

This CCH Small Firm Services Standard Product License Agreement and any applicable Order Confirmations (this “Agreement”) is made by and between Universal Tax Systems, Inc. d/b/a CCH Small Firm Services, its successors, and assigns (“CCH SFS”) and “Customer” (as defined below), and governs Customer’s use of any CCH SFS product that is accompanied by an electronic copy of this Agreement. This Agreement may be viewed at CCH SFS’ web site (<https://taxna.wolterskluwer.com/legal>), at the time of installation, or within the product’s menu. By installing and/or using the Product or by otherwise indicating acceptance (electronically or otherwise) of this Agreement, Customer acknowledges agreement to the terms set forth below.

1. DEFINITIONS.

Capitalized terms used but not defined elsewhere in this Agreement shall have the respective meanings set forth below:

- 1.1. “**Affiliate**” means with respect to an entity party to this Agreement, any entity which, directly or indirectly, controls, is controlled by or is under common control with such party, where control means the ability to direct the affairs of an entity through ownership of voting interest, contract rights or otherwise.
- 1.2. “**Authorized User**” means an individual in Customer’s practice who is authorized by Customer to use the Product on Customer’s behalf. An Authorized User must be a full-time or part-time employee (but may be a contract/ temporary employee) working for Customer primarily out of the Designated Office(s) for the purpose of assisting Customer in its day-to-day business activities.
- 1.3. “**Client**” means any third party client of Customer that has entered into a direct agreement with Customer for tax and/or accounting services.
- 1.4. “**Concurrent User**” means any Authorized User who is accessing or using a Product at any particular point in time.
- 1.5. “**Customer**” means the person or entity identified in the “Customer Information” section of the Order Confirmation.
- 1.6. “**Customer Data**” means all information, data, and any content, that is uploaded to or stored on the Products by or on behalf of Customer, as part of Customer’s authorized use of the Products. Customer Data does not include any Statistical Data (as defined below).
- 1.7. “**Designated Office(s)**” means the site(s), location(s), and/or address(es) identified on the Order Confirmation for which Customer licenses the Product.
- 1.8. “**Fees**” means the amounts payable by Customer for licenses, subscriptions, and other transactions, as specified in an Order Confirmation and the Solution Center. Note, electronic filing (e-file) and/or other per filing transactional fees are subject to change at any time with thirty (30) days’ notice prior to the effective date of any such fee change.
- 1.9. “**License(s)**” means the license(s) granted to Customer to use the Software as set forth in subsection 2.1 of this Agreement.
- 1.10. “**Online Account**” means the authorized access to CCH SFS’ servers, networks and/or systems, including, for access to Web-based Applications, CCH SFS support websites, online account management tools and/or for electronic filing, as established by CCH SFS for each Authorized User, and includes the controls, permissions and data unique to such user.
- 1.11. “**Online Account Access Information**” means the private access information (for example, username and password) used by each Authorized User to access his/her individual Online Account.
- 1.12. “**Order Confirmation**” means a written confirmation of order from CCH SFS that documents Customer’s acquisition of a License or Subscription. All Order Confirmations incorporate and are subject to the terms and conditions of this Agreement.
- 1.13. “**Product(s)**” means the Software and/or the Web-based Applications, as specified in an Order Confirmation, and any other applicable programs, products, or content offered by CCH SFS that may be concurrently or subsequently licensed to Customer by CCH SFS and/or its Affiliates.
- 1.14. “**Software**” means the object code version of the ATX and TaxWise software title(s) as identified in the Order Confirmation, including the files, databases, documentation, materials, modifications, revisions, optional features and functionality, enhancements, and Updates, if any; and expressly excludes any Web-based Applications. Under no circumstances shall Customer receive, or be entitled to receive, any source code for the Software or any portion or component thereof.
- 1.15. “**Solution Center**” means the applicable CCH SFS online solution center located at <https://support.atxinc.com/> or <https://support.taxwise.com/>.
- 1.16. “**Statistical Data**” means any and all information reflecting the access or usage patterns of any Product(s) by or on behalf of Customer or any Authorized User and general information about Customer’s and its Authorized Users’ computer system from which the Product is being accessed (for example, system configuration, type of internet connectivity, RAM, CPU, operating system, browser version), including any statistical or other analysis, information or data based on or derived from any of the foregoing; provided that such information has been anonymized so as to not identify Customer or any Authorized User.

- 1.17. “**Subscription**” means the rights granted to Customer to access and use the Web-based Application as set forth in subsection 2.1 of this Agreement.
- 1.18. “**Subscription Term**” means the period beginning on the date of the Order Confirmation and expiring on November 30, 2024, unless stated otherwise on the applicable Order Confirmation.
- 1.19. “**Updates**” means all minor revisions, patches, fixes, and other improvements (version upgrades excluded) provided by CCH SFS as part of CCH SFS’ Support, in its sole discretion, for a particular version of the Software or a Web-based Application.
- 1.20. “**Web-based Applications**” means the online applications of TaxWise Online (including, any applicable materials, modifications, revisions, optional features and functionality (such as, but not limited to, TaxWise Online, Mobile, Vault, etc.) and InterviewPLUS, in each case as identified in an Order Confirmation.
- 1.21. “**Electronic Signature**” means the capture of signatures digitally in person or remotely through the tax software (ATX , TaxWise Desktop, or TaxWise Online). It includes 1040 returns only (Federal and state forms). All packages include the capability to use eSignature. The service is used on a pay per use basis, billed weekly. The cost is per "envelope", not per return and not per signature. An envelope is a package of documents that is sent to the eSignature service. The filer, spouse, preparer, and ERO signatures can all be captured using eSignature.

The use of the word “including” means “including without limitation.”

2. LICENSE, RESTRICTIONS & OWNERSHIP

2.1. License.

- 2.1.1. **Software.** Subject to the terms and conditions of this Agreement, CCH SFS grants to Customer a limited, nontransferable, nonexclusive license to use, and to permit the applicable number of Concurrent Users to use, the Software solely for Customer’s internal business use in conjunction with Customer’s performance of tax and/or accounting services for Clients without any further right to use, sublicense, distribute, transfer, transmit or otherwise exploit the Software in any manner. In furtherance of the preceding, Customer acknowledges that (i) the Software is not purchased primarily for personal, family, or household purposes, and (ii) the Software will be used for business purposes only. For each copy of the Software licensed by the Customer, Customer may only install and use one (1) single instance of such software at one (1) Designated Office. Customer may acquire additional licenses for additional offices and/or additional Concurrent Users provided that payment of the applicable Fees has been made in advance. Customer’s use of the Software is further restricted as follows:
- a. **ATX Software.** For each copy of the following Software that Customer licenses pursuant to this Agreement, Customer may allow the following number of Concurrent Users to use such Software: (i) Two (2) Concurrent Users for ATX 1040 (*includes ATX Pay Per Return Capabilities*); (ii) Three (3) Concurrent Users for ATX MAX; (iii) Five (5) Concurrent Users for ATX Total Tax Office; (iv) Six (6) Concurrent Users for ATX Advantage; and (v) one (1) Concurrent User for ATX Pay Per Return.
 - b. **ATX Pay Per Return System.** For each copy of the *Pay- per-Return System* licensed by Customer, Customer may allow one (1) Concurrent User to use such software.
 - c. **TaxWise Software.** Customer may allow Authorized Users to use the TaxWise Software at each Designated Office; provided that each Authorized User primarily works out of such Designated Office.
- 2.1.2. **Web-based Applications.** Subject to the terms and conditions of this Agreement, during the Subscription Term CCH SFS grants to Customer and its Authorized Users a limited, nontransferable, nonexclusive right to access and use, and to permit the applicable number of Concurrent Users to use, the Web-based Application solely for Customer’s internal business use in conjunction with Customer’s performance of tax and/or accounting services for Clients. In furtherance of the preceding, Customer acknowledges that (i) the Web-based Application is not purchased primarily for personal, family, or household purposes, and (ii) the Web-based application will be used for business purposes only. Without limiting the generality of the foregoing, the right to access and use the Web-based Application granted herein does not cover any underlying components of the Web-based Application, CCH SFS’ underlying application engines, or any other component of the Web-based Application or the operating environment within which the Web-based Application operates that is not intended by CCH SFS for access by any Authorized User.
- a. **Designated Office.** The Subscription for use of Web-based Applications must be registered to a particular Designated Office and may only be used by Authorized Users primarily working out of such Designated Office, but may be accessed from any location by such Authorized User.
 - b. **Clients.** CCH SFS may include functionality (such as, but not limited to, TaxWise Online Mobile) that is documented and intended to allow Clients to access the Online Account to view data specific to such Client and/or access TaxWise Online Mobile to perform initial data entry and in such circumstances Customer may provide such limited access to Clients. However, the rights and limited access (which CCH SFS may revoke in its sole and absolute discretion) is conditioned upon Client’s compliance with the applicable terms and conditions of this Agreement. Further, Customer understands and agrees that Customer shall be directly responsible for any acts or omissions of a Client in connection with their use of the Web-based Application. Customer agrees to indemnify and hold CCH SFS, its representatives and Affiliates harmless from all damages, liability, costs (including reasonable

attorneys' fees), expenses and losses arising out of or based upon any third party (including state or federal government and agencies) claims or actions relating to a Client's access as set forth herein.

