

## ARMANINO TERMS AND CONDITIONS FOR PROFESSIONAL SERVICES

THESE TERMS AND CONDITIONS FOR PROFESSIONAL SERVICES TOGETHER WITH THE ANNEX A AND ANNEX B (THE "TERMS") FORM PART OF THE AGREEMENT UNDER WHICH WE WILL PROVIDE PROFESSIONAL SERVICES TO YOU (THE "SERVICES"). THESE TERMS ARE ENTERED INTO BETWEEN ARMANINO LLP ("ARMANINO") AND YOU. BY CLICKING THE "I ACCEPT" BUTTON, OR BY ACCESSING THE SERVICES DESCRIBED HEREIN, YOU ACKNOWLEDGE THAT YOU HAVE READ THESE TERMS AND AGREE TO BE BOUND BY IT. IF YOU DO NOT AGREE TO ALL OF THE TERMS HEREIN AND DO NOT AGREE TO BE BOUND BY IT, DO NOT ACCESS OR USE OUR SERVICES.

IF YOU AGREE TO THESE TERMS ON BEHALF OF AN ORGANIZATION, YOU HEREBY REPRESENT AND WARRANT TO ARMANINO THAT YOU ARE AUTHORIZED TO ACCEPT THESE TERMS ON ITS BEHALF AND HAVE A FULL AUTHORITY TO DIRECT US TO PERFORM THE SERVICES ON BEHALF OF SUCH ORGANIZATION(S), AND YOU AGREE TO INDEMNIFY US FOR ANY AND ALL DAMAGES, COSTS, CLAIMS, EXPENSES OR OTHER LIABILITY (INCLUDING REASONABLE ATTORNEYS' FEES) ARISING FROM OR RELATING TO THE BREACH OR ALLEGED BREACH BY YOU OF THE REPRESENTATIONS AND WARRANTIES SET FORTH HEREIN.

**1. Your Information; Confidentiality. (A)** In connection with the Services, either party (in each such case, the "**Recipient**") may access or come into possession of the other party's (in each such case, the "**Discloser**") Confidential Information. "**Confidential Information**" means any information that is (i) marked or identified as confidential information, (ii) given the nature of the confidential information or the circumstances surrounding its disclosure reasonably should be understood to be confidential, or (iii) relates to or includes the existence or terms herein. Recipient will (1) not disclose to any third party without Discloser's consent any of Discloser's Confidential Information and (2) maintain Discloser's Confidential Information in confidence using at least the same degree of care as Recipient uses to protect its own confidential or proprietary information, but in no event less than a reasonable degree of care. Confidential Information does not include information that: (i) is or becomes publicly available without breach of this Section; (ii) is, at the time of disclosure by Discloser, already known to Recipient without any obligation restricting disclosure; (iii) is or was received from a third party who did not acquire or disclose such information by a wrongful or tortious act; or (iv) is or was independently developed by Recipient without reference to any of Discloser's Confidential Information. Recipient agrees to use commercially reasonable efforts to protect any of Discloser's Confidential Information exchanged electronically or stored in Recipient's systems. However, the parties understand that such efforts are not failsafe and, as such, agree that, provided Recipient has taken commercially reasonable efforts to protect such information, any unauthorized access to such information or attack on Recipient's systems shall not constitute a breach of this Section. Recipient may share Discloser's Confidential Information: (w) with subcontractors, as applicable, that are providing services in connection with these Terms and that have agreed to be bound by confidentiality obligations similar to those in this Section; or (x) as may be required by law, regulation, judicial or administrative process, or in accordance with applicable professional standards, or in connection with litigation pertaining to these Terms; or (y) in any matter or dispute when Recipient needs to make disclosures to defend itself and the Services Recipient performed; or (z) on an anonymized basis in data aggregation benchmarking, tools or products for clients or prospective clients. **(B)** We keep workpapers relating to the Services for 7 years after which time they may be destroyed. We will return documents you provided relating to the Services to you upon request. If we receive a request from a third party (including a subpoena, summons or discovery demand in litigation) requesting the production of any of your information, we will bill you for our time and expenses incurred in responding to the request. Charges may apply for any additional requests for us to provide copies of your records.

