

## Client Accounting Suite Software License Agreement

This Client Accounting Suite Software License Agreement and any applicable Order Confirmation(s) (this “Agreement”) is made by and between Universal Tax Systems, Inc. d/b/a CCH Small Firm Services, a Wolters Kluwer business, including its Affiliates, successors, and assigns (“Publisher”) and “Customer” (as defined below), and governs Customer’s use of the Client Accounting Suite software. This Agreement can be viewed at Publisher’s web site (<https://taxna.wolterskluwer.com/legal>), at the time of installation, or within the software’s menu. By installing and/or using the Software 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 Software and who is covered by an appropriate License hereunder as established under an Order Confirmation. 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) or assigned to a Designated Office for the purpose of assisting Customer in its day-to-day business activities. An Authorized User does not acquire individual rights in the Software other than the right to use the Software on Customer’s behalf and pursuant to the rights granted to Customer and subject to the terms and conditions of this Agreement, including subsection 2.3 hereof.
- 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. “**Customer**” means the person or entity identified as the customer on the Order Confirmation.
- 1.5. “**Customer Data**” means all information, data, and any content, that is uploaded to or stored on the Software by or on behalf of Customer, as part of Customer’s authorized use of the Software. Customer Data does not include any Statistical Data (as defined below).
- 1.6. “**Designated Office(s)**” means the site(s), location(s), and/or address(es) for which Customer licenses the Software as identified on the Order Confirmation.
- 1.7. “**Fees**” means the amounts payable by Customer to Publisher under the Order Confirmation and this Agreement.
- 1.8. “**License(s)**” means the license(s) granted to Customer to use the Software as provided under subsection 2.1 of this Agreement.
- 1.9. “**Order Confirmation**” means a written confirmation of order from Publisher that documents Customer’s acquisition of a License to Software. All Order Confirmations incorporate and are subject to the terms and conditions of this Agreement.
- 1.10. “**Software**” means the Client Accounting Suite software, including the files, databases, documentation, materials, modifications, revisions, optional features and functionality, enhancements, and Updates, if any. Under no circumstances shall Customer receive, or be entitled to receive, any source code for the Software or any portion or component thereof.
- 1.11. “**Statistical Data**” means any and all information reflecting the access or usage patterns of the Software 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 Software 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.
- 1.12. “**Updates**” means all minor revisions, patches, fixes, and other improvements (version upgrades excluded) provided by Publisher as part of Publisher’s Support, in its sole discretion, to a particular version of the Software.

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

## 2. LICENSE, RESTRICTIONS & OWNERSHIP

### 2.1. License.

- 2.1.1. **Grant of License.** Subject to the terms and conditions of this Agreement, Publisher grants to Customer a limited, nontransferable, nonexclusive right and license to use, and to permit Authorized 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. All end users of

the Software must be Authorized Users who are covered by an appropriate License hereunder, which has been established and documented in an Order Confirmation. The Software may only be used by Authorized Users who primarily work out of a Designated Office. Customer may obtain a license for additional locations provided payment of the applicable Fees has been made in advance of any use by Authorized Users who primarily work out of such additional locations.