- 2.1.3. **Condition of License/Subscription.** Customer shall not permit any person other than an Authorized User to use or access the Product(s). Customer shall cause each Authorized User to comply with the terms and conditions of this Agreement. The rights granted to Customer pursuant to this Agreement are conditioned upon Customer's compliance with the terms of this Agreement and the Order Confirmation(s), including the timely payment of all applicable Fees.
- 2.2. **Back-up Copies.** Customer may make a reasonable number of copies of the installed Software solely for back-up purposes. All copies of the Software, including translations, compilations and partial copies, are governed by this Agreement.
- 2.3. **Restrictions.** Customer must not do or attempt to do, or permit others to do or attempt to do, any of the following: (a) create derivative works of, copy or modify the Product(s) in any way, except as permitted in subsection 2.2; (b) remove or modify CCH SFS' copyright notices, trademark, logo, legend or other notice of ownership from the Product(s) or any copy thereof; (c) access, view, read, modify, reverse compile, reverse assemble, disassemble or print the Product's source code or object code or other runtime objects, components or files distributed with the Software; (d) otherwise reverse engineer, modify or copy the look and feel, functionality or user interface of any portion of the Product(s); (e) defeat, disable or circumvent any protection mechanism related to the Product(s); (f) rent, lease, distribute (or redistribute), provide or otherwise make available the Product(s), in any form, to any third party (including in any service bureau, software hosting company, or similar environment); (g) share use or access of the Product(s) with other practitioners (including outsourcers performing work for Customer) who are not Authorized Users in Customer's practice, even if Customer shares office space or equipment; (h) share Online Account or Online Account Access Information with third parties; (i) link to, frame or mirror Web-based Applications or any portion thereof; (j) use the Product(s) to process the data of clients of a third party (whether on an outsourcing, service bureau, or other basis); (k) install a copy of any Software at an office location not registered and/or licensed as a Designated Office with CCH SFS; or (l) publish, distribute (or redistribute) or sell any document retrieved through the Product(s) (even if in the public domain) to any individual or entity outside of Customer's own firm, except for documents prepared for Clients within the scope of the normal and intended use of the Product(s). In addition, Customer shall not take actions to violate or attempt to violate the security of CCH SFS' networks or servers, including (x) accessing data not intended for Customer or logging into a server or account which Customer is not authorized to access; (y) attempting to probe, scan or test the vulnerability of a system or network or to breach security or authentication measures without proper written request and authorization; or (z) attempting to interfere with service to any user, host or network, including by means of submitting a virus, overloading, flooding, spamming, mail bombing or crashing.
- 2.4. **Compliance Mechanisms.** The Product(s) may contain technological copy protection or other security features designed to prevent unauthorized use of the Products, including features to protect against use of the Product(s): (a) beyond the scope of the license granted to pursuant to subsection 2.1; or (b) prohibited in subsection 2.3. Customer shall not, and shall not attempt to, remove, disable, circumvent or otherwise create or implement any workaround to, any such copy protection or security features.
- 2.5. **Customer Data and Statistical Data.**
 - 2.5.1. **Authorized Use.** Except as expressly set forth herein, as between CCH SFS and Customer, Customer is and shall remain the sole and exclusive owner of all right, title, and interest in and to the Customer Data. CCH SFS and its subcontractors will only use Customer Data as (a) necessary to provide the Products and Services (as defined below) to Customer (or in connection with ancillary products or services integrated in, or transmitted through, the Products); (b) expressly authorized pursuant to the terms of this Agreement; and (c) otherwise authorized by Customer in writing (each use an "Authorized Use"). Customer hereby grants to CCH SFS and its subcontractors a limited license to use Customer Data for each Authorized Use.
 - 2.5.2. **Disclosure.** CCH SFS may disclose Customer Data to taxing authorities and third party service providers that CCH SFS may use in conjunction with the services it renders hereunder, subject to applicable laws and regulations, including Internal Revenue Code Section 7216. In addition, CCH SFS may disclose Customer Data to tax authorities, federal and state agencies/regulators and third-parties for purposes related to detecting or reporting suspicious or fraudulent tax returns and/or possible fraudulent activity. Except as otherwise set forth in this Agreement or required by law, CCH SFS shall not disclose Customer Data to any third party without Customer's written consent.
 - 2.5.3. **Data Retention.** CCH SFS will use reasonable efforts to retain the Customer Data that Customer has properly submitted to CCH SFS' online servers for at least one (1) year following the year in which Customer submitted any such Customer Data. CCH SFS will then maintain such Customer Data in accordance with its internal business practices. It is Customer's responsibility to back-up on Customer's own local system all Customer Data that Customer submits to CCH SFS. Upon Customer's request, and subject to payment of any fees charged by CCH SFS therefor, CCH SFS shall use commercially reasonable efforts to make available for retrieval by Customer, all Customer Data then in CCH SFS' possession or control per CCH SFS' customary internal business practices. CCH SFS does offer a Return Retrieval product for TaxWise Desktop customers who want CCH SFS to perform return backup services and Customer may contact its Account Manager for more details.
 - 2.5.4. **Statistical Data.** As between CCH SFS and Customer, CCH SFS is and shall remain the sole and exclusive owner of all right, title, and interest in and to the Statistical Data. CCH SFS may use Statistical Data for its own business purposes, including the support, improvement, and development of the Products or other CCH SFS products. Customer hereby gives CCH SFS permission to aggregate all such Statistical Data with the Statistical Data of other Customers (and their respective Authorized Users) for CCH SFS' own business purposes.

- 2.5.5. **Security.** CCH SFS shall implement and maintain reasonable information security measures and policies intended to: (a) safeguard the security of Customer Data, (b) protect against known or anticipated threats to the security of such Customer Data and (c) investigate and react to any known or suspected unauthorized access to or loss of such Customer Data. As between CCH SFS and Customer, CCH SFS acknowledges that Customer retains ownership of the Customer Data. However, by submitting Customer Data to the SFS Software, Customer grants CCH SFS the nonexclusive, worldwide, transferable right, on a royalty-free basis, to possess, store, use, copy, distribute and process Customer Data solely for the purposes of fulfilling CCH's obligations and/or exercising CCH's rights hereunder. This right may be sub-licensed only to third parties assisting CCH SFS in providing the SFS Software or otherwise fulfilling CCH SFS' obligations hereunder. For avoidance of doubt, the parties acknowledge and agree that unauthorized access to or loss of Customer Data shall not constitute a breach by CCH SFS of its confidentiality obligations under this Agreement.
- 2.5.6. **Data Transmission Notification.** Certain Products may transmit to the servers on which such Products are hosted, various information relating to how Customer and Authorized Users access and/or use such Products, including, but not limited to Statistical Data, as well as certain records that Customer has created while using the Products, including those that Customer did not otherwise transmit to the IRS. CCH SFS may use this information for purposes of improving, enhancing or further developing the Products, for internal quality assurance and software error checking, to assist users with multiple offices and as otherwise necessary or appropriate (as deemed in CCH SFS' sole discretion) to perform its obligations pursuant to this Agreement.
- 2.6. **Protection of Online Account Access Information.** CCH SFS will supply Customer with the means to create private Online Account Access Information for its Authorized Users so that such Authorized Users may log into their respective Online Accounts. Online Accounts are designed for private use and should only be accessed through Authorized User's Online Account Access Information. Customer is fully responsible for the protection and confidentiality of its Authorized Users' Online Account Access Information. Customer acknowledges and agrees that Customer is responsible for all activity under Customer's and its Authorized Users' Online Accounts by any person and for ensuring that all use of Customer's and its Authorized Users' Online Accounts is for authorized purposes only and complies fully with the provisions of this Agreement. Customer agrees to promptly notify CCH SFS of any unauthorized use of any Online Account Access Information or any other breach of security upon becoming aware thereof, assist in preventing any recurrence thereof and otherwise cooperate fully in any proceedings or other actions undertaken to protect the rights of CCH SFS.
- 2.7. **Unauthorized Acquisition.** CCH SFS prohibits the use of any product or service from CCH SFS that has been improperly obtained and/or accessed by or on behalf of Customer or any third party. For purposes of illustration, but not limitation, examples of products or services obtained or accessed improperly include any products or services that are: (a) acquired from an unauthorized reseller or distributor; (b) pirated, cracked or hacked, including through the use of Online Account Access Information established for use by another individual; (c) acquired with the intent or for the purpose to use in a manner that is illegal, fraudulent, in violation of this Agreement or otherwise outside the normal, stated and/or reasonably understood purpose of such product or service; or (d) acquired with the use of false or inaccurate statements and/or information (e.g., false name, contact information, EFIN, or payment information; false declaration of the total number of end users; or false claim of ownership of multiple business locations with the intention of obtaining a multi-office discount).
- 2.8. **Reservation of Rights & Ownership of Developed Materials.** CCH SFS and its Affiliates, and any applicable licensors, retain all intellectual property and other rights in the Product(s) (including all patent, copyright, trade secret, trade name, trademark, and other proprietary rights related to the Product(s) which are protected under United States intellectual property laws and international treaty provisions). Unauthorized use of any of the Product(s) will result in cancellation of this Agreement as well as possible civil damages and criminal penalties. Customer is not permitted to use "CCH SFS," "TaxWise," "ATX," "InterviewPLUS" or any other trade or service marks of CCH SFS or any of its Affiliates in Customer's announcements, advertising or other materials unless expressly agreed to in writing by an authorized representative of CCH SFS. Customer acknowledges and agrees that CCH SFS', its Affiliates' and any applicable licensors' retention of contractual and intellectual property rights is an essential part of this Agreement. CCH SFS and its Affiliates and any licensors (as applicable) will own and Customer hereby assigns to CCH SFS all rights in (i) any copy, translation, modification, adaptation or derivative work of the Product(s), including any improvement or development thereof, whether provided as part of Support, Services or otherwise, and whether or not developed by or for Customer, and (ii) any suggestions, ideas, enhancement requests, feedback, or recommendations provided by or on behalf of Customer.
- 2.9. **U.S. GOVERNMENT RESTRICTED RIGHTS.** The Product(s) are provided with RESTRICTED RIGHTS. Any use, duplication or disclosure of the Product(s) by the United States Government is subject to restrictions as set forth in FAR 12.212 or DFARS 227.7202-1(a), 227.7202-3(a) and 227.7202-4 (1995) and, to the extent required under U.S. federal law, the minimum restricted rights as set out in FAR 52.227-19 (DEC 2007) or FAR 52.227-14 (DEC 2007). To the extent any Technical Data is provided pursuant to the Agreement, such data is protected per FAR 12.211 and DFARS 227.7102-2 and to the extent explicitly required by the U.S. Government, is subject to limited rights as set out in DFARS 252.227.7015 (NOV 1995) and DFARS 252.227-7037 (SEPT 1999). In the event that any of the above referenced agency regulations are modified or superseded, the subsequent equivalent regulation will apply. The name of the manufacturer is Universal Tax Systems, Inc. d/b/a CCH Small Firm Services, 225 Chastain Meadows Ct. NW, Suite 200, Kennesaw, GA 30144. If Customer is an agency, department, or other entity of any State government, the United States Government or any other public entity or funded in whole or in part by the United States Government, then Customer hereby agrees to protect the Product(s) from public disclosure and to consider the Product(s) exempt from any statute, law, regulation, or code, including any Sunshine Act, Public Records Act, Freedom of Information Act, or equivalent, which permits public access and/or reproduction or use of the Product(s).

