

These SaaS Service Terms for 280TaxBreak.com (these “**Service Terms**”), together with the applicable Service order and Payment Authorization (collectively, the “**Agreement**”), constitute a binding agreement by and between Carson Consolidated Industries, LLC (doing business as “**280TaxBreak.com**”) and Customer (as defined below) with respect to Customer’s access and use of one or more 280TaxBreak.com software-as-a-service offerings for Tax Advisors and their clients, together with related content and materials (each, a “**Service**”).

Customer accepts and agrees to be bound by these Service Terms by ordering, accessing, or using a Service.

1. Definitions. A capitalized, bolded, and italicized term set in quotation marks inside parentheses in any provision hereof shall have the meaning as set out in the surrounding text, and such meaning applies throughout this Agreement when such capitalized term is used herein. Also as used herein:

- “**Account**” means an account that 280Taxbreak.com enables for Customer to access and use one or more Services.
- “**Affiliate**” means an entity that controls, is controlled by, or is under common control with the subject entity, where “control” means direct or indirect ownership of more than 50% of the voting interests of the subject entity.
- “**Aggregate Information**” has the meaning given in Section 4.3.
- “**Applicable Laws**” means all applicable local, state, provincial, federal, and international laws, rules or regulations.
- “**Authorized Users**” means Customer or Customer’s Representatives who are authorized by 280Taxbreak.com to access and use the Service and who have been supplied with user identifications and passwords by Customer (or by 280Taxbreak.com at Customer’s request). Authorized Users may be tax planning users (who have full access to the Service) and administrative users (who have limited access to the Service). Customer’s Authorized Users include any Tax Advisor that Customer authorizes to access its Account as described in Section 2.3.
- “**280Taxbreak.com Materials**” means all templates, samples, recordings, videos, newsletters, files, images, logos, information, and other content and materials of 280Taxbreak.com and its Affiliates (and all related Intellectual Property rights) contained or used in the Service (other than the Customer Data), contained in 280Taxbreak.com’s knowledge base, or otherwise provided to Customer in connection with the Service. 280TaxBreak.com Materials may include Third-Party Materials.

- **"280Taxbreak.com Technology"** means the technology, including software programs, connectors, websites, networks, and equipment (and all related Intellectual Property rights), used in providing the products and services offered by 280Taxbreak.com and its Affiliates. 280Taxbreak.com Technology does not include Third-Party Materials.
- **"Customer"** means an individual or business entity that is a Tax Advisor and that subscribes to a Service (including both paid and free Service offerings) on behalf of or with respect to one or more of its clients.
- **"Customer Data"** means (i) any data, documents, information or material uploaded or submitted by Customer to or through the Service (including the data, documents, information or material uploaded or submitted to or through the Service for or on behalf of the Customer's clients) and (ii) the Service Output. Customer Data does not include Aggregate Information or descriptions of tax issues, requirements or strategies (other than any Customer- and Customer client-unique data or information contained in such descriptions).
- **"Documentation"** means the then-current instruction manuals, user guides, instructional videos, and similar documentation for the Service provided by 280Taxbreak.com through its online customer portal or within the Service.
- **"Effective Date"** means the start date for the Subscription Term.
- **"End User Client"** means the client of a Customer (i) that the Customer has invited to create an Account linked to the Customer Account or (ii) for whom the Customer has created an Account linked to the Customer Account.
- **"Fees"** means the fees, taxes (if applicable), reimbursable expenses, and other amounts payable by Customer for the Service.
- **"Initial Subscription Term"** means the initial subscription period for which Customer is obligated to pay for the Service, as set forth in the initial order for the Service.
- **"Intellectual Property"** means Inventions, patent applications, patents, design rights, copyrights, trademarks, service marks, trade names, domain name rights, know-how and other trade secret rights, and all other intellectual property and proprietary rights, derivatives thereof, and forms of protection of a similar nature anywhere in the world (whether registered or unregistered), any application for the foregoing, and all rights to enforce the foregoing.
- **"Invention"** means any work of authorship, invention, know-how, device, design, algorithm, method, process, improvement, concept, idea, expression, or discovery, whether or not copyrightable or patentable and whether or not reduced to practice.

- **“Payment Schedule”** means the payment terms and payment schedule for the Service(s) to which Customer subscribes. A Payment Schedule may be set forth in the order for the service, in a Payment Authorization and/or in a separate document.
- **“Payment Authorization”** means the payment authorization provided by Customer (or if applicable, the person or entity paying the Fees for the Service on behalf of Customer) in an order for the Service, within the Service or otherwise.
- **“Personal Information”** is information that personally identifies or could reasonably be used to personally identify an individual (such as a name, email address, mobile or residence phone number, or residence address), other information is or can be reasonably linked to a particular individual, or other data or information defined as personal information under Applicable Laws. Customer Data and Customer’s Confidential Information do not include Personal Information relating to an employee or other authorized Representative of Customer that is collected or received by 280Taxbreak.com in connection with the procurement or use of, or payment for, the Service (for example, the names and email addresses of Customer’s account representatives and accounting personnel). 280Taxbreak.com’s use of Personal Information of such an employee or other Representative is governed by 280Taxbreak.com’s Privacy Policy available at <https://www.280TaxBreak.com/privacy-policy> which describes how to manage individual communication preferences. Customer is responsible for informing its Representatives and clients of such processing of their Personal Information.
- **“Renewal Notice”** means the notification sent by 280Taxbreak.com before the commencement of each Renewal Subscription Term for the Service, including the pricing for the Service for such Renewal Subscription Term.
- **“Renewal Subscription Term”** has the meaning given in Section 6.1.
- **“Representative”** of a party means the employees, directors, officers, consultants, professional advisors, representatives, or agents (and, in the case of Customer, Authorized Users) of such party and its Affiliates.
- **“Service Output”** means the Customer-unique and Customer client-unique output that is generated for Customer by the Service (excluding any 280Taxbreak.com Materials or Third-Party Materials therein), including tax strategies provided or calculations performed by the Service.
- **“Tax Advisor”** means an accountant or other financial services professional.
- **“Term”**, **“Subscription Term”**, and **“Renewal Subscription Term”** have the meanings given in Section 5.
- **“Third-Party Materials”** means software, technology, services, or websites of third parties that may be used in conjunction with the Service or templates,

