

ServiceNow Approach to Tax

Approach to Tax Governance and Strategy

Our tax function, tax governance and tax strategy is overseen by our Vice President of Tax, with appropriate reporting lines to our CFO, CEO, Audit Committee of the Board and ultimately the Board.

We are committed to being compliant with tax laws and practices in the countries where we operate. We strive to build and maintain relationships across the business to promote and embed the need to make tax compliant business decisions.

Tax Planning and Risk Management

Our approach to tax planning is to engage with our employees and external business partners to derive holistic planning that aligns with our business operations, enhances value and manages tax risks.

We are staffed by qualified experienced tax professionals. We actively seek to identify, evaluate, monitor and manage tax risks. Where there is uncertainty or complexity in relation to the law or its application, external expert advice may be sought.

Commitment to Compliance

We are committed to compliance with all applicable tax laws, reporting obligations, and disclosures in the countries where we operate. We maintain policies and procedures to ensure the integrity of our tax filings and other tax compliance obligations. Our tax processes are subject to internal controls, reviews and approvals.

Relationship with Tax Authorities

We seek transparent and constructive relationships with tax authorities. To that end, we strive to form relationships with tax authorities in a professional and collaborative manner. We are committed to disclosing all relevant facts and circumstances to tax authorities. In the event of a disagreement with a tax authority, we will seek to resolve any disputed matters through proactive and transparent discussion.