- 2.10. **Delivery.** Except as otherwise provided in subsection 3.1 below, delivery of the commercially available Software to Customer will take place when it becomes available to the entire client base of CCH SFS.

3. FEES AND PAYMENT

- 3.1. **Fees.** Customer must pay to CCH SFS the Fees for the Product(s) (including associated Support and access to electronic filing) as set forth in an Order Confirmation and/or My Account or the Solution Center. Customer is obligated to keep Customer's contact information, billing information and credit card and/or ACH bank account information (where applicable) current and complete. Customer agrees to pay all such Fees in accordance with the Order Confirmation or as specified in My Account, accessible via the Solution Center, and, in furtherance of that requirement, Customer agrees to keep a valid credit card and/or ACH bank account with sufficient funds or credit on account with CCH SFS in order to pay all Fees when due. Note, any e-file and/or other per filing transactional Fees specified on the Order Confirmation are as of the date of the Order Confirmation. *Note, electronic filing (e-file) and/or other transactional Fees are subject to change at any time with thirty (30) days' notice prior to the effective date of any such Fee change. Customer acknowledges and agrees that any per filing transactional Fees (including, but not limited to e-file Fees) incurred by Customer shall be charged to Customer at the then current rate at the time of electronically filing a return.* Customer hereby authorizes CCH SFS to charge any overdue Fees to Customer's credit card or bank account on file. In addition, CCH SFS may assess a late payment fee equal to the lesser of one and one-half percent (1½%) of the unpaid amount or the highest interest rate allowed by applicable law for each thirty (30) day period or portion thereof in which Fees are overdue and not paid in full. If Customer does not pay any Fees in accordance with the applicable Order Confirmation or as set forth in the My Account accessible via the Solution Center, or if Customer does not notify CCH SFS promptly when payment-related information is outdated or inaccurate, then CCH SFS, in its discretion, may suspend sending the Software and/or Updates, or deny access to Web-based Applications and/or to electronic filing. CCH SFS may charge a fee to reinstate access to the Products to the extent a suspension or denial of access was instituted by CCH as a result of Customer failure to timely pay fees when due. All refund requests shall be subject to, and administered in accordance with, the Software Refund Policy, which may be found at <https://taxna.wolterskluwer.com/legal>.
- 3.2. **Taxes.** Fees are exclusive of any taxes, assessments or duties that may be assessed upon the Product(s), Support or Services provided pursuant to this Agreement or on third-party fees disclosed in an Order Confirmation, including sales, use, excise, value added, personal property, electronic/Internet commerce, export, import and withholding taxes. Customer is responsible for directly paying any such taxes assessed against it, and Customer will promptly reimburse CCH SFS for any such taxes payable or collectable by CCH SFS. Such taxes do not include taxes based upon CCH SFS' income. Taxes are calculated on product plus additional charges, where applicable. Taxes include state and local sales or use taxes and are based upon the Customer's deliver- to address and/or Designated Office location(s). Tax exemption certificates, if any, must be submitted at the time of order. Customer acknowledges that the Software and all Updates thereof are pre-written software of general application.
- 3.3. **No Deductions or Setoffs.** All amounts payable to CCH SFS under this Agreement (or an Order Confirmation) shall be paid to CCH SFS in full without any setoff, recoupment, counterclaim, deduction or withholding for any reason (other than any deduction or withholding of tax as may be required by applicable law).
- 3.4. **Consent to Electronic Communications.** Customer hereby consents to receiving electronic communications from CCH SFS. These electronic communications may include notices about applicable fees and charges, transactional information, and other information concerning or related to the Products.
- 3.5. **Debt Communication Consent and Waiver.** To the extent that Customer incurred a "Debt", defined as any obligation or alleged obligation of Customer to pay money, in connection with the purchase, sale, financing, leasing, or licensing of any of Products governed by the terms of this Agreement and provided by CCH SFS and/or its respective subsidiaries, affiliates, and agents', Customer expressly consents to receiving communications of any kind including, but not limited to, payment reminders, invoices, debt collection communications, and request for service of any kind from CCH SFS and its respective subsidiaries, affiliates, and agents, through any medium including e-mails, telephone calls, text messages, and voice messages, at any time of the day or night including, but not limited to, between the hours of 9 p.m. and 8 a.m. in the Customer's time-zone.

4. TERM & TERMINATION

- 4.1. **Effect of Expiration or Termination.** Upon any expiration or termination of this Agreement, all rights, Licenses and authorizations granted to Customer hereunder will immediately terminate and Customer shall immediately cease all use of and other activities with respect to the Software. Upon any expiration or termination of this Agreement, all Subscriptions will immediately terminate and CCH SFS will have the right to immediately and indefinitely terminate Customer's access to and use of the Web-based Application.
- 4.2. **Expiration of Agreement.** Unless otherwise terminated in accordance with this Section 4, this Agreement will automatically expire and terminate upon the later of the following: (a) expiration of the Subscription Term of the last Subscription purchased in accordance with this Agreement; or (b) expiration of the Support Term (as defined in subsection 5.1). The following sections will survive the expiration of this Agreement under this subsection 4.2: subsections 2.1.1, 2.1.3, 4.3, 8.3, 8.4, 8.5 and 8.6, and Sections 1, 4, 7, 9, 10 and 11.

4.3. Termination of Agreement for Cause by CCH SFS.

- 4.3.1. This Agreement, including all License(s), Subscriptions(s), Support, access to electronic filing, and Services provided hereunder, may be terminated by CCH SFS for cause, in its sole discretion: (i) immediately upon notice to Customer if Customer commits an incurable breach of the terms or conditions of this Agreement, or (ii) if Customer fails to cure a curable breach of this Agreement within thirty (30) days of being provided with notice of such breach.
- 4.3.2. Upon termination in accordance with this subsection 4.3, the License(s) and Subscription(s) granted hereunder, including all Support and access to electronic filing, will terminate and Customer must cease all further use of the Software, Web-based Application(s), Support and electronic filing; and at CCH SFS' direction, either return to CCH SFS, or destroy, all copies of the Software. Upon request of CCH SFS, Customer must certify in writing to CCH SFS that it has destroyed or returned all copies of the Software and that Customer and its Authorized Users are no longer using any applicable Software previously licensed hereunder.
- 4.3.3. Termination of this Agreement pursuant to this subsection 4.3 will not require payment of a refund to Customer and will not affect: (a) Customer's obligation to pay any Fees due, or (b) any remedies available to CCH SFS by law or equity.
- 4.3.4. The following sections will survive termination of this Agreement under this subsection 4.3: subsections 2.3, 2.7, 2.8, 4.3, 8.3, 8.4, 8.5 and 8.6, and Sections 1, 9, 10 and 11. The survival provision in subsection 4.2 will not apply to termination of this Agreement in accordance with this subsection 4.3.

