

MASTER SERVICES AGREEMENT

The MASTER SERVICES AGREEMENT (“**Agreement**”) is entered into by and between SurePrep, LLC, a Delaware limited liability company, maintaining an office at 17890 Skypark Circle, Irvine, California 92614 USA, along with its affiliated entities, including SurePrep (India) Private Limited, an Indian limited company (collectively, “**SurePrep**”), and the client identified below (“**Client**”, when capitalized).

BACKGROUND

SurePrep provides an online Software platform for automated tax return preparation and Services related thereto (each as defined herein). Client desires to obtain access to the Software and to have SurePrep provide its Services.

NOW, THEREFORE, in consideration of the mutual promises contained herein, the parties agree as follows.

AGREEMENT

1. **DEFINITIONS.** The terms set forth below shall have the following meanings.

- 1.1. “**Affiliates**” means an entity that directly or indirectly controls, is controlled by, or is under common control with a party; where “control” means the direct or indirect ownership of at least fifty percent (50%) of the then-outstanding voting shares or equity interests of that party, or the power to direct or cause the direction of the management and policies of that party, whether by contract or otherwise, but only for so long as such control relationship exists.
- 1.2. “**Authorized Users**” means, with respect to any entity, each employee, consultant, independent contractor, agent or representative of such entity.
- 1.3. “**client**” (uncapitalized) means Client’s client.
- 1.4. “**Client Data**” means all Client-provided information and data relating to Client or Client’s clients. Client Data excludes data related to Client’s clients obtained through TaxCaddy during a Tax Year that is not sponsored by Client.
- 1.5. “**Confidential Information**” means all confidential, proprietary, or nonpublic information that is marked or described as confidential, or which contains content that would reasonably be considered to be, or is or provided under circumstances reasonably indicating it is, confidential or proprietary as provided or disclosed by or obtained from a party (as “**Discloser**”) and received by the other party or its affiliates (as “**Recipient**”). Client’s Confidential Information includes, but is not limited to, the Software and any other software, data, processes, documentation, and all security and privacy-related documents (e.g., SOC reports, assessments, etc.) provided to or obtained by Client under this agreement relating to SurePrep or its service providers or contractors. .
- 1.6. “**Documentation**” means the written guides, manuals and technical documents provided by SurePrep to Client describing the features, performance, use, operation, training, or support of the Software.
- 1.7. “**Intellectual Property**” has the meaning set forth in Section 5.1.
- 1.8. “**Lead Champion**” has the meaning set forth in Section 10.4.
- 1.9. “**License**” has the meaning set forth in Section 2.1.
- 1.10. “**Order Form**” means an Order Form (either attached hereto or later entered into) executed by the parties, having an effective date as of the “Start Date” stated thereon.
- 1.11. “**Personally Identifiable Information**” means Client Data containing data which identifies a specific living identifiable individual.
- 1.12. “**Processing Year**” means the calendar year in which a tax return is originally due to the IRS. For example, the Processing Year for a 2022 Tax Year return is Processing Year 2023 (since 2022 Tax Year returns are due during Calendar Year 2023).
- 1.13. “**Restricted Period**” shall have the meaning set forth in Section 10.3.
- 1.14. “**Services**” means the services provided by SurePrep pursuant to this Agreement, including, any operations, consulting, training, hosted software access, or development services conducted by SurePrep for Client, and includes improving the Software and Services.
- 1.15. “**Service Fees**” means the fees for Software or Services rendered in connection with the processing of returns using SurePrep Outsource®, Outsource Business, Outsource 990 and/or 1040SCANverify.
- 1.16. “**Service Providers**” means SurePrep’s service providers, contractors, and other third parties which provide services (such as, but not limited to, data hosting, software support, etc.) in support of SurePrep’s provision of the Services, as well as third parties whose software is integrated in the Software.
- 1.17. “**Software**” means the software described in the Order Form to which Client purchases access or a license (as applicable), which may comprise software that is locally installed (“**Local Software**”) and software that is hosted by SurePrep or its service providers (“**Hosted Software**”). Software may include the following (as set forth in the applicable Order Form), which may be used concurrently or separately (as applicable):
 - 1.17.1. “**SPbinder®**” - a locally installed web interactive application that enables Client to manage source document images by accessing SurePrep’s Hosted Application Software;
 - 1.17.2. “**1040SCAN PRO®**” - a web-based software tool that utilizes optical character recognition (“**OCR**”) technology to organize source documents, bookmark source document images, read the tax data from source documents and import the data into Client’s tax software by accessing SurePrep’s Hosted Software through a locally installed applet;

- 1.17.3. “**1040SCAN ORGANIZE®**” - a web-based software tool that utilizes OCR technology to organize source documents and bookmark source document images by accessing SurePrep’s Hosted Software through a locally installed applet;
 - 1.17.4. “**Outsource offshore®**” – a suite of services which includes (i) the offshore (i.e., outside the United States of America) preparation of personal tax returns, (ii) making tax returns available via SurePrep’s electronic network, (iii) document management, organization and distribution, and, (iv) storage of Client Data;
 - 1.17.5. “**Outsource onshore®**” – a suite of services which includes (i) the onshore (i.e., within the United States of America) preparation of personal tax returns, (ii) making tax returns available via SurePrep’s electronic network, (iii) document management, organization and distribution, and, (iv) storage of Client Data;
 - 1.17.6. “**1040SCANverify onshore®**” - a service performed by onshore SurePrep personnel (employees and/or contractors) which includes review and completion of the organization and data capturing of standard documents (a list of standard documents is available at <https://helpcenter.sureprep.com/hc/en-us/articles/4421834107799-2021-1040SCANverify-Policy-1040-Return> and may change without notice) for returns that are submitted through 1040SCAN® or SPbinder® applications;
 - 1.17.7. “**1040SCANverify offshore®**” - a service performed by offshore SurePrep personnel (employees and/or contractors) which includes review and completion of the organization and data capturing of standard documents for returns that are submitted through 1040SCAN® or SPbinder® applications, and
 - 1.17.8. “**TaxCaddy®**” - a mobile app and web-based software tool which enables Client’s clients to gather tax data through a variety of methods and sources and securely access and share it with their tax preparer.
- 1.18. “**Sponsored Tax Year**” means each prior Tax Year for which Client pays the TaxCaddy Storage Fee.
 - 1.19. “**Tax Year**” means the calendar year the tax return covers. For example, the Tax Year for an individual tax return that covers Calendar Year 2022 is Tax Year 2022.
 - 1.20. “**Term**” has the meaning set forth in Section 6.1.
 - 1.21. “**Unit**” means a tax return for Client.
 - 1.22. Time periods, e.g., day, month, quarter, and year, are on a calendar basis unless expressly stated otherwise.

