

These Managed Returns for Insurance Service-Specific Supplemental Terms ("**Insurance MR Terms**"), govern Customer's purchase and use of Managed Returns for Insurance and related Services. These Insurance MR Terms are in addition to and incorporate by reference the Avalara Service Terms and Conditions available at <https://www.avalara.com/terms> (the "**Terms**"). Any capitalized terms used and not defined in these Insurance MR Terms have the meaning given in the Terms.

1. Definitions

- a. "**E-Portal Credentials**" means log-in credentials for a Filing Entity's account with the online portal for a Filing Jurisdiction.
- b. "**Filing Approval Deadline**" means the deadline by which Customer must review and request adjustment of a draft filing prepared by Avalara, as specified in the Filing Calendar. The document will be deemed approved by Customer as of the Filing Approval Deadline, and Customer authorizes the document to be filed or submitted.
- c. "**Filing Calendar**" means the dates and deadlines relating to the performance of the Service.
- d. "**Filing Entity**" means the entity for which Customer and Affiliates requests that Avalara provide the Service.
- e. "**Filing Information**" means the Filing Entities' and, for each Filing Entity's, the Filing Jurisdiction(s), IPT Registration Number(s), other information supporting identification and filing with the Filing Jurisdiction(s), E-Portal Credentials (if applicable), and other relevant information necessary to provide the Service.
- f. "**Filing Jurisdiction**" means a taxing jurisdiction supported by Avalara for which Customer requests Avalara to provide the Service.
- g. "**Fiscal Representation for Insurance**" means the Service where Avalara or a third party serves as Customer's fiscal representative for IPT purposes in Filing Jurisdictions selected by Customer, as described in Section 2(c)(iii) below.
- h. "**IPT**" means insurance premium tax and/or any other tax, levy, duty or charge as assessed or levied in the Filing Jurisdictions by any authority by reference to insurance premiums and/or arising out of the execution of insurance contracts.
- i. "**IPT Agent**" means a person or entity authorized to prepare and file the Managed Returns for Insurance and/or perform any duties related to IPT.
- j. "**IPT Data**" means all the Customer Data necessary to properly complete the applicable IPT Return.
- k. "**IPT Registration Number**" means a unique number provided by the tax authority in the applicable Filing Jurisdiction for use by a Filing Entity.
- l. "**IPT Return**" means the tax return(s) applicable to IPT.
- m. "**Managed Returns for Insurance**" means Avalara's Service for preparation and filing of IPT Returns.
- n. "**Payment Services**" means, (i) within the EU, any service relating to payment services, including those services that may be regulated in accordance with Directive (EU) 2015/2366 of the European Parliament and of the Council of 25 November 2015 on payment services in the internal market, (ii) within the UK, the services listed at Part 1 of Schedule 1 of the Payment Services Regulations 2017, the provision of which would require authorisation or registration under the Payment Services Regulations 2017 in the UK; and (iii) outside the EU, any service relating to money remittance, money transmission, issuing of payment instruments, acquiring or executing payment

transactions, or payment initiation services.

- o. **“Registration for Insurance”** is the process of registering, changing or de-registering a Filing Entity or IPT Agent with the competent authority in a Filing Jurisdiction in order to report and pay the applicable IPT.