- 2.1.2. **Condition of License.** The License(s) granted to Customer under 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 Software in any way, except as permitted in subsection 2.2; (b) remove or modify Publisher's copyright notices, trademark, logo, legend or other notice of ownership from the Software or any copy thereof; (c) access, view, read, modify, reverse compile, reverse assemble, disassemble or print the Software'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 Software; (e) defeat, disable or circumvent any protection mechanism related to the Software; (f) rent, lease, distribute (or redistribute), provide or otherwise make available the Software, in any form, to any third party (including in any service bureau or similar environment); (g) share use or access of the Software 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) use the Software to process the data of clients of a third party (whether on an outsourcing, service bureau, or other basis); (i) install a copy of any installed Software at an office location not registered and/or licensed as a Designated Office with Publisher; or (j) publish, distribute (or redistribute) or sell any document retrieved through the Software (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 Software. In addition, Customer shall not violate or attempt to violate the security of Publisher's networks or servers, including (x) accessing data not intended for Customer or log 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. **Unauthorized Acquisition.** Publisher prohibits the use of any product or service from Publisher that has been improperly obtained and/or accessed. For purposes of illustration, but not limitation, examples include any products or services that are: (a) acquired from an unauthorized reseller or distributor; (b) pirated, cracked or hacked; (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, 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).
- 2.5. **Reservation of Rights & Ownership of Developed Materials.** Publisher and its Affiliates, and any applicable licensors, retain all intellectual property and other rights in the Software (including all patent, copyright, trade secret, trade name, trademark, and other proprietary rights related to the Software which are protected under United States intellectual property laws and international treaty provisions). Unauthorized use of any of the Software will result in cancellation of this Agreement as well as possible civil damages and criminal penalties. Customer is not permitted to use any other trade or service marks of Publisher or any of its Affiliates in Customer's announcements, advertising or other materials unless expressly agreed to in writing by an authorized representative of Publisher. Customer acknowledges and agrees that Publisher and its Affiliates' and any applicable licensors' retention of contractual and intellectual property rights is an essential part of this Agreement. Publisher and its Affiliates and any licensors (as applicable) will own and Customer hereby assigns to Publisher all rights in (i) any copy, translation, modification, adaptation or derivative work of the Software, 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.
- 2.6. **U.S. GOVERNMENT RESTRICTED RIGHTS.** The Software is provided with RESTRICTED RIGHTS. Any use, duplication or disclosure of the Software 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 Software from public disclosure and to consider the Software 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 Software.
- 2.7. **Delivery.** Except as otherwise provided in Section 3.1 below, delivery of the Software to Customer will take place when it becomes available to the entire client base of Publisher.

## 2.8. Customer Data and Statistical Data.

- 2.8.1. **Authorized Use.** Except as expressly set forth herein, as between Publisher and Customer, Customer is and shall remain the sole and exclusive owner of all right, title, and interest in and to the Customer Data. Publisher and its subcontractors will only use Customer Data as (a) necessary to provide the Software to Customer (or in connection with ancillary products or services integrated in, or transmitted through, the Software); (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 Publisher and its subcontractors a limited license to use Customer Data for each Authorized Use.
- 2.8.2. **Disclosure.** Publisher may disclose Customer Data to authorities and third party service providers that Publisher may use in conjunction with the services it renders hereunder, subject to applicable laws and regulations, including Internal Revenue Code Section 7216. In addition, Publisher 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, Publisher shall not disclose Customer Data to any third party without Customer's written consent.
- 2.8.3. **Statistical Data.** As between Publisher and Customer, Publisher is and shall remain the sole and exclusive owner of all right, title, and interest in and to the Statistical Data. Publisher may use Statistical Data for its own business purposes, including the support, improvement, and development of the Software or other Publisher products. Customer hereby gives Publisher permission to aggregate all such Statistical Data with the Statistical Data of other Customers (and their respective Authorized Users) for Publisher's own business purposes.
- 2.8.4. **Security.** Publisher 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 Publisher and Customer, Publisher acknowledges that Customer retains ownership of the Customer Data. However, by submitting Customer Data to the Software, Customer grants Publisher 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 Publisher's obligations and/or exercising Publisher's rights hereunder. This right may be sub-licensed only to third parties assisting Publisher in providing the Software or otherwise fulfilling Publisher's 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 Publisher of its confidentiality obligations under this Agreement.