2. LICENSE; RIGHT TO ACCESS

- 2.1. **Grant of License.** Subject to Client’s continued compliance with the terms of this Agreement, SurePrep hereby grants to Client during the Term a limited, non-exclusive, non-transferable (a) right to access and use the Hosted Application Software and receive the Service and (b) license to install and use the Local Software in object code form only, both (a) and (b) for Client’s internal business purposes only (all of the foregoing in this sentence collectively referred to as the “License”). Client acknowledges and agrees that the Local Software is being licensed, not sold, to Client by SurePrep. Client further acknowledges and agrees that it shall not acquire any ownership interest in the Software under this Agreement. Client shall promptly notify SurePrep if Client becomes aware of any possible third-party infringement of SurePrep’s intellectual property rights arising out of or relating to the Software and fully cooperate with SurePrep in any legal action taken by SurePrep against third parties to enforce its intellectual property rights.
- 2.2. **Use Restrictions.** Client agrees not to, directly or indirectly, (a) reverse engineer, decompile, disassemble or otherwise attempt to discover the source code or underlying ideas or algorithms of the Software; (b) modify, translate, or create derivative works based on the Hosted Application Software; (c) rent, lease, distribute, sell, resell, assign, or otherwise transfer rights to the Software; (d) remove any proprietary notices or labels on the Software; (e) use the Software for purposes of competitive analysis of the Software, the development of a competing software product or service or any other purpose that is to SurePrep’s commercial disadvantage; (f) install or use the Software on any computers or systems other than those owned or controlled by Client; or (g) use the Software in any other manner or for any other purpose or application not expressly permitted by this Agreement. Client agrees not to publish or disclose to third parties any evaluation of the Software without SurePrep’s prior written consent. The foregoing obligations in this paragraph shall survive any expiration or termination of this Agreement.
- 2.3. **Hosted Application Software.** The Hosted Application Software resides on a server remotely accessible by Client. Client will be required to download a limited amount of code (as part of the Local Software), including, but not limited to, a tax software import application and SPbinder® to fully interact with the Hosted Application Software. The Hosted Application Software may be located at a data center operated by SurePrep or its affiliates, or by a third party under agreement with SurePrep.
- 2.4. **The Services.** The Services shall be provided in a professional and workmanlike manner. Client is responsible for obtaining and maintaining all computer hardware, software and communications equipment needed to access the Services, and for paying all third-party access charges (e.g., ISP and telecommunications) incurred while using the Services.
- 2.5. **Right to Provide Similar Services.** SurePrep remains free to provide the Services (and any other services it chooses) to any third parties.
- 2.6. **Right to Access and Use the SurePrep Academy.** Subject to Client’s continued compliance with the terms of this Agreement, SurePrep hereby grants to Client during the Term a limited, nonexclusive, non-transferable (a) right to access and use the SurePrep Academy™ online learning management system pursuant to the SurePrep Academy Terms of Service set forth in Exhibit A attached hereto and incorporated herein.

3. AVAILABILITY OF THE HOSTED APPLICATION SOFTWARE

- 3.1. For each Hosted Application Software item purchased, SurePrep will use commercially reasonable efforts to (a) host, maintain and make Hosted Application Software available twenty four hours each day, seven days each week in accordance with the Support Level Policy set forth in Exhibit B attached hereto and incorporated herein, and (b) employ reasonable administrative, technical, and physical safeguards consistent with industry standards designed to protect the confidentiality, integrity, and availability of Client Data

maintained on and processed by the Hosted Application Software. Client acknowledges that SurePrep and/or its providers perform periodic maintenance on the Hosted Application Software and servers related thereto that may result in periods during which the Hosted Application Software is not accessible.

4. OWNERSHIP AND USE OF DATA

4.1. **Client Data.** Client owns all right, title and interest in Client Data. Client is responsible for making and retaining copies of Client Data prior to the termination of its access to the Hosted Application Software. Client may request in writing that SurePrep deliver a copy of Client Data residing on SurePrep's server within sixty (60) days of termination of this Agreement (the "**Courtesy Period**"). Client shall pay SurePrep reasonable fees to format and store Client Data in a deliverable media as well as SurePrep's delivery costs. Following the Courtesy Period, SurePrep shall promptly destroy all Client Data other than as expressly permitted in this Agreement. Client hereby grants to SurePrep (and its service providers who are under written obligations of confidentiality commensurate in scope and duration with those in this Agreement) a nonexclusive, royalty-free right and license to use Client Data during this Agreement, and during any period after expiration or termination expressly provided in this Agreement, solely for SurePrep's performance under this Agreement and for its internal research and product and service improvement purposes.

4.2. **Limited Use of Login Credentials and Authority to Access Information.**

4.2.1. If, and to the extent, Client uses SurePrep's TaxCaddy offering or functionality on behalf of the client with the client's authorization or upon the client's request, the following additional terms may apply depending on usage:

In the event that Client possesses from any of its clients the authorizations, consents, or ability to login and retrieve such the client's bank and brokerage documents and data from the relevant bank and brokerage websites using such client's login credentials and personal information, then Client, pursuant to the client's use of such login credentials and personal information in TaxCaddy, grants SurePrep a limited and revocable right and license during this Agreement to use and disclose to its third party provider, MX Technologies, Inc. ("**MX**"), as applicable, such clients' login credentials and personal information only for the purpose of enabling SurePrep and MX to access and retrieve documents and data from such banks and brokerage firm websites and transmit such documents and data to SurePrep, solely as necessary in order to provide the Services to Client and enable Client's provision of services or offerings to such client. Any such login credential and personal information shall be protected by SurePrep and MX as Personal Data in accordance with the terms of this Agreement. If Client does not possess such rights, then SurePrep shall have the responsibility to obtain such access directly from each of Client's clients to the extent necessary for SurePrep to provide the Offering or Services directly to such clients.

4.2.2. **Authority to Access Information.** Unless and until this agreement is terminated, Client hereby grants SurePrep and its service providers the right to access information at financial and payroll institutions' (including, but not limited to, bank and brokerage-related) third-party sites on Client's and its users' and clients' behalf the foregoing only being applicable in the event and to the extent that Client possesses from any of its clients the ability to login and retrieve such client's financial and payroll documents and data using such client's login credentials and personal information. Such third-party sites shall be entitled to rely on the authorizations granted by Client or its users and clients or through Client's account. For all purposes described herein, Client hereby grants SurePrep and its service providers the right to access such third-party sites to retrieve information, use such information, as described herein, with the full power and authority to do and perform each and every act and thing required and necessary to be done in connection with such activities, as fully to all intents and purposes as Client might or could do itself. Upon notice to SurePrep, Client may (i) revoke SurePrep's (and SurePrep's service providers') right to access information at such third-party sites on Client's behalf, or (ii) subject to Section 4.3, request deletion of information collected from such third-party sites. Client understands and agree that the Services are not sponsored or endorsed by any third-party site. CLIENT ACKNOWLEDGES AND AGREES THAT WHEN SUREPREP OR ITS SERVICE PROVIDERS ACCESS AND RETRIEVE INFORMATION FROM SUCH THIRD-PARTY SITES AS CONTEMPLATED HEREIN, EACH IS ACTING AT CLIENT'S AND ITS TAXPAYERS' REQUEST AND WITH CLIENT'S AND ITS TAXPAYERS' PERMISSION AND AUTHORIZATION, AND NOT ON BEHALF OF SUCH THIRD-PARTY SITES.

4.3. **Use of Data.**

4.3.1. "**Derivative Information**" means, collectively, (i) information derived or generated from or based on Client Data, but not containing Client Data, (ii) Client Data which has been de-identified or anonymized so that it no longer identifies an specific individual or Client; and, (iii) Client Data which has been aggregated with other data but which no longer identifies a specific individual or Client. Derivative Information will be owned solely by SurePrep. During this Agreement and after any expiration or termination SurePrep may create and use Derivative Information solely internally for SurePrep's business purposes without a duty of accounting to Client, such purposes including, but not limited to, (a) to create, test, train, and inform algorithms, machine learning and product automation; (b) to create, train, and test machine learning models for tax preparation and verification automation and quality detection, and (c) to develop, create, extract, compile, synthesize, analyze and commercialize statistics, analytics, metrics, reports, benchmarks, measures and other information, and (d) to improve or develop trained models, products or services.