**2. Management Responsibilities for Nonattest Services.** If we provide both attest and nonattest services to you, then in order to maintain our independence, you assume all management responsibilities for any nonattest services that we provide as part of the Services. You will designate a qualified individual with suitable skill, knowledge, or experience, from your senior management to oversee the nonattest services, evaluate the adequacy and results of the nonattest services, and accept

responsibility for them.

**3. Results of Services.** You are responsible for all decisions relating to the use or implementation of the output of the Services, and for determining whether the Services are appropriate for your purposes. We are not responsible for the use or implementation of the output of the Services, although we may provide advice and recommendations to assist you in your management functions and decision-making. For clarity, we will not provide you with any investment or legal advice in connection with the Services.

**4. Reports; Reliance by Third Parties.** Any information, advice, recommendations or other content of any reports, opinions, presentations or other communications we provide herein ("**Reports**") are only intended for you and the other users contemplated by these Terms. You may not rely on any draft Report. Unless otherwise specifically agreed herein, no third party is entitled to rely, in any manner or for any purpose, on the Reports, advice, opinions, work product or other services of Armanino. You will obtain our written consent prior to including a Report and the accompanying financial statements in any annual or periodic report, offering circular or memorandum, or any document filed or provided to the U.S. Securities and Exchange Commission, any stock exchange, stock listing service, or any similar service, entity or governmental body, and will provide us with a reasonable opportunity to review the entire document before it is filed or disseminated. We are not required to update any final Report for circumstances of which we become aware, or events occurring, after its delivery.

**5. Tax Advice.** Nothing in these Terms will prohibit you from disclosing to anyone a Report (or a portion thereof) solely to the extent that it relates to tax matters, including tax advice, tax opinions, tax returns, or the tax treatment or tax structure of any transaction to which the Services relate ("**Tax Advice**"). With the exception of tax authorities, you will inform those to whom you disclose Tax Advice that they may not rely on it for any purpose without our prior written consent. Some tax-related discussions with our personnel who are Federally Authorized Tax Practitioners may be protected from disclosure in certain non-criminal matters before the U.S. Internal Revenue Service or in Federal court. You are solely responsible for managing the recognition, establishment and maintenance of this protection, and for informing us if you wish to invoke this protection.

**6. Representation of Affiliates.** Unless specifically identified herein, our representation of you does not include or extend to any of your affiliates or other third parties.

**7. Billing; Payment.** Unless otherwise specified herein, the Services will be billed on a time & materials basis using our then-current hourly rates. Payment is due when the Services are rendered or expenses incurred. Invoices may be submitted to you as the Services are performed and expenses are incurred. Invoices become delinquent if not paid within 30 days of the invoice date and will be subject to a 1% or the maximum permitted under the applicable laws, per month late charge, whichever less. You will also be billed for administrative, travel, and out-of-pocket expenses, which typically range between 5% and 7% of the total fee for the Services. Our fees are exclusive of taxes or similar charges, as well as customs, duties or tariffs imposed in respect of the Services, all of which you will pay (other than taxes imposed

on our income generally) and will indemnify us against any claims, costs or expenses related to amounts you fail to pay.

**8. Termination; Withdrawal.** The Services will begin from the date you accept the Terms and will continue until terminates in accordance with this Section 8. We may immediately withdraw and terminate these Terms and withdraw from providing any further Services if: (a) any invoice becomes delinquent; (b) we become aware of any criminal, fraudulent or similar acts by you or your management, you or your management is accused or becomes the subject of an investigation by any governmental entity of criminal, fraudulent or similar acts which causes us to have reasonable doubt as to your or your management's integrity; (c) you fail to provide us with information we request; (d) you cause a substantial delay in the Services; (e) we are unable to complete the engagement or are unable to form an opinion for reasons beyond our control; or (f) we are no longer able to satisfy our professional obligations regarding independence or conflicts of interest. Either Party may terminate the Services at any time with or without a cause by giving you 30 days written notice. Notwithstanding anything to the contrary herein, our engagement ends upon delivery of the Services for which we have been engaged (in the case of tax return Services, upon filings of the tax returns for which we have been engaged). If we withdraw or terminate for any reason, you will pay all of our fees for work performed and expenses incurred through the effective date of such withdrawal or termination. We may withhold any work product until all past due invoices have been paid. The Terms will survive termination or expiration of these Terms, provided that Sections 1 (A) will survive only for 1 year following the expiration or termination of these Terms.