## 3. FEES AND PAYMENT

- 3.1. **Fees.** Customer must pay to Publisher the Fees for the Software (including associated Support and/or Services) as set forth in an Order Confirmation. 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. Additional Fees, as documented on an Order Confirmation, may be charged for additional Support or Services. Customer agrees to pay all such Fees within thirty (30) days of the invoice date, 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 Publisher in order to pay all Fees when due. Customer hereby authorizes Publisher to charge any overdue Fees to Customer's credit card or bank account on file. Publisher 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 succeeding thirty (30) day period or portion thereof in which Fees are not paid in full. In addition, Publisher, in its discretion, may suspend sending the Software and/or Updates, if there is an unpaid invoice that is outstanding. Publisher may charge a fee to reinstate access to the Software and/or Updates to the extent the suspension or denial of access was instituted by Publisher as a result of Customer failure to timely pay Fees when due. Purchases are non-refundable or non-cancellable. For the avoidance of doubt, the Publisher's general refund policy (located at <https://taxna.wolterskluwer.com/legal>) shall not apply to the Software. **ALL SALES ARE FINAL.**
- 3.2. **Taxes.** Fees are exclusive of any taxes, assessments or duties that may be assessed upon the Software, License(s), Support or Services provided under 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 Publisher for any such taxes payable or collectable by Publisher. Such taxes do not include taxes based upon Publisher's 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. **Consent to Electronic Communications.** Customer hereby consents to receiving electronic communications from Publisher. These electronic communications may include notices about applicable fees and charges, transactional information, and other information concerning or related to the Software.
- 3.4. **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 Software governed by the terms of this Agreement and provided by Publisher 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 Publisher 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. **Expiration of Rights.** Subject to the terms of subsection 4.2 - 4.5, the License granted under this Agreement to use the Software will be perpetual. Notwithstanding the foregoing, Customer's access to Support, including Updates, will automatically expire one (1) year from the initial date of delivery for the applicable Software.
- 4.2. **Expiration of Agreement.** This Agreement will stay in effect until Support has expired pursuant to Section 4.1 above. The following sections will survive the expiration of this Agreement under this subsection 4.2: subsections 8.3, 8.4 and 8.5, and Sections 1, 2, 4, 7, 9, 10 and 11.
- 4.3. **Termination of Agreement for Cause by Publisher.**
  - 4.3.1. This Agreement, including all License(s), Support, and Services provided hereunder, may be terminated by Publisher 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 under this subsection 4.3, the License(s) granted hereunder, including all Support, will terminate and Customer must cease all further use of the Software and Support and at Publisher's direction, either return to Publisher, or destroy, all copies of the Software. Upon request of Publisher, Customer must certify in writing to Publisher 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 Publisher by law or equity.
  - 4.3.4. The following sections will survive termination of this Agreement under this subsection 4.3: subsections 2.3, 2.4, 2.5, 4.3, 8.3, 8.4, and 8.5, and Sections 1, 9, 10 and 11. The survival provision in subsection 4.2 will not apply to termination of this Agreement under this subsection 4.3.
- 4.4. **Suspension or Termination of Access.** In addition to any other suspension or termination rights of Publisher pursuant to this Agreement, Publisher may suspend or terminate any Licenses or 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 Publisher, in Publisher's sole judgment, to have or attempted to have damaged, harmed or misused Publisher's 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 Publisher, in Publisher's sole judgment, threatens, harasses, berates or otherwise treats in a disrespectful or abusive manner any person or persons employed or engaged by Publisher (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 Publisher from potential legal liability or harm to its business, or (d) Customer has obtained unauthorized access to the Software as set forth in subsection 2.4. Publisher 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. Nothing contained in this Agreement will be construed to limit Publisher's actions or remedies or act as a waiver of Publisher's rights in any way with respect to any of the foregoing activities. Publisher 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 set forth in Section 4.1 above, Publisher will provide such remote product support for the Software as Publisher provides generally to customers as part of its then current Software support program ("**Support**"). Support shall not include, and Publisher 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 Software may be more limited and is only available in Publisher's discretion. Publisher may also choose not to provide Support for Software that is not installed on hardware that meets Publisher's standard published 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 Publisher's telephone Support number(s) regarding the same situation, Support question, issue or matter. Publisher reserves the right to terminate Customer's access to Support if it determines that Customer is committing acts that are disruptive to Publisher's 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 Publisher customer Support lines, etc.).
- 5.2. **Support Waiver.** Customer agrees that by contacting CCH SFS for Support, Customer will be authorizing CCH SFS to access and perform work on its 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 Software 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.

- 5.3. **Updates.** As part of Support, Publisher may, from time to time, provide Customer with Updates of the Software. However, supplying Updates will be at Publisher's discretion and Publisher will have no obligation, express or implied, to provide Updates. Customer agrees to timely install all available Updates to the Software and acknowledges that Customer's failure to do so is at Customer's sole risk. Publisher 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.

