

These Avalara for Accountants and Avalara for Consulting Partners Terms and Conditions (“**Accountant and Consulting Partner Terms**”) govern Avalara’s offering of, and Partner’s participation in, Avalara for Accountants and Avalara for Consulting Partners, as applicable (each a “**Program**”), and are in addition to and incorporate by reference the Avalara Partner Program General Terms and Conditions (located at <http://partners.avalara.com/partnergeneralterms>) (the “**General Partner Terms**”), as well as the Avalara Partner Program Agreement between Avalara and Partner (the “**Partner Program Agreement**”). The Partner Program Agreement identifies the Programs in which Partner has elected to participate. Terms not defined in these Accountant and Consulting Partner Terms are defined in the General Partner Terms or the Partner Program Agreement. If a provision of these Accountant and Consulting Partner Terms conflict with the General Partner Terms or the Partner Program Agreement, the Partner Program Agreement shall govern, followed by these Accountant and Consulting Partner Terms, and, lastly, the General Partner Terms.

1. **Definitions.** The capitalized terms used herein have the meanings set forth below:

“**Closed Won Opportunity**” means an Opportunity that Avalara successfully moves to “closed won” in Avalara’s lead and customer management system in connection with a Customer’s purchase of Services from Avalara.

“**Customer**” means a customer (other than Partner) that purchases new Services from Avalara as a result of Partner’s qualifying activities under the applicable Program.

“**Existing Customer**” means a current customer of Avalara that purchases new Services from Avalara as a result of Partner’s qualifying activities under the applicable Program.

“**Financial Incentives**” means the amounts payable to Partner by Avalara as compensation for a Customer’s purchase of Avalara’s Services in accordance with Section 3 below.

“**New Customer**” means a new or former customer of Avalara that purchases new Services from Avalara as a result of Partner’s qualifying activities under the applicable Program.

“**Opportunity**” means a lead that has been qualified according to Avalara’s requirements as a legitimate business prospect representing the potential sale of Services to New or Existing Customers, and that has been entered into Avalara’s lead and customer management system as an active opportunity.

“**Service**” means the new, additional, or add-on software or service provided to a New or Existing Customer by Avalara that is eligible for Financial Incentives (excluding any upgrades). The Services are set forth in **Exhibit A**.

“**Service Fees**” means the fee types that are eligible for Financial Incentives. The Service Fees are set forth in **Exhibit A**.

2. **Partner Tiers and Benefits.**

a. **Partner Tiers.** Each Program has different tiers with associated requirements and benefits (“**Partner Tiers**”) for which Partner may qualify. The requirements to qualify for each Partner Tier (“**Partner Tier Requirements**”) are set forth in **Exhibit B**. Partner’s satisfaction of the Partner Tier Requirements and resulting Partner Tier will be determined based on Partner’s qualifying activities during the prior calendar year. If Partner qualifies for a higher Partner Tier during the current calendar year, Partner will be upgraded to the higher Partner Tier effective the following calendar month. If Partner fails to maintain the Partner Tier Requirements associated with Partner’s current Partner Tier, Partner will be downgraded to a lower Partner Tier at the end of the current calendar year. At the start of Partner’s Initial Term, Partner will be a Registered Partner. “**Registered Partner**” means a partner enrolled in a Program that does not qualify for any Partner Tier.

b. **Program Benefits.** The benefits associated with each Partner Tier of Avalara for Accountants and Avalara for Consulting Partners are set forth in the Avalara Partner Program Guide located at <http://www.avalara.com/partner/program-guide.html> (“**Program**”).

Guide”).

- c. **Modifications to Program Guide.** Avalara may modify the Program Guide periodically without notice, with such modifications becoming effective upon the date set forth at the top of the Program Guide. Partner should review the Program Guide regularly to ensure awareness of any modifications.