2. The Services

- a. **Customer’s Account Setup.** Customer shall promptly provide Avalara with all information requested by Avalara to begin providing Managed Returns for Insurance (and, if applicable, the additional Services described in Section 2(c) below), including (i) the Filing Information, (ii) copies of previous filings in the Filing Jurisdictions; (iii) completed power(s) of attorney for each Filing Entity as described in Section 3(g) below; and (iv) such other information as Avalara reasonably requests to provide the Service. Customer shall provide such information through the method designated by Avalara. When applicable, Customer authorizes Avalara to access Customer’s accounts in the Filing Jurisdictions, using Customer’s E-Portal Credentials, for the purpose of providing the Service.
- b. **IPT Registration Numbers.** If Customer has an IPT Registration Number for a Filing Entity in a Filing Jurisdiction, Customer shall appoint Avalara as IPT Agent for the Filing Entity with such IPT Registration Number. If a new IPT Registration Number is required for a Filing Entity, Customer shall (i) obtain the new IPT Registration Number for such Filing Entity in the applicable Filing Jurisdiction and appoint Avalara as IPT Agent, or (ii) purchase the Registration for Insurance.
- c. **Additional Services**
 - i. **Registration for Insurance.** If Customer requests, Avalara will provide Registration for Insurance in a Filing Jurisdiction. As promptly as possible after the Effective Date of Registration for Insurance, Customer shall provide the Filing Entities’ E-Portal Credentials (if applicable), copies of certificates of incorporation or articles of organization for the Filing Entities, and all other information requested by Avalara, including, for example, a completed Avalara registration questionnaire. Avalara will confirm filing requirements with Customer, check that Customer has provided the required responses and documents, and submit the application for Registration for Insurance, de-Registration or change of IPT Agent to the applicable Filing Jurisdiction. For the avoidance of doubt, Registration for Insurance includes only the one-time Registration for Insurance effort and does not include any maintenance of registrations, registrations regarding Fiscal Representation for Insurance (unless Customer purchases Fiscal Representation for Insurance in the applicable Filing Jurisdiction), any negotiations with tax authorities, or preparation or filing of any back filings or corrective filings. Managed Returns for Insurance does not entail having Avalara act as 'insurance intermediary', 'ancillary insurance intermediary' or 'reinsurance intermediary' within the meaning of Article 2 of Directive (EU) 2016/97.
 - ii. **Back Filing (Retrospective) and Corrective Filings Service.** If Customer requests, Avalara will prepare (or correct) and file IPT Returns in Filing Jurisdictions for prior reporting periods, as specified in an Order Document.
 - iii. **Fiscal Representation for Insurance.** If Customer requests and if Fiscal Representation for Insurance is required in the respective Filing Jurisdiction (as determined by Customer), Avalara and any other relevant third party may provide Fiscal Representation for Insurance to Customer in Filing Jurisdictions selected by Customer. Customer's use of Avalara Fiscal Representation for Insurance is available at avalara.com/FR-for-insurance-supplemental-terms.
- d. **License.** Avalara grants Customer a limited, nonexclusive, nontransferable,

nonassignable, worldwide license to use and retain the Content that is returned by the Services to Customer solely for its internal business purposes in connection with the specific IPT Return for which it was provided.

3. Customer Obligations

- a. **IPT Requirements; Accurate Information.** Customer is solely responsible for determining relevant and/or applicable Filing Jurisdictions, place of insured risk, application IPT exemption (if any), applicable IPT rate, relevant IPT amounts (both taxable and exempt) and amount of IPT due. In addition, Customer is solely responsible for determining whether Customer must appoint a fiscal representative for Insurance purposes in the Filing Jurisdictions. Furthermore, Customer must maintain accurate, complete, and current Filing Information and IPT Data. Avalara has no obligation to audit, verify, correct, or maintain any IPT Data provided by the Customer.
- b. **Changes to Filing Information.** Customer shall review its Filing Information periodically and shall submit any changes to Filing Information to Avalara by the date specified in the applicable Filing Calendar. Any changes received after the date specified in the Filing Calendar will be implemented and become effective in a subsequent month.
- c. **Compliance.** Customer ensures that it is compliant with all EU, federal, state and local laws and regulations applicable to its (insurance) activities in the Filing Jurisdictions and/or in any other jurisdiction where it conducts such activities. Furthermore, Customer is solely responsible for ensuring that it is compliant in all Filing Jurisdictions with respect to all required filings, including IPT returns attributable to filing periods prior to the date that Avalara begins filing IPT Returns under Managed Returns for Insurance. Customer may request that Avalara prepare or correct IPT returns and other required filings for prior periods as described in Section 2(c)(ii) above (*Back Filing (Retrospective) and Corrective Filings Service*).
- d. **IPT Data.** Customer shall transmit to Avalara all IPT Data for each of Customer's IPT Returns by the deadline specified in the Filing Calendar, in the format and through the method reasonably designated by Avalara. If accurate and complete IPT Data is provided late, if IPT Data is not in the form and frequency specified by Avalara, or if Customer fails to timely provide additional information requested by Avalara to clarify the Filing Information or IPT Data provided by Customer, Avalara may charge for any excess preparation time or data transformation services as provided in Section 6 (b)(iv), the IPT Return may not be prepared or filed on time, and Customer or the Filing Entity may incur additional charges or penalties. Avalara has no obligation to prompt or remind Customer to timely provide or clarify IPT Data or Filing Information.
- e. **IPT Return Approval.** Customer shall review and, if applicable, request adjustment to each draft IPT Return prepared by Avalara pursuant to Section 4(i) by the Filing Approval Deadline. Customer's IPT Return will be deemed approved by Customer as of the Filing Approval Deadline, and Customer authorizes its filing as an IPT Return. If accurate and complete IPT Data is not timely provided (as reasonably determined by Avalara), Avalara reserves the right to prepare a draft nil-transaction IPT Return (i.e., a return reporting no IPT obligations for the period) based on the available information and, if and as required by the applicable Filing Jurisdiction, to file such IPT Return. Any corrections or additions to an IPT Return (or, if required by the Filing Jurisdiction, a new IPT Return) required to be made based on changed or additional information provided by Customer after the Filing Approval Deadline will be made in a later period for an additional fee.
- f. **IPT Payment.** Customer shall timely remit to the Filing Jurisdiction (or to the fiscal representative if applicable or, if agreed by Avalara, to Avalara) sufficient funds to pay the IPT due for the applicable IPT Return ("*IPT Funds*") prior to the deadline specified in the Filing Calendar for the applicable IPT Return. Customer shall pay IPT Funds to duly licensed third-party payment service provider, Avalara or the applicable tax authority in accordance with Avalara's instructions. Avalara will not provide any IPT Funds. Customer shall defend, indemnify, and hold Avalara, its Affiliates and licensors, and its and their