samples, recordings, files, images, logos, information, content or materials of third parties contained, used in or linked to the Service (other than the Customer Data).

2. Access and Use Of The Service.

- 2.1 Access and Use Rights.** Subject to and conditioned on compliance with the Agreement, 280Taxbreak.com hereby grants Customer a non-exclusive, non-transferable, non-sublicensable, revocable, worldwide right to access and use the Service and Documentation during the Term, solely for personal use by Customer or an End User Client or, in the case of Customers and End User Clients who are entities, its internal business purposes (which, in the case of Customers, includes the provision of services to Customer's clients) and for the number of Authorized Users and subject to any limitations or restrictions specified in the Agreement. Any right to use the Service and Documentation by an End User Client or an Authorized User is solely based on the rights of the Customer related to such person. All rights not expressly granted to Customer are reserved by 280Taxbreak.com.
- 2.2 Account.** Customer and Authorized Users shall protect the confidentiality and security of usernames, passwords, access and Account information under their control. Customer is solely responsible for any and all activities that occur under the Account. Except to the extent caused by 280Taxbreak.com's breach of the Agreement, 280Taxbreak.com is not responsible for unauthorized access to the Account. Customer shall notify 280Taxbreak.com immediately upon learning of any unauthorized use of the Account or other security breach relating to the Service.
- 2.3 Account Access by Tax Advisors.** Customer may authorize a Tax Advisor who works for or through a Customer as an Authorized User to configure, access, operate and manage Customer's Account (or particular entities within the Account), through 280Taxbreak.com. Customer agrees that 280Taxbreak.com may provide a Tax Advisor with the ability to configure, access, operate, and manage Customer's Account (or particular entities within the Account, as the case may be) in accordance with Client's authorization.
- 2.4 Third-Party Materials.** The Service may contain (or 280Taxbreak.com may otherwise provide Customer) Third-Party Materials or access or links to Third-Party Materials. 280Taxbreak.com is not responsible for and does not in any way endorse any Third-Party Materials. Such Third-Party Materials are subject to the licenses or other terms of access and use imposed by the owners or licensors of such Third-Party Materials. **If Customer does not agree to abide by the licenses**

or other terms for any such Third-Party Materials, then Customer should not install, access, or use such Third-Party Materials.

- 2.5 **Restrictions.** Customer, each Authorized User, and each End User Client shall use the Service, the 280Taxbreak.com Materials and the Service Output only as set forth in the Agreement and the Documentation and, except as expressly contemplated by the Agreement and the Documentation with respect to the use of the Service to aid a Customer in its provision of its services to its clients, shall not use the Service, the 280Taxbreak.com Materials, or the Service Output for the benefit of any third party. Customer and each of its Authorized Users, Representatives, End User Clients, and other third parties connected with a Customer are prohibited from doing any of the following:
- (i) license, sublicense, sell, resell, rent, lease, transfer, assign, distribute, or otherwise commercially exploit the Service, the 280Taxbreak.com Materials, the Documentation or, except for the use of the Service Output to aid a Customer in its provision of services to its clients, the Service Output;
 - (ii) except as expressly contemplated by the Documentation with respect to 280Taxbreak.com, share, make available, or display the Service, the 280Taxbreak.com Materials, or the Documentation to any third party other than Authorized Users or End User Clients;
 - (iii) use the Service or the 280Taxbreak.com Materials to operate any timesharing, service bureau, software-as-a-service, or similar business;
 - (iv) copy, modify, adapt, enhance, or otherwise create any derivative work of the Service, the 280Taxbreak.com Materials, the 280Taxbreak.com Technology, or the Documentation or, except as expressly contemplated by the Documentation with respect to the use of the Service to aid a Customer in its provision of services to its clients, the Service Output;
 - (v) access or use the Service, the 280Taxbreak.com Technology, the 280Taxbreak.com Materials, the Documentation or the Service Output for any purpose not expressly contemplated by the Documentation, including designing or building a product or service that competes with the Service or that contains features, functions, graphics, or design similar to those of the Service;
 - (vi) decompile, reverse engineer, disassemble, or otherwise attempt to derive the source code of or decrypt the Service or the 280TaxBreak.com Technology; (vii) violate any Applicable Laws in connection with access or use of the Service, the 280TaxBreak.com Technology, the 280TaxBreak.com Materials, the Documentation or the Service Output;