3. **Financial Incentives.** Subject to these Accountant and Consulting Partner Terms, Partner will earn Financial Incentives when a Customer purchases Services from Avalara, as represented by a Closed Won Opportunity, either (1) after being submitted to Avalara by Partner (“**Opportunity Incentive**”), or (2) after Partner materially assists in the sale of such Services to the Customer (“**Partner-Attached Incentive**”).

a. **Financial Incentive Eligibility.**

i. **General Eligibility.** To be eligible to earn any Financial Incentives, the following conditions must be met:

- A. The Customer’s purchase must not have been ordered through a third party (such as an Avalara reseller or distributor);
- B. Avalara must have received full payment of all applicable fees from the Customer; and
- C. Partner must have provided all tax documentation and other information that Avalara needs to make payments to Partner, including Partner’s W-9 or equivalent document.

ii. **Opportunity Incentive.** To be eligible to earn an Opportunity Incentive, the following conditions must be met:

- A. Partner must have submitted the Customer’s contact information and any other information reasonably requested to Avalara through the Partner Portal, directly to the Avalara marketing and sales team, or through other means specifically defined by Avalara;
- B. Upon Avalara’s request, Partner will provide an introduction to the prospective Customer and any additional assistance as reasonably required;
- C. At the time Partner submits the Customer’s contact information to Avalara, there must not be an active Opportunity associated with the Customer in Avalara’s lead and customer management system;
- D. The Customer must purchase Services from Avalara within six months of Partner’s submission of the Customer’s contact information, determined by the effective date of the applicable Order Document;
- E. Any submission of a Customer’s contact information must be made in good faith based on Partner’s actual contacts with the Customer; and
- F. If two or more Avalara partners submit the same Customer to Avalara within a six-month period, the first partner to submit the Customer will earn the Opportunity Incentive unless (i) the Opportunity associated with the first partner’s submission is “closed” in Avalara’s systems due to inability to complete a sale,

and (ii) the eventual sale is the direct result of the subsequent submission that occurs after the Opportunity is “closed.”

- iii. **Partner-Attached Incentive.** Avalara may pay Partner a Partner-Attached Incentive calculated using a percentage up to the applicable Financial Incentive Rate set forth in Exhibit A, determined in Avalara’s reasonable discretion based on the extent of Partner’s participation in Avalara’s sales process. Avalara may split the Partner-Attached Incentive among multiple partners that supported the sales process. For a Customer’s purchase to be eligible for a Partner-Attached Incentive, the following conditions must be met:
 - A. No Avalara partner is eligible for Opportunity Incentives for the sale, including Partner.
 - B. The applicable purchase must be made by a New Customer.
 - C. Partner has actively supported Avalara in the sales process, including participating in sales calls (in person or remotely) and advocating for Avalara, as determined by Avalara in its reasonable, good faith discretion.
- iv. **Discount Incentives.** Partner may elect not to receive Financial Incentives in connection with Partner’s participation in the applicable Program by opting out in the Partner Program Agreement or in a writing signed by the Parties. Instead of receiving Financial Incentives, Partner may direct Avalara to discount the Service Fees associated with purchases by New Customers for which the Partner otherwise would be eligible to receive Opportunity Incentives (“**Discount Incentive**”). The applicable percentage of the Discount Incentive is set forth in Exhibit A (“**Discount Incentive Rate**”).

b. **Calculation.**

- i. Financial Incentives are calculated by multiplying the applicable percentage set forth in **Exhibit A (“Financial Incentive Rate”)** by Net Revenue, except that for Year 1 Financial Incentives for purchases of Services by Existing Customers where the initial term is prorated to be coterminous with the Existing Customer’s other Avalara service subscriptions, such Financial Incentives are calculated by multiplying the applicable Financial Incentive Rate by the annualized amount of the Net Revenue. “**Net Revenue**” means the gross amount of Service Fees actually received by Avalara from a Customer for the applicable year of Services associated with the applicable Closed Won Opportunity. Net Revenue excludes: (a) subsequently credited charges, refunds, charge backs, or invoice adjustments; (b) charges to a Customer for exceeding its Avalara subscription plan level (such as exceeding the number of transactions or returns included in a subscription plan); (c) charges in connection with a change made to a Customer’s Avalara subscription plan during its subscription term; (d) postage, fax, insurance, or other administrative charges; and (e) any taxes, interest, fines, or other charges or assessments imposed or levied by a governmental agency.
- ii. Except as may otherwise be provided in the Partner Program Agreement, if Partner receives a Financial Incentive under these Accountant and Consulting Terms, Partner will not be eligible to receive financial incentives under any other Partner Program offered by Avalara for the same order of Services.
- iii. If Partner receives a financial incentive under Avalara for Technology Partners at a rate greater than 10%, then Partner’s Financial Incentive Rate under

these Accountant and Consulting Partner Terms shall not exceed 20% for the same order of Services.