officers, directors, employees, representatives and agents harmless from any loss, cost, damage, liability or expense (including, but not limited to, reasonable attorneys' fees) arising out of or related to Customer's failure to timely and correctly remit sufficient IPT Funds. In the event that Avalara agrees for Customer to remit IPT Funds to Avalara, if and to the extent available and/or applicable in the relevant jurisdiction(s), Customer expressly authorizes Avalara to act as a commercial agent within the meaning of Directive (EU) 2015/2366 (Payment Services Directive 2) in respect of the provision of Payment Services thereby authorizing Avalara to negotiate or conclude the sale or purchase of goods or services on behalf of Customer acting as the payer in the relevant payment transactions.

- g. **Power of Attorney.** Customer shall execute an exclusive power of attorney for each Filing Entity, in the form requested by Avalara, for purposes of providing the Service. As reasonably requested by Avalara, Customer shall execute a new power of attorney. Upon termination of Avalara's provision of the Service with no balance due, Avalara will cease to use any power or authority granted by a Customer power of attorney.
- h. **Background Check.** Customer will provide all information requested by Avalara (or, if applicable, a third-party subcontractor engaged by Avalara for this purpose (a "**Screener**")) regarding Customer's legal existence, equity owners and other affiliated persons, and otherwise related to its operations or circumstances, to conduct "know your customer," anti-money laundering, customer suitability, tax information exchange requirements or related checks or inquiries based on Avalara's legal and regulatory obligations or commercial considerations ("**Background Screen**"). Customer expressly authorizes all such activities and will provide additional information and cooperate with Avalara or the Screener in connection with the Background Screen. If Customer provides any information related to its Background Screen directly to the Screener, Customer expressly authorizes Avalara to receive, obtain copies of, transmit to its Affiliates and third parties for processing, and use such information and data from the Screener and any analyses, conclusions or assessments made by the Screener in connection with such Background Screen as Avalara determines to be appropriate. Avalara may, in its discretion, elect not to provide Customer with, or terminate, Managed Returns for Insurance and related Services due to the results of the Background Screen or Customer's failure to timely provide the information requested by Avalara or the Screener for the Background Screen; provided that, if Avalara elects not to provide or terminates Services under this Section 3(h) other than for failure to provide documentation required for the Background Screen, Avalara will refund any prepaid unused fees related to such Services. At any time, in Avalara's discretion, and without notice to Customer, Avalara may report any information related to Customer's use of the Services or its Background Screen process (including without limitation Customer Data and Personal Information) to a regulator, law enforcement agency, or government department or unit in any Filing Jurisdiction, in each case as Avalara determines to be appropriate and in accordance with Applicable Laws.

