”) and has selected Avalara as its Certified Service Provider (as that term is defined in the Streamlined Sales Tax and Use Agreement (the “**SSUTA**”) or the relevant state’s CSP Program, as applicable, “**Certified Service Provider**”) (or if Customer agrees to the foregoing pursuant to Section 2 of these SST Terms). These SST Terms are in addition to, and incorporate by reference, the Avalara Terms and Conditions available at <https://www.avalara.com/legal/terms> (the “**Terms**”). Any capitalized terms used herein and not defined have the meaning in the Terms.

- 1. SST Initiative Disclosure Statement.** AVALARA HAS ENTERED INTO CONTRACTS WITH THE GOVERNING BOARD ESTABLISHED UNDER THE STREAMLINED SALES AND USE TAX AGREEMENT. **AS A PREREQUISITE TO ENTERING INTO THIS CONTRACT, AVALARA HAS CREATED A TAX CALCULATION SYSTEM SATISFACTORY TO AND CERTIFIED BY THE GOVERNING BOARD.** IN ADDITION, AVALARA HAS ASSUMED CERTAIN OTHER RESPONSIBILITIES AND OBLIGATIONS AS SET FORTH IN ITS CONTRACTS WITH THE GOVERNING BOARD, THE STREAMLINED SALES AND USE TAX AGREEMENT AND THE LAWS OF THE STATES THAT ARE MEMBERS OF THE GOVERNING BOARD. **AS PROVIDED IN THE CONTRACTS BETWEEN AVALARA AND THE GOVERNING BOARD, AVALARA IS AUTHORIZED TO REPRESENT ITSELF AS A “CERTIFIED SERVICE PROVIDER” AND SERVE AS AN AGENT FOR SELLERS WHO DESIRE TO REGISTER AND PARTICIPATE IN THE STREAMLINED SALES AND USE TAX AGREEMENT. IN ADDITION, THE SERVICES PROVIDED UNDER THIS CONTRACT BY AVALARA MAY BE PAID BY THE STATES THAT ARE MEMBERS OF THE STREAMLINED SALES TAX GOVERNING BOARD.** NOTHING IN THE CONTRACT BETWEEN THE GOVERNING BOARD AND AVALARA OR THE STREAMLINED SALES AND USE TAX AGREEMENT ESTABLISHES ANY RIGHT OR ENTITLEMENT IN SELLERS CONTRACTING WITH AVALARA. A SELLER’S RIGHTS AND ENTITLEMENTS WITH RESPECT TO AVALARA ARE ESTABLISHED AND GOVERNED BY THIS CONTRACT WITH AVALARA. A SELLER’S RIGHTS AND OBLIGATIONS WITH RESPECT TO ANY OF THE MEMBER STATES ARE DETERMINED BY THE LAWS OF EACH MEMBER STATE.
- 2. Appointment of Avalara.** Customer confirms that it has registered to participate in the SST Initiative or a state’s CSP Program and appointed Avalara to act as its Certified Service Provider. If Customer has not already registered for the SST Initiative or a state’s CSP Program, Customer appoints Avalara to act as Customer’s agent to register Customer to participate in the SST Initiative or the applicable state’s CSP Program and thereafter to act as Customer’s Certified Service Provider, and shall complete, provide, and execute any documentation required to effect such appointment. In performing Services and obligations under these SST Terms, Avalara may share Customer Data and Customer’s Confidential Information with the Governing Board established under the SSUTA (the “**Governing Board**”), a state that is a member, contingent member, or associate member of the SST Initiative (as such terms are used in the SSUTA, each, a “**Streamlined State**”) or a CSP Program state (each, a “**CSP State**”), as reasonably required.
- 3. Avalara Returns.** Sections 1–4 (except 1(a)(iv)), 7(e), 7(g), 8, and 9 of the Returns Service-Specific Supplemental Terms (the “**Returns Terms**”) are incorporated by reference. However, notwithstanding anything to the contrary contained in the Returns Terms, (a) “Filing Information” (as defined in the Returns Terms) does not include “Account Information”, (b) Avalara shall remain responsible for notice management upon expiration or termination of these SST Terms for all notices corresponding to any Return Avalara filed on Customer’s behalf and (c) if a Carry-over Credit (as defined in the Returns Terms) expires, Customer must request that Avalara file an amended SER (as defined in Section 5 (*Treasury*)) on Customer’s behalf if it wishes to recover the liability associated with the credit invoice.
- 4. Seller Status/Records.** Customer will provide Avalara with a statement of Customer’s SST status in each Streamlined State (e.g., “volunteer” or “CSP-compensated Seller” and “non-volunteer” or “non-CSP-compensated Seller”) or a certified service provider attestation, as applicable. In addition, Customer agrees to provide its updated status or attestation, as applicable, within 30 days of

Avalara's request for the same. Customer's failure to respond to any such request may result in an unfavorable change to Customer's status in a Streamlined State or Customer no longer participating in the CSP Program. Customer understands and agrees that it is obligated to provide electronic records upon any request from the Governing Board and any Streamlined State or CSP State.

