

Vertex Customer Agreement

Outsourcing Services Exhibit

1. **Overview.** This Outsourcing Services Exhibit is incorporated in the Vertex Customer Agreement, Vertex Master Agreement, or other agreement governing Customer's use of Vertex Products and Services (the "**Agreement**"). Any capitalized term used but not defined in this Exhibit has the meaning given in the Agreement. If there is a conflict or inconsistency between this Exhibit and any other part of the Agreement regarding the subject matter of this Exhibit, this Exhibit will control.

This Exhibit governs Vertex's provision and Customer's use of any Outsourcing Services specified in an Order, including the following: (a) Managed Services Outsourcing (MSO) – Returns Outsourcing Solution ("**MSO**"); (b) Advantage Plus Service Solution ("**Advantage Plus**"); and (c) Indirect Tax – Public Cloud Premium Returns Service ("**Premium**").

Vertex may update this Exhibit from time to time to adapt to changes in Vertex's business and portfolio of Products and Services. Current and archived versions of this Exhibit will be published on the Vertex website and will be provided on request. However, no update to this Exhibit will change Customer's Order until it is renewed. If Customer's Order is renewed, the Agreement is amended to include the then-current published version of this Exhibit.

2. **General Provisions.**

2.1 Orders for Outsourcing Services. Each Order for Outsourcing Services will specify the Outsourcing Services ordered by Customer, the Order Term, applicable fees, and regions that are in scope for the Outsourcing Services (if such regions are not specified in this Exhibit) ("**In-scope Regions**"). Notwithstanding anything to the contrary in the Agreement, either party may at any time and for any reason terminate an Order for Outsourcing Services by giving the other party at least sixty (60) days' prior written notice. If Vertex terminates an Order under this Section, Vertex shall refund Customer any prepaid fees under the affected Order that are unused as of the date of termination. Upon any termination or non-renewal of an Order for Outsourcing Services, Customer is responsible for taking all measures necessary to continue business operations without Outsourcing Services. Such measures will include notifying all applicable authorities and other relevant third parties that Vertex's representation of Customer has terminated.

2.2 Provision of Outsourcing Services. Vertex shall provide Outsourcing Services remotely for Customer in In-scope Regions during the Order Term in accordance with the Agreement, this Exhibit, and the Order. Vertex may engage third-party providers at Vertex's expense in connection with its provision of Outsourcing Services. Any third-party provider engaged by Vertex shall be subject to a written agreement with Vertex that contains confidentiality and non-disclosure obligations that are no less protective of Customer Data and Customer Confidential Information than the Agreement. Vertex shall exercise due care in its selection of third-party providers and shall follow formal vendor risk management processes in its administration of relationships with third-party providers. Vertex is responsible for the acts and omissions of its third-party providers relating to Outsourcing Services.

2.3 Customer Information. Customer is responsible for the accuracy and completeness of all information that is provided to Vertex by or on behalf of Customer in connection with Outsourcing Services. Such information will be provided in a format and will contain all elements reasonably required by Vertex. Vertex will rely on such information without independent verification and, unless requested by Customer, Vertex has no obligation to correct or supplement such information. Vertex has no responsibility for any claims, damages, or liabilities arising from inaccurate or incomplete information provided by or on behalf of Customer.

2.4 Customer Approvals. Customer is solely responsible for all decisions and approvals relating to results of Outsourcing Services, including decisions and approvals relating to the taxability of Customer's products and services and reporting information to tax authorities. Vertex will rely on Customer's decisions and approvals in its provision of Outsourcing Services.