- 4.4. **Suspension or Termination of Access.** In addition to any other suspension or termination rights of CCH SFS pursuant to this Agreement, CCH SFS may suspend or terminate any Licenses or Online Account(s) without notice (a) in the event Customer (including any Authorized User, Client or other person or entity acting through or on behalf of Customer) is determined by CCH SFS, in CCH SFS' sole judgment, to have or attempted to have damaged, harmed or misused CCH SFS' software, server, network or other systems, (b) in the event Customer (including any Authorized User, Client or other person or entity acting through or on behalf of Customer), as determined by CCH SFS, in CCH SFS' sole judgment, threatens, harasses, berates or otherwise treats in a disrespectful or abusive manner any person or persons employed or engaged by CCH SFS (including, without limitation, customer support representatives), (c) as necessary or appropriate to comply with any law, regulation, court order, or other governmental request or order which requires immediate action or otherwise protect CCH SFS from potential legal liability or harm to its business, or (d) Customer has obtained unauthorized access to the Product(s) as set forth in subsection 2.7. CCH SFS will use commercially reasonable efforts to notify Customer of the reason(s) for such suspension or termination action as soon as reasonably practicable unless such action is due to subsections (a) or (b) hereof. In the event of a suspension (other than due to subsections (a) or (b) hereof), CCH SFS will promptly restore Customer's access to its Online Account(s) as soon as the event giving rise to the suspension has been resolved as determined in CCH SFS' discretion. Nothing contained in this Agreement will be construed to limit CCH SFS' actions or remedies or act as a waiver of CCH SFS' rights in any way with respect to any of the foregoing activities. CCH SFS will not be responsible for any loss or damages incurred by Customer as a result of any termination or suspension of access as set forth in this Section.

5. SUPPORT

- 5.1. **Support.** During the Support Term (as defined below), CCH SFS will provide such remote product support for the applicable Product as CCH SFS generally provides to customers as part of its then-current support program for such Product ("**Support**"). The "**Support Term**" means: (a) for Software, one (1) year from the initial date of delivery for the applicable Software; and (b) for Web-based Applications, the period that is co-terminus with the Subscription Term. Support shall not include, and CCH SFS will not provide, any tax, accounting, legal or other professional or expert advice of any kind, including: the appropriate handling of tax and accounting issues, or otherwise. Support for prior year versions of the Product is limited and is only available in CCH SFS' discretion. CCH SFS may also choose not to provide Support for Software that is not installed on hardware that meets CCH SFS' standard published system requirements (available at <https://support.atxinc.com/taxna/software-system-requirements> and <https://support.taxwise.com/taxna/software-system-requirements>). Customer agrees that Customer and/or Customer's agents or employees will not knowingly place more than one call at any given time to CCH SFS' telephone Support number(s) regarding the same situation, Support question, issue or matter. CCH SFS reserves the right to terminate Customer's access to Support if it determines that Customer is committing acts that are disruptive to CCH SFS' Support or other business operations (e.g., placing multiple calls at one time; being verbally abusive to Support representatives; providing Clients with access information to CCH SFS customer Support lines, etc.).
- 5.2. **Updates.** As part of Support for the Software, CCH SFS may, from time to time, provide Customer with Updates. However, supplying Updates will be at CCH SFS' discretion and CCH SFS will have no obligation, express or implied, to provide Updates. Customer agrees to immediately install all available Updates to the Software and acknowledges that Customer's failure to do so is at Customer's sole risk. CCH SFS reserves the right to charge additional license Fees for any optional and ancillary features and/or functionality it may market in connection with the Software.
- 5.3. **Customer Support Waiver.** Customer agrees that by contacting CCH SFS for Support, Customer will be authorizing CCH SFS to access and perform work on its account, computer(s) and/or network(s), including but not limited to software, hardware, peripherals and memory (the "Computer System"). CCH SFS will not be responsible for the loss of any information or data from Customer's Computer System (whether related to the Products or otherwise) or any malfunction or failure of the Computer System. It is Customer's responsibility to ensure that the Computer System has been backed up.

6. SERVICES

- 6.1 **General.** CCH SFS may offer certain additional services related to the Product(s). Such services may include, but are not limited to: (a) TaxWise Expert Services, (b) implementation services; (c) training for Customer personnel; (d) file conversion services; and (e) any other services specifically identified in an Order Confirmation (hereinafter referred to as "**Services**"). However, for the avoidance of doubt, in no event shall any component or functionality of the Products be deemed a Service under this Agreement. CCH SFS will provide Services, at Customer's election and acceptance of an Order Confirmation describing the nature, scope, project assumptions, fees, duration, location(s) of the covered Services, in each case in accordance with such Order Confirmation and subject to the terms and conditions of this Agreement. CCH SFS shall, as Customer's sole and exclusive remedy and CCH SFS' sole and exclusive liability hereunder, re-perform any part of the Services not performed in compliance with the foregoing warranties if brought to its attention, in writing, by the Customer promptly after that part of the Services were performed (for the avoidance of doubt, within fifteen (15) days of the performance of the Services). NO CLAIM WITH RESPECT TO ANY PART OF THE SERVICES MAY BE MADE MORE THAN FIFTEEN (15) DAYS AFTER THE SERVICES WERE PERFORMED.
- 6.2 **Services Pricing.** Unless otherwise provided in the applicable Order Confirmation, all Services shall be provided on a time and expense/materials basis at CCH SFS' then current rates. CCH SFS reserves the right to impose a higher rate for Services performed upon the request or with the approval of Customer in excess of a forty (40) hour week or during weekend or holiday periods. Estimates are provided for Customer's information only and are not guaranteed. CUSTOMER UNDERSTANDS AND ACKNOWLEDGES THAT ANY FEES ASSOCIATED WITH THE SERVICES ARE NON-REFUNDABLE AND SHALL NOT BE SUBJECT TO THE SOFTWARE REFUND POLICY.
- 6.3 **Customer Electronic Signature Information.** Notwithstanding any other provision of this Agreement, in the event that Customer obtains a License for electronic signature functionality (either as part of a package or on a standalone basis), Customer acknowledges and agrees that such electronic signature functionality is provided by a third-party, and accordingly, a fee will be incurred for use of this feature, and also that CCH SFS shall not be responsible for storing or retaining any information, documentation and/or records resulting from Customer's use of such electronic signature functionality, including, without limitation, any electronically signed Form 8879 or any e-signature audit trail. Such information, documentation and/or records may be maintained by CCH SFS in accordance with its internal business practices; however, it is Customer's responsibility to back-up on Customer's own local system any information, documentation and/or records relating to electronic signature functionality as Customer deems necessary and/or appropriate.

7. CUSTOMER'S PROFESSIONAL RESPONSIBILITY AND WARRANTIES

- 7.1. **Professional Responsibility.** Customer understands, agrees and acknowledges that:
- 7.1.1. Use of the Product(s) does not relieve Customer of responsibility for the preparation, content, accuracy (including computational accuracy), and review of tax returns prepared by Customer while using the Product(s) or any other work product generated by Customer while using the Product(s);
 - 7.1.2. Customer is solely responsible for all content, materials and Customer Data uploaded, posted or stored through Customer's use of the Products;
 - 7.1.3. Customer will neither inquire nor rely upon CCH SFS for tax, accounting, legal or other professional or expert advice of any kind. CCH SFS and its Affiliates expressly disclaim any representations or warranties that Customer's use of the Products will satisfy any statutory or regulatory obligations, or will assist with, guarantee or otherwise ensure compliance with any applicable laws or regulations;
 - 7.1.4. Customer will retrieve in a timely manner any electronic communications made available to Customer by CCH SFS (for example, electronic filing transaction data such as acknowledgements and e-mail messages in Customer's mailbox);
 - 7.1.5. Customer is responsible for securely managing and controlling all passwords and account access information and shall immediately contact CCH SFS if Customer becomes aware of any unauthorized access to such information. Further, Customer is responsible for protecting the information on Customer's computer(s) such as by installing anti-virus software, updating software, password protecting files, and not permitting third party physical or electronic access to your computer(s). Customer is responsible for safeguarding taxpayer Information as set forth in applicable IRS rules, regulations and guidelines, including, without limitation, the IRS Publication 4600 and Publication 4557; and
 - 7.1.6. Customer is fully and solely responsible for: (a) selection of adequate and appropriate versions of the Product(s) to satisfy Customer's business needs and achieve Customer's intended results; (b) use of the Product(s); (c) all results obtained from the Product(s); (d) selecting, obtaining and maintaining all hardware, software, computer capacity, Internet service, program and system resources and other equipment and utilities needed to install or use the Product(s), and for all costs associated therewith; and (e) selection, use of, and results obtained from any other programs, applications, computer equipment or services used with the Product(s).