4. Avalara Obligations

- a. **Managed Returns for Insurance.** Using the IPT Data and each Filing Entity's IPT Registration Number and other Filing Information, Avalara shall prepare a draft IPT Return and provide it to Customer. In addition, Avalara shall provide Customer with a payment memo documenting the IPT amounts due to the Filing Jurisdiction for the IPT Return. An approved IPT Return (without tax payment) will be filed in the applicable Filing Jurisdiction, provided that Customer timely transmits to Avalara all IPT Data and Filing Information and the IPT Return is approved (or deemed approved) before or on the Filing Approval Deadline. Avalara reserves the right to prepare a draft (and, if and as required by the applicable Filing Jurisdiction, file) a nil return as provided in Section 3(e). For Filing Jurisdictions in which filings are made through the taxing authority's online portal, Avalara has no liability for a filing being delayed because the portal is not accessible at the time of the filing for any reasons outside of Avalara's control or missing or incorrect E-Portal Credentials provided by Customer or the Filing Entity. Avalara has

no liability for a late or missed filing (including any fees, penalties, interest, or other charges assessed by the Filing Jurisdiction) resulting from Customer's failure to timely provide IPT Data or Filing Information, to timely request adjustment of a draft IPT Return, or to timely remit IPT Funds.

- b. **Ongoing Representation Services.** Avalara shall serve as the appointed IPT Agent for the Filing Entities with the Filing Jurisdictions and shall receive, forward and handle basic and regular tax correspondence as described in Section 5 (*Notice Management*). This representation does not include Fiscal Representation for Insurance (unless Customer purchases Fiscal Representation for Insurance for the applicable Filing Jurisdiction) or audit defence.

5. Notice Management

- a. Avalara and Customer will request that Filing Jurisdictions send correspondence relating to Customer's Managed Returns for (each such correspondence, a "**Notice**") to Customer. If Avalara receives a Notice, Avalara will forward it to Customer. If Customer receives a Notice, Customer shall promptly, and no later than 5 business days after receipt of the Notice (or such earlier deadline specified in Section 3(b), if applicable), deliver such Notice to Avalara by email to noticemanagement@avalara.com or through such other method designated by Avalara. Except as provided in this Section 5, however, Avalara is not responsible for managing or responding to Notices, even if delivered to Avalara by Customer.
- b. If Customer requests that Avalara assist Customer in assessing or responding to a Notice, Avalara will assist Customer in responding for the fees set forth in Section 6(b)(iii) (*Additional Fees/Notices*), provided that Avalara receives Customer's request for assistance (together with a copy of the Notice, if Customer has not already provided it to Avalara) sufficiently in advance of the response deadline for the Notice established by the Filing Jurisdiction, as follows: (i) if the response deadline for the Notice is within 7 days after the date of Customer's request, then Customer's request must be made at least 4 business days before the response deadline; (ii) if the response deadline is between 7 and 14 days after the date of Customer's request, then Customer's request must be made at least 6 business days before the response deadline; and (iii) if the response deadline is more than 14 days after the date of Customer's request, then Customer's request must be made at least 8 business days before the response deadline. If Customer so engages Avalara to assist Customer in assessing or responding to a Notice, Customer shall provide timely responses to Avalara's requests for information relating to the Notice (including, without limitation, about Customer's remittance of IPT) and otherwise provide assistance as requested by Avalara in responding to the Notice. If Customer fails to request assistance to respond to the Notice in accordance with the deadlines above, Avalara will not be responsible for managing or responding to the Notice. If Avalara agrees to assist Customer in responding to a Notice for which Customer did not timely request assistance, or if Customer timely requests assistance but fails to timely respond to Avalara's requests for information relating to the Notice, the response to the Notice may be delayed and Customer or the Filing Entity may incur additional charges and penalties from the Filing Jurisdiction.
- c. In no event does notice management include audit defence services.