- (vii) remove, alter or obscure any proprietary notice (including any notice of copyright or trademark) of 280TaxBreak.com or its Affiliates, commercial partners, suppliers, or licensors within the Service, the 280TaxBreak.com Technology, the 280TaxBreak.com Materials, the Documentation or, if applicable, the Service Output;
- (viii) use or permit the Service to be used by more than the then-current number of Authorized Users or End User Clients;
- (ix) use the Service to store, transmit or introduce any malicious code that interferes or attempts to interfere with the operation of the Service or the 280TaxBreak.com Technology;
- (x) interfere with or disrupt the integrity or performance of the Service or 280TaxBreak.com Technology or attempt to do so;
- (xi) use the Service, the 280TaxBreak.com Technology, the 280TaxBreak.com Materials, the Service Output, or Third-Party Materials in any manner or for any purpose that infringes, misappropriates, or otherwise violates any Intellectual Property Right or other right of any person; or
- (xii) use any 280TaxBreak.com Confidential Information, 280TaxBreak.com Materials, or interfaces of 280TaxBreak.com or other Intellectual Property of 280TaxBreak.com in the design, development, manufacture, licensing, or distribution of any applications, accessories or devices designed for use with the Service.

The foregoing list of restrictions is not exclusive but is intended to give examples of prohibited conduct. The obligation is for the Customer, Authorized Users and Representatives, and End User Clients to use the Service **only** for the use expressed in Section 2.1 and **for no other purposes**.

- 2.6 **Nature of Service.** 280TaxBreak.com only provides forms and information on its platform. 280TaxBreak.com does not provide professional or advisory services of any nature and disclaims any responsibility for whether or how a Customer or an End User Client uses the forms and information provided on its platform. Customer and each End User Client acknowledges that (i) the role of 280TaxBreak.com is confined to providing the Service including operation of its platform; (ii) 280TaxBreak.com is not a party to any agreements or transactions between a Customer and any of its clients or customers; and (iii) the Service does not include the provision of tax advice and no communication by 280TaxBreak.com shall be deemed a recommendation by it to anyone as to the appropriateness, suitability, legality, validity, or profitability of using the Service. 280TaxBreak.com shall have no liability to any Customer, End User Client, or any

other party for any damages arising from agreements between or performance of services by a Customer for its clients and customers.

2.7 Customer, Authorized User, and End User Client Responsibilities.

- Each of Customer and an End User Client is responsible for ensuring that the Services are compatible with its business and systems requirements and for the provision, maintenance, and use of its hardware, network, internet connectivity, and software.
- Customer is responsible for the accuracy, quality, completeness, appropriateness, timeliness, integrity, legality, and all other aspects of Customer Data, the means by which Customer acquired it, and for keying it accurately into the Service, regardless of whether a Customer, Authorized User, or an End User Client has so entered the information. 280TaxBreak.com does not have any obligation to approve, control, or verify Customer Data. Without limiting the generality of the foregoing, a Customer using 280TaxBreak.com is solely responsible for Customer Data that such Customer, Authorized User, or End User Client uploads and manages through 280TaxBreak.com.
- Customer, each Authorized User, and each End User Client is responsible for reviewing the Service Output and satisfying itself that the Service Output is complete and correct. Customer acknowledges and agrees that any decisions regarding tax treatment are made solely by Customer or in conjunction with an End User Client and that use of the Service does not relieve Customer of responsibility for the preparation, accuracy, content, and review of its or its clients tax plans, tax recommendations, tax strategy calculations, implementation of tax strategies, tax returns, and filings. 280TaxBreak.com will not be liable for any legal, financial or accounting errors or violation of Applicable Laws by Customer, an Authorized User, or a Customer's clients, including any made in reliance on the Service Output, or for billing errors and omissions by Customer.
- Customer is responsible for all acts and omissions of its Authorized Users, Representatives, and End User Clients, and any act or omission by an Authorized User, Representative, or End User Client of Customer that would constitute a breach of the Agreement if done by Customer will be deemed a breach of the Agreement by Customer.
- Customer, each Authorized User, and each End User Client represents and warrants that (i) it has identified itself only by true and correct information and has not provided any false or incorrect information or inaccurate identifying information about itself to gain access to the Service; (ii) the information provided about Customer, Authorized User, and End User Client in connection

with the Service, including Customer's billing information and Customer's firm name, owner name, other identifying information and contact information, is true and correct. Customer further covenants to provide 280TaxBreak.com written notification of any changes to such information no later than 30 days after the change.

- Customer, each Authorized User, and each End User Client shall comply with Applicable Laws and shall not use the Service, the 280TaxBreak.com Materials or the Service Output to violate or to assist any other person or entity in violating Applicable Laws.

2.8 End User Invitations. Through 280TaxBreak.com, a Customer may invite its clients to create a taxpayer Account that will be linked to its Account in 280TaxBreak.com, or create such an Account on behalf of its client; invite its clients to link a previously created Account to its Account in 280TaxBreak.com, or link such an Account on behalf of its client; and configure, access, operate, and manage all such linked Accounts (or entities within such Accounts) on behalf of its End User Clients.