4.3.2. Other than as permitted in this Agreement, neither SurePrep nor its service providers will sell, rent, disclose, disseminate, make available, or transfer Client Data to any third party in exchange for the promise or receipt by SurePrep of monetary or other valuable consideration, other than a disclosure or transfer in connection with the sale or transfer of SurePrep's business.

5. INTELLECTUAL PROPERTY

5.1. **Intellectual Property Ownership.** Client acknowledges that the Software and Services contain proprietary information (including, but not limited to, the provision of remote computer services, information technology services, telecommunications, data networks and data center management) of SurePrep and are protected by copyright, trademark, patent, trade secret and/or other intellectual property rights ("**Intellectual Property**"); and that all such intellectual property rights are and shall be owned by SurePrep. Client agrees not to challenge any Intellectual Property right of SurePrep in the Software or the Service during this Agreement or at any time after any expiration or termination thereof. All of Client's obligations regarding the limitations on use and the intellectual property

rights of SurePrep, shall survive any termination or expiration of this Agreement. All rights not expressly granted herein are reserved by SurePrep.

- 5.2. **Improvements; Feedback.** All customizations, improvements, modifications, adaptations, derivative works, or enhancements to the Software or Services created during this Agreement (collectively, “**Improvements**”) shall be owned exclusively by SurePrep. Client may provide suggestions, comments, ideas, or other feedback including, but not limited to, new features, feature ideas, or functionality, or any questions, comments, suggestions, ideas, original or creative materials, or other information relating to the Software or Services (collectively, “**Feedback**”). Client agrees to and does hereby assign to SurePrep automatically on creation or disclosure to SurePrep all right, title, and interest in all Feedback and Improvements, without any need for further consideration or notice to Client. Client shall not be responsible for any use of the Feedback by SurePrep.
- 5.3. **Trademarks.** Client will not use and of SurePrep’s brands in Client’s announcements, advertising or other materials unless approved in advance in writing by SurePrep. SurePrep may use Client’s name and brands to identify Client as a client of SurePrep.

6. TERM AND TERMINATION

- 6.1. **Term.** This Agreement shall commence on the Effective Date and continue for as long as there is an active Order Form (“**Term**”) or until terminated as permitted herein.
- 6.2. Termination.
 - 6.2.1. **Termination for Cause.** Either party may terminate this Agreement for cause if the other party commits a material breach of this Agreement (other than a failure of Client to timely pay any fees owed) that remains uncured forty five (45) days after written notice of such breach is delivered to the other party. Notwithstanding anything to the contrary in this Agreement, any willful unauthorized access, use, copying, disclosure, distribution, or sublicensing of intellectual property or any related methods, algorithms, techniques, or processes of SurePrep by Client will be deemed a material breach of this Agreement that cannot be cured and will entitle SurePrep to immediately terminate this Agreement.
 - 6.2.2. **Termination without Cause.** Client may terminate this Agreement without cause by providing thirty (30) days’ prior written notice to SurePrep, provided that Client shall pay SurePrep within thirty (30) days of such termination the fees owed under the then-applicable Order Form(s) for the remainder of the then-current Term.
 - 6.2.3. **Suspension/Termination Based on Threat of Infringement.** In the event that either SurePrep or Client is threatened in writing or is sued for infringement or violation of any third party intellectual property right relating to the performance of the Services, then the party receiving the threat or lawsuit shall notify the other party within five (5) days of receipt. In such an event SurePrep may, at its option and by providing written notice to Client, either (a) suspend performance of the Services until the threat is removed to the reasonable satisfaction of SurePrep or the lawsuit dismissed or, (b) if the threat is not resolved or the lawsuit dismissed within three (3) months of SurePrep receiving notice thereof, SurePrep may terminate this Agreement by providing notice in writing to Client. In such an event, SurePrep shall be paid for all completed Services and for all in-process Services provided up to the date of termination on a pro rata basis. Further, in such an event Client shall immediately discontinue use of any Service of Software that is the subject of the threat or lawsuit until such threat is removed or the lawsuit is dismissed. If Client does not immediately discontinue such use or commercialization, SurePrep shall have no obligation to indemnify, defend or hold Client harmless for such continued use or commercialization, and further, Client shall indemnify, defend and hold SurePrep pursuant to Client’s obligations in Section 14 (Indemnification).
- 6.3. **Effect of Termination.** Upon expiration or termination of this Agreement, the License will automatically terminate and Client and any user accessing or using the Software or the Service on behalf of Client by any means, will immediately cease to use or have access to the Hosted Application Software and the Service, and will immediately uninstall and delete any Local Software. Termination of this Agreement shall not affect either Client’s obligation to pay any sums due hereunder or any additional remedies available to SurePrep in law or equity. Upon termination of this Agreement, any pre-payments or deposits held by SurePrep shall be applied to any fees or amounts due. In the event Client prepays any fees and receives a discount and Client fails to make timely orders as required to receive such discount, Client agrees to pay SurePrep within thirty (30) days of such termination the non-discounted fee for such orders. Pre-payments or deposits will not be refunded to Client. Upon termination of this Agreement, Client shall be blocked from all further use of the Service and Hosted Application Software. Upon Client’s request within thirty (30) days of termination and upon pre-payment of SurePrep’s then-current standard fee, SurePrep will provide Client with a copy of Client’s Client Data. SurePrep has the right to delete Client Data after three (3) months following the effective date of any termination.

7. CHARGES AND PAYMENTS

- 7.1. **Charges.** Client shall pay SurePrep the fees set forth in the Payment Schedule in the applicable Order Form or invoiced to Client for the Software and Service requested by Client in accordance with the terms set forth in this Agreement. Unless otherwise stated in the applicable Order Form, all fees and charges specified for the Services shall be due and payable immediately with delivery of the applicable Order Form. Unless otherwise agreed in writing, all additional Service Fees (if any, as set forth in the applicable Order Form) shall be due and payable within thirty (30) days of receipt of the invoice for such additional Service Fees owed hereunder. If full payment is not timely received, Client shall pay interest equal to the lesser of one and one half percent (1.5%) per month, or the maximum rate permitted by applicable law, on any unpaid amount for each calendar month or fraction thereof that payment is overdue. SurePrep will send to Client quarterly invoices related to sales and use taxes, or other similar levies, imposed by any state or local government authority in any of the states where this Agreement is performed. All amounts stated and to be paid under this Agreement shall be in U.S. dollars. Fees may be paid by check, credit card, wire, or ACH. If Client elects to pay SurePrep by credit card, a 2.75% convenience fee will be applied to the credit card payment amount made.
- 7.2. **Invoice Disputes.** If Client disputes any portion of an invoice, Client must notify SurePrep in writing of the dispute within fifteen (15) days of invoice receipt and pay the undisputed portion of the invoice in full by the due date and submit a written claim fully documenting the reasons the remaining amount is disputed. After receipt of such claim, SurePrep will investigate the disputed charges. At the conclusion of such investigation, SurePrep will notify Client of any amount determined by SurePrep to be correctly charged and such amount will become immediately due and owing. Amounts determined by SurePrep to have been correctly charged will be subject to

interest. Unless such claim is submitted in this manner and received by SurePrep within thirty (30) days of the date the invoice is issued, Client waives all rights to dispute such charges, unless otherwise provided by law.