**9. Work Product.** We may use data, software, designs, utilities, tools, models, systems and other methodologies and know-how ("**Materials**") that we own or license in performing the Services. Notwithstanding the delivery of any Reports, we retain all intellectual property rights in: (a) the Materials (including any improvements or knowledge developed while performing the Services); and (b) any workpapers compiled in connection with the Services (but not your Confidential Information reflected in them).

**10. Warranty Disclaimer.** ARMANINO MAKES NO WARRANTIES OF ANY KIND, WHETHER EXPRESS, IMPLIED, STATUTORY OR OTHERWISE, AND SPECIFICALLY DISCLAIMS ALL IMPLIED WARRANTIES.

**11. Limitation of Liability.** TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAW AND PROFESSIONAL REGULATIONS, IN NO EVENT WILL WE, OUR AFFILIATES OR OUR CONTRACTORS BE LIABLE TO YOU OR ANY THIRD PARTY FOR ANY OF THE FOLLOWING, ARISING OUT OF OR RELATED TO THESE TERMS AND THE SERVICES OR THE SERVICES, WHETHER BASED IN CONTRACT, TORT (INCLUDING ACTIVE AND PASSIVE NEGLIGENCE), STRICT LIABILITY, OR OTHERWISE: (A) SPECIAL, INDIRECT, INCIDENTAL, CONSEQUENTIAL, OR EXEMPLARY DAMAGES OF ANY NATURE, INCLUDING BUSINESS INTERRUPTION OR LOSS OF PROFITS, CONTRACTS, OPPORTUNITIES, GOODWILL, REPUTATION, PRODUCTIVITY, FACILITIES OR EQUIPMENT, EVEN IF WE HAVE BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES OR DAMAGE WAS FORESEEABLE, AND NOTWITHSTANDING THE FAILURE OF ANY REMEDY OF ITS ESSENTIAL PURPOSE; OR (B) DIRECT DAMAGES IN AN AMOUNT GREATER THAN THE AMOUNT PAID TO US BY YOU IN THE TWELVE MONTHS PRIOR TO THE DATE THE CLAIM AROSE FOR THE INDIVIDUAL

SERVICES THAT GAVE RISE TO THE CLAIM. IN ADDITION, WE WILL ONLY BE LIABLE FOR OUR PROPORTIONATE AMOUNT OF DAMAGES (BOTH ECONOMIC AND NON-ECONOMIC) AS SET FORTH IN A SEPARATE JUDGMENT RENDERED AGAINST US.

**12. Indemnification.** To the maximum extent permitted by applicable law and professional regulations, you will defend, indemnify and hold harmless Armanino, and its partners, employees, contractors and agents from and against all claims by third parties (including your affiliates, employees and attorneys) and resulting liabilities, losses, damages, costs and expenses (including reasonable external and internal legal costs) in any way arising out of, connected with, of or related to: (a) the reliance on any representations (including financial statements, tax advice or other advice by Armanino) by anyone not specifically identified in a writing signed or issued by Armanino as someone permitted to rely upon such representations; (b) any misrepresentation of or omission from information provided by you to Armanino relating to the Services; (c) any misappropriation, fraudulent acts, illegal acts, or any breach of these Terms, by you, your officers, directors, employees, contractors, agents or anyone acting on your behalf; or (d) the Services. We will notify you of any claim for which we seek indemnification. Your duty to defend, indemnify and hold harmless, as set forth above, shall apply even if: (a) the damages are alleged or proven to be caused partially or solely by Armanino's negligence or other actionable conduct; and/or (b) it is not proven or alleged that you were negligent or otherwise liable for the damages. However, you shall have no duty to defend, indemnify or hold harmless if Armanino is proven (as shown by a final judgment of a court or arbitrator) to have acted with fraud, or otherwise acted with intent to harm or damage anyone; in that event, Armanino shall promptly refund to you any amounts you paid to defend Armanino against such allegations. You must use counsel reasonably acceptable to us for the defense or settlement of any such claim at your sole expense. We must approve the settlement of any claim.