## 6. SERVICES

- 6.1 **General.** Publisher may offer certain additional services related to the Software. Such services may include, but are not limited to: (i) implementation services; (ii) training for Customer personnel; (iii) file conversion services; and (iv) any other services specifically identified in an Order Confirmation (hereinafter referred to as "**Services**"). Publisher 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.
- 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 Publisher's then current rates. Publisher 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.

## 7. CUSTOMER'S PROFESSIONAL RESPONSIBILITY AND WARRANTIES

- 7.1. **Professional Responsibility.** Customer understands, agrees and acknowledges that:
- 7.1.1. Use of the Software does not relieve Customer of responsibility for the preparation, content, accuracy (including computational accuracy), and review of work product prepared or generated by Customer (including, without limitation, tax returns, payroll, financial statements or accounting-related materials) while using the Software;
  - 7.1.2. Customer will neither inquire nor rely upon Publisher for tax, accounting, legal or other professional or expert advice of any kind. Publisher and its Affiliates expressly disclaim any representations or warranties that Customer's use of the Software will satisfy any statutory or regulatory obligations, or will assist with, guarantee or otherwise ensure compliance with any applicable laws or regulations;
  - 7.1.3. Customer is solely responsible for all content, materials and Customer Data uploaded, posted or stored through Customer's use of the Software;
  - 7.1.4. Customer will retrieve in a timely manner any electronic communications made available to Customer by Publisher;
  - 7.1.5. Customer is responsible for securely managing and controlling all passwords and account access information and shall immediately contact Publisher 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 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 Software to satisfy Customer's business needs and achieve Customer's intended results; (b) use of the Software; (c) all results obtained from the Software; (d) selecting, obtaining and maintaining all hardware, software, computer capacity, Internet service, program and system resources and other equipment and utilities needed to install and use the Software, and for all costs associated therewith; and (e) selection, use of, and results obtained from any other programs, computer equipment or services used with the Software.
- 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 under 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 Software solely for Customer's own use and/or to provide tax and accounting services to Customer's direct Clients;
  - 7.2.3. Customer will not use the Software to create a product, service or database that competes with Publisher or the Software;
  - 7.2.4. Customer is responsible for complying with all rules, regulations and procedures of local, state, federal and foreign authorities applicable to Customer and its business, including all rules, regulations and procedures of the Internal Revenue 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 Software.

## 8. PUBLISHER WARRANTIES

8.1. **Publisher's General Warranties.** Publisher represents and warrants that: (a) it has title to the Software or the right to grant Customer the rights granted hereunder; (b) the Software does not violate any third party's United States patent, copyright or trade secret rights; and (c) Publisher has not inserted any virus or similar device to erase data. Customer's sole and exclusive recourse and remedy – and Publisher's sole, exclusive and entire liability – for a breach of items (a) and (b) by Publisher shall be the exercise of its indemnity rights under subsection 8.2 below. For a breach of item (c) Customer's sole and exclusive recourse and remedy – and Publisher's sole, exclusive and entire liability – shall be to terminate the Agreement and obtain a refund of the Fees paid for the directly affected Software less an allocation for use made by Customer prior to the breach.

### 8.2. Indemnification by Publisher.

8.2.1. Subject to the other terms and conditions set forth herein, Publisher agrees to defend Customer, its employees, officers, directors and Affiliates at Publisher's 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 Software as provided hereunder infringes or violates such third party's United States patent, copyright or trade secret rights; provided that: (i) Publisher is notified promptly in writing of the claim; (ii) Publisher controls the defense, settlement and approval of the claim; and (iii) Customer reasonably cooperates, assists and gives all necessary authority to Publisher and reasonably required information in connection with the defense or settlement of the claim.