- 7.3. **Delinquent Payments**. If any payment is not received when due, all discounts will be forfeited by Client and the amount due pursuant this Agreement will be recalculated based on the List Price of Software and Service Fees purchased for the entire Term of the then-current Order Form. A new or reissued invoice will be generated by SurePrep in accordance with the List Price, and Client agrees to pay the invoice in full upon receipt. Client's access to the Service and Software may be suspended if Client's account is delinquent. SurePrep may impose a charge to restore suspended accounts.

8. SUSPENSION OF SERVICES.

- 8.1. SurePrep may suspend or restrict access to the Software or Services, in whole or in part, upon notice to Client if: (a) Client fails to timely pay an undisputed invoice; (b) SurePrep reasonably believes that Client has violated applicable law or regulation, or the continued access may cause SurePrep to violate applicable law or regulation, which may have a potentially adverse effect on SurePrep or its other clients; (c) SurePrep reasonably believes that it is necessary to protect the servers, systems, infrastructure, data, or information of SurePrep or its respective third-party providers or other clients, from a denial of service attack, security breach, introduction of a virus or other malware, ransomware attack, or similar event; (d) requested or ordered by a law enforcement agency, government agency, or similar authority; or, (e) Client fails to cooperate with SurePrep to investigate suspected violations of this Agreement. Upon removal, cessation or mitigation of the underlying cause for any of the above that occurs, SurePrep will resume providing access to the affected Software and/or Services. During any period of suspension under this Section 7, Client's payment obligations shall not be suspended.

9. CONFIDENTIAL INFORMATION

- 9.1. **Non-Disclosure**. During the Term and after any expiration or termination of this Agreement, all Confidential Information of Discloser disclosed to or obtained by Recipient in connection with this Agreement shall be kept in confidence and shall not be divulged by Recipient.
- 9.2. **Client Data**. Client Data may at times be viewed or accessed by SurePrep or its affiliates only for the purpose of resolving a problem, support issue, quality concern, suspected violation of SurePrep's user agreement, or as may be otherwise permitted under this Agreement or required by law. Except for data submitted by Client to SurePrep for Outsource offshore and/or 1040SCANverify Offshore services, Personally Identifiable Information will not be disclosed to third parties (i.e., non-affiliates) located outside of the United States.
- 9.3. **Excluded Information**. Confidential Information excludes any information which: (i) was in Recipient's possession, without obligation of confidentiality, prior to Recipient's first receipt of the corresponding information; (ii) becomes, through no act or failure to act on Recipient's part, generally available to the public on a non-confidential basis; (iii) is made available on an unrestricted basis to Recipient from a source other than Discloser, which source legally and properly received and disclosed the Confidential Information; (iv) becomes available on an unrestricted basis to a third party knowingly from Discloser; (v) is hereafter independently developed by or for Recipient or an affiliate thereof by someone who had no access, directly or indirectly, to Discloser's Confidential Information; or, (vi) is released for disclosure with Discloser's written consent.
- 9.4. **Terms of this Agreement**. Client shall not disclose to any third party any terms of this Agreement, except where Client is required to make disclosure by decree, court order, law, or applicable regulation, or where Client reasonably deems such disclosure necessary to its auditors, accountants, bankers, attorneys, financial intermediary, or regulatory agencies.
- 9.5. **Copies of Documentation**. Subject to the terms of this Agreement, Client may make and distribute internally, at Client's expense, such number of copies of Documentation provided to it by SurePrep as may be necessary for Client's use of the Software.
- 9.6. **Injunctive Relief**. Recipient acknowledges that the Confidential Information is unique and that, in the event of any breach of this Agreement by Recipient, Discloser may not have an adequate remedy at law and shall be entitled to enforce its rights hereunder by an action for damages and/or specific performance and/or injunctive or other equitable relief without the necessity of proving actual damage or the requirement of posting a bond.

10. PROFESSIONAL RESPONSIBILITY AND RELATIONSHIP OF PARTIES

- 10.1. **Professional Responsibility**. Use of the Service and the Software does not relieve Client of responsibility, including responsibility to any third party, for the preparation, content, accuracy, and review of any tax returns or any other professional obligations Client may owe to third parties. Client acknowledges that it does not rely upon SurePrep for advice regarding the appropriate tax treatment of items reflected on returns processed using the Service or Software.
- 10.2. **Independent Contractor**. SurePrep is an independent contractor and is not an employee, agent, servant, partner or joint venturer of Client. Client shall determine the services to be provided by SurePrep, but SurePrep shall have sole control over the means by which it provides such services. SurePrep shall pay all wages, salaries, and other amounts due its employees in connection with this Agreement and shall be responsible for all reports and obligations respecting them relating to social security, income tax withholding, unemployment compensation, workers compensation, and similar matters.
- 10.3. **Non-Solicitation**. Client acknowledges that the identity of SurePrep's employees and contractors, including those of SurePrep's subsidiary SurePrep (India) Private Limited, are kept confidential and are not generally available to the public and may be valuable by virtue of providing a competitive advantage. Client further acknowledges that the value of the time and expense expended on training employees and contractors on proprietary research and development; designs, ideas, techniques, methods, and processes also provides SurePrep with an economic advantage such that the act of solicitation of SurePrep's employees or contractors may constitute an attempt to misappropriate a trade secret. Accordingly, except with SurePrep's prior express written consent, Client agrees that during the Term of this Agreement and for a period of two (2) years after any expiration or termination thereof (the "**Restricted Period**") Client will not directly, or indirectly through a contractor or agent, whether for its own account or for the account of any other person, firm, corporation or other business organization, interfere with SurePrep's relationship with or endeavor to entice

away from, solicit, or deal with any person, firm, corporation or other business organization who or which at any time during the Term of this Agreement was an employee, contractor, consultant or agent or within the prior one (1) year period was a former employee, contractor, consultant or agent of SurePrep, but in no event shall the employee, contractor, consultant or agent at issue have provided service to Client, participated in the development of software ever used by either party, or participated in the development of any software used to service Client. Client acknowledges that SurePrep will have no adequate remedy at law if Client violates the terms of this Section 10.3. In such event, SurePrep shall have the right, in addition to any other remedies it may have, to obtain in any court of competent jurisdiction injunctive relief to restrain any breach or threatened breach of or otherwise to specifically enforce the covenants contained in this Section 10.3. If during the Restricted Period Client is in violation of any term in this Section 10.3, Client shall pay SurePrep liquidated damages in the amount of thirty percent (30%) of the employee's annual salary or thirty-five thousand dollars (\$35,000), whichever is greater, and SurePrep shall have the right at its sole discretion to either cancel all discounts or immediately terminate this Agreement. The parties acknowledge and agree that such liquidated damages represent a genuine pre-estimate of the damages likely to be suffered by SurePrep and such Liquidated Damages will not be construed as a penalty.

- 10.4. **Designation of Lead Champion.** Client agrees to designate a “**Lead Champion**” that will be the primary contact with SurePrep and will be responsible for the successful implementation and continuing use of the Software. Client further agrees that the Lead Champion will be fully trained and knowledgeable on all Software.