- 7.2. **Customer's Representations.** Customer represents, warrants and covenants that:
- 7.2.1. Customer has full power and authority to enter into this Agreement and all Order Confirmations hereunder and to perform its obligations as set forth in this Agreement and such Order Confirmations, and that this Agreement and all such Order Confirmations have been duly authorized and constitute valid and binding obligations of Customer;
 - 7.2.2. Customer is licensing the Product(s) solely for Customer's own use and/or to provide tax and accounting services to Clients;
 - 7.2.3. Customer will not use the Product(s) to create a product, service or database that competes with CCH SFS or the Product(s);
 - 7.2.4. Customer is responsible for complying with all laws, rules, regulations and procedures of local, state, federal and foreign authorities applicable to Customer and its business, including all laws, rules, regulations and procedures of the Internal Revenue Code and Service;
 - 7.2.5. Customer will be solely responsible for compliance with this Agreement by the Authorized Users and, to the extent applicable, all Clients;
 - 7.2.6. Customer will not otherwise violate the rights of any third party while using the Product(s);
 - 7.2.7. Customer has sole responsibility for the accuracy, quality, integrity, reliability, and appropriateness of all Customer Data;
 - 7.2.8. Customer has all rights necessary to legally transmit the Customer Data to CCH SFS' networks or servers, and the possession, storage and use by CCH SFS of such Customer Data will not infringe, misappropriate or otherwise violate any intellectual property rights, or other rights, of any third party. CCH SFS reserves the right, in its sole discretion, at any time, to remove any Customer Data that it believes to be in violation of this Agreement;
 - 7.2.9. Customer will not upload or transmit any Customer Data: (i) that Customer does not have the lawful right to copy, transmit, distribute, and display (including any Customer Data that would violate any confidentiality or fiduciary obligations that Customer might have with respect to the Customer Data); (ii) for which Customer does not have the consent or permission from the owner of any personally identifiable information contained in the Customer Data; (iii) that infringes, misappropriates or otherwise violates any intellectual property or other proprietary rights or violates any privacy rights of any third party (including any copyright, trademark, patent, trade secret, or other intellectual property right, or moral right or right of publicity); (iv) that is false or misleading; (v) that is defamatory, obscene, or offensive; (vi) if the uploading or transmission would violate, or encourage any conduct that would violate, any applicable law or regulation or would give rise to civil or criminal liability or (vii) that constitutes protected health information under the Health Insurance Portability and Accountability Act (HIPAA) or any successor law; and
 - 7.2.10. To the extent Customer needs to upload or transmit to CCH SFS' servers any Customer Data subject to Data Protection Laws (as defined in Exhibit A), the data protection annex ("DPA") attached hereto and incorporated by reference as Exhibit A sets forth the applicable terms and conditions relative to CCH SFS' processing of Customer Data pursuant to this Agreement.
- 7.3. **Electronic Filing Representations.** The following electronic filing terms and conditions will apply to electronic filing services and are in addition to all other terms and conditions contained within this Agreement:
- 7.3.1. Customer agrees that Customer will comply with all State and/or Federal electronic filing and direct deposit/direct debit rules and regulations as shall be in effect from time to time.
 - 7.3.2. Customer acknowledges and agrees that all EFINs used by Customer and provided to CCH SFS are registered to Customer or else are registered to an Authorized User who is using the Product on behalf of Customer. Customer also agrees to provide CCH SFS with Customer's most current EFIN, as well as proof of the EFIN holder's name and address, as requested by CCH SFS.
 - 7.3.3. Customer acknowledges and agrees that Customer is solely responsible for any direct deposit or direct debit option which Customer elects in accordance with applicable federal and state signature authorization forms (or any other similar form(s)) and that Customer is solely responsible for providing all complete, correct and necessary information directly to the IRS and any other taxing authority with respect to the same.
 - 7.3.4. Customer acknowledges and agrees that CCH SFS cannot guarantee that taxing authorities will accept all returns due to circumstances that are beyond CCH SFS' reasonable control. Customer agrees to review the electronic filing and remittance status after submission to confirm the file was accepted. For jurisdictions that do not accept electronic remittance, Customer must submit returns using standard paper methods.
 - 7.3.5. Customer acknowledges and agrees that by using a computer system and the Products to prepare and transmit Client returns electronically, Customer consents to the disclosure of all information pertaining to the user (including, without limitation, Customer and each Authorized User) of such systems and Products to create such Client returns and to the electronic transmission of Client tax returns to the applicable state and federal tax agencies.
- 7.4. **Settlement Solutions.** The following terms and conditions will apply to any Settlement Solutions services used by Customer while using the Product(s) and are in addition to all other terms and conditions contained within this Agreement:

- 7.4.1. Customer agrees that if it elects to offer “**Settlement Solutions**” (i.e., (a) all products that involve the settlement of a tax refund, including refund transfers, tax refund- related credit products, (b) PS Solution Package and (c) FeeCollect tax preparation fee collection products) to taxpayers whose tax returns are prepared with the Product(s), then Customer will enroll with CCH SFS and the appropriate Settlement Solution provider.
- 7.4.2. Customer must accept all terms of the *Settlement Solutions Enrollment Agreement* (available at <https://taxna.wolterskluwer.com/legal>) for review) if Customer elects to offer Settlement Solutions.
- 7.4.3. Customer acknowledges that each application for a Client’s Settlement Solution that is transmitted through the Product(s) will be subject to the applicable fees.
- 7.4.4. Customer acknowledges that CCH SFS only permits the use of authorized Settlement Solution providers and authorized methods, including on a state-by-state basis, in connection with the offering of Settlement Solutions for returns prepared with the Product(s), and Customer therefore agrees only to use authorized providers and methods to transmit Settlement Solution requests in connection with the Product(s).
- 7.4.5. You agree that the Settlement Solution provider, and not CCH SFS or its Affiliates, is responsible for the performance, processing, approval, origination, servicing, marketing and issuance of Settlement Solutions. CCH SFS does not review, approve, monitor, endorse, warrant, or make any representations with respect to Settlement Solutions, and the transmission of a Settlement Solution application through the Product(s) does not imply an endorsement, approval, investigation or monitoring by CCH SFS of the Settlement Solution provider or Settlement Solution.
- 7.4.6. Customer agrees that if it violates the covenant under subsection 7.4.4 then CCH SFS may charge Customer a Fee of \$30 for each Settlement Solution processed through an unauthorized provider and/or methods. Customer hereby authorizes CCH SFS to charge this Fee to Customer’s credit card or bank account as such unauthorized Settlement Solutions are detected by CCH SFS.
- 7.5. **Indemnification.** Customer agrees to indemnify and hold harmless CCH SFS, its employees, officers, directors and Affiliates against any and all liability (including damages, recoveries, deficiencies, interest, penalties and reasonable attorney’s fees) to third parties (including any Clients, IRS, attorneys general, and any taxing authorities) relating to: (a) Customer’s breach of any of its obligations, responsibilities, representations and/or warranties set forth in this Agreement or the *Settlement Solutions Enrollment Agreement*; or (b) except to the extent of claims for which CCH SFS is liable as set forth in Section 8 below, Customer’s use of the Product, electronic filing, Settlement Solutions and/or any third party software, application or service.
- 7.6. **Co-Branding/Customization of TaxWise Online Mobile.** Subject to any guidelines established by CCH SFS from time to time, Customer shall have the limited, revocable right to customize and/or co-brand TaxWise Online Mobile. Customer acknowledges and agrees that CCH SFS has an interest in the good name and reputation of CCH SFS’ Products; accordingly, Customer will conduct any customization and/or co-branding in a manner that is consistent with best industry practices and applicable law and that is reasonably designed to preserve and enhance CCH SFS’ good name and reputation. Without limiting the foregoing, Customer agrees that: (a) Customer shall not modify or exclude portions of the content or functionality of the Products or any of the related documentation, including but not limited to copyright notices of CCH SFS; (b) Customer shall ensure that any co-branding and/or customization of TaxWise Online Mobile is free of material misstatements, inaccuracies, or deceptive or misleading statements; (c) Customer shall not engage in any unfair or deceptive trade practices involving TaxWise Online Mobile; (d) Customer shall not make any statements that are inconsistent with the manner in which TaxWise Online Mobile is marketed/described by CCH SFS; (e) Customer shall not use any proprietary information that violates the intellectual property rights of any third-parties; and (f) Customer shall not co-brand and/or customize TaxWise Online Mobile in a manner that is discriminatory, offensive or objectionable.

8. CCH SFS WARRANTIES

- 8.1. **CCH SFS’ General Warranties.** CCH SFS represents and warrants that: (a) it has title to the Product or the right to grant Customer the rights granted hereunder; (b) the Product does not violate any third party’s United States patent, copyright or trade secret rights; and (c) CCH SFS has not inserted any virus or similar device to erase data. Customer’s sole and exclusive recourse and remedy – and CCH SFS’ sole, exclusive and entire liability – for a breach of items (a) and (b) by CCH SFS shall be the exercise of its indemnity rights in accordance with subsection 8.2 below. For a breach of item (c) Customer’s sole and exclusive recourse and remedy – and CCH SFS’ sole, exclusive and entire liability – shall be to terminate the Agreement and obtain a refund of the Fees paid for the directly affected Product less an allocation for use made by Customer prior to the breach.
- 8.2. **Indemnification by CCH SFS.**
- 8.2.1. Subject to the other terms and conditions set forth herein, CCH SFS agrees to defend Customer, its employees, officers, directors and Affiliates at CCH SFS’ sole cost and indemnify Customer (by paying for damages finally awarded against Customer or any amounts payable in any settlement entered into in compliance with this Agreement) from and against any claims, demands, actions or proceedings by any unaffiliated third party alleging that the Product as provided hereunder infringes or violates such third party’s United States patent, copyright or trade secret rights; provided that: (i) CCH SFS is notified promptly in writing of the claim; (ii) CCH SFS controls the defense, settlement and approval of the claim; and (iii) Customer reasonably cooperates, assists and gives all necessary authority to CCH SFS and reasonably required information in connection with the defense or settlement of the claim.