- c. **Multi-Year Opportunity Incentives.** In order to receive multi-year Opportunity Incentives as set forth in **Exhibit A**, Partner must (a) occupy an applicable Partner Tier at the time a Customer purchase results in a Closed Won Opportunity and (b) maintain that Partner Tier in subsequent calendar years to receive the available multi-year Opportunity Incentives in those calendar years. If Partner is downgraded to a lower Partner Tier, it will not receive multi-year Opportunity Incentives associated with its previous, higher Partner Tier for Closed Won Opportunities closed prior to downgrading. Rather, for Closed Won Opportunities closed prior to downgrading, Partner will receive the applicable multi-year Opportunity Incentives, if any, associated with its current Partner Tier as if Partner had been in that Partner Tier at the time such Closed Won Opportunities were closed. If Partner re-qualifies for a higher Partner Tier from which Partner was previously downgraded, Partner will not receive multi-year Opportunity Incentives associated with the higher Partner Tier for Closed Won Opportunities closed prior to downgrading. For example, if Partner is in the Premier Partner Tier and earns an Opportunity Incentive for a Closed Won Opportunity involving a New Customer, Partner will receive the Year 1 Opportunity Incentive associated with the Premier Partner Tier. If Partner is downgraded to the Preferred Partner Tier the following calendar year, it will receive the Year 2 Opportunity Incentive associated with the Preferred Partner Tier for the Closed Won Opportunity from the previous year. Notwithstanding the forgoing, if Partner earns an Opportunity Incentive for a Closed Won Opportunity while in a lower Partner Tier, and then qualifies for a higher Partner Tier, Partner will continue to receive the multi-year Opportunity Incentive, if any, associated with the lower Partner Tier for the Closed Won Opportunity that was closed while Partner was in the lower Partner Tier.

4. Marketing.

- a. Avalara shall make available to Partner a variety of graphic and textual images that serve to identify Partner as a member of the applicable Program ("**Avalara Images**"), which may be used in hypertext links from Partner's website to Avalara's website ("**Avalara Links**") and for marketing the Services. Partner may, subject to the terms and conditions herein, display Avalara Links as often and in as many areas on Partner's website as Partner desires; however, the Avalara Links must land on the page on Avalara's website designated by Avalara. Partner shall not use Avalara Images or Avalara Links to direct traffic to any other website or page. Partner shall cooperate fully with Avalara in establishing and maintaining Avalara Links. Partner shall only display Avalara Images provided to Partner by Avalara. Avalara may change or remove Avalara Images from time to time in its sole discretion, and Partner shall promptly update its website and any affected Avalara Links.
- b. Partner shall make available to Avalara a variety of graphic and textual images that serve to identify Avalara as its partner ("**Partner Images**"), which may be used in hypertext links from Avalara's website to Partner's website ("**Partner Links**") and for marketing Partner's services. Avalara may, subject to the terms and conditions herein, display Partner Links as often and in as many areas on Avalara's website as Avalara desires; however, Partner Links must land on the page on Partner's website designated by Partner. Avalara shall not use Partner Images or Partner Links to direct traffic to any other web site or page. Avalara shall cooperate fully with Partner in establishing and maintaining Partner Links. Avalara shall only display Partner Images provided to Avalara by Partner. Partner may change or remove Partner Images from time to time in its sole discretion, and Avalara shall promptly update its website and any affected Partner Links.
- c. Each Party may add codes ("**Business Partner Codes**") to its own graphic and textual images and links to identify the other Party as the originator of any Lead or Partner-Lead on the condition that Business Partner Codes do not, in any way, alter the look, feel, or functionality of the other Party's website(s). Neither Party shall modify the Business Partner Codes added by the other Party.