11. SUREPREP'S REPRESENTATION AND WARRANTIES

- 11.1. **Right to Grant License.** SurePrep represents and warrants that it has the right to grant the License to Client, subject to the terms of this Agreement.
- 11.2. **Limited Warranty for Local Software.** SurePrep warrants that (i) the Local Software will conform in all material aspects to the Documentation for a period of ninety (90) days after delivery and (ii) the Local Software when delivered does not contain any time bomb, Trojan horse, back door, worm, virus, malware, spyware, or other device or code designed or intended to, or that could reasonably be expected to, (a) disrupt, disable, harm, or otherwise impair the normal and authorized operation of, or provide unauthorized access to, any computer system, hardware, firmware, network, or device on which the Local Software is installed, stored, or used; or, (b) damage, destroy, or prevent the access to or use of any data or file without the user's consent (collectively, all in this sentence being the “**Local Software Warranty**”).
- 11.3. **Limited Warranty for Hosted Application Software.** SurePrep warrants that (i) the Hosted Application Software will conform in all material aspects to the Documentation for a period of ninety (90) days after delivery and (ii) SurePrep shall use commercially reasonable efforts to prevent the Hosted Application Software, Client's use thereof, and any data or reports downloaded therefrom by Client from containing or introducing into Client's systems any time bomb, Trojan horse, back door, worm, virus, malware, spyware, ransomware, or other device or code designed or intended to, or that could reasonably be expected to, (a) disrupt, disable, harm, or otherwise impair the normal and authorized operation of, or provide unauthorized access to, any computer system, hardware, network, or device; or (b) damage, destroy, or prevent the unauthorized access to or use of any data or file of Client.
- 11.4. **Disclaimer of Warranties.** OTHER THAN AS EXPRESSLY STATED HEREIN, THE SOFTWARE, AND SERVICES PROVIDED BY SUREPREP ARE PROVIDED “AS IS” WITHOUT ANY STATUTORY OR IMPLIED WARRANTY OF ANY KIND AND NO OTHER WARRANTIES, GUARANTEES, CONDITIONS OR REPRESENTATIONS, WHETHER IMPLIED, STATUTORY OR OTHERWISE, ARE MADE. SUREPREP EXPRESSLY DISCLAIMS ALL IMPLIED WARRANTIES, INCLUDING, BUT NOT LIMITED TO, WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, TITLE, NONINFRINGEMENT, AND UNINTERRUPTED, ERROR-FREE USE. SUREPREP DOES NOT WARRANT THAT THE SOFTWARE OR THE SERVICE WILL MEET THE REQUIREMENTS OF CLIENT OR OPERATE IN COMBINATIONS WHICH MAY BE SELECTED FOR USE BY CLIENT.

12. CLIENT'S REPRESENTATIONS AND WARRANTIES

- 12.1. Client represents and warrants to SurePrep that: (i) Client has full power and authority to enter into this Agreement and perform Client's obligations hereunder and that this Agreement has been duly authorized, executed and delivered by Client and that it constitutes a valid and binding obligation of Client; (ii) that Client will comply with all applicable laws, rules, and regulations including those relating to professional ethics, conduct, and advertising; (iii) that Client has all necessary authority and licenses for all third party software that Client and/or its contractors and service providers use with the Service; and, (iv) that Client has all necessary authority and licenses for SurePrep or its affiliates to use Client-selected third-party software to provide the Services. Client represents and warrants that all information Client and its clients provide to SurePrep in connection with the Services is accurate, current, and complete. Client agrees not to misrepresent the identity or account information of Client or its users. Client agrees to keep account information secure, up to date and accurate. Client represents that Client is a legal owner, or an authorized user, of the accounts at third-party sites which Client includes or access through the Services, and that Client has the authority to (a) designate SurePrep and its service providers as Client's agent for such purpose, (b) use the Services, and (c) provide SurePrep and its service providers the login credentials and all other information Client or its clients provide. Client represents and warrants that the provision and use of any data, communication or other content provided by Client via the Software or Service does not and will not (x) violate any copyrights, trade secrets or other proprietary rights of any third party or create any liability to any third party; (y) contain any matter that is defamatory or which may cause injury or result in damage to a third party; and, (z) contain any matter that is false, deceptive, threatening, abusive, or obscene. Client acknowledges that any breach of such representations and warranties is a material breach of this Agreement.

13. LIMITATION OF LIABILITY

- 13.1. IN NO EVENT SHALL SUREPREP OR ITS SERVICE PROVIDERS BE LIABLE TO CLIENT OR ANY THIRD PARTY FOR: (i) LOST PROFITS, (ii) INDIRECT, INCIDENTAL, SPECIAL, PUNITIVE, EXEMPLARY, OR CONSEQUENTIAL DAMAGES, EVEN IF SUREPREP OR ITS SERVICE PROVIDERS HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES; (iii) any damages caused by Client's failure to perform Client's responsibilities under this Agreement; (iv) any damage caused by: (a) Client's inability to provide services to third parties through use of the Software or the Service; or (b) labor, expenses or materials necessary to repair damage to the Software or the Service caused by: (A) accident; (B) negligence or abuse by Client; (C) acts of third person including, but not limited to, installation, repair, maintenance or corrective work related to the equipment used with the Software or the Service.

EXCEPT AS PROVIDED IN THIS SECTION 13, SUREPREP'S TOTAL AGGREGATE LIABILITY FOR ALL CLAIMS ARISING OUT OF OR RELATING TO THIS AGREEMENT, WHETHER IN CONTRACT, TORT OR OTHERWISE, SHALL BE LIMITED TO THE LESSER OF (A) THE FEES PAID BY CLIENT UNDER THE ORDER FORM FOR THE SPECIFIC SOFTWARE OR SERVICE INVOLVED IN THE OCCURRENCE GIVING RISE TO THE CLAIM FOR SUCH LIABILITY DURING THE TWELVE (12) MONTH PERIOD IMMEDIATELY PRECEDING THE OCCURRENCE GIVING RISE TO THE CLAIM FOR SUCH LIABILITY, OR (B) ONE MILLION DOLLARS (\$1,000,000.00).

- 13.2. Neither SurePrep nor its service providers shall be liable for, and Client hereby releases SurePrep of all liability and obligation related to, any delays, inaccuracies or incomplete Service caused by the failure of Client or Client's third party service providers to properly or timely meet their obligations or requirements.

14. INDEMNIFICATION

- 14.1. **Indemnification by SurePrep.** SurePrep shall indemnify and hold harmless Client and its officers, directors, employees, service providers, agents, and affiliates from and against any and all third-party claims, actions, or causes of action ("**Claims**") for any liabilities, damages, penalties, fines, assessments, costs, and expenses, including reasonable attorneys' fees and costs (collectively, "**Losses**"), (a) that the Software infringes any United States patent, and/or any copyright, trade secret or other property right held by such a third party; (b) provided that SurePrep is notified promptly by Client of any such Claim (including any threatened claim) and SurePrep shall have sole control of the defense with respect to same (including without limitation, the negotiations and settlement of such claim). If such third-party claim as described above has occurred or, in SurePrep's opinion, is likely to occur, Client agrees to permit SurePrep, at SurePrep's option and expense, either to procure for Client the right to continue using the Hosted Application Software, to replace the Hosted Application Software, or to modify the same, so that it becomes non-infringing. If none of the foregoing alternatives is reasonably available, after using commercially reasonable efforts, SurePrep may terminate this Agreement. In such case, Client shall be entitled to a pro-rated refund of the fees paid hereunder. THE REMEDIES SET FORTH IN THIS SECTION 14.1 CONSTITUTE THE ENTIRE LIABILITY OF SUREPREP AND THE SOLE AND EXCLUSIVE REMEDY OF CLIENT WITH RESPECT TO ANY CLAIM OR ACTION BASED IN WHOLE OR IN PART UPON INFRINGEMENT.
- 14.2. **Indemnification by Client.** Client shall defend, indemnify, and hold harmless SurePrep and its officers, directors, employees, service providers, agents, and affiliates from and against any and all third-party Claims for any Losses arising out of or relating to any facts or alleged facts which, if true, would constitute a breach of such representations or warranties.