- 8.2.2. CCH SFS' indemnity obligations set forth in subsection 8.2.1 hereof will not apply if and to the extent that they arise from or relate to: (i) the use of the Product in any form or substance other than as provided by CCH SFS hereunder and as required to be used by Customer hereunder; (ii) use of a superseded version of some or all of the Product if the infringement or violation would have been avoided or mitigated by the use of a subsequent version (and/or Update) of the Software that is provided to Customer; (iii) the modification of the Product by Customer or any third party not authorized in writing by CCH SFS to do so; (iv) the use of the Product in combination with any intellectual property, services, reports, documentation, hardware, software, data or technology not supplied by CCH SFS; or (v) any data or information, or other intellectual property supplied by Customer, an Authorized User or any third party.
- 8.2.3. If the Product becomes, or in CCH SFS' opinion, is likely to become, the subject of a third party claim covered by CCH SFS' indemnification obligations as set forth in subsection 8.2.1, then CCH SFS may, in its sole discretion and at its sole cost and expense: (i) procure for Customer the right to continue using such Product; (ii) modify the infringing portion of the Product so as to render it non-infringing but still appropriate for its intended use as set forth in this Agreement; or (iii) replace the infringing portion of the Product with non-infringing items with substantially similar functionality. If CCH SFS reasonably determines that none of the foregoing is commercially practicable, then CCH SFS may elect to terminate this Agreement and grant Customer a refund of the Fees paid for the affected Product less an allocation for use made by Customer prior to the termination.
- 8.2.4. This subsection 8.2 states CCH SFS' entire liability and the sole and exclusive remedy of Customer, its employees, officers, directors and Affiliates and any Authorized User with respect to any actual or claimed infringement or other violation of any third party's intellectual property rights.
- 8.3. **Limited Warranty.** EXCEPT AS STATED IN SUBSECTION 8.1, THE PRODUCT(S), SUPPORT, ELECTRONIC FILING, SETTLEMENT SOLUTIONS AND ALL SERVICES PROVIDED HEREUNDER ARE PROVIDED "AS IS" WITHOUT WARRANTY OF ANY KIND, EITHER EXPRESS OR IMPLIED. CCH SFS DISCLAIMS AND EXCLUDES ANY AND ALL OTHER WARRANTIES INCLUDING ANY IMPLIED WARRANTIES OF TITLE, MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE, IRRESPECTIVE OF ANY COURSE OF DEALING OR PERFORMANCE, CUSTOM OR USAGE OF TRADE. CUSTOMER BEARS THE ENTIRE RISK AS TO THE QUALITY AND PERFORMANCE OF THE PRODUCT(S), INCLUDING ELECTRONIC FILING. CCH SFS DOES NOT WARRANT THAT USE OR OPERATION OF THE PRODUCT(S) OR ELECTRONIC FILING WILL BE UNINTERRUPTED, THAT THEIR USE OR OPERATION WILL BE ERROR OR DEFECT FREE, THAT ALL DEFECTS WILL BE CORRECTED OR THAT THE PRODUCT(S) WILL PROPERLY OPERATE ON ANY SPECIFIC OPERATING SYSTEM OR COMPUTER HARDWARE OR CONFIGURATIONS OR BEFORE OR AFTER ANY SPECIFIC DATE OR TIME PERIOD. CUSTOMER WILL BE SOLELY RESPONSIBLE FOR THE SELECTION, USE AND SUITABILITY OF THE PRODUCT(S) AND CCH SFS WILL HAVE NO LIABILITY THEREFOR.
- 8.4. **Limitation of Liability and Damages.** NEITHER PARTY (AND, IN THE CASE OF CCH SFS, ITS AFFILIATES, CONSULTANTS, DISTRIBUTORS, AGENTS, SUBCONTRACTORS AND LICENSORS) WILL HAVE ANY LIABILITY TO THE OTHER OR ANY THIRD PARTY (INCLUDING ANY CONTRACTOR, AGENT, AFFILIATE OR CLIENT OF CUSTOMER) FOR ANY LOSS OF PROFITS, SALES, BUSINESS, DATA, OR OTHER INCIDENTAL, CONSEQUENTIAL, OR SPECIAL LOSS OR DAMAGE, INCLUDING EXEMPLARY AND PUNITIVE DAMAGES, OF ANY KIND OR NATURE RESULTING FROM OR ARISING OUT OF THIS AGREEMENT (OR ITS SUBJECT MATTER UNDER ANY LEGAL OR EQUITABLE THEORY), THE PRODUCT(S), SUPPORT, ELECTRONIC FILING AND/OR ANY SERVICES PROVIDED HEREUNDER. THE TOTAL LIABILITY OF CCH SFS AND ITS AFFILIATES, CONSULTANTS, DISTRIBUTORS, AGENTS, SUBCONTRACTORS AND LICENSORS TO CUSTOMER OR ANY THIRD PARTY RESULTING FROM OR ARISING OUT OF THIS AGREEMENT (OR ITS SUBJECT MATTER UNDER ANY LEGAL OR EQUITABLE THEORY), THE PRODUCT(S), SUPPORT, ELECTRONIC FILING AND/OR ANY SERVICES PROVIDED HEREUNDER, FOR ANY AND ALL CLAIMS OR TYPES OF DAMAGES, SHALL NOT EXCEED THE TOTAL FEES PAID UNDER THE APPLICABLE ORDER CONFIRMATION BY CUSTOMER FOR THE PRODUCT(S) OR SERVICES GIVING RISE TO SUCH CLAIM IN THE TWELVE- MONTH PERIOD PRECEDING THE DATE SUCH CLAIM OR CAUSE OF ACTION FIRST AROSE. CCH SFS is not an insurer with regard to performance of the Product(s) or otherwise. Customer agrees to assume the risk for: (a) all liabilities disclaimed by CCH SFS herein, and (b) all alleged damages in excess of the amount of the limited remedy provided hereunder. The allocations of liability in this subsection 8.4 represent the agreed, bargained-for understanding of the parties and CCH SFS' compensation hereunder reflects such allocations. THE LIMITATION OF LIABILITY AND TYPES OF DAMAGES STATED IN THIS AGREEMENT ARE INTENDED BY THE PARTIES TO APPLY REGARDLESS OF THE FORM OF LAWSUIT OR CLAIM A PARTY MAY BRING, WHETHER IN TORT, CONTRACT OR OTHERWISE, AND REGARDLESS OF WHETHER ANY LIMITED REMEDY PROVIDED FOR IN THIS AGREEMENT FAILS OF ITS ESSENTIAL PURPOSE.
- 8.5. **Internet Connectivity; Disclaimer.** Access to Web-based Applications, to electronic filing, to Settlement Solution application transmission and to Customer's Online Account(s) is made available by CCH SFS (either itself or through a third party) via the Internet. Customer shall provide, at Customer's own expense, all necessary hardware, applications and Internet connectivity necessary for such access. Customer acknowledges that the Internet is known to be unpredictable in performance and may, from time to time, impede access to Web-based Applications, to electronic filing and/or to Customer's Online Account(s). Customer agrees that CCH SFS is not in any way responsible for any interference with Customer's use of or access to Web-based Applications, to electronic filing and/or to Customer's Online Account(s) arising from or attributable to the Internet and Customer waives any and all claims against CCH SFS in connection therewith.
- 8.6. **Third Party Products.** "Third Party Product" means software, content, features, functionality and components, including related documentation, that are owned by third parties; or electronic filing and/or other products or services used in connection with the Products and offered through CCH SFS but provided by third parties. The Software may contain or be used in connection

with Third Party Products. ALL RIGHTS AND OBLIGATIONS WITH RESPECT TO THIRD PARTY PRODUCTS SHALL BE GOVERNED BY THE AGREEMENTS PROVIDED BY SUPPLIERS OF SUCH THIRD PARTY PRODUCTS. ALL THIRD PARTY PRODUCTS ARE PROVIDED "AS IS" WITHOUT WARRANTY OF ANY KIND BY CCH SFS. CUSTOMER HEREBY RELEASES CCH SFS FROM ALL LIABILITY AND RESPONSIBILITY WITH RESPECT TO THIRD PARTY PRODUCTS.

