

## **Service Specific Terms and Conditions:**

### **Tax Compliance and Consulting Services**

*The following additional terms apply to any engagement for the provision of Tax Compliance and Consulting Services.*

#### **Scope of Services**

*Vialto will provide global mobility Tax Compliance and Consulting Services to those Client employees designated by Client to receive such services ("Authorized Employees"). Vialto's Tax Compliance and Consulting Services include home and host country income tax return preparation, related tax compliance services, administrative support and tax consulting services (collectively the "Tax Services"). Vialto may also prepare other tax documents or calculations, including hypothetical tax calculations, tax equalization settlement calculations, and any other tax returns or documents as set out in the Agreement for each Authorized Employee of Client. Any Service not specifically included in the Agreement is offered as an additional service ("Additional Service") and subject to written mutual agreement of the parties on the terms for performance of such Additional Service.*

#### **Limitations**

*Vialto's advice is not binding upon any taxing authority or the courts and there is no assurance that any relevant taxing authority will not successfully assert a contrary position. Client and Authorized Employees may rely only on final written deliverables and not on oral advice, draft deliverables or other information provided by Vialto. Upon Client's and/or Authorized Employees' request, Vialto will confirm oral advice in a final written deliverable on which Client and/or such Authorized Employee respectively may rely.*

#### **Vialto Responsibilities**

*Vialto will prepare those individual income tax returns which are indicated in the applicable Agreement, for the Authorized Employees, and sign as preparer those individual tax returns for which the preparer signature is required under local law.*

*Vialto is NOT responsible for ensuring the submission of income tax returns prepared by Vialto to the applicable tax authorities, unless such income tax returns are being filed electronically as described below and Vialto has received a timely executed e-file consent from the Authorized Employee.*

*Vialto may also prepare other tax documents or calculations, including hypothetical tax calculations, tax equalization settlement calculations, and any other tax returns or documents as set out in the Agreement for each Authorized Employee of Client. Vialto will also provide from time-to-time certain tax consulting services as may be requested by authorized Client personnel.*

*Vialto will perform the Tax Services in accordance with professional standards generally applicable to services performed in the territory where work is performed.*

#### **Client Responsibilities**

*Under the payroll reporting rules of each jurisdiction, employers are generally required by law to prepare annual wage and withholding tax summaries of compensation paid or received by their employees (e.g., US Federal or State Forms W-2s, Canadian Form T-4) (a "Wage and Withholding Statement"). Client will provide Vialto with accurate compensation information, including Wage and Withholding Statement as well as a detailed breakdown of all elements of compensation and deduction of amounts reported on the Wage and Withholding Statement in an electronic format specified by Vialto for upload into Vialto's tax preparation systems (a "Tax Data Organizer") within 30 days following the end of the tax year for each Authorized Employee. Client will immediately inform Vialto of any pending corrections*

to the year-end compensation information and to timely provide Vialto with a corrected Wage and Withholding Statement and detailed breakdown of compensation.

### **Reliance and Use**

*Vialto is providing these Tax Services and Deliverables solely for Client and/or Client's Authorized Employees use and benefit and pursuant to a client relationship exclusively with Client.*

*The performance of Vialto's Tax Services and amount of Vialto's fees is based on the assumption that Vialto will receive complete and timely information and assistance from both Client and the Authorized Employees, as detailed in the Agreement, on a schedule determined by Vialto, including completion of a Tax Data Organizer and signing the Vialto data privacy and consent forms as required.*

*In accordance with Vialto's professional responsibilities and related regulatory requirements, Vialto will rely in good faith on the information provided to Vialto for purposes of preparing the income tax returns covered by the Agreement. While Vialto will exercise Vialto's normal due diligence and make reasonable inquiries where warranted, Vialto is not responsible for verifying, analyzing, auditing, collating or reconciling the compensation information provided by Client, or other data provided by Authorized Employees. If Vialto believes that a complete and accurate tax return can not be prepared based on the compensation and other information provided to Vialto, Vialto will promptly notify Client or Authorized Employee of such and propose remedial measures, including additional services and fees required. Vialto will have no obligation to prepare such a tax return if mutual consent on remedial measures is not reached between Vialto and Client.*

*Except as described below with respect to electronic filing, Client acknowledges that the completion of certain tax compliance activities (e.g., signing of completed tax returns and submission to the tax authorities) are the responsibility of the Authorized Employees and may not be performed by Vialto. Unless electronic filing in the jurisdiction is not available or the Authorized Employee "opts-out" Vialto will be the designated Electronic Return Originator (ERO) with respect to the returns prepared. In this context, the Authorized Employee and his/her spouse must provide their consent for e-filing either through approved electronic means or with an ink signature, and confirm that they have reviewed the returns and that they are true, correct and complete to the best of their knowledge. This consent allows the taxing authorities to: (1) acknowledge acceptance of the return; (2) inform of any delay in processing a return or refund; and (3) provide information regarding any refund offset. If a particular return is ineligible or unable to be processed electronically after making reasonable efforts to do so pursuant to the procedures established by the appropriate tax authority, Vialto will provide Authorized Employees with a paper return that must be filed, unaltered, in accordance with the instructions provided. Each Authorized Employee is responsible for understanding and agreeing with the various amounts, computations and statements made in the tax returns before they are filed with the applicable taxing authorities.*

*To the extent that taxing authorities permit taxpayers to opt-out from electronic filing and the Authorized Employees elect to opt-out, Vialto will require the Authorized Employees to document their election in writing. Vialto will then provide the Authorized Employees with a paper return that must be filed, unaltered, in accordance with the instructions provided.*

*Client acknowledges that Vialto will not commence performance until applicable Authorized Employees enter into relevant Terms of Service for digital platforms that might be used as part of provision of services, and provide consent to the processing of information, as well as acknowledging their responsibilities for providing and retaining information.*

### **Mailing Services**

*Where agreed by both parties in writing, Vialto will assist Client by mailing to the appropriate tax authorities the tax returns prepared by Vialto and signed/approved by Client/Client's Authorized Employees pursuant to the provision of Services under this Agreement (the "Mailing Service"). Only tax returns that are required to be paper filed and/or have not been processed electronically qualify to participate in any Mailing Service under this Agreement.*

*Client and Vialto will each maintain records to document each such Mailing Service request.*

*Notwithstanding anything to the contrary in this Agreement, Vialto shall have no liability of any kind whatsoever, including without limitation with respect to any interest, penalties or fees for either late payment or late filing, assessed by a taxing authority, if (1) Vialto provides Mailing Service and a letter or package was mailed timely to the correct address and with the appropriate amount of postage, but fails to meet the filing deadline or is not ultimately delivered to the tax authority(ies) (e.g., gets "lost in the mail") or (2) all necessary and properly signed documents are not received by Vialto within the reasonable timeline agreed by Client and Vialto or set out in the Agreement.*

*Client acknowledges that many tax authorities do not allow for electronic signatures or inked signatures sent by facsimile. If Client directs Vialto to file a return with Client or Authorized Employee's electronic or facsimile signature, Client understands that the tax authority may reject the filing and, notwithstanding anything contained herein, Client further acknowledges that many tax authorities do not accept tracked services (eg. FedEx, DHL, UPS) and therefore Mailing Services may need to be performed using the jurisdictions standard mail. Client agrees that Vialto shall have no liability of any kind whatsoever, including without limitation with respect to any penalties or late filing fees assessed by any tax authority resulting from either the rejection of an improperly signed form, or for Vialto's inability to track the receipt of the mailed returns.*