15. FORCE MAJEURE

- 15.1. A "**Force Majeure Event**" means a cause or event beyond the reasonable control of the party claiming delay of performance, including, but not limited to, (i) labor disputes, strikes, or lockouts (but excluding nonunion labor shortage or disputes), or labor unavailability or workplace closure or restrictions as required or recommended by government or agency due to pandemic, epidemic, or other widespread health emergency (e.g., viruses or other diseases, such as, but not limited to, COVID-19, SARS, etc.); (ii) riots, war, acts of terrorism, or other civil disturbance; (iii) fire, flood, earthquake, tornado, hurricane, snow, ice, lightning, or other natural disasters, elements of nature or acts of God, (iv) outages, cable cuts, power crisis shortages, infrastructure outages or failures, internet failures, interruption or failure of telecommunications carriers or digital transmission links, network congestion, computer equipment failures, telecommunication equipment or other equipment failures, electrical power failures, loss of or fluctuations in heat, light, or air conditioning, all of the foregoing in this Subsection (iv) being of or due to third party providers or utility service providers; (v) acts of computer, system, or network sabotage or file lockup (e.g., ransomware attack), DDOS or other network attacks, intrusion, or other failures not arising out of a breach of Provider's data security obligations set forth in this Agreement; (vi) any law, order, regulation, direction, action or request of the United States, state or local governmental agency, department, commission, court, bureau, corporation or other instrumentality of any one or more of such instrumentality, or of any civil or military authority, or national emergencies, including imposing an embargo, export or import restriction, quota or other restriction or prohibition or any complete or partial government shutdown; (vii) change in law or regulation making performance impracticable without having material impact on such party's ability to perform under this Agreement without material increase in cost, resources, or time; or, (viii) national or regional shortage of adequate power or telecommunications or transportation.
- 15.2. With the exception of the payment of monies owed, if by reason of a Force Majeure Event, either party is unable to perform in whole or in part its obligations as set forth in this Agreement, then such party shall be relieved of those obligations to the extent it is so unable to perform and such inability to perform shall not make such party liable to the other party. A party shall promptly notify the other party in the event of a Force Majeure Event affecting the party's ability to perform. Neither party shall be liable for any loss, injury, delays or damages suffered or incurred by the other party due to the above causes. In the event a Force Majeure Event occurs whereby the affected party is unable to perform in whole or in part its obligations as set forth in this Agreement for a period of thirty (30) consecutive days, the other party shall have the right to terminate this Agreement without termination liability, other than for fees due up to the date of termination.

16. DISPUTE RESOLUTION

- 16.1. **Dispute Resolution Procedure; Arbitration.** The parties will attempt in good faith to resolve any dispute. Each party will designate an officer or senior level management executive with decision making authority (collectively, an "**Executive**") with the responsibility and the authority to resolve the dispute. These Executives will meet or hold a telephone conference call within thirty (30) days after the request to identify the scope of the dispute and the information needed to discuss and attempt to resolve such dispute. These Executives will then gather relevant information regarding the dispute and will meet or hold a telephone conference call promptly to discuss the issues and to negotiate in good faith to resolve that issue. In the event the parties are unable to resolve the dispute within sixty (60) days after the specific meeting of the designated Executives as specified above (or such longer time as the parties agree), then the dispute shall be resolved by mandatory arbitration, which may be submitted by either party. Such arbitration will be conducted at a location to be mutually agreed to by the parties, or in the absence of such agreement, in Irvine, California in accordance with the commercial rules ("**Rules**") then in effect of the American Arbitration Association by one (1) arbitrator appointed in accordance with such rules. The award rendered by the arbitrator will be final and binding, and judgment may be entered upon it in any court having jurisdiction thereof. In the event the arbitrator determines that either party fails to resolve any dispute in good faith, the arbitrator may award (in any amount deemed appropriate by the arbitrator) the prevailing party its costs and expenses of arbitration, including filing

fees and attorneys, accountants, and experts fees. All aspects of the arbitration shall be treated as confidential, as provided in the Rules. Before making any disclosure permitted by the Rules, a Party shall give written notice to the other party and afford such Party a reasonable opportunity to protect its interests. Each Party shall bear its own costs in the arbitration; however, the Parties shall share the fees and expenses of the arbitrator equally.

- 16.2. The arbitrator will have no authority to award attorneys' fees, punitive damages, or any other monetary relief not measured by the prevailing party's actual damages. The arbitrator will not make any ruling, finding, or award that does not otherwise conform to the terms and conditions of this Agreement. The arbitrator may render a summary disposition relative to all or some of the issues, provided that the responding party has had an adequate opportunity to respond to any such application for such disposition.
- 16.3. **Exceptions to Arbitration Requirement.** Notwithstanding the foregoing in this Section 16, either party is free to seek equitable relief in a court having jurisdiction in the event of a breach or threatened breach of a party's obligations with respect to Confidential Information or intellectual property rights.
- 16.4. **Governing Law; Venue; Attorneys' Fees.** This Agreement shall be governed by and construed in accordance with the substantive laws of the state of California, without regard to conflicts of laws principles. Where permitted pursuant to this Section 16, the parties hereby consent to personal jurisdiction of the courts of the State of California with respect to any permitted legal action to enforce the terms and conditions of this Agreement or otherwise arising under or with respect to this Agreement, and agree that the Superior Court of California, County of Orange, or, if applicable, federal District Court sitting in the County of Orange, State of California, shall be the sole and exclusive venue, for the bringing of such action. The prevailing party shall be entitled to recover its reasonable attorneys' fees, expenses and costs.
- 16.5. **Time Limitation for Claims.** No action arising out of any claimed breach of this Agreement may be brought by Client more than twelve (12) months after the event which gives rise to the specific cause of action.