8.2.2. Publisher's indemnity obligations under 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 Software in any form or substance other than as provided by Publisher hereunder and as required to be used by Customer hereunder; (ii) use of a superseded version of some or all of the Software 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 Software by Customer or any third party not authorized in writing by Publisher to do so; (iv) the use of the Software in combination with any intellectual property, services, reports, documentation, hardware, software, data or technology not supplied by Publisher; 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 Software becomes, or in Publisher's opinion, is likely to become, the subject of a third party claim covered by Publisher's indemnification obligations under subsection 8.2.1, then Publisher may, in its sole discretion and at its sole cost and expense: (i) procure for Customer the right to continue using such Software; (ii) modify the infringing portion of the Software so as to render it non-infringing but still appropriate for its intended use under this Agreement; or (iii) replace the infringing portion of the Software with non-infringing items with substantially similar functionality. If Publisher reasonably determines that none of the foregoing is commercially practicable, then Publisher may elect to terminate this Agreement and grant Customer a refund of the Fees paid for the affected Software less an allocation for use made by Customer prior to the termination.

8.2.4. This Section 8.2 states Publisher's 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 SOFTWARE, SUPPORT, AND ALL SERVICES PROVIDED HEREUNDER ARE PROVIDED "AS IS" WITHOUT WARRANTY OF ANY KIND, EITHER EXPRESS OR IMPLIED. PUBLISHER 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 SOFTWARE. PUBLISHER DOES NOT WARRANT THAT USE OR OPERATION OF THE SOFTWARE WILL BE UNINTERRUPTED, THAT THEIR USE OR OPERATION WILL BE ERROR OR DEFECT FREE, THAT ALL DEFECTS WILL BE CORRECTED OR THAT THE SOFTWARE 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 SOFTWARE AND PUBLISHER WILL HAVE NO LIABILITY THEREFOR.

8.4. **Limitation of Liability and Damages.** NEITHER PARTY (AND, IN THE CASE OF PUBLISHER, 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, THE SOFTWARE, SUPPORT, AND/OR ANY SERVICES PROVIDED HEREUNDER. THE TOTAL LIABILITY OF PUBLISHER AND ITS AFFILIATES, CONSULTANTS, DISTRIBUTORS, AGENTS, SUBCONTRACTORS AND LICENSORS TO CUSTOMER OR ANY THIRD PARTY RESULTING FROM OR ARISING OUT OF THIS AGREEMENT, THE SOFTWARE, SUPPORT, 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 SOFTWARE OR SERVICES GIVING RISE TO SUCH CLAIM IN THE TWELVE-MONTH PERIOD PRECEDING THE DATE SUCH CLAIM OR CAUSE OF ACTION FIRST AROSE. Publisher is not an insurer with regard to performance of the Software or otherwise. Customer agrees to assume the risk for: (a) all liabilities disclaimed by Publisher 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 Publisher's 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 **Third Party Products.** The Software may contain code, content, features, functionality and components that are provided by third-parties. In addition, other products or services used in connection with the Software may be offered through Publisher but will be provided by third-parties. Any such third-party products or services shall be provided "AS IS" without warranty of any kind by Publisher. All rights and obligations with respect to any such third-party products or services shall be governed exclusively by the terms and conditions of agreements provided by suppliers of said third-party products and services and Customer hereby releases Publisher from all liability and responsibility with respect thereto.

## 9. DISPUTE RESOLUTION

- 9.1. **Audit.** Upon Publisher's written request, Customer must furnish Publisher with a signed certificate verifying that Customer's use of the Software is (a) in compliance with the terms of this Agreement, (b) only at the Designated Office(s) and (c) only by Authorized Users and to the extent permitted herein, Clients. At its expense, Publisher 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 Publisher 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 Publisher 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 Publisher) 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 Publisher provided by law or equity.
- 9.2. **Limitations Period.** Except for collection actions which may be brought by Publisher 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 a state or federal court located 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 FORM OR THE SUBJECT MATTER HEREOF OR THEREOF.
- 9.5. **Enforcement.** Customer will pay all of Publisher's 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 Software and other proprietary information of Publisher are unique and that, in the event of any breach of this Agreement by Customer, Publisher 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 Publisher: 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 Publisher 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 under 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 Publisher 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, including the terms of Customer's Order Confirmation(s), proprietary information within the Software, Customer Data and any discussions between the parties regarding other potential business relationships (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 persons in their respective organizations or third-party consultants or service providers who have a need to know such Confidential Information to perform the obligations under this Agreement. Each party will be deemed to have fulfilled its confidentiality obligations under 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 Publisher 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; or (d) 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. Notwithstanding any of the foregoing, Publisher 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 Agreement. The disclosing party will retain all proprietary rights to the information it discloses hereunder, regardless of the expiration of the obligations under this Section 10.