9. DISPUTE RESOLUTION

- 9.1. **Audit.** Upon CCH SFS' written request, Customer must furnish CCH SFS with a signed certificate verifying that Customer's use of the Product is (a) in compliance with the terms of this Agreement, (b) with respect to Software, only at the Designated Office(s), and (c) only by Authorized Users and to the extent permitted herein, Clients. At its expense, CCH SFS may, itself or by third party agents, audit Customer's compliance with the requirements of this Agreement. Any such audit will be conducted not more than once per calendar year and during regular business hours at Customer's facilities and will not unreasonably interfere with Customer's business activities. During any such audit CCH SFS and its designees may have access to Customer's computer systems and records and conduct forensic reviews thereof and may interview any of Customer's current and former employees and contractors. If CCH SFS determines that Customer has not paid the appropriate Fees, Customer will be invoiced for such Fees, plus an additional 1.5% monthly interest rate, or the maximum lawful amount, of the unpaid Fees (dating back to the time when such Fees should have been paid). Customer shall pay (directly or by reimbursing CCH SFS) the reasonable cost of the audit if the audit detects unpaid Fees that exceed five percent (5%) of the total Fees actually paid for the period so audited. This right shall not limit or preclude any additional remedies available to CCH SFS provided by law or equity.
- 9.2. **Limitations Period.** Except for collection actions which may be brought by CCH SFS at any time and without limiting claims for indemnification hereunder, any claim or cause of action arising under or otherwise relating to this Agreement, any Order Confirmation, or the subject matter hereof or thereof, whether based on contract, tort (including negligence) or otherwise, must be commenced within one (1) year from the date such claim or cause of action first arose.
- 9.3. **Jurisdiction.** Customer agrees that this Agreement shall be interpreted and enforced according to the laws of the State of New York, including its statutes of limitations, without regard to any conflicts of law rules that would require another jurisdiction's law to apply, and shall be treated as if executed and performed in New York, New York. All disputes arising out of or relating to this Agreement shall be instituted and prosecuted exclusively in the courts located in the State of New York, New York County and/or the United States District Court for the Southern District of New York, with Customer specifically consenting to extraterritorial service of process for that purpose.
- 9.4. **Waiver of Jury Trial.** EACH PARTY, TO THE EXTENT PERMITTED BY LAW, KNOWINGLY, VOLUNTARILY AND INTENTIONALLY WAIVES ITS RIGHT TO A TRIAL BY JURY IN ANY ACTION OR LEGAL PROCEEDING ARISING OUT OF OR RELATING TO THIS AGREEMENT, ANY ORDER CONFIRMATION OR THE SUBJECT MATTER HEREOF OR THEREOF.
- 9.5. **Enforcement.** Customer will pay all of CCH SFS' attorneys' fees and costs and expenses incurred in the enforcement of any of the provisions of this Agreement.
- 9.6. **Remedies.** Customer acknowledges that the Product(s) and other proprietary information of CCH SFS are unique and that, in the event of any breach of this Agreement by Customer, CCH SFS may not have an adequate remedy at law, and will be entitled to seek injunctive or other equitable relief without the necessity of proving actual damages. Unless specifically stated otherwise elsewhere in this Agreement, the various rights, options, elections, powers and remedies of a party or parties to this Agreement shall be construed as cumulative and no one of them exclusive of any others or of any other legal or equitable remedy, which said party or parties might otherwise have in the event of breach or default in the terms hereof.
- 9.7. **Notices.** All notices, demands, consents or requests given by a party hereto must be in writing and sent by delivery via a third party, nationally recognized tracked express mail service, postage prepaid, addressed to either Customer's billing address or to CCH SFS: Universal Tax Systems, Inc. d/b/a CCH Small Firm Services, Attn Legal Department, 28 Liberty Street, 26th Floor, New York, NY 10006, with a copy to 225 Chastain Meadows Ct. NW, Suite 200, Kennesaw, GA 30144. Customer agrees to always provide CCH SFS with Customer's most current contact information, including Customer's address, phone number, fax number and e-mail address.
- 9.8. **Severability.** If any provision of this Agreement is held to be invalid, illegal or unenforceable, such provision shall be, to the maximum extent permitted by applicable law, construed or limited, and/or deemed replaced by a revised provision, to the extent (and only to the extent) necessary to render it valid, legal and enforceable and, as nearly as possible, to reflect and achieve the parties' intentions in agreeing to the original provision. If it is not possible to so construe, limit or reform any such provision, then the invalid, illegal or unenforceable provision shall be severed from this Agreement. In any event, the remaining provisions of this Agreement shall be unaffected thereby and shall continue in full force and effect.
- 9.9. **Waiver.** A party's failure or delay to require compliance with any term of this Agreement, or to exercise any right provided herein, shall not be deemed a waiver by the party of such term or right. No failure or delay in exercising any right or remedy or requiring the satisfaction of any condition set forth in this Agreement, and no course of dealing between the parties, shall operate as a waiver or legally bar a party from enforcing any right, remedy or condition. All waivers must be made in writing and signed by the waiving party and any such waiver on one occasion is effective only in that instance and only for the purpose that it is given and is not to be construed as a waiver on any future occasion.

10. CONFIDENTIALITY

- 10.1. **Nonuse and Nondisclosure.** Customer and CCH SFS agree that during the term hereof and for four (4) years after termination or expiration of this Agreement, or for such longer period as may be required by applicable law or regulation (e.g., IRS regulations), all non-public information furnished or disclosed to the other pursuant to this Agreement (excluding Customer Data which shall be governed by subsection 2.6 of this Agreement), including the terms of Customer's Order Confirmation(s) and proprietary information regarding the Product(s) (the "**Confidential Information**"), shall be held in strict confidence by the other party, and will not be used other than as provided herein or made available or disclosed to any third party without the other party's prior written consent. Each party also agrees to restrict dissemination of such Confidential Information to only those employees or third-party consultants or service providers who have a need to know such Confidential Information to perform the obligations as set forth in this Agreement. Each party will be deemed to have fulfilled its confidentiality obligations of this Section 10 if it affords the other party's Confidential Information at least the same degree of care it takes in protecting its own confidential information from unauthorized disclosure (but in no event using less than a reasonable degree of care). For the avoidance of doubt, Statistical Information shall be deemed the property of CCH SFS and not deemed Confidential Information of Customer.
- 10.2. **Exceptions.** Notwithstanding the above restrictions, neither party will have any obligation for any nonuse or nondisclosure of Confidential Information which (a) is now or subsequently enters the public domain through means other than disclosure by a party hereto in breach of the terms of this Agreement; (b) is lawfully obtained from a third party without an obligation of confidentiality; (c) is independently developed by such party or is already lawfully in the possession of the receiving party free of any obligation of confidence to the other party; (d) is aimed at detecting or reporting suspicious or fraudulent tax returns and/or possible fraudulent activity or (e) is required to be disclosed by law, by court order or by order of any government or administrative tribunal having jurisdiction over the recipient, provided that the recipient must, to the extent legally permitted, notify the disclosing party of any such requirement prior to disclosure in order to afford such other party an opportunity to seek a protective order to prevent or limit disclosure, and the recipient will reasonably cooperate with the disclosing party's efforts to obtain such protective order.
- 10.3. **Expiration.** Upon termination or expiration of this Agreement, both parties agree to destroy all copies of written Confidential Information; provided however that, unless this Agreement is terminated pursuant to subsection 4.3, Customer shall not be required to destroy any copies of Software that are duly licensed in accordance with the terms of this Agreement. Notwithstanding any of the foregoing, CCH SFS shall be entitled to keep copies of Confidential Information (i) preserved or recorded in any computerized data storage device or component (including any hard drive or database) or saved automatically to standard back-up or archival systems, and/or (ii) as required by applicable law or regulation; provided, that such Confidential Information shall remain subject to the confidentiality requirement of this Section 10. The disclosing party will retain all proprietary rights to the information it discloses hereunder, regardless of the expiration of the obligations set forth in this Section 10.

11. MISCELLANEOUS

- 11.1. **Entire Agreement.** This Agreement, along with the Order Confirmation, and any other terms otherwise published by CCH SFS outside of this Agreement, constitutes the entire and exclusive agreement, understanding and representation, express or implied, between Customer and CCH SFS with respect to the subject matter hereof; it is the final expression of that agreement and understanding, and it supersedes all prior agreements and communications between the parties (including all oral and written proposals) with respect to said subject matter. In the event of a conflict, the applicable Order Confirmation will control, then this Agreement, and then any other terms provided by CCH SFS, unless CCH SFS explicitly acknowledges and upholds the particular conflict in such other document. Oral statements made about the Product, Support, electronic filing and/or any Services shall not constitute warranties, will not be relied on by Customer, and will not be binding or enforceable.
- 11.2. **Evaluation Use of Product(s).** If Customer is using any CCH SFS product on a trial, demonstration or evaluation basis, then this Agreement will govern such use by Customer except as modified by this subsection 11.2. Product provided to Customer for trial, demonstration or evaluation purposes shall only be used at one authorized location for a limited period of time. Certain functionality of such product may be disabled or restricted. Commercial use of such product is not authorized, is outside the scope of this Agreement, and is a violation of U.S. and international copyright laws. Customer is required to remove any trial, evaluation or demonstration copies of product from any and all Customer equipment upon the conclusion of the trial, evaluation or demonstration and to destroy or promptly return such copies to CCH SFS. Customer must purchase a License or Subscription, as applicable, from CCH SFS before using the Product for commercial purposes. The following sections of this Agreement shall not apply to Customer's use of any product provided on a trial, demonstration or evaluation basis: subsections 2.1, 2.2, 8.1 and 8.2, and Sections 3.4 and 5.
- 11.3. **Feedback.** Customer agrees that CCH SFS may use Customer's feedback, suggestions, or ideas in any way, including, without limitation, in future modifications of the Products or Services, other products or services, advertising or marketing materials. Customer grants CCH SFS a perpetual, worldwide, fully transferable, sublicensable, non-revocable, fully paid-up, royalty free license to use the feedback that Customer (including any Authorized User, Client or other person or entity acting through or on behalf of Customer) provides to CCH SFS in any way.
- 11.4. **Force Majeure.** Except for the payment of Fees, neither party hereto shall be held liable for the failure to perform any obligation, or for the delay in performing any obligation, arising out of or connected with this Agreement if such failure or delay results from or is contributed to by any cause beyond the reasonable control of such party including failures or delays caused by the act or omission of any governmental authority, fire, flood, pandemic, failures of third party suppliers, acts or omissions of carriers,

transmitters, providers of telecommunications or Internet services, vandals, hackers or other event beyond such party's reasonable control.