2.5 Cooperation and Due Dates. Customer and Vertex shall cooperate reasonably with each other, and with any third party designated by either of them, in connection with Outsourcing Services. Reasonable cooperation includes (a) timely access to necessary information and personnel during applicable Business Hours (as defined in this Exhibit), and (b) Customer's appointment of Vertex (or a third party engaged separately by Customer to act on its behalf as necessary, to serve in the capacity of fiscal representative, tax agent, or the equivalent ("**Customer's Third-party Representative**")) to represent it before tax authorities with respect to administrative matters relating to Outsourcing Services. Vertex will request such appointment only if required in connection with Outsourcing Services. The appointment will be accomplished by Customer's delivery of an agreed limited power of attorney or equivalent document. Reasonable cooperation also includes Customer's strict compliance with due dates specified in this Exhibit. These due dates are established by Vertex in advance of due dates imposed by applicable jurisdictions. Customer acknowledges these due dates are established as a necessary part of Vertex's provision of Outsourcing Services to multiple customers in multiple jurisdictions globally. Customer's compliance with due dates is a material obligation under the Agreement. Provided Vertex uses commercially reasonable efforts to perform its obligations timely in all circumstances, Vertex is excused from meeting due dates imposed by applicable jurisdictions to the extent Vertex is delayed by Customer. Vertex also may charge any service fees stated in an Order for Customer's noncompliance with applicable due dates in addition to its other remedies under the Agreement. If Vertex reasonably determines that any due date specified in this Exhibit does not afford the parties sufficient time to meet a due date imposed by an applicable jurisdiction, Vertex may provide Customer not less than thirty (30) days' prior written notice of a change to the due date for that jurisdiction ("**Due Date Change**"). A Due Date Change may be applicable generally or to specific reporting period. The Due Date Change will take effect on the effective date stated in Vertex's notice, unless Customer notifies Vertex in writing before the stated effective date that it does not agree to the Due Date Change, in which case (1) the Due Date Change will not take effect; and (2) Vertex may elect to suspend or terminate Outsourcing Services in the applicable jurisdiction on written notice.

2.6 Dependencies. Customer acknowledges that Vertex's timely performance of Outsourcing Services involves dependencies that are outside Vertex's reasonable control. These dependencies include Customer's compliance with due dates established by Vertex, actions of Customer's Third-party Representatives, and availability of networks and other information technology systems maintained by Customer, tax authorities, and banking institutions. Failure of these or other dependencies that are outside Vertex's reasonable control may cause delays or failures in return preparation, filing, remittance, or other activities within the scope of Outsourcing Services. Vertex has no responsibility for any fines, penalties, claims, damages, or liabilities caused by such delays or failures.

2.7 Communication. Vertex shall make available via the internet an online portal, or other secure communication method, for Vertex and Customer to securely exchange information and documents in connection with Outsourcing Services. Unless otherwise agreed by the parties, information and documents shall be deemed received when uploaded to the online portal.

2.8 Scope of Services. Notwithstanding any limited power of attorney or other appointment referenced in this Exhibit, Vertex's obligations under any Order for Outsourcing Services are limited to the express obligations described in the Order and this Exhibit. Vertex's Outsourcing Services obligations do not include Vertex or any third party providing advisory services or representing Customer in any tax authority audit, third-party claim, or any other form of action or proceeding.

- 3. Outsourcing Services Components.** Each Outsourcing Service, described in Sections 4, 5, and 6, will include one or more of the following components and may optionally include others:

3.1 Indirect Tax Return Preparation and Filing. Customer shall provide Vertex all transaction data and calculated tax amounts necessary for Customer to report any sales tax, use tax, value added tax, goods and services tax, or any similar indirect tax ("**Indirect Tax**") owed by Customer in all In-scope Regions. Using this information, Vertex shall prepare (including by automated means) periodic Indirect Tax returns that Customer is required to file in the form of return prescribed by the applicable jurisdiction. Vertex shall provide prepared returns in draft form to Customer for review and approval. Customer shall review each draft return and either

(a) approve it for filing; (b) advise Vertex of corrections and approve it for filing as corrected; or (c) exclude it from filing. Vertex shall file each return that Customer finally approves for filing in the manner prescribed by the applicable jurisdiction. The activities described in this section are subject to due dates established by Vertex.

3.2 Remittance. Customer shall transfer to Vertex (or a third party nominated by Vertex) funds sufficient to satisfy Customer's obligations to remit Indirect Taxes to In-scope Regions. Customer shall transfer funds to Vertex or its nominated third party according to the applicable transfer mechanism(s) described in this Exhibit. Vertex or its nominated third party shall hold all transferred funds in Vertex's name and under Vertex's control. Provided Customer timely transfers sufficient funds, Vertex shall remit Indirect Taxes to In-scope Regions in amounts approved by Customer on Customer's behalf, on or before any applicable remittance due date. Vertex will not remit Indirect Taxes until sufficient funds are transferred. Customer is responsible for any fines or penalties imposed by the applicable jurisdiction that result from Customer's delay in transferring sufficient funds. Remittance shall be in the manner prescribed by the applicable jurisdiction. Vertex may require Customer to maintain a minimum balance of USD 250.00 or the equivalent in each bank account established by Vertex in connection with Remittance for Customer. The activities described in this section are subject to due dates established by Vertex.