**13. Third Party Tools:** You agree that we may utilize certain third party software tools ("**Third Party Tools**") to exchange information or process data in connection with the Services. You acknowledge and agree that we do not own or control the Third Party Tools and consequently we will have no liability or responsibility to you or any third party for any loss, disclosure or corruption of any of your Confidential Information uploaded, stored or processed by the Third Party Tools.

**14. Dispute Resolution.** Both parties agree that, for any dispute arising under these Terms (other than a claim for nonpayment of fees) or any claim relating to the Services, the parties will try in good faith to settle the dispute by mediation administered by the American Arbitration Association or JAMS before filing a complaint or otherwise resorting to litigation. The mediation will be held in Contra Costa County, California and the costs of any mediation proceeding will be shared equally by all parties. You may not initiate any action relating to the Services more than 1 year after the work product is delivered.

**15. Governing Law; Venue.** These Terms are governed by California law, excluding its conflicts of law rules. You and we agree that any claims or other actions arising out of these Terms will be litigated in the federal or state courts in Contra Costa County, California, and each of us consents to the exclusive jurisdiction of those courts.

**16. Hiring our Personnel.** If, during the term of these Terms or within one year thereafter, you hire one of our current employees or contractors, you agree to pay us 100% of the employee's or contractor's first year salary as a placement fee.

**17. Subcontractors.** We may subcontract portions of the Services, but will remain responsible to you for the performance of the Services and our other obligations herein.

**18. Independent Contractor.** We will provide the Services to you as an independent contractor and not as your employee, agent, partner or joint venturer. Neither you nor we have any right, power or authority to bind the other. You agree that nothing herein is intended to create duties to you beyond those expressly provided for herein, and the parties specifically disclaim the creation of any fiduciary relationship between, or the imposition of any fiduciary duties on, either party. You agree that our partners do not have individual civil liability, directly or indirectly, including by way of indemnification, contribution, assessment or otherwise, for any debts, obligations or liabilities of or chargeable to Armanino or each other, whether arising in tort, contract or otherwise.

**19. Force Majeure.** Neither of us shall be liable for breach of these Terms (other than payment obligations) caused by circumstances beyond your or our reasonable control.

**20. Assignment.** Neither of us may assign these Terms, or our rights or obligations under these Terms, without the other party's written consent; provided, however, that we may assign these

Terms without your consent to a successor in connection with a merger, acquisition, or sale of all or substantially all of our assets.

**21. Severability.** These Terms will be enforced to the fullest extent permitted by applicable law. If any provision of these Terms is held to be invalid or unenforceable to any extent, then the remainder of these Terms will have full force and effect and such provision will be interpreted, construed or reformed to the extent reasonably required to render the same valid, enforceable and consistent with the original intent underlying such provision.

**22. Electronic Signatures; Counterparts.** These Terms may be executed by facsimile, electronic transmission (e.g., .PDF), or electronic signature and in identical counterparts, each of which (including signature pages) will be deemed an original, but all of which together will constitute one and the same instrument. A facsimile, scanned, or photocopied signature (and any signature duplicated in another similar manner) identical to the original will be considered an original signature.

**23. Complete Agreement.** These Terms contains the entire agreement between us with respect to the Services and supersedes all oral understandings, representations, prior discussions and preliminary agreements. Any additional or conflicting terms submitted by you in any order, receipt, acceptance, confirmation, correspondence or other document are expressly rejected.

**ANNEX A  
DESCRIPTION OF THE SERVICES AND FEES**

Subject to the payment of the applicable fees as set forth herein, Armanino will provide State and Local Tax Return Compliance Services (the "Services") for the sales, use, and other transactional tax returns ("Tax Returns").

**a. Initial Onboarding**

As part of the initial onboarding process, Armanino will:

- i. Provide a tax organizer ("Organizer") for you to complete and provide the information needed for us to perform the Services. The Organizer will request you to provide information necessary for the Services such as the jurisdictions where you wish to file returns, jurisdiction registration numbers, and the tax filing frequency, all your entity's relevant information including bank account information, your contact information, your filing instructions.
- ii. Conduct an initial one-hour consultation with you to review the completed Organizer and discuss other tax issues related to our Services.
- iii. If needed, provide a template for you to input transaction information that is needed to prepare the Tax Returns, including any information that must be separately imported or entered into the tax return software ("Source Data").
- iv. Provide a secure file transfer site for the transmission of your Source Data files.
- v. Set up your Tax Return and payment information in the tax filing software based on the tax return type and filing frequency you indicate.
- vi. Obtain your signed limited Power of Attorney or other jurisdiction authorization forms.