- d. If a Party wishes to create, publish, distribute, or permit any other material that makes reference to the other Party, such Party must first obtain the other Party's express written consent, which may be granted or withheld in the other Party's sole discretion.

5. Fees and Payment.

- a. **Payment.** Avalara will pay Financial Incentive payments ("**Payment(s)**") within 30 days from the end of the calendar month in which Avalara invoiced the applicable Customer. For example, if Avalara invoices a Customer for a qualifying sale in May, Avalara will pay Partner the Financial Incentive based on such invoice by June 30th. Avalara will track qualifying sales to Customers and make those reports available to Partner via the Partner Portal. The form, content, and frequency of the reports may vary from time to time in Avalara's sole discretion.
 - b. **Offsets and Refunds.** Subject to Section 5(d) (*Claims*) below, Avalara may deduct or offset amounts owed by Partner to Avalara from any Payments. Partner may owe amounts to Avalara as a result of a Financial Incentive paid for an order of Services where Avalara never receives payment from the Customer, for a Financial Incentive paid for an order of Services that is subsequently refunded to a customer, or for amounts paid to Partner in error, among others. If the amount owed by Partner under this section exceeds the Payments owed to Partner, Partner will pay Avalara such excess amount owed within 30 calendar days of the date of Avalara's invoice.
 - c. **Taxes.** Each Party will be responsible for any taxes on property it owns or leases, for any franchise or privilege tax on its business, and for any tax based on its income or gross receipts. If withholding of any tax is required under applicable law in respect of any payment by Avalara to Partner hereunder, Avalara will: (a) withhold the appropriate amount from such payment, and (b) remit such amount to the relevant authorities in accordance with applicable laws.
 - d. **Claims.** Any claim for any unpaid, underpaid, or overpaid Financial Incentives made by either Party must be submitted to the other Party in writing within 12 months after the event giving rise to the claim. Following the expiration of that 12-month period, each Party agrees to waive any and all rights to assert a claim for such unpaid, underpaid, or overpaid Financial Incentives.
 - e. **Avalara Affiliates.** If and to the extent the applicable Services are provided to a Customer by Avalara's Affiliate, Avalara or its Affiliate may make Payments to Partner.
6. **Modification.** Avalara may modify these Accountant and Consulting Partner Terms, including, for example, **Exhibit A** attached hereto. If Avalara modifies these Accountant and Consulting Partner Terms, it will provide written notice to Partner of those modifications at least 30 days prior to the effectiveness of the modifications.
7. **Term.** The initial term of Partner's participation in the applicable Program ("**Partner's Program Enrollment**") will begin on the Effective Date of the Partner Program Agreement and will continue until December 31st of that calendar year (the "**Initial Term**"). At the end of the then-current Initial Term or Renewal Term, Partner's Program Enrollment will automatically renew for an additional one-year period (a "**Renewal Term**") unless either Party provides written notice of non-renewal to the other Party. The Initial Term and each Renewal Term are collectively referred to as the "**Term**".
8. **Termination.**
- a. **For Convenience.** Either Party may terminate Partner's Program Enrollment at any time, with or without cause, by giving the other party written notice of termination. Partner is eligible to earn Opportunity Incentives and Co-selling Commission only for orders that are placed by Referred Clients during the Term, and Opportunity Incentives earned through the date of termination will remain payable only if the orders are not canceled or returned. Avalara may withhold Partner's final payment for a reasonable time to ensure that the correct amount is paid.