5. **Treasury.** Services relating to paying Customer's Taxes (as defined in the Returns Terms, "**Taxes**") and remitting Customer's simplified electronic return (or CSP Program equivalent) ("**SER**") shall be performed in accordance with the Returns Terms. If Tax Funds (as defined in the Returns Terms) are not available to Avalara by the due date of the return, Avalara may notify the Governing Board within 10 days about the lack of funding and may terminate these SST Terms.
6. **Indemnification Obligations.** Customer agrees to defend, indemnify, and hold harmless Avalara, its Affiliates, and their respective officers, directors, and employees for any Losses incurred as a result of: (a) Customer's failure to timely make available funds for remittance sufficient for all Taxes, interest, or penalties when due; (b) Customer's failure to properly classify any item or transaction in accordance with Avalara's goods and services codes that are certified by the Streamlined States or the applicable CSP State; (c) Customer's failure to timely make available funds for remittance for corrected tax amounts due after notice from a Streamlined State, CSP State, or Avalara that the Taxes remitted by Customer were incorrect; (d) Customer's failure to timely provide adequate documentation of exempt transactions; (e) Customer's failure to pass the invoice level information necessary to make a proper tax determination; and (f) Customer's failure to timely provide any assistance required under Section 8 below. The section of the Terms entitled *Exclusion of Certain Claims; Limitation of Liability* shall not apply to claims under this Section 6. Customer waives any claim against Avalara, its Affiliates, or their respective officers, directors, and employees relating to any of the foregoing. In addition, if it is found that Customer is not compliant with any of the requirements of the SSUTA or the applicable state's CSP Program in any way (including, but not limited to, the events described in the foregoing subsections (a) through (e)), then Customer agrees that Customer and its officers and employees will use best efforts to: (i) immediately cure such non-compliance; and (ii) cooperate with Avalara to cure such non-compliance.
7. **Fees for Non-Volunteer SERs.** For each SER that Avalara remits on Customer's behalf in Streamlined States where Customer has conceded sales tax nexus and holds an SST status of "non-volunteer," Avalara will charge Customer (a) if Customer has an Avalara Returns plan, the per-Return rate Customer is charged for Avalara Returns; or (b) if Customer does not have an Avalara Returns plan, the standard per-Return fee.
8. **Audit.** Customer understands and agrees that, upon request by a Streamlined State, CSP State, or the Governing Board and to the extent permitted by the law of the Streamlined State or CSP State, (i) Avalara is obligated to provide Customer's transactional data and records if Customer is a volunteer seller with respect to the applicable state, and (ii) Customer shall electronically provide its transactional data and records relating to sales and use taxes and related services to such entity. To assist with audits, Customer shall electronically provide its transactional data and records relating to sales and use taxes and related services to Avalara and provide other assistance upon reasonable request, including assistance in abating or reducing the amount of penalties and interest imposed by a Filing Jurisdiction (as defined in the Returns Terms). If Customer has registered as a non-volunteer in a Streamlined State, Avalara will not provide transactional data to that Streamlined State, and the Streamlined State may audit Customer's data directly to ensure compliance with its laws.
9. **State Challenges to Customer's Volunteer Status.**
 - a. **Initial Registration Challenge.** If a state challenges Customer's registration as a volunteer, and the challenge occurs within 10 business days after the registration, Avalara will, in its sole discretion, (i) retain Customer's volunteer status while the challenge is pending, or (ii) change Customer's status to non-volunteer and require Customer to pay Service fees while the challenge is pending.
 - b. **Ongoing Status Challenge.** If a state challenges Customer's registration as a volunteer, and the challenge occurs more than 10 business days after such registration, Avalara will retain Customer's volunteer status while the challenge is pending.

- c. **Customer Obligations.** Customer shall, within five business days of Avalara's request, provide all information Avalara requires to support Customer's challenge. If Customer fails to provide such information, (i) Avalara reserves the right to immediately charge Service fees for a pending challenge set forth in Section 9(a) (*Initial Registration Challenge*), and (ii) Avalara's ability to assist Customer with the challenge may be limited and Customer may lose its volunteer status as a result.
 - d. **Service Fees.** If the Governing Board's final decision determines Customer is a non-volunteer, Customer will owe fees for Services provided after the final decision is issued.
10. **Termination of Agreement.** Customer acknowledges that Avalara's provision of the Streamlined Sales Tax & Certified Service Provider Program Service is dependent on Avalara's underlying agreements with certain third-party entities (the "**SST/CSP Agreements**") permitting Avalara to provide this Service. Notwithstanding anything to the contrary contained elsewhere in the Agreement, Avalara may terminate provision of this Service (or a part thereof) should the relevant SST/CSP Agreement terminate.
 11. **Non-Taxable Transactions.** Avalara reserves the right to charge Customer an additional fee if Customer's non-taxable transactions in a Streamlined State or CSP State (if permitted) exceeds 30% (or such percentage determined by the applicable CSP State) of Customer's total transactions in that state during any calendar year.
 12. **Compensation for SST Services.** Except as provided above in Section 11 (*Non-Taxable Transactions*), to the extent Avalara receives compensation for Services from the Streamlined States or pursuant to an individual state's CSP Program, Avalara shall not separately charge fees to Customer for the same Services.
 13. **Survival.** Sections 2–12 of these SST Terms will survive any expiration, non-renewal, suspension, or termination of the Services or any termination of these SST Terms or the Agreement.