3.3 Historical Indirect Tax Return Preparation and Filing; Historical Remittance. Vertex shall provide its Indirect Tax Return Preparation and Filing and Remittance Services, as described in Sections 3.1 and 3.2 above, with respect to any historical Indirect Tax return or Indirect Tax remittance to an In-scope Region that Customer determines is required.

3.4 Notice Management. Vertex shall instruct In-scope Regions to send directly to Vertex all notices relating to Customer that arise in connection with Indirect Tax Return Preparation and Filing and Remittance ("**Compliance Notices**"). Customer shall confirm Vertex's instructions if necessary and shall provide Vertex all Compliance Notices that Customer receives. Customer shall timely provide Vertex all information that is necessary to respond to and resolve Compliance Notices. Vertex shall manage Compliance Notices on Customer's behalf in accordance with Customer's instructions.

3.5 Registration. Vertex shall register Customer in each In-scope Region (for Indirect Tax purposes), based on information provided by Customer. Vertex's registration process includes gathering necessary information from Customer; supporting Customer with requests for information from tax authorities related to the registration process; and periodically reporting progress to Customer. Vertex shall provide Customer all relevant registration information for all completed registrations. Customer is solely responsible for maintaining its registration after Customer's registration is completed, where ongoing compliance is required.

3.6 Registration Takeover. Vertex shall take over Customer's existing Indirect Tax registrations compliance for In-scope Regions, based on information provided by Customer. Vertex's takeover process includes gathering necessary information from Customer and supporting Customer with requests for information from tax authorities related to the takeover process.

4. Outsourcing Service Description – MSO.

4.1 MSO Included Components.

- (a) Indirect Tax Return Preparation and Filing;
- (b) Remittance; and
- (c) Notice Management.

4.2 MSO Optional Components.

- (a) Registration.

4.3 MSO In-scope Regions. United States and Canada.

4.4 MSO Transfer Mechanism for Customer Funds. Any electronic funds transfer. Funds must be transferred in the Remittance currency.

4.5 MSO Due Dates. MSO activities are subject to the following due dates:

Customer provides all transaction data and Indirect Tax amounts	Vertex provides draft returns for Customer review	Customer reviews and approves (or modifies) returns	Customer transfers sufficient funds for Indirect Tax remittance to Vertex	Vertex files approved returns and remits approved Indirect Taxes
On or before 5th Business Day of the month* (by 1:00 pm CT)	Within 5 Business Days after Customer provides all transaction data and Indirect Tax amounts (by 1:00 pm CT)	On or before the earlier of (a) 2 Business Days after Vertex provides returns for review, or (b) 3 Business Days before the applicable filing due date (by 1:00 pm CT)	At least 3 Business Days before the applicable remittance due date (by 1:00 pm CT)	On or before the applicable filing or remittance due date

“Business Day” for MSO purposes means any day except Saturday, Sunday, any federal holiday in the United States, and any other day on which banking institutions in Illinois are authorized or required by law or other governmental action to close.

“Business Hours” for MSO purposes means 8:30 am to 5:00 pm CT, which is prevailing local time in Illinois each Business Day (excluding Vertex holidays).

*If the applicable Order specifies a different **“Date of Business Day Receipt,”** subsequent due dates will be adjusted accordingly, day-for-day (except for due dates imposed by applicable jurisdictions, which cannot be adjusted).

4.6 Additional Customer Responsibilities.

- (a) Customer shall respond to Vertex requests for information, instruction, or approval regarding a Compliance Notice or a deadline from a jurisdiction within one (1) Business Day of Customer’s receipt of such request.
- (b) Customer shall request a copy of all Customer Data in Vertex’s possession or control within six (6) months after any termination or expiration of an Order for MSO (the **“MSO Retrieval Period”**). After the six (6) month MSO Retrieval Period, Vertex shall delete or otherwise render unrecoverable all Customer Data in its possession or control, notwithstanding any shorter period referenced in the Agreement.
- (c) Unless an Order for MSO states otherwise, Customer shall pay all MSO monthly fees by ACH debit in accordance with the Order payment terms. Customer will provide Vertex relevant payment information in advance to facilitate timely payment of these monthly invoices.

5. Outsourcing Service Description – Advantage Plus.

5.1 Advantage Plus Included Components.

- (a) None.

5.2 Advantage Plus Optional Components.

- (a) Indirect Tax Return Preparation and Filing;
- (b) Remittance (but only if Indirect Tax Return Preparation and Filing are provided);
- (c) Historical Indirect Tax Return Preparation and Filing;
- (d) Historical Remittance (but only if Historical Indirect Tax Return Preparation and Filing are provided); and
- (e) Registration.