- b. **Material Breach.** Either Party may immediately terminate Partner’s Program Enrollment for cause by giving written notice of termination to the other if the other Party materially breaches any of its contractual obligations related to Partner’s participation in the applicable Program and does not cure the breach within 30 calendar days after the non-breaching Party gives written notice to the breaching Party.
- c. **Effect of Termination or Expiration.** Except as otherwise provided in these Accountant and Consulting Partner Terms or the General Partner Terms, upon termination or expiration of Partner’s Program Enrollment:
 - i. All rights and licenses granted in connection with Partner’s participation in the applicable Program will immediately cease;
 - ii. Each Party will immediately stop using and either destroy or delete any Confidential Information provided by the other Party under in connection with Partner’s participation in the applicable Program, other than Confidential Information in automatic computer backups or that must be retained for regulatory, legal, or audit purposes or for compliance with its document retention policies, provided that any retained Confidential Information will be subject to the confidentiality provisions of the General Partner Terms for as long as it is retained; and
 - iii. Those provisions these Accountant and Consulting Partner Terms, General Partner Terms, and Partner Program Agreement that by their nature should survive termination or expiration will survive, including, but not limited to, ownership provisions, confidentiality, disclaimers, indemnities, and limitations of liability.

Exhibit A: Financial and Discount Incentive Rates

Opportunity Incentive Rates

	Premier (Tier 1)	Preferred (Tier 2)	Authorized (Tier 3)	Registered
New Customer Opportunity Incentive Rates	40% Year 1 20% Year 2 10% Year 3	40% Year 1 10% Year 2	20% Year 1	20% Year 1
Existing Customer Opportunity Incentive Rates	20% Year 1	20% Year 1	10% Year 1	0%
OR Discount Incentive	10% Year 1	10% Year 1	10% Year 1	10% Year 1

“**Year 1**” means a Customer’s initial subscription term for the applicable Service.

“**Year 2**” means a Customer’s first renewal subscription term for the applicable Service.

“**Year 3**” means a Customer’s second renewal subscription term for the applicable Service.

Partner-Attached Incentive Rates

	Premier (Tier 1)	Preferred (Tier 2)	Authorized (Tier 3)	Registered
New Customer Partner-Attached Incentive Rates	30% One Time	30% One Time	15% One Time	0%

Services and Service Fees

Service	Service Fee
Avalara 1099 & W9	<ul style="list-style-type: none"> • Subscription*
AvaTax	<ul style="list-style-type: none"> • Activation • AvaTax Subscription • AvaTax for Beverage Alcohol • AvaTax for Accounts Payable • AvaTax Cross-Border • AvaTax for Hospitality • Tax Content Subscription (formerly known as Content Generation for POS) • Platform
Item Classification	<ul style="list-style-type: none"> • Activation • Managed Tariff Code Classification Subscription • Managed Tariff Code Classification Premium Subscription¹ • Self-Serve Tariff Code Classification Subscription
Exemption Certificate Management (ECM)	<ul style="list-style-type: none"> • Activation • ECM Essentials Subscription • ECM Premium Subscription • ECM Pro Subscription
Avalara Returns	<ul style="list-style-type: none"> • Activation
Avalara License Management	<ul style="list-style-type: none"> • Subscription

VAT Reporting	<ul style="list-style-type: none"> • Subscription • Platform
Managed VAT Reporting**	<ul style="list-style-type: none"> • VAT Reporting for Small Business Subscription • Managed VAT Reporting Subscription • Managed VAT Reporting Premium Subscription • Avalara Fiscal Representation Subscription
AvaTax for Communications	<ul style="list-style-type: none"> • Subscription • Platform
Avalara for Energy	<ul style="list-style-type: none"> • AvaTax for Energy Subscription • Returns for Energy Subscription • Platform
Avalara for Tobacco	<ul style="list-style-type: none"> • AvaTax for Tobacco Subscription • Returns for Tobacco Subscription • Platform
Content	<ul style="list-style-type: none"> • Avalara MatrixMaster • Sales Tax Risk Assessment • Tax Research Standard • Tax Research Essentials • Tax Research Premium
Avalara India	<ul style="list-style-type: none"> • Avalara India GST e-Invoicing Subscription • Avalara India GST e-Way Bills Subscription • Avalara India GST Returns Subscription
Avalara e-Invoicing and Live Reporting	<ul style="list-style-type: none"> • Subscription
Avalara Property Tax	<ul style="list-style-type: none"> • Property Tax Assessments for Enterprise

	<p>Subscription</p> <ul style="list-style-type: none"> • Property Tax Bills for Enterprise Subscription • Property Tax Documents for Enterprise Subscription • Property Tax Returns for Enterprise Subscription • Property Tax Returns Pro Subscription
Avalara-led Support	<ul style="list-style-type: none"> • Support

* Partner is eligible to receive Commission for these Services and Service Fees only for purchases made through an Order Document and not for purchases made through the Track1099 by Avalara website.