- When a Customer creates or links a taxpayer Account to its Account in 280TaxBreak.com, such Customer represents and warrants to 280TaxBreak.com that: (A) it provides professional financial consulting or accounting services to such End User Client under an existing business relationship; and (B) it has obtained all required rights, consents, and authorizations from the End User Client to create or link the Account, to configure, access, operate, and manage the linked Account and use the Service for and on behalf of the End User Client, and to upload the End User Client's Customer Data to the Service for processing (and will provide documentation of any such rights, consents, or authorizations upon request by 280TaxBreak.com).
- As between 280TaxBreak.com and a Customer, the Customer is responsible for the accuracy, quality, completeness, appropriateness, timeliness, integrity, legality, and all other aspects of the data, documents, information, or material it provides in connection with creating or linking a taxpayer Account, the means by which the Customer acquired it, and for keying it accurately into the Service. 280TaxBreak.com does not have any obligation to approve, control, or verify it.
- When a taxpayer becomes an End User Client by accepting an invitation to an Account created or linked by a Customer, such End User Client represents and warrants to 280TaxBreak.com that the Customer provides professional financial consulting or accounting services to such End User Client.
- Each Customer and End User Client understands and agrees that each of them accepts these Service Terms separately from each other.

- A Customer is not an agent of 280TaxBreak.com and has no authority to (and shall not) provide any representations, warranties, or covenants with respect to 280TaxBreak.com, the Services, or any other 280TaxBreak.com service.
- Neither this Agreement nor the use of 280TaxBreak.com creates an agency, partnership, joint venture, employment, or other similar relationship between 280TaxBreak.com and any Customer or End User Client.

2.9 **Beta Features.** Notwithstanding anything to the contrary in the Agreement, 280TaxBreak.com will not have any liability (including in respect of warranty and indemnification obligations) for or related to any Service feature that is designated as "Beta" or otherwise identified as being for beta testing purposes or unsupported.

2.10 **Changes to Service.** 280TaxBreak.com reserves the right, in its sole discretion, to make any changes to the Service that it deems necessary or useful, including changes to maintain or enhance the Service or to comply with Applicable Laws. Each Customer and End User Client acknowledges and agrees that it has not relied on any future availability of any service offerings, technology, or additional, enhanced, or updated features or functionality.

3. Ownership of Intellectual Property Ownership; Feedback

3.1 **280TaxBreak.com Intellectual Property.** 280TaxBreak.com, its Affiliates and their licensors own and will retain all right, title and interest in the Service, Documentation, 280TaxBreak.com Technology, 280TaxBreak.com Materials, Confidential Information of 280TaxBreak.com or its Affiliates, and all enhancements, improvements or derivative works of the foregoing, including all related Intellectual Property rights. Nothing in the Agreement grants or conveys any Intellectual Property rights or ownership rights in any of the foregoing, except for the limited rights expressly provided in the Agreement.

3.2 **Feedback.** If Customer, Authorized User, Representative, or End User Client provides 280TaxBreak.com or its Affiliate any suggestions, ideas, requests for strategy additions or other enhancements, questions, testimonials or success stories, or other feedback relating to the Service, whether directly to Representatives of 280TaxBreak.com or its Affiliates, through the Service, through social media, during community forums or events or otherwise, and whether in written, audio or video format ("**Feedback**"), such Customer Authorized User, Representative, or End User Client, as the case may be, grants to 280TaxBreak.com and its Affiliates a nonexclusive, perpetual, irrevocable, fully paid-up, royalty-free, worldwide license, with rights to transfer and sublicense, to (i) use, reproduce, publish, display and/or distribute in any medium, sell, modify

(as long as the substance of the original Feedback is not misrepresented), and make derivative works of, such Feedback for marketing, publicity, and promotion of 280TaxBreak.com, its Affiliates and its and their products and services and for all other commercial business purposes and (ii) use, reproduce, publish, display and distribute Customer's name or logo (and in the case of video Feedback, the image of the Customer's Authorized User(s), Representative(s), or End User Client) in connection with such Feedback. Neither 280TaxBreak.com nor any of its Affiliates is required to use or publish any Feedback, identify its source, or compensate Customer, its Authorized User, Representative, or End User Client for use or publication of Feedback.

4. Data Protection and Privacy.

4.1 Compliance with Laws. For the purposes of the Agreement, each party is responsible for complying with Applicable Laws applicable to its business, including those regarding data privacy. To the extent that Customer is required to comply with the California Consumer Privacy Act ("**CCPA**"), the California Consumer Privacy Rights Act, the Virginia Consumer Data Protection Act, the Colorado Consumer Protection Act, the Utah Consumer Privacy Act, or any other existing or newly enacted Applicable Laws regarding data privacy, 280TaxBreak.com shall facilitate Customer's compliance with its obligations under such Applicable Laws, including with respect to data security and responses to data subject requests relating to Personal Information in 280TaxBreak.com's possession or under its control. Customer shall ensure that it has all necessary rights and permissions required by Applicable Laws and otherwise for submission and use of Customer Data as contemplated by the Agreement.

4.2 Ownership of Customer Data.

Except as otherwise expressly set out in this Agreement, as between 280TaxBreak.com and Customer, Customer owns and will retain all right, title, and interest in and to Customer Data.

As between a Customers and its End User Clients, the End User Client owns and will retain all right, title, and interest in its Customer Data pertaining to it that is uploaded, stored, shared, created for the End User Client or otherwise processed to or within a Customer's Account in 280TaxBreak.com ("**Client Data**"). In the event of a conflict between an End User Client and a Customer regarding ownership or release of documents, data, or other information, 280TaxBreak.com reserves the right to refuse to release the documents, data, or other information to either party, absent the consent to release from the other party or the receipt of a legally binding order from an authority of competent jurisdiction.