**b. Monthly Tax Return Filing and Payment Services**

- i. Retrieve Source Data you provide from the secure file transfer site or through email. Note a single Source Data file must contain only a single data table, not multiple tables of separate tabs on an Excel worksheet.
- ii. Notify you of any material issues with the Source Data, if identified.
- iii. Prepare the Tax Returns and related liability reports for your review at least three (3) days before the due date. Any manual adjustments (i.e., credit carryforwards, use taxes, etc.) are limited to twenty (20) entries per month. Additional charges at hourly rates will apply if more manual entries are required.
- iv. Reconcile Source Data to the calculated taxes (if tax amounts are included in the data).
- v. Review the Tax Returns and reconciliation.
- vi. Provide access to review the Tax Returns and payment amounts prior to the due dates.
- vii. Respond to your questions about the Tax Returns.
- viii. Submit the Tax Returns electronically for filing when possible or mail the tax returns as necessary.
- ix. Initiate the tax payment from your approved bank account(s) through EFT or ACH transactions.
- x. Retain copies of all filed Tax Returns.
- xi. Receive tax filing notices from you and log them.
- xii. Respond to the notices related to any Tax Returns prepared by Armanino up to one hour per month. For clarity, this excludes notices of audit of any tax returns, but Armanino will respond to these excluded notices with your approval for additional fees.
- xiii. Provide up to one hour of state and local tax correspondence with the you per month related to the Tax Return preparation and filing. The correspondence may be in the form of an email, and/or meetings during Armanino business hours.
- xiv. Maintain your tax compliance calendar to ensure timely filing of all tax returns and associated tax payments.
- xv. Maintain location, and jurisdictional data for tax processing purposes (up to eight (8) changes per year).
- xvi. Perform jurisdiction updates for location openings, moves, and closings (up to three (3) per year) for outlet-based reporting; this does not include new reporting registrations.
- xvii. Follow your written Instructions as documented if a situation arises where the Instructions need to be followed.

**FEES**

**Monthly Fees:** In addition to the fees billed by Thomson Reuters, you may be responsible for other fees as an extension of the Services that will be billed directly to you by Armanino, as described herein.

**Late Fees:** A late data fee of \$250 will apply for each day the Source Data is not provided by 5:00 p.m. Pacific on the fifth (5<sup>th</sup>) day of the month and will continue for each day the Source Data is not provided by 5:00 p.m. Pacific until the ninth (9<sup>th</sup>) day of the month. After 5:00 p.m. Pacific on the ninth (9<sup>th</sup>) day of the month, we will follow your written Instructions for how to prepare and submit the Tax Returns for that month if we are unable to prepare and file the Tax Returns before the due date. For clarity, there is a maximum of four Late Fee days per month or \$1,000 in total per month.

**Fees for Additional Services:** Our hourly rates as specified below will apply to additional consulting and/or compliance services (set forth below) requested by you. Example of such consulting services will be services requested by you related to determining nexus, advising on tax registrations, and taxability of goods/services. Our current hourly rates are:

Role	Compliance Hourly Rates	Consulting Hourly Rates
Partner	\$500	\$625

Director	\$400	\$445
Sr. Manager	\$310	\$380
Manager	\$285	\$305
Senior	\$220	\$290
Staff	\$150	\$225

You agree and understand that our hourly rate schedule is subject to an increase each year without notice.

#### **ADDITIONAL OUT-OF-SCOPE TAX RETURN COMPLIANCE SERVICES**

If you request that we provide Services beyond those outlined herein and/or there is unsuccessful completion of any of the responsibilities or assumptions by you as set forth herein, Armanino may incur additional time and efforts in completing those Services. Additional fees calculated by our then current hourly Compliance rates will be charged for all additional time spent to complete the Services and/or any out-of-scope Compliance tasks requested by you. This is not an all-inclusive list of all out-of-scope Services that we may provide at our Compliance fee rates, but rather examples of such:

- i. Preparation of any additional or interim reconciliations necessary to file Tax Returns.
- ii. Preparation new templates to include new or modified Source Data.
- iii. Preparation and/or modification of the Source Data according to the filing instructions if the Source Data does not contain sufficient information to prepare necessary tax returns.
- iv. Manual entry of the Source Data into the tax preparation software or onto a tax return form in order to mathematically correct the Source Data information (e.g., reversing negative deductions, or correcting gross sales), including any corrections due to tax credit adjustments requested by you after the 10<sup>th</sup> of the month.
- v. Responding to notices related to tax returns not prepared and filed by us.
- vi. In the event that a tax return or payment is deemed late or rejected by an applicable tax jurisdiction due to your failure to timely provide accurate information to Armanino or have sufficient funds available for payment of the tax liability by the due dates established herein, additional fees for any Armanino services associated with the remediation of the effects will be charged.
- vii. In the event that the information contained within your Source Data file does not mathematically calculate correctly on the your tax return, we will need to expend labor hours to identify such errors and make adjustments to the source data and tax returns.
- viii. All net tax credits will be remediated, if possible, at the taxing jurisdiction level through application to a prospective month(s) tax return, initiation of an amended return, or through the filing of a refund claim. The fee for filing of an amended return will be charged as a separate return.
- ix. All tax credit adjustments will change the gross sales/purchases and taxable sales/purchases on the tax return. If you request manual adjustments to the tax return to change the gross, exempt, non-taxable, or taxable sales/purchases due to the tax credit adjustment, these adjustments will be considered outside of the scope of this engagement and the time incurred to make these changes will be billed at our then current hourly rate.
- x. You must notify Armanino about changes in its business operations which may result in changes to its tax return filing requirements within ten (10) business days of making such changes. Any late notification may result into additional work by Armanino and will be charged separately.

#### **OPTIONAL ADDITIONAL SERVICES**

Being fully compliant with state and local tax requirements involves many different dimensions. Armanino can help you navigate how to deal with this by offering additional services such as:

- Multistate sales and seller's use tax nexus study
- Multistate sales and seller's use taxability determination
- Prior period state and local liability calculations
- Business activity tax (including state income, franchise, and gross receipts taxes) nexus study
- Multistate income tax apportionment optimization analysis
- State tax registrations including Voluntary Disclosure Agreements
- Due diligence for buy or sell events
- Sales tax refund reviews
- Audit management
- Tax minimization transaction structuring

Pricing for these services depends on scope and complexity. Armanino will work directly with you to provide these services.

## ANNEX B

### YOUR RESPONSIBILITIES FOR THE SERVICES

Our Services will be conducted on the basis that you understand, acknowledge, and perform your responsibilities. You acknowledge and agree that the Services will be based solely upon:

