

# AccuTax Service Schedule 5

These terms govern The Compliance Group's ("TCG") AccuTax Service ("AccuTax Service"). By accepting a Service Order for AccuTax Service, the Customer agrees to these terms in addition to the generally applicable terms and conditions outlined in the Master Service Agreement.

## **AccuTax Service Overview**

AccuTax Service involves document preparation and filing by TCG to meet legal or regulatory requirements set by Governmental Agencies. These reports, returns, or submissions (collectively referred to as "Reports") must be submitted within specified deadlines, whether periodically or non-recurring, as mandated by law.

## **Legal and Service Disclaimer**

TCG provides access to its AccuCompliance Platform for information, self-help, and Consultant-managed document preparation and filing services ("Services"). However, TCG is not a law firm and does not offer legal advice. Content on the AccuCompliance Platform and TCG's consulting services are not a substitute for legal advice. If specific legal advice is needed, consulting a licensed attorney is recommended.

The hiring of TCG and the use of Services do not establish an attorney-client relationship between the Customer and TCG or its employees.

## **Scope of AccuTax Service**

### *Tax Reporting:*

TCG's Tax Reporting Services include fulfilling routine reporting obligations as mandated by Taxing Authorities or Board of Public Safety. These obligations are repetitive and ongoing (monthly, quarterly, bi-annually, or annually) and relate to Reports that, if not filed correctly or on time, may lead to penalties or sanctions. Examples include state and local utility user tax, sales and use tax, communications tax, excise tax, and 911 fees.

### *Tax Return Filing and Remittance:*

TCG provides Tax Return Filing Services, completing local and state tax returns ("Returns") specified by the Customer or based on data from Tax Engine or Billing System. TCG aims to file returns before the respective jurisdiction's deadline and may retain any filing incentives provided.

### *Tax Registration:*

TCG offers Tax Registration Services to satisfy state and District of Columbia Department of Revenue requirements. Customer authorizes TCG to register in new jurisdictions and file where taxes are collected, although determining filing responsibility remains with the Customer.

*Special Fees for State with Local Returns:*

The fee for preparing a State Return with local tax calculations and allocations (local allocation) is inclusive of up to 1 locality. Beyond this, each block of 25 local allocations in a consolidated State Return incurs a \$25 fee.

**AccuTax Service Disclaimers and Limitations**

Tax filings dependent on general business income, like franchise, property, income, and employee tax services, are excluded. TCG doesn't guarantee successful registration and monitors approvals but won't re-submit applications unless TCG acknowledges its error. Customer accepts the risk associated with TCG's registration recommendations.

Customer acknowledges their responsibility for filing registrations, returns, and tax collection, understanding that failure might result in fines, penalties, or criminal charges. Customer agrees that TCG's Service is directed solely by the Customer, and TCG is not liable for any delayed filings based on agreed-upon risk-based analysis.

**Customer Obligations and Responsibilities**

*Escrow:*

TCG acts as a fund transfer agent for regulatory fees and taxes, remitting them to Taxing Authorities on behalf of the Customer. Customer is responsible for timely regulatory fee and tax remittance. To facilitate this, an Escrow Account must be established and funded.

*Escrow Account Fulfillment:*

Customer must fund an Escrow Account with TCG to ensure timely report submission and tax payment. The Escrow Account must be replenished upon TCG's request and within funding deadlines set by TCG.

*Consequences of Failure to Fund Escrow:*

Timely Escrow funding is crucial for services. If not timely or adequately funded, required Registrations, Return filings, and Tax payments might not be made, leading to potential fines and penalties. Customer waives any rights against TCG in case of such failure.

***These terms define the parameters of AccuTax Service and clarify Customer's obligations and responsibilities.***