- 4.3 **Use of Customer Data.** 280TaxBreak.com and its Affiliates may retain, use, and disclose Customer Data (i) to provide the Services, provide customer support and otherwise perform 280TaxBreak.com's obligations under this Agreement; (ii) for internal business purposes to maintain, evaluate, develop, and improve the Services; (iii) to comply with Applicable Laws; (iv) as otherwise provided in the Agreement or the Documentation.

As consideration for receiving the right and authorization to use the Service, Customer and each End User Client hereby grants to 280TaxBreak.com a non-exclusive, perpetual, royalty-free, worldwide, irrevocable, and transferable license to (i) transmit, communicate, post, display, distribute, store, and use the Customer Data on and in connection with the Service; and (ii) report or make available the Customer Data to any judicial, legislative, governmental, regulatory or self-regulatory authority or organization as may be required by Applicable Law.

280TaxBreak.com may monitor use of the Service by Customer (and, if applicable Authorized Users and End User Clients) and collect and use associated metadata, including IP addresses, stored sessions, log data, and network metadata, for the purposes of providing the Service. In addition, 280TaxBreak.com and its Affiliates may collect and compile "**Aggregate Information**", which is metadata, data, strategies, and other information of or related to Customers and End User Clients and their use of the Service that is collected into groups so that no individually identifiable person or entity is identifiable as its source. As between the parties, 280TaxBreak.com solely owns all right, title, and interest in Aggregate Information and all related Intellectual Property rights thereto; and each Customer, Authorized User, and End User Client acknowledges that no confidentiality obligations or other agreements restrict 280TaxBreak.com's and its Affiliates' use of Aggregate Information in any way that does not identify (directly or indirectly) any individual Customer, Authorized User, or Customer client.

- 4.4 **Processing of Customer Data; CCPA.** If 280TaxBreak.com processes Customer Data on behalf of Customer, the Agreement and the Documentation are Customer's instructions for processing Customer Data. If 280TaxBreak.com's provision of the Service is subject to the CCPA and 280TaxBreak.com processes Customer Data that includes personal information, as defined by the CCPA ("**CCPA Personal Information**") (i) 280TaxBreak.com collects, retains, uses, and discloses such CCPA Personal Information solely for the permitted purposes described in the Agreement and does not sell (as defined in the CCPA) CCPA Personal Information; and (ii) 280TaxBreak.com certifies that it understands and will comply with the foregoing restrictions.

- 4.5 **Data Protection.** 280TaxBreak.com shall maintain commercially reasonable technical, administrative and physical safeguards and procedures designed to

comply with Applicable Laws, to protect the security, confidentiality and integrity of, and protect against unauthorized release, access, destruction, modification, or disclosure of, Customer Data. 280TaxBreak.com shall use commercially reasonable measures to ensure that any 280TaxBreak.com subcontractors use reasonable data protection safeguards and procedures in handling any Customer Data.

- 4.6 **Breach Notification.** In the event that 280TaxBreak.com becomes aware of unauthorized access, use, or disclosure of Customer Data in 280TaxBreak.com's possession or under 280TaxBreak.com's control, 280TaxBreak.com shall (i) promptly notify Customer of such incident without undue delay in accordance with Applicable Laws and provide Customer with information regarding such incident as reasonably requested by Customer to enable Customer to comply with its obligations under Applicable Laws; and (ii) use commercially reasonable efforts to identify the cause of and remediate the cause of the incident within 280TaxBreak.com's systems, to the extent such remediation is within 280TaxBreak.com's reasonable control.

5. **Term; Termination; Suspension of Service.**

- 5.1 **Subscription Terms.** Unless earlier terminated as provided in the Agreement, (i) the initial Subscription Term for a Service will be the subscription term specified in the initial order for such Service (generally one year), starting on the date of the order, unless a different Effective Date is set forth in the order; and (ii) Customer's subscription to the Service will thereafter automatically renew for successive additional periods of the same length (each, a "**Renewal Subscription Term**"), unless either (A) Customer cancels the subscription renewal **at least 30 days before the expiration date of the then-current Subscription Term** by canceling or indicating non-renewal through the payment portal or by providing written notice of non-renewal by email to support@280TaxBreak.com, or (B) 280TaxBreak.com cancels the subscription renewal by providing Customer written notice of non-renewal before the end of the then-current Subscription Term. The initial subscription term and each Renewal Subscription Term are referred to in the Agreement as a "**Subscription Term**". A Subscription Term may not be terminated before its end except as expressly permitted by the Agreement.
- 5.2 **Term of Agreement.** The term of the Agreement (the "**Term**") begins on the Effective Date for the initial Subscription Term for Customer's first Service subscription and ends on the date of termination or expiration of the last Renewal Subscription Term of a Service.

5.3 Termination for Cause.

- Either party may, in addition to other relief, terminate this Agreement if the other party breaches any material provision thereof and, if such breach is capable of cure, fails within 30 days after receipt of notice of default to correct such default. During any period of breach, 280TaxBreak.com may suspend Customer's access to the Services as provided in Section 5.4.
- Either party may terminate the Agreement by written notice to other party if the other party (A) ceases to operate in the ordinary course, (B) becomes insolvent or generally unable to pay its debts as they become due, (C) becomes the subject of any bankruptcy, liquidation, dissolution or similar proceeding that is not resolved within 60 days of filing, (D) makes an assignment for the benefit of its creditors, or (E) has a receiver, trustee, custodian, or similar agent appointed for a material portion of its property or business (any of these, an "*Insolvency Event*").