5.3 Advantage Plus In-scope Regions. Every region specified in an Order. (For these purposes, **“EU 27”** means all member states of the European Union.)

5.4 Advantage Plus Transfer Mechanism for Customer Funds. Wire transfer.

5.5 Advantage Plus Due Dates. Advantage Plus activities are subject to the following due dates:

Customer provides all transaction data	Vertex notifies Customer of Indirect Tax amounts owed by Customer, based on Customer's transaction data and tax amounts available to Vertex	Customer reviews and approves (or modifies) Indirect Tax amounts owed by Customer	Vertex begins return preparation	Vertex notifies Customer of final Indirect Tax amounts in the Settlement Currency	Customer transfers sufficient funds for Indirect Tax remittance	Vertex files approved returns and remits approved Indirect Taxes
On or before 2nd Business Day of the Reporting Month	On or before 3rd Business Day of the Reporting Month	On or before 4th Business Day of the Reporting Month	Between 4th and 6th Business Day of the Reporting Month	On or before 7th Business Day of the Reporting Month	On or before 8th Business Day of the Reporting Month	On or before the applicable filing or remittance due date
<p>"Business Day" for Advantage Plus purposes means any day except Saturday, Sunday, any public holiday in Ireland, and any other day on which banking institutions in Ireland are authorized or required by law or other governmental action to close.</p> <p>"Business Hours" for Advantage Plus purposes means 9:00 am to 11:59 pm prevailing local time in Ireland each Business Day (excluding Vertex holidays).</p> <p>"Reporting Month" means the first (1st) calendar month following a taxable period.</p> <p>"Settlement Currency" means the currency specified in the Order.</p>						

5.6 Additional Customer Responsibilities. Customer shall respond to Vertex requests for information, instruction, or approval regarding a deadline from a jurisdiction within one (1) Business Day of Customer's receipt of such request.

6. Outsourcing Service Description – Premium.

6.1 Premium Included Components.

- (a) Indirect Tax Return Preparation and Filing;
- (b) Remittance; and
- (c) Notice Management

6.2 Premium Optional Components.

- (a) None.

6.3 Premium In-scope Regions. United States and Canada.

6.4 Premium Transfer Mechanism for Customer Funds. ACH debit or reverse wire if there are excessive ACH debit failures.

6.5 Premium Due Dates. Premium activities are subject to the following due dates:

	Vertex notifies Customer of its responsibilities and due dates	Customer reviews and approves (or modifies) auto-generated returns*	Vertex files approved returns	Vertex pulls sufficient funds for Indirect Tax remittance	Vertex remits approved Indirect Taxes
If Indirect Tax return due date is the 15th of the month:	On or before 3rd Business Day of the month	On or before 8th day of the month	On or before the applicable filing due date	On the 9th day of the month	On or before the applicable filing or remittance due date

	Vertex notifies Customer of its responsibilities and due dates	Customer reviews and approves (or modifies) auto-generated returns*	Vertex files approved returns	Vertex pulls sufficient funds for Indirect Tax remittance	Vertex remits approved Indirect Taxes
If Indirect Tax return due date is the 20th of the month or later:	On or before 3rd Business Day of the month	On or before 9th day of the month	On or before the applicable filing due date	Between the 10th and 17th day of the month	On or before the applicable filing or remittance due date
<p>"Business Day" for Premium purposes means any day except Saturday, Sunday, any federal holiday in the United States, and any other day on which banking institutions in Pennsylvania are authorized or required by law or other governmental action to close.</p> <p>"Business Hours" for Premium purposes means 8:30 am to 5:00 pm ET, which is prevailing local time in Pennsylvania each Business Day (excluding Vertex holidays).</p> <p>*Customer may optionally exclude any returns or certain prepayment forms from filing or payment, with effect for the then-current month only, until 5:00 pm ET on the 9th day of the month. Prepayment forms eligible for exclusion are specified in applicable Documentation.</p>					

6.6 Additional Customer Responsibilities.

- (a) Customer shall respond to Vertex requests for information, instruction, or approval regarding a deadline from a jurisdiction within twenty-four (24) hours of Customer's receipt of such request.
- (b) Unless an Order for Premium states otherwise, Customer shall pay all Premium monthly fees by ACH debit or credit card in accordance with the Order payment terms. Customer will provide Vertex relevant payment information in advance to facilitate timely payment of these monthly fees.