17. GENERAL PROVISIONS

- 17.1. **Agreement.** This Agreement and the related Exhibits and Order Form(s) attached hereto and any later Order Forms entered into during this Agreement, are incorporated herein and collectively set forth the entire understanding and agreement between the parties regarding the subject matter of this Agreement and supersede all prior or contemporaneous proposals or communications, oral or written, between the parties relating to the subject matter of this Agreement. ORAL OR WRITTEN STATEMENTS MADE BY SUREPREP'S SALES REPRESENTATIVES, IF ANY, DO NOT CONSTITUTE WARRANTIES, SHALL NOT BE RELIED ON BY CLIENT, AND ARE NOT PART OF THE AGREEMENT. No text or information set forth on any purchase order, preprinted form or document of Client shall add to or vary the terms and conditions of this Agreement. The background recitals form a material part of this Agreement. Other than as stated in this Agreement or an Order Form, no modification of this Agreement shall be binding unless it is in writing and is signed by an authorized representative of each party. In the event of any conflict between the terms of the Order Form and this Agreement, the terms of this Agreement shall prevail. Each party has had an opportunity for their respective legal counsel to review this Agreement; accordingly, no rule of construction against the drafter shall be applied. If any provision in this Agreement is invalid or unenforceable, that provision shall be construed, limited, modified or, if necessary, severed, to the extent necessary, to eliminate its invalidity or unenforceability, and the other provisions of this Agreement shall remain in full force and effect. The parties agree that the Services provided hereunder are considered provided in state of SurePrep's headquarters. No waiver of any right under this Agreement shall be deemed effective unless contained in writing signed by a duly authorized representative of the party against which the waiver is sought to be enforced, and no waiver of any past or present right arising from any breach or failure to perform shall be deemed to be a waiver of any future right arising under this Agreement. This Agreement may be executed in separate counterparts, each of which shall be deemed an original, and all of which together shall constitute one agreement. The signature page of any party to any counterpart, and photocopies and facsimiles thereof, may be appended to any other counterpart and when so appended, shall constitute an original.
- 17.2. **Assignment.** This Agreement may not be assigned, transferred, or conveyed, whether by contract, merger, or operation of law (collectively "assign" and its variants) by Client without the prior written consent of SurePrep. SurePrep may assign its rights and obligations under this Agreement in connection with a merger, acquisition or other change in control or a purchase of substantially assets of SurePrep. Any attempted assignment in violation of this Agreement shall be of no power or effect.
- 17.3. **Notices.** All notice, demands, consents or requests given by a party hereto shall be in writing and sent either by (a) delivery via a third party overnight express mail service or by United States certified mail, return receipt requested, postage prepaid, addressed to the other party at the address of the Client or SurePrep at the address listed on the applicable Order Form, in each case to the attention of the chief executive officer of the other party, or (b) delivery via electronic mail, addressed to the other party at the email address listed on the applicable order form. Notice shall be conclusively deemed given three days after deposit thereof in the United States mail, or one business day following mail by overnight express mail service, or on the date sent by email provided that nonautomated receipt of such email is retained.
- 17.4. **Cumulative Remedies.** The various rights, options, powers and remedies of a party 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 might otherwise have in the event of breach or default in the terms hereof. The exercise of one right or remedy by a party shall not in any way impair its rights to any other right or remedy until all obligations imposed on a party have been fully performed.
- 17.5. **Work From Home Authorization.** If necessary, as determined in SurePrep's sole discretion, due to circumstances beyond the reasonable control of SurePrep, including, but not limited to, a pandemic such as a COVID-19 coronavirus or other disease outbreak, Client authorizes SurePrep to have its employees and other individuals who work directly for SurePrep on an independent contractor basis and who will have access to Client Data (referred to as "**Individuals**" solely for the purposes of this Section 17.5) perform the Service via a "work from home" arrangement rather than in SurePrep's service centers. SurePrep will shift the Service back to its service centers as soon as reasonably practicable. If the Service is performed via a work from home arrangement, the Service will continue to be provided in the same country as the Service would have been performed in the applicable service center (i.e., Service that was performed in a service center in the United States will continue to be performed in the United States and Service that was performed offshore will continue to be performed offshore). SurePrep acknowledges that security is important to Client and, except

to the extent any such measures cannot be feasibly implemented under a work from home arrangement, will continue an equivalent level of security measures currently in place in its service centers. To mitigate the inability to provide certain physical security measures in a work from home arrangement, SurePrep will require each of its Individuals who perform the Service via a work from home arrangement to execute an acknowledgement that such Individual is bound by the same confidentiality, privacy and nondisclosure obligations such Individual is bound by when working in SurePrep's service centers or other facilities. Also, all SurePrep employees have passed a thorough background check, which includes a 5-panel substance abuse test, 7-year federal criminal search, 7-year felony and misdemeanor search, national criminal locator, and social security number trace.

[Remainder of this page intentionally left blank]

[Signature page follows]

IN WITNESS WHEREOF, the parties have executed this Master Services Agreement by their duly authorized representatives effective as of the Effective Date stated above.

CLIENT:

«Client Name»

{{Sig_es_:signer1:signature:font(size=20)}}

Signature

{{*N_es_:signer1:fullname:font(size=16)}}

Name

{{*Ttl_es_:signer1:title:font(size=16)}}

Title

{{Dte1_es_:signer1:date:font(size=16)}}

*Date***SUREPREP:**

SurePrep, LLC

{{Sig_es_:signer2:signature:font(size=20)}}

Signature

{{*N_es_:signer2:fullname:font(size=16)}}

Name

{{*Ttl_es_:signer2:title:font(size=16)}}

Title

{{Dte1_es_:signer2:date:font(size=16)}}

*Date***EXHIBITS:****Exhibit A: SurePrep Academy Terms of Service****Exhibit B: SurePrep Support Level Policy**

EXHIBIT A SUREPREP ACADEMY TERMS OF SERVICE

The SurePrep Academy Terms of Service (“**TOS**”) in this Exhibit A are incorporated in and form part of the Master Services Agreement between SurePrep and Client.

1. **Overview.** SurePrep has developed an online set of training programs to provide training to its clients on SurePrep’s products and services as well as on other topics (the “**Courses**”) which includes proprietary and/or confidential course content and training materials in written form SurePrep has developed and continues to develop that are used with or ancillary to the Course (“**Content**”). SurePrep is willing to provide Client the right to access the Courses in accordance with the terms set forth in this TOS.

2. **License and Access Grant.** Subject to Client’s continued compliance with the terms of this Agreement, SurePrep grants Client a limited, nonexclusive, non-sublicensable, and nontransferable right and license to access, use, and display the Courses, and to access, use, and make copies of the Content solely (a) for the internal use of Client’s personnel (which, for the purposes of this Exhibit A means Client’s employees as well as contractors who perform services which Client’s employees normally perform (but not other contractors or service providers) (collectively, the foregoing is referred to the “**License**”). All rights not specifically granted herein are reserved by SurePrep. The License is provided by SurePrep at no additional charge to Client.

3. **Client’s Obligations; Restrictions on Use**

3.1 The Courses may be accessed only on servers and devices owned, leased, or controlled by Client, and on devices owned or controlled by Client’s personnel. Client shall ensure that its personnel shall make no use of or disclose the Courses other than in support of Client’s internal use under this Agreement.

3.2 Client may download and store the Content on its systems, but solely for its internal use. Client may download and store on its systems, and replay, any Courses which SurePrep permits to be downloaded, but solely for Client’s internal use. Except as provided herein, the Courses may not be accessed, used, disclosed, or performed outside of Client’s facilities or systems. Client shall ensure that its personnel comply with this obligation and Client shall be responsible for any violation of this obligation by its personnel.

3.3 Client shall not modify the Content in any way without the prior express written consent of SurePrep.

3.4 **Rights Notices.** Client shall not alter, remove, or cover any copyright or other proprietary rights notices that are associated with any Content.

3.5 **User Content.** Where enabled and permitted Client and its personnel may create additional materials, commentary, or the like (collectively, “**User Content**”) within the Courses or the platform on which the Courses are provided. User Content available within the Courses platform will be available only to Client. User Content shall be owned by Client, but Client agrees to and does hereby grant to SurePrep a nonexclusive, worldwide, perpetual, irrevocable, royalty-free, transferrable, and sublicensable right and license to all User Content (a) for SurePrep’s internal use, (b) in furtherance of providing Courses and Content to Client, and (c) to disclose, distribute, and perform the User Content (in whole or in part) to SurePrep’s other clients and potential clients. Such right and license includes the right to modify, edits, and make derivative works of all User Content. Client shall ensure that all User Content follows SurePrep’s User Content Guidelines set forth below.