5.4 **Suspension of Service.** Notwithstanding anything to the contrary in the Agreement, 280TaxBreak.com may (in addition to any other rights and remedies) suspend Customer's and any Authorized User's or End User Client's access to any portion or all of the Service, without liability to Customer, if (i) there is a material risk to or disruption of the security or performance of the Service or the 280TaxBreak.com Technology or to any Affiliate, customer, supplier, vendor or commercial partner of 280TaxBreak.com that was caused by Customer, its Affiliates, or its or their Authorized Users or Representatives (a "*System Threat*"); (ii) Customer is subject to an Insolvency Event; (iii) Customer is in breach of its payment obligations under the Agreement; (iv) Customer or any of its Authorized Users, Representatives, or End User Clients is using the Service, the 280TaxBreak.com Materials or the Services Output for activities that are or are potentially fraudulent, in violation of Applicable Law or otherwise in breach of the Agreement; (v) Customer or any of its Affiliates is the subject of an investigation or legal action by or at the direction of any regulatory, governmental, or judicial authority, or if Customer or any of its Affiliates commits or is alleged to have committed acts of fraud or abuse that may compromise the integrity or reputation of the IRS E-file program or 280TaxBreak.com (as determined by 280TaxBreak.com in its sole discretion); or (vi) 280TaxBreak.com's provision of the Service to Customer or to any of its Authorized Users, Representatives, or End User Clients is prohibited by Applicable Law. If the suspension is for a System Threat, 280TaxBreak.com shall use commercially reasonable efforts to provide prior notice to Customer, including by phone or email to Customer's account contact. 280TaxBreak.com shall work in good faith with Customer to resolve the circumstance giving rise to the suspension and shall resume providing access to the Service as soon as reasonably possible after the event giving rise to the

suspension is resolved. Customer will continue to be obligated to pay all Fees for the Service during the period of suspension and Customer will not be entitled to any compensation or credits for any period of suspension, unless the suspension was due to 280TaxBreak.com's error or omission or a System Threat not caused by any of Customer, its Affiliates, its or their Authorized Users, Representatives, or End User Clients.

- 5.5 **Effect of Termination.** Upon termination or expiration of the Agreement, Customer's rights (as well as those of any End User Client) under the Agreement immediately terminate (except with respect to those rights expressly described below). Customer remains responsible for all Fees and other payment obligations applicable to the remainder of the then-current Subscription Term, no refunds are available for any portion of the Subscription Term that has been prepaid, and Customer expressly waives any right to charge back any amount paid via credit card or other means. All provisions that by their nature should survive termination of the Agreement will do so (including, by way of example and not limitation, payment obligations, indemnification and defense obligations, and non-solicitation and non-competition provisions).

5.6 **Return and Deletion of Customer Data.**

Upon Customer's written request at any time up to 90 days after termination of the Agreement or the applicable Service, 280TaxBreak.com shall either (i) provide Customer with limited access to the Service, at no additional cost and subject to the obligations and restrictions of the Agreement, solely for the purpose of retrieving Customer Data; or (ii) provide an export file of Customer Data stored on 280TaxBreak.com's systems in a commonly used format reasonably determined by 280TaxBreak.com and subject to 280TaxBreak.com's standard fees for the preparation for such export file. Any such retrieval by or export to a Customer of Customer Data or to an End User of its Client Data will require the authorization of any affected End Users. 280TaxBreak.com may, but has no obligation to, maintain or return Customer Data more than 90 days after termination of the Agreement.

Upon Customer's written request at any time during the Term or up to 90 days after termination of the Agreement, 280TaxBreak.com shall promptly destroy or overwrite Customer Data in 280TaxBreak.com's possession or under its control, other than Customer Data contained in automatic computer backups or historical archives or that must be retained to fulfill obligations under the Agreement or another agreement with a 280TaxBreak.com Affiliate, for regulatory, legal, or audit purposes, or for compliance with 280TaxBreak.com's data retention policies. If Customer requests that 280TaxBreak.com permanently destroy or overwrite Customer Data, Customer releases 280TaxBreak.com from any claims or liability relating to that Customer Data. Notwithstanding the foregoing, a Customer does

not have the right to request that 280TaxBreak.com destroy or overwrite Customer Data in the Accounts of an End User Client.

6. Fees.

- 6.1 **Fees.** Customer shall pay the Fees applicable to the Service purchased by Customer, without offset or deduction, as set out in this Section 6 in accordance with the order for such Services and the Payment Schedule. All Fees are denominated and payable in United States Dollars. The Service subscription is non-cancellable during a Subscription Term and Fee payments are non-refundable.
- 6.2 **Taxes.** Customer is responsible for paying (or reimbursing 280TaxBreak.com for its payment of) all sales, use and excise taxes and other similar taxes, duties or other charges assessed or imposed by any governmental authority with respect to the Service, other than taxes based on 280TaxBreak.com's income.
- 6.3 **Payment Schedule for Renewal Subscription Terms.** The payment of Fees for Renewal Subscription Terms shall be made using the same payment frequency and payment method set forth in the Payment Authorization, unless 280TaxBreak.com notifies Customer of a change of payment frequency at least 30 days prior to the beginning of the applicable Renewal Subscription Term.
- 6.4 **Renewal Pricing.** 280TaxBreak.com reserves the right to change the Fees applicable to the Service for any Renewal Subscription Term, effective on the first day of such Renewal Subscription Term, provided that 280TaxBreak.com has given Customer at least 30 days prior written notice of the pricing change as provided in this Subsection 6.4. If pricing for the upcoming Renewal Subscription Term will change, 280TaxBreak.com shall specify the new pricing terms in the Renewal Notice sent at least 30 days prior to the expiration of the current Subscription Term (such specification of new pricing, a "*Price Change Notice*"). If the subscription renewal is not timely canceled as provided in Section 5.1, the subscription will automatically renew with the pricing set forth in the Price Change Notice.
- 6.5 **Authorizations.** Customer authorizes 280TaxBreak.com or its billing platform to initiate entries to the bank account or credit card specified in the Payment Authorization in order to pay the amounts due and, if necessary, to initiate adjustments for any transactions credited or debited in error. No prior notification of a charge will be required or provided unless the scheduled payment date or amount changes for a Renewal Subscription Term, in which case prior notice will be given as provided in these Service Terms. This authorization (as modified to reflect any changes in Customer's account information notified to