6. Fees

- a. **Service fees.** Customer shall pay all fees and expenses for the applicable Service specified in each Order Document or as otherwise described herein.
- b. **Additional Fees.**
 - i. **Registration for Insurance.** For each Registration for Insurance of a Filing Entity or transfer of the role of an IPT Agent, Customer shall pay the fee

specified in the Order Document. Notwithstanding anything to the contrary in the Order Document, Avalara may require the applicable fees for this Service to be paid in full before beginning work. In any event, Customer shall provide Avalara with the information requested by Avalara for the Service as set forth in these Insurance MR Terms.

- ii. **Back Filing and Corrective Filings Service.** For each back filing or corrective filing, Customer shall pay the fee specified in the Order Document. Notwithstanding anything to the contrary in the Order Document, Avalara may require the applicable fees for this Service to be paid in full before beginning work. In any event, Customer shall provide Avalara with the information requested by Avalara for the Service as set forth in these Insurance MR Terms.
 - iii. **Notices.** For reviewing and summarizing a Notice that relates to a penalty, Avalara will charge on an hourly-rate basis (with a 0.5-hour minimum), at the hourly rate specified in the Order Document, except to the extent included as part of Customer's service tier. If Customer requests Avalara's assistance with assessing and/or responding to a Notice, Avalara's time will be charged on an hourly-rate basis (in 0.25-hour increments) at the hourly rate specified in the Order Document.
 - iv. **Excessive Preparation Time; Data Transformation.** If Customer fails to timely provide accurate and complete Filing Information or IPT Data (including additional information requested by Avalara to clarify the Filing Information or IPT Data), fails to provide IPT Data that meets Avalara's minimum transactional data requirements for the Service, or fails to fulfil any other obligation under these Insurance MR Terms, or if Customer requires a change to Avalara's standard process for the applicable Service, Avalara may charge on an hourly-rate basis (in 0.25-hour increments) for any resulting additional time spent by Avalara in providing the Service or in providing data transformation services, at the hourly rate specified in the Order Document.
- c. **Expenses.** Customer shall be responsible for translation fees, legal fees, courier fees, apostille costs, and any other reasonable costs and expenses Avalara incurs when providing the Services.

7. **MR Guarantee.** Avalara provides a guarantee of the timeliness of Managed Returns for Insurance prepared and filed through Managed Returns for Insurance (the "**MR Guarantee**") under the following terms:

- a. If Customer receives a notice of a late filing or a failure to file an IPT Return that results in liability for penalties or interest due solely to Avalara's failure to timely prepare and file an IPT Return it was obligated to file (an "**Avalara Error**"), Avalara will pay Customer the lesser of either: (i) the amount of the penalties and interest that directly result from the Avalara Error, as specified in the final assessment notice received from the applicable Filing Jurisdiction after all administrative appeals and abatement options elected by Avalara are exhausted, or (ii) the amount of Managed Returns for Insurance fees paid by Customer to Avalara during the 365 days preceding the final assessment of penalties or interest for the Avalara Error (calculated as described in subsection (c) below).
- b. The following conditions apply to the MR Guarantee:
 - i. Customer must have met all of its obligations under these Insurance MR Terms and the Terms, including providing and maintaining accurate, complete, and current Filing Information and IPT Data and timely paying Managed Returns for Insurance fees. To the extent that the Avalara Error was caused by Customer's failure to perform any of the obligations in these Insurance MR Terms or the Terms, the MR Guarantee shall not apply. For the avoidance of

doubt, the MR Guarantee does not apply to claims resulting from Customer's failure to timely submit IPT Funds due for an IPT Return.