User Content Guidelines: Client shall not post or submit for posting any User Content that:

- Is off-topic, false, inaccurate, misleading, defamatory, libelous, stalking, threatening, obscene, pornographic, indecent, vulgar, offensive, which contains unlawful material or information, or which otherwise violate the legal rights (such as rights of privacy and publicity) of others;
- Harasses, degrades, intimidates, or is hateful toward an individual or group of individuals on the basis of religion, gender, sexual orientation or identity, race, ethnicity, age, or disability;
- Is not Client’s own original creation or that Client not have permission to use or that infringes the copyright, trademark, patent, or other proprietary right of any person or that is used without the permission of the owner;
- Is intended to provide professional advice, including but not limited to, the provision of medical treatment, or legal, financial or investment advice;
- Promotes or provides instructional information about illegal or illicit activities;
- Purports to be from any person or entity, including but not limited to one of SurePrep’s employees or contractors, or falsely states or otherwise misrepresents Client’s affiliation with a person or entity;
- Includes personal or identifying information about another person without that person’s explicit consent, or constitutes doxxing;
- Contains software code of any kind, including, but not limited to, code that contain viruses, corrupted files, or any other similar software or programs designed to or that may interrupt, lock up, destroy, damage or limit the operation of another person’s computer or network or telecommunications equipment;
- Disrupts the normal availability and performance of the Courses or Content; or,

- Advertises or offers to sell any goods or services not provided by Client, or engage in surveys, contests, chain letters, or for any commercial purpose.

3.6 Client shall be responsible for all User Content and shall indemnify, defend, and hold harmless SurePrep for all Losses (as defined in the Agreement) arising from or related to the possession, use, display, and transmission of User Content. This obligation shall survive any expiration or termination of the Agreement.

4. **SurePrep's Obligations.** SurePrep shall use commercially reasonable efforts to provide Client continuous access to the Courses and Content from or using SurePrep's or its service providers' servers. SurePrep does not guarantee that the Courses will be accessible at all times. The Courses may be unavailable during scheduled maintenance periods, during an emergency, or due to an event beyond SurePrep's or its service provider's reasonable control. In addition to scheduled maintenance, there may be events that will make the Courses inaccessible for a limited amount of time due to unforeseen circumstances, such as, but not limited to, software, hardware, network, power and/or Internet problems or outages. While SurePrep has no obligation to provide updates or additional Courses, it may do so at its sole option from time to time. SurePrep has the right to change or remove any Content, format, or any other aspect of the Courses or Content at its discretion with or without notice.

5. **Intellectual Property**

5.1 **Ownership.** Client acknowledges that the Courses and Content are owned by SurePrep and/or its licensors, and is protected by copyright and other intellectual property rights the ownership and validity of which is acknowledged by Client. SurePrep retains ownership of all intellectual property rights in the Courses and Content and in any modifications or derivative works therein.

5.2 **Feedback.** Client may provide suggestions, comments, ideas, improvements, modifications, adaptations, or enhancements or other feedback including, but not limited to, new topics, additional materials, features, feature ideas, or functionality, or any questions, comments, suggestions, ideas, original or creative materials, or other information relating to the Courses and Content (collectively, "**Feedback**"). All Feedback shall be owned exclusively by SurePrep. Client agrees to and does hereby assign to SurePrep automatically on creation or disclosure to SurePrep all right, title, and interest in all Feedback, without any need for further consideration or notice to Client.

5.3 **Custom Courses/Content.** SurePrep and Client may, by separate agreement, engage to have SurePrep create customized Courses and/or Content for Client for additional charge, and the development, ownership, and use thereof shall be set forth in such separate agreement.

5.4 Except for the License granted under this Agreement, nothing herein effects any transfer of any right, title or interest in or to the course from SurePrep to Client or any third party. Client shall cooperate with SurePrep in order to protect SurePrep's intellectual property and other rights related to the Content. Client shall promptly report to SurePrep any potential infringement of the Content of which Client becomes aware.

6. **Disclaimer of Warranties.** SUREPREP PROVIDES THE COURSES AND CONTENT "AS IS" WITH NO WARRANTIES OR ANY KIND. SUREPREP EXPRESSLY DISCLAIMS ALL WARRANTIES RELATING TO THE COURSES, CONTENT, OR SUREPREP'S PROVISION THEREOF. SUREPREP EXPRESSLY DISCLAIMS ALL EXPRESS OR IMPLIED WARRANTIES, INCLUDING, BUT NOT LIMITED TO, THE IMPLIED WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, TITLE, AND NONINFRINGEMENT.

EXHIBIT B SUREPREP SUPPORT LEVEL POLICY

This Support Level Policy (“**SLP**”) sets forth the performance objectives for the availability of the Hosted Application Software. The remedies set out in this SLP are Client’s sole and exclusive remedy for issues covered by the SLP. While we will not modify this SLP arbitrarily, we may do so from time-to-time. Should we make a change to this SLP, we shall notify Client. The notification will set out the effective date of any changes.

System Accessibility Guarantees:

SurePrep will use commercially reasonable efforts to maintain availability of the Hosted Application Software for access and use by Client (“**available**” and its variants, whether or not capitalized) 24x7 from January 15th through December 31st except for regularly scheduled maintenance periods occurring Tuesday and Thursday mornings from 1:00 AM EST to 5:00 AM EST and Sunday mornings from 1:00 AM EST to 6:00 AM EST, as well as any other maintenance periods deemed necessary by SurePrep and communicated to Client at least seven (7) days in advance (“**Scheduled Maintenance**”), and also except for emergency maintenance. Our objective is for the Hosted Application Software to be available 99.5% measured on a calendar monthly basis (i.e., the percentage of time during a month that the Hosted Application Software is available for Client to use and functioning substantially in accordance with the Documentation, excluding Scheduled Maintenance, emergency maintenance unavailability periods, and Force Majeure Events (“**Availability Percentage**”).

Client acknowledges that interruptions and loss of service may periodically occur as a result of (i) Scheduled Maintenance or emergency maintenance or repairs to the Hosted Application Software, a component thereof, or related website, (ii) congestion, outages, or interruptions (including, without limitation, a Force Majeure Event (as defined below)), provided, however, that a Force Majeure Event shall not excuse SurePrep from implementing its disaster recovery or business continuity plan, (iii) hardware or software failures of Client’s equipment, (iv) any failure or other interruption of Client’s Internet connection or telecommunications (not contracted for by SurePrep), including any related connectivity hardware, (v) any domain name system (DNS), or outages, including malicious attacks, distributed denial of service attacks (DDOS), DNS propagation issues and expirations elsewhere on the Internet that are outside of SurePrep’s direction control, assuming SurePrep has appropriate redundancy, failover internet and failover DNS in place, (vi) any outages of the core tax product, or, third party integrations, or document management systems (such as Thomson Reuters or Wolters Kluwer) over which SurePrep has no direct control, or (vii) an outage in Client’s technical environment, or act, or omission of Client or a third party, including, without limitation, payor website unavailability or Client’s ineligibility to access such website, or Internet connection being out of service (collectively, the period of time during the foregoing referred to as “**Downtime**”), and SurePrep will not be responsible or liable for any interruptions caused by the foregoing and such Downtime is not included the Availability Percentage calculation (i.e., Downtime does not penalize SurePrep).

Assumptions:

The Client minimum system configuration will meet the minimum system requirements as stated in the SurePrep Help Center.

SLA Performance Remedy:

If the Availability Percentage falls below 99.5% in three (3) consecutive months in a given quarter or less than 90% for any one (1) month (“**Performance Failure**”), then Client may, if it provides written notice to SurePrep within thirty (30) days of the Performance Failure, terminate the Agreement immediately without penalty other than for amounts due. This remedy is Client’s sole and exclusive remedy for SurePrep’s Performance Failure.

If SurePrep is prevented from making the Hosted Application Software available due to a Force Majeure Event, SurePrep shall promptly provide written notice to Client.