

## **TW Accounting & Tax Advisors, LLC**

### **Additional Services Terms**

These terms and conditions for Additional Services (these “**Additional Services Terms**”) apply to the Services described below and operate in addition to the Terms applicable to all Services provided by Advisor. In the event of any inconsistency between the Terms and these Additional Services Terms, these Additional Services Terms control with respect to the Services described below.

#### 1. Payroll Processing Services

- (a) If mutually agreed in a Proposal, we will assist you in accessing and using a Third-Party Service that has been mutually agreed to by the parties to perform payroll processing (“**Payroll System**”). You authorize us to access, interact with, and relay your instructions to the Payroll System to facilitate the Payroll System’s payroll processing based on the information provided by you and at the cadence designated by you. You agree to provide us sufficient access to the Payroll System such that we are able to provide the payroll assistance Services.
- (b) You acknowledge and agree that:
  - (1) we are not a fiduciary of your company or a fiduciary of any benefit plan;
  - (2) we are not the employer or joint employer of your employees;
  - (3) we will act on your instructions about all payroll matters and will assume that all information you provide is true, accurate and complete; you are responsible for providing all necessary instructions and information (for example, benefit information, start and end dates of employment, earned commissions, bonuses, garnishments, hours worked, time off, etc.) in a timely manner such that we have reasonably sufficient business time (in any event no less than two business days) to act on your instructions and information to help you meet any applicable payroll deadlines;
  - (4) we are not responsible for your compliance with any federal, state or local statutes, regulations or ordinances, including the Fair Labor Standards Act or any wage and hour laws;
  - (5) you are responsible for making all determinations about your employees as they relate to payroll, including determining whether a worker is an employee or an independent contractor, whether an employee is exempt from the application of overtime, meal and rest break laws, whether an employee's information is up to date, complete and accurate, whether an employee's withholding information (for example, Form W-4) is complete and adequate, whether a leave is paid or not, whether fringe benefits you provide are taxable, whether an expense is reimbursable, etc.;
  - (6) we are not responsible for any errors by, or defects in, your company systems, including your HR information system and the Payroll System, or for any data loss or data integrity issues related to connections between your various company systems;

- (7) you are responsible for periodically (and no less than quarterly) reviewing your payroll records to identify any potential issues and for investigating any such issues and determining and implementing any remedial action; we agree to use commercially reasonable efforts to cooperate with you in implementing remedial actions identified by you, to the extent such remedial actions impact the payroll processing Services provided by us; and
- (8) you are responsible for retaining payroll records for the periods required by law.
- (c) For the avoidance of doubt, your payroll payments will be processed via the Payroll System according to such third party's applicable terms and conditions. We will not receive or have control of your payroll funds as part of providing the payroll assistance Services. You will be solely responsible for any liability resulting from insufficient funds in your account.

## 2. Sales Tax Remittance Services

- (a) If mutually agreed in a Proposal, we will provide sales tax report preparation and assist with your sales tax remittance obligations as part of our Services. You authorize us to prepare your sales tax reports based on the information in your point-of-sale system of record ("**Point-of-Sale System**"), to submit such reports to sales tax authorities, and to submit your corresponding tax liability payment instructions to the applicable sales tax authorities. You agree to provide sufficient access for our personnel to the Point-of-Sale System such that we are able to timely provide the sales tax report preparation and sales tax payment instruction Services.
- (b) You acknowledge and agree that:
  - (1) you must obtain and maintain a valid seller's permit (or similar registration to collect and remit sales tax) in all jurisdictions where required;
  - (2) you must inform us of all jurisdictions (states, counties, etc.) where you need to remit sales tax and the cadence on which you are remitting sales tax in each jurisdiction (quarterly, annual, etc.);
  - (3) we will use the financial information in the Point-of-Sale System for purposes of preparing the sales tax report, as such information exists at the time Advisor is preparing the report; you must advise us immediately if the information is incomplete or incorrect;
  - (4) you must timely provide all other information necessary for preparing the tax report and not reflected in the financial system of record (for example, inventory converted to your own business or personal use);
  - (5) you must provide us with account access credentials and any other necessary information for all accounts with sales tax authorities that you use to remit sales tax; and
  - (6) you authorize us to submit payment information for sales tax as stated on the sales tax report; we agree to use such information only for the purpose of paying sales tax (and any associated payment processing fees imposed by the sales tax authority) and for no other purpose.

- (c) For the avoidance of doubt, we will not receive any sales tax funds from you as part of providing the above Services; all sales tax funds will be remitted directly from your account to government accounts. You will be solely responsible for any liability resulting from insufficient funds in your account.

### 3. Consulting Services

- (a) If mutually agreed in a Proposal, we will provide consulting (“**Consulting Services**”) as part of your Services.
- (b) Advisor will perform Consulting Services using personnel of required skill, experience, and qualifications and in a professional and workmanlike manner in accordance with generally recognized industry standards for similar services and will devote adequate resources to meet its obligations under this Agreement.
- (c) Any performance dates specified in the Proposal, or otherwise, are estimates only.
- (d) Client will:
  - (1) cooperate with Vendor in all matters relating to the Consulting Services;
  - (2) respond promptly to any Advisor request to provide direction, information, approvals, authorizations, or decisions that are reasonably necessary for Advisor to perform the Consulting Services in accordance with the requirements of this Agreement;
  - (3) provide such materials or information as Advisor may request to carry out the Consulting Services in a timely manner and ensure that such materials or information are complete and accurate in all material respects.