- ii. Customer must not have requested adjustments to the draft IPT Return after the Filing Approval Deadline.
 - iii. Customer must promptly forward any notices and relevant information from the Filing Jurisdiction within the relevant deadlines.
 - iv. Customer must assist Avalara in challenging the Filing Jurisdiction's findings if Avalara deems it appropriate in Avalara's sole discretion.
 - v. Customer must assist in any efforts by Avalara to abate or reduce the amount of penalties or interest imposed by the Filing Jurisdiction.
- c. For purposes of calculating the amount of Managed Returns for Insurance fees paid that are eligible for the MR Guarantee payment, the amount will be the fees actually paid by Customer to Avalara for Managed Returns for Insurance in all Filing Jurisdictions, and the time period will be the 365 days preceding the final assessment of penalties or interest after all appeals and abatement options have been exhausted. For clarity, the parties acknowledge that fees paid for Managed Returns for Insurance do not include any one-time fees.
 - d. If the notice(s) or other circumstances related to the alleged Avalara Error implicate other issues in addition to the alleged Avalara Error, the amount to be paid by Avalara under the MR Guarantee will be the percentage of the final assessment amount equal to the percentage of the final assessment related to the alleged Avalara Error.
 - e. Avalara will make the MR Guarantee payment within 30 days after the date that Avalara receives the final assessment notice from the applicable Filing Jurisdiction, after all administrative appeals and abatement options elected by Avalara are exhausted. Avalara may also, in its sole discretion, make the payment at an earlier date, in which case Customer's obligations to continue to assist Avalara in contesting the Avalara Error will cease on the date of the payment.
 - f. Customer must have a current Managed Returns for Insurance account in good standing when the claim is submitted to Avalara to be eligible to receive payment under this MR Guarantee.

8. Termination

- a. **Avalara Cancellation Option.** If Customer has not provided the Filing Information for its first Filing Entity within a reasonable time after the Effective Date (as determined by Avalara in its reasonable discretion) or if Customer does not pay the invoice for fees due under its initial Order Document for Managed Returns for Insurance within 30 days after its due date, Avalara reserves the right to cancel Customer's Managed Returns for Insurance (and, if applicable, a Registration) by giving written notice to Customer, and retain all prepaid fees for the cancelled Service.
- b. **Avalara Termination Right.** In addition to Avalara's cancellation and termination rights described elsewhere in these Insurance MR Terms and the Terms if: (i) Customer fails to adhere to the deadlines in the Filing Calendar for three or more months within a 12-month period; (ii) Customer fails to provide Filing Information requested by Avalara for a Registration for Insurance despite at least two requests from Avalara; (iii) Avalara cannot provide Managed Returns for Insurance in a particular Filing Jurisdiction; (iv) a power of attorney granted by Customer to Avalara or the applicable Affiliate of Avalara terminates, or the applicable appointment of Avalara or Affiliate of Avalara is terminated for any reason; or (v) Customer has purchased Fiscal Representation for IPT and Avalara terminates Customer's subscription to such Service, Avalara may terminate the Service immediately by giving written notice to Customer. Customer remains responsible for all accrued fees, and except in the case of (iii) or (v), Avalara may retain all prepaid fees for

the terminated Service.

9. **Disclaimer.** Except as expressly provided in the Agreement, the Services provided pursuant to these Insurance MR Terms are provided on an “as-is” and “as available” basis, and neither Party makes any warranties of any kind, whether express, implied, statutory, or otherwise, and each Party specifically disclaims all implied conditions, terms, and warranties, to the maximum extent permitted by Applicable Laws.
10. **Liability Which Cannot be Excluded.** Nothing in the Agreement shall be construed as limiting either Party’s liability for death or personal injury caused by negligence, for fraud, or for fraudulent misrepresentation or any other liability which cannot be excluded or limited under Applicable Laws.
11. **Inapplicable Provisions of the Terms.** The sections of the Terms entitled *Automatic Upgrades and Overages* and *Governing Law; Jurisdiction and Venue* and any provisions relating specifically to Services delivered as “software as a service” (such as provisions relating to status updates, and downtime) do not apply to Managed Returns for Insurance or other Services offered pursuant to these Insurance MR Terms.
12. **Third Party Rights.** No third party, other than an Avalara Affiliate, may enforce any term of the Agreement. The rights of the parties to terminate or modify the Agreement (as provided in the Agreement or Applicable Laws) are not subject to the consent of any other person.
13. **Governing Law; Jurisdiction and Venue.** The Agreement and all matters in connection with the Agreement are governed by the laws of England and Wales. Each Party irrevocably agrees that the courts of England and Wales shall have exclusive jurisdiction to settle any dispute or claim (including non-contractual disputes or claims) arising out of or in connection with these Agreement or their subject matter or formation.