280TaxBreak.com) will remain in effect during the duration of the Agreement, unless and until either 280TaxBreak.com or Customer provides 14 days' written notification of a change in payment method. Customer agrees to (i) not dispute scheduled charges that correspond to the terms of the Payment Schedule and the Agreement and (ii) in the event of a new payment method or a change in other account information, to update its Payment Authorization at least 14 days prior to the next billing date. Customer represents and warrants that the origination of ACH transactions or credit card transactions (as the case may be) to its account in accordance with the Agreement complies with applicable law.

- 6.6 **Payment Disputes.** Customer must assert any payment dispute in writing within 3 days after notification of any payment due. Customer waives the right to dispute any payment that Customer does not dispute in writing within such period. Any undisputed portion of an invoice must be paid by the due date.

7. **Non-Solicitation; Non-Competition.**

- 7.1 **Non-solicitation.** During the Term and for the one year period thereafter, neither Customer, an Authorized User, a Representative, or an End User Client will, directly or indirectly, individually or on behalf of any other person, firm, corporation or other entity, employ or otherwise retain, or knowingly solicit, aid or induce (i) any employee, contractor, or consultant of 280TaxBreak.com or any of its Affiliates to leave such employment or engagement to accept employment with or render services to or with any other person or entity unaffiliated with 280TaxBreak.com, take any action to assist any other person or entity in identifying, hiring, or engaging any such employee, contractor, or consultant, or hire any such employee, contractor, or consultant; or (ii) any other customer of 280TaxBreak.com or any of its Affiliates to purchase goods or services competitive with those then sold by 280TaxBreak.com or its Affiliates from another person or entity or assist any other person or entity in identifying or soliciting any such customer.
- 7.2 **Non-competition.** Customer and each Authorized User, Representative, and End User Client acknowledges that 280TaxBreak.com and its Affiliates provide content and performs services of a unique nature that are irreplaceable and that, if any of Customer, an Authorized User, Representative, or End User Client shared the Service, the Documentation, the 280TaxBreak.com Materials or the Services Output with any competitor of 280TaxBreak.com or its Affiliates or other third party, 280TaxBreak.com and its Affiliates would suffer irreparable harm. Accordingly, during the Term and for the one-year period thereafter, neither Customer nor an Authorized User, Representative, or End User Client will, directly or indirectly, engage in or help any third person engage in any business that

competes with the business of 280TaxBreak.com or any of its Affiliates in any country in which 280TaxBreak.com or its Affiliates conduct business. This restriction does not prevent or restrict Customer from (a) owning not more than 2% of the total shares of all classes of stock outstanding of any publicly held entity engaged in such business, or (b) rendering services to charitable organizations, as such term is defined in Section 501(c) of the Internal Revenue Code.

8. Indemnification.

Customer shall indemnify and hold harmless 280TaxBreak.com, its Affiliates and its and their Representatives from any and all liabilities, losses, damages, judgments, awards, settlement payments, penalties, fines, fees, interest, costs or expenses (including reasonable fees of attorneys, other professionals and witnesses, court costs and filing fees, and other reasonable investigation and defense expenses) incurred as a result of any claim, action or proceeding brought by a third party (an “**Action**”) arising out of, resulting from, or alleging (i) Customer’s breach of this Agreement; (ii) use of the Service, the 280TaxBreak.com Materials or the Service Output by Customer or any of its Tax Advisors, Authorized Users, Representatives, or clients; (iii) a violation of Applicable Laws by Customer or any of its Authorized Users, Representatives, or End User Clients; (iv) the Customer Data; or (iv) any representations and warranties made by the Customer, its Tax Advisors, Authorized Users, or Representative to its clients concerning the Service, the 280TaxBreak.com Materials or the Service Output.

9. Modifications To Service Terms. 280TaxBreak.com may modify these Service Terms at any time and post the updated version at <https://www.280TaxBreak.com/terms-of-service> (or any successor website). If 280TaxBreak.com modifies these Service Terms, it shall provide prior written notice (“**Modification Notice**”) to Customer of such modifications at least 30 days prior to the effectiveness of the modifications, which notification may be provided (without limitation) through a statement posted on the website or in Customer’s administrative console for the Account, in an email notification, or in an invoice or Renewal Notice. If modifications are necessary to comply with Applicable Laws, 280TaxBreak.com is not required to provide prior notice but shall use commercially reasonable efforts to provide prior notice when practicable.