** Opportunity Incentive Rates and Partner-Attached Incentive Rates are capped at 20%.

Exhibit B

Partner Tier Requirements

1. Additional Definitions.

“Annual Business Plan” means a detailed marketing and sales plan to promote the Services established jointly by the Parties that is reviewed and revised on an annual basis. To satisfy the applicable Partner Tier Requirement, Partner must participate in regular reviews of the Parties’ activities performed in accordance with the Partner Business Plan.

“Marketing Contact” means a representative of Partner that has been assigned to work with Avalara to market the Services.

“Certified Implementation Expert” means a representative of Partner that has successfully completed the Avalara Certified Implementation Expert Training.

“Invoiced Fees” means the gross amount to be invoiced by Avalara for the Year 1 service fees for any Avalara services (including those not set forth in Exhibit A) set forth in the applicable Order Document of a New Customer, excluding: (a) charges to a Customer for exceeding its Avalara subscription plan level (such as exceeding the number of transactions or returns included in a subscription plan); (b) charges in connection with a change made to a Customer’s Avalara subscription plan during its subscription term; (c) postage, fax, insurance, or other administrative charges; and (d) any taxes, interest, fines, or other charges or assessments imposed or levied by a governmental agency. Avalara may, at its sole discretion, include in its calculation of Invoiced Fees the gross amount invoiced for the first year’s service fees for Avalara services purchased by new customers through third-party resellers or distributors as a result of Partner’s referral activities, subject to the exclusions set forth above.

“Joint Customer Success Story” means a case study, testimonial, or other marketing asset created and agreed upon jointly by Avalara and Partner that focuses on a mutual customer’s experience using the Services.

“Partner Executive Sponsorship” means Partner provides an executive-level employee to work with Avalara’s executive team.

“Partner-Registered Opportunity” means an Opportunity that has been qualified by Partner according to Avalara’s requirements and subsequently submitted to Avalara by Partner in accordance with the requirements of the applicable Program. Opportunities generated by Partner-led marketing activities without further Partner qualifying activities are not Partner-Registered Opportunities.

“Trained Representative” means a representative of Partner that has completed certain required annual trainings, as determined by Avalara and made available through the Partner Portal.

2. Partner Tier Requirements for Avalara for Consulting Partners.

	Premier (Tier 1)	Preferred (Tier 2)	Authorized (Tier 3)
Invoiced Fees	≥ \$250,000	≥ \$100,000	≥ \$15,000
Partner-Registered Opportunities, New Customers Only	6+	4+	2+
Annual Business Plan	Required, with quarterly check-ins	Required, with quarterly check-ins	Optional
Partner Executive Sponsorship	Required	Recommended only	Not Required
Joint Customer Success Story	1	Recommended only	Recommended only
Certified Implementation Expert	2+	1	0
Marketing Contact	Required	Required	Not Required

3. Partner Tier Requirements for Avalara for Accountants.

	Premier (Tier 1)	Preferred (Tier 2)	Authorized (Tier 3)
Invoiced Fees*	≥ \$250,000	≥ \$100,000	≥ \$15,000
Partner-Registered Opportunities, New Customers Only	6+	4+	2+
Annual Business Planning	Required, with quarterly check-ins	Required, with quarterly check-ins	Optional
Partner Executive Sponsor	Required	Recommended only	Not Required
Trained Representative and/or Certified Implementation Expert	4+	2+	Not Required

* Year 1 subscription fees for Partner's purchase of Managed Returns for Accounts, Tax Research for Accountants, Avalara 1099 & W-9, and License Management for Accountants count towards Partner's Invoiced Fees but not Partner-Registered Opportunities.