1. **Quality of Source Data.** If needed, we will provide you with a Source Data template at the beginning of the engagement. Once the configuration is complete, the format of these files must be maintained (the content may change but the file format such as fixed-width text and field layout must remain constant.) In addition, any other files that will be utilized in the Tax Return preparation process must be maintained once they are configured by us. You are required to notify us immediately of any changes in the type or format of the Source Data, which is provided each filing period, as specific import procedures are designed to accommodate the parameters of the Source Data you provide. Such changes can include edits to the template including column headings, changes in store numbers, type of file, assignment of negative values, and other similar changes. Should changes occur within a current filing period, the changes may jeopardize our ability to prepare and timely file accurate Tax Returns as template or Source Data formatting may require substantial additional work by us. Consequently, any Source Data formatting changes could result in additional fees. Furthermore, we will not be held responsible for any Tax Returns filed late as a result of unanticipated changes to Source Data.
2. **The representations, information, documents, and facts you provide to us.** The performance of the Services is heavily dependent upon you providing us accurate and complete Source Data files, and any other information requested by us. Because of the importance of the accuracy of the information, you agree to release us from any liability and costs related to our Services herein attributable to any misrepresentation, incomplete, inaccurate, or untimely information provided by you. We will assume (without independent verification) that all of the representations, information, and documents provided or communicated to us are accurate, true, and authentic. Similarly, our Services will not include any procedures designed to discover fraud, embezzlement, or other irregularities.
3. **Acknowledgment that Armanino has no responsibility for determining reporting requirements, nexus, taxability, exemptions, sourcing of sales to state or local tax jurisdictions, or any other information relevant to filing Tax Returns.** It is your responsibility to know the law, regulations, cases, rulings, and other tax authority affecting the Source Data. We can advise you on such matters separately which shall be an out-of-scope service and billed at our Consulting rates or as otherwise determined. If there are changes in or to the foregoing tax authorities (for which we have no responsibility to advise you), such changes may result in our recommendations being rendered invalid or necessitate (upon your request) a reconsideration of our recommendations.
4. **Timeliness of Source Data.** Your timely delivery of all Source Data necessary for Armanino to perform its Services described herein. If Source Data for Tax Returns due in the month is not uploaded into the portal or otherwise provided by 5:00 p.m. Pacific on the fifth (5<sup>th</sup>) day of the month, a late data fee will apply for each day the Source Data is not provided up to 5:00 p.m. Pacific on the ninth (9<sup>th</sup>) day of the month. After 5:00 p.m. Pacific on the ninth (9<sup>th</sup>) day of the month, we will follow your written Instructions for how to prepare and submit the Tax Returns for that month if we are unable to prepare and file the Tax Returns.
5. **Content of the Source Data.** We prefer you provide Source Data in tax and exempt / non-taxable amounts rather than taxable amounts. Additional fees may apply if tax and gross amounts must be used to calculate the tax due and reconciled to the calculated tax on the Tax Returns (for example, if tax rates in the data are not the same as in our system). You are solely responsible for ensuring correct tax rates are used when calculating taxes on transactions, and that all transactions are adequately and accurately represented (acceptable in summary form) in the data provided to us, including identification of selling locations, tax types, tiered/max taxes, and other relevant differentiators. We can define data processing rules to accommodate these needs but are not responsible for identifying when Source Data is incorrect.
6. **Providing Armanino with all Tax Jurisdiction Notices or other correspondence documentation within one (1) business day of receipt by you so we can timely respond to the jurisdiction.**
7. **Providing us with any entity, registration, or selling location changes at least thirty (30) days prior to us receiving Source Data for such changes, including closings, openings, and location moves.** Failure to do so may delay filing of such data or result in inaccurately processed data. We are not responsible for any penalties or interest arising from this situation.
8. **In the event you make changes to the quantity or format of the Source Data files, you must provide Armanino with thirty (30) days advance notice prior to the next filing deadline.** Additional fees at our then current hourly rate will apply for us to create or modify the template necessary to work with the new Source Data files.
9. **Understanding that the Source Data must be provided to Armanino in an electronic format.** If the originally submitted Source Data is not correct in all material respects, any additional time needed to process replacement Source Data may be subject to additional hourly Compliance fees.
10. **Understanding that any changes or revisions to the Tax Returns which are requested after the fifteenth (15<sup>th</sup>) of the calendar month in which the Tax Returns are due may not be processed for that filing period.** In such cases, changes requested after the fifteenth of the month will be reflected on the Tax Return prepared for the subsequent filing period.
11. **Acknowledgment that exceeding the number of pre-paid Tax Returns prepared by Armanino during the Service Year will be subject to an additional fee per Tax Return.**

12. Maintaining adequate documentation to support the tax returns as filed.
13. Maintaining all exemption certificates, direct pay permits, or other exemption or deduction documentation if applicable.
14. Notifying us of any required estimated or prepayment amounts/filings for each filing period.
15. Agreeing that Armanino has your express permission to submit payments to taxing jurisdictions from your banking account, or otherwise initiate payment per your instructions.
16. Registering in new jurisdictions and locations for sales and use tax licenses and forward that information to us if we will be filing the Tax Returns for that jurisdiction.
17. Understanding and agreement that you solely bear the entire burden and responsibility for obtaining and maintaining current all applicable federal, state and local licenses, certifications and approvals. Armanino has no responsibility to obtain or keep current the licenses on your behalf.
18. Providing us with more than one contact person who can supply additional information and authorize tax filing decisions.
19. Providing timely response to Armanino's inquiries within twenty-four (24) hours. If questions are not addressed or cannot be resolved twenty-four (24) hours prior to the Tax Return due date, Armanino will follow your filing Instructions in the Organizer.
20. Issuing a Power of Attorney for each taxing jurisdiction authorizing Armanino as "paid preparer" to sign the returns on your behalf and to discuss your related tax compliance related issues with jurisdiction representatives.