10. Disclaimer; Limitation of Liability.

10.1 Disclaimer of Warranties. Except as expressly set forth in these Service Terms and to the maximum extent permitted by Applicable Laws,

- (i) the Service is provided “**as is**” and use of and reliance on the Service, the 280TaxBreak.com Materials, the Service Output and any Third-Party Materials is at the sole risk and discretion of Customer or any of its

Authorized Users, Representatives, or End User Clients, as the case may be;
and

- (ii) 280TaxBreak.com gives no warranties of any kind, whether express, implied, statutory, or otherwise, and specifically disclaims all implied warranties, including the implied warranties of merchantability and fitness for a particular purpose.

Without limiting the generality of the foregoing, 280TaxBreak.com does not represent or warrant that the Service will meet requirements or provide an expected return on investment; that the Service or the Service Output will be uninterrupted, free from bugs, errors or omissions, correct, complete, timely or otherwise reliable; that defects in the Service will be corrected; or that the Service or the 280TaxBreak.com Technology will be free of viruses or other harmful components.

No Service Output or oral or written information or advice given by 280TaxBreak.com, its Affiliates, or its or their Representative constitutes or creates a warranty. 280TaxBreak.com makes no representations or warranties for the direct or indirect benefit of any client of a Customer.

10.2 Exclusion of Certain Damages. In no event will any party be liable to the another party in connection in any way with this Agreement for lost profits, lost data, increased costs including cost of cover, or any indirect, special, punitive, consequential or incidental damages, even if advised of the possibility of such damages and even if such damages are reasonably foreseeable. The exclusion in the previous sentence will not apply to such party's actual fraud, gross negligence, or willful misconduct, to a party's indemnification obligations, to a Customer's obligation to pay Fees hereunder, to a Customer's, Authorized User's, Representative's or End User Client's non-solicitation and non-competition obligations under Section 7, or to any infringement or misappropriation by a party of any Intellectual Property rights of the other party.

10.3 Limitation of Liability. In no event shall a party's aggregate liability under the Agreement exceed the amounts paid or payable to 280TaxBreak.com under the Agreement in the 12 months preceding the Action. The previous sentence will not apply to a party's fraud, gross negligence, or willful misconduct, to a party's indemnification obligations, to any infringement or misappropriation by a party of any Intellectual Property rights of the other party, or to Customer's obligations to pay Fees.

10.4 Limitation of Claims. No party may initiate any claim relating to this Agreement more than one year after the events giving rise to the claim occurred, whether such claim arises under contract, tort, fraud, product liability, or any other theory

whatsoever. The previous sentence will not apply to a party's breach of its privacy, security or to any infringement or misappropriation by a party of any Intellectual Property rights of the other party.

- 10.5 General. These exclusions and limitations apply even if the remedies are insufficient to cover all of the losses or damages of such party, its Affiliates or, in the case of Customer, Authorized Users, Representatives, or End User Clients. Without these limitations, the fees for the Service would be significantly higher. Some jurisdictions do not allow the exclusion of certain warranties or the limitation or exclusion of liability for incidental or consequential damages. Accordingly, some or all of the above exclusions or limitations may not apply and the parties may have additional rights.**

11. Independent Contractors; No Professional Advice.

- 11.1** The parties are independent contractors, and nothing in the Agreement shall be construed as creating a joint venture, partnership, agent, employment or fiduciary relationship between 280TaxBreak.com and any of Customer or its Authorized Users, Representatives, or End User Clients. The Agreement does not grant any Customer, Authorized User, Representative, or End User Client the right to resell the Services, in whole or in part, to any person or entity.
- 11.2** 280TaxBreak.com is not an investment advisory service or an accounting firm and nothing provided by 280TaxBreak.com in or in connection with the Service is intended to be used or construed as financial, accounting or legal advice. Customer expressly acknowledges that 280TaxBreak.com provides the Service, the 280TaxBreak.com Materials and the Service Output for informational purposes and that Customer does not rely upon 280TaxBreak.com, the Service, the 280TaxBreak.com Materials or the Service Output for advice regarding appropriate tax treatment. Customer is responsible for the tax policies and tax reporting positions taken by Customer on behalf of its clients. Customer acknowledges and agrees that (i) 280TaxBreak.com is entitled to base its conclusions on and rely on the accuracy and completeness of the Customer Data and assumptions that are furnished by Customer, Authorized Users, Representatives, and End User Clients without any independent investigation or verification, and that their inaccuracy or incompleteness could materially affect 280TaxBreak.com's conclusions or the Service Output and (ii) 280TaxBreak.com will not update the Service Output or advice or recommendations after provision (including, for example, updates to reflect changes or modifications to applicable law and regulations or to related judicial and administrative interpretations, or for subsequent events or transactions), unless Customer separately engages 280TaxBreak.com to do so in writing.

- 11.3 **Circular 230 Disclaimer.** Neither the Service nor the Service Output is intended or written to be used, and cannot be used, by anyone for the purpose of avoiding any penalty that may be imposed by the IRS under the Internal Revenue Code. In the event that the Service or the Service Output is considered to be a “marketed opinion” within the meaning of the IRS guidance, then, as required by the IRS, Customer should seek advice from an independent tax advisor. The Service Output is based on current tax law and is not intended to be used on an ongoing basis without consistent changes being made by a qualified tax advisor. There is no assurance or guaranty that the recommendations contained herein will not be examined and scrutinized by the IRS or state agencies.

12. Dispute Resolution.

- 12.1 **Negotiation of a Dispute.** In the event of any dispute, claim