- 11.5. **No Professional Advice.** CCH SFS is not in the business of providing accounting, tax, financial or other professional services or advice. Consult the services of a competent professional when assistance of this nature is needed.
- 11.6. **Export Restrictions.** Customer agrees to handle the Product in compliance with all applicable export controls and economic sanctions laws, including without limitation by not exporting or transferring the Product to, using the Product for the benefit of, or making the Product available for use by any person, entity or organization located in any jurisdiction that is subject to comprehensive US, CA, EU, UN or UK economic sanctions; or with whom US, CA, EU or UK persons are otherwise prohibited from engaging in such transaction. Wolters Kluwer shall have no obligation to make the Product available to any user or in any jurisdiction if doing so, in its reasonable discretion, would violate applicable law.
- 11.7. **Changes.** Notwithstanding anything in the Agreement to the contrary, CCH SFS may modify this Agreement and the DPA at any time by providing notice to Customer by posting the updated Agreement at <https://taxna.wolterskluwer.com/legal>, providing notice to Customer through Customer's CCH SFS account (i.e., My Account), sending Customer a renewal notice communication, or using other similar means. Customer is responsible for reviewing and becoming familiar with any such modifications. Modified terms become effective immediately upon such posting.
- 11.8. **Modification/Replacement of Product.** CCH SFS reserves the right, in its sole discretion and without first consulting with Customer, to discontinue or modify a Product for any reason. If the Web-based Application is discontinued during the Subscription Term, then CCH SFS will, in its discretion, either: (a) provide a pro-rata refund of the Fees paid for the discontinued Web-based Application and any related Support; or (b) provide Customer with access to a product having substantially similar or greater functionality (with CCH SFS reserving the right to charge additional Fees for any such greater functionality) for the remainder of the then- current Subscription Term. If the Software is discontinued prior to November 30, 2024, then CCH SFS will, in its discretion, either: (i) continue to provide Support for the discontinued Software until November 30, 2024; (ii) provide a pro-rata refund of the License Fees paid for the discontinued Software; or (iii) replace the discontinued Software with a successor product having equal or greater functionality (with CCH SFS reserving the right to charge extra Fees for any such greater functionality). If Customer purchases Software that is discontinued prior to its shipment to Customer, then CCH SFS will provide Customer a refund of the Fees paid toward such Software.
- 11.9. **No Third Party Beneficiary.** No third party is intended to be or shall be a third party beneficiary of any provision of this Agreement. CCH SFS and Customer shall be the only parties entitled to enforce the rights set out in this Agreement.
- 11.10. **Assignment.** Neither this Agreement, the License(s) or Subscription(s) granted pursuant to this Agreement may be sublicensed, assigned, sold, hypothecated, or transferred by Customer without the prior written consent of CCH SFS, which shall not be unreasonably withheld in the case of an internal restructuring involving Customer unrelated to a change in ownership. Any attempt to sublicense, assign or transfer any of the rights, duties or obligations set forth in this Agreement without the prior written consent of CCH SFS shall automatically terminate the rights granted hereunder and shall be void and of no effect. Customer agrees that CCH SFS' retention of these contractual and other legal rights is an essential part of this Agreement.
- 11.11. **No Construction Against Drafter.** Each of the parties hereto acknowledges that it has had the opportunity to be represented by independent counsel of its choice prior to entering into this Agreement. As a consequence, the parties agree that in construing this Agreement, no provision hereof shall be construed in favor of one party on the ground that such provision was drafted by the other.
- 11.12. **Non-disparagement.** Customer agrees that it will not at any time speak or act in any manner that may have the effect of reflecting adversely upon the reputation, business or goodwill, or which is intended to harm such reputation, business or goodwill, of CCH SFS, and Customer will not engage in any other disparaging conduct or communications with respect to CCH SFS. Such conduct as described in this section will be deemed a material breach of the Agreement. Notwithstanding the preceding provisions of this section, nothing herein shall restrict Customer's right to make any disclosure or statement that is required or otherwise protected by applicable law.

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EXHIBIT A

DATA PROTECTION ANNEX

In accordance with the terms of the Agreement, this Data Protection Annex ("Annex") applies to and is incorporated into, and made part of, the Agreement to the extent that CCH SFS Processes any Personal Information within the scope of Data Protection Laws when performing its obligations under the Agreement.

1. **Definitions.** Capitalized terms used but not defined in this Annex will have the same meanings as set forth in the Agreement. In this Annex, the following terms shall have the meanings set out below:
 - a. "Agreement" means the CCH Small Firm Services Standard Product License Agreement plus the applicable Order Confirmation(s) referencing this Annex or the terms of which this Annex is subject to, that is entered into between Universal Tax Systems, Inc. d/b/a CCH Small Firm Services, its successors, and assigns ("CCH SFS") and the subscribing individual, institution or organization (the "Customer");
 - b. "CCPA" means the California Consumer Privacy Act of 2018, Cal. Civil. Code 1798.100 et seq., as amended or superseded from time to time (including the California Privacy Rights Act of 2020), and any regulations promulgated thereunder.
 - c. "Canadian Data Privacy Laws" means the Personal Information Protection and Electronic Documents Act (S.C. 2000, c. 5) and applicable provincial laws relating to the processing, protection, or privacy of personal data in Canada, as well as any regulations made thereunder, as such laws or regulations are amended from time to time.
 - d. "Data Protection Laws" means the Canadian Data Privacy Laws and the CCPA.
 - e. "Subprocessor" means any person appointed by or on behalf of CCH to Process Personal Information in connection with the provision of services under the Agreement.
 - f. For purposes of this Data Protection Annex, "Business Purpose", "Consumer", "Data Breach", "Data Subject", "Personal Information", "Processing", and "Sell" shall have the meanings given to such terms in applicable Data Protection Laws, and their cognate terms shall be construed accordingly.
2. To the extent CCH SFS is Processing Personal Information of Consumers or Data Subjects within the scope of Data Protection Laws:
 - a. CCH SFS shall Process such personal information on behalf of Customer and in furtherance of one or more enumerated Business Purposes under applicable law.
 - b. CCH SFS shall comply with the obligations applicable to it under Data Protection Laws, including providing the same level of privacy protection with respect to such Personal Information as is required by Data Protection Laws.
 - c. If CCH SFS determines that it can no longer meet its obligations under the Data Protection Laws with respect to Personal Information, CCH SFS will notify Customer.
 - d. CCH SFS will not: (i) Sell or share Personal Information; (ii) retain, use, or disclose Personal Information for any purpose other than performing its obligations under the Agreement or as otherwise permitted under applicable law; (iii) retain, use, or disclose Personal Information outside of the direct business relationship between CCH SFS and Customer; or (iv) combine Personal Information with Personal Information that it receives from, or on behalf of, another entity, or collects from its own interaction with data subjects except as permitted under applicable Data Protection Laws.
 - e. Customer shall have the right to take reasonable and appropriate steps to help ensure that CCH SFS processes Personal Information in a manner consistent with CCH SFS' obligations under Data Protection Laws, including without limitation the right, upon reasonable advanced notice, to stop and remediate any unauthorized processing of Personal Information.
 - f. CCH SFS will implement and maintain reasonable security procedures and practices designed to protect Personal Information from unauthorized access, destruction, use, modification, or disclosure.
 - g. CCH SFS shall provide reasonable assistance to Customer to meet its response obligations to requests from Consumers or Data Subjects under applicable Data Protection Laws.
 - h. CCH SFS shall ensure that the arrangements with Subprocessors are governed by a written contract including terms that meet the requirements under applicable Data Protection Laws.
 - i. CCH SFS will report any Data Breach for which CCH SFS becomes aware in accordance with the reporting obligations under Data Protection Laws and CCH SFS will reasonably cooperate with Customer in investigating such breach.
3. **Customer Obligations.** Customer remains responsible for its compliance obligations under Data Protection Laws, including providing any required notices and obtaining any required consents, and for the processing instructions it gives to CCH SFS. Customer shall ensure that any required consents that it obtains from its customers in accordance with Data Protection Laws shall be adequate with respect to the processing of Personal Information by CCH SFS contemplated and instructed by Customer under the Agreement.
4. **Severance; Order of Precedence.** Should any provision of this Annex be invalid or unenforceable, then the remainder of this Annex shall remain valid and in force. The invalid or unenforceable provision shall be either (i) amended as necessary to ensure its validity and enforceability, while preserving the parties' intentions as closely as possible or, if this is not possible, (ii) construed in a manner as if the invalid or unenforceable part had never been contained therein. In the event of a conflict or discrepancy between this Annex and any term of the Agreement, this Annex shall take precedence.

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