## 11. MISCELLANEOUS

- 11.1. **Entire Agreement.** This Agreement, along with the Order Confirmation, and any other terms otherwise published by Publisher outside of this Agreement, constitutes the entire and exclusive agreement, understanding and representation, express or implied, between Customer and Publisher 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 Publisher, unless Publisher explicitly acknowledges and upholds the particular conflict in such other document. Oral statements made about the Software, Support, and/or any Services will not constitute warranties, shall not be relied on by Customer, and will not be binding or enforceable.
- 11.2. **Evaluation Use of Software.** If Customer is using any Publisher software on a trial, demonstration or evaluation basis, then this Agreement will govern such use by Customer except as modified by this subsection 11.2. Software 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 software may be disabled or restricted. Commercial use of such software 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 software from any and all Customer equipment upon the conclusion of the trial, evaluation or demonstration and to destroy or promptly return such copies to Publisher. Customer must purchase a License from Publisher before using the Software for commercial purposes. The following sections of this Agreement shall not apply to Customer's use of any software 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 Publisher may use Customer's feedback, suggestions, or ideas in any way, including, without limitation, in future modifications of the Software, other products or services, advertising or marketing materials. Customer grants Publisher 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 Publisher in any way.
- 11.4. **Force Majeure.** 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, 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.** Publisher 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 Software in compliance with all applicable export controls and economic sanctions laws, including without limitation by not exporting or transferring the Software to, using the Software for the benefit of, or making the Software 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. Publisher shall have no obligation to make the Software 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, Publisher may modify this Agreement 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 Software.** Publisher reserves the right, in its sole discretion and without first consulting with Customer, to discontinue or modify the Software for any reason. However, if the Software is discontinued during the term of a License granted hereunder, then Publisher will, in its discretion, either: (a) continue to provide Support for the discontinued Software for the remainder of the then current License term; (b) provide a pro-rata refund of the License Fees paid for the discontinued Software; or (c) replace the discontinued Software for the duration of the License term with a successor product having equal or greater functionality (with Publisher 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, Publisher 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 under this Agreement. Publisher and Customer shall be the only parties entitled to enforce the rights set out in this Agreement.
- 11.10. **Data Transmission Notification.** Customer's use of the Software may transmit to Publisher's servers various information relating to how Customer and its Authorized Users use the Software, as well as general information about Customer's and its Authorized Users' computer system from which Publisher's servers are being accessed (for example, system configuration, type of internet connectivity, RAM, CPU, operating system, browser version), as well as certain records that Customer has created while using the Software, including those that Customer did not otherwise transmit to the IRS. Publisher may use this information for purposes of improving, enhancing or further developing the Software, for internal quality assurance and software error checking, to assist users with multiple offices and as otherwise necessary or appropriate to perform its obligations pursuant to this Agreement. Publisher shall keep this information confidential in accordance with Section 10 hereof.
- 11.11. **Assignment.** Neither this Agreement, the License(s) granted hereunder nor the Software may be sublicensed, assigned, sold, hypothecated, or transferred by Customer without the prior written consent of Publisher, 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 under this Agreement without the prior written consent of Publisher shall automatically terminate the rights granted hereunder and shall be void and of no effect. Customer agrees that Publisher's retention of these contractual and other legal rights is an essential part of this Agreement.
- 11.12. **No Construction Against Drafter.** The Parties represent and certify that they are sophisticated and have been represented (or have had the opportunity to be represented) by their separate attorneys throughout the transactions contemplated by this Agreement in connection with the negotiation of this Agreement. Consequently, the parties do not intend that the presumptions of laws or rules relating to the interpretation of contracts against the drafter of any particular clause should be applied to this Agreement or any document or instrument executed in connection herewith, and therefore waive their effects.
- 11.13. **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 Publisher, and Customer will not engage in any other disparaging conduct or communications with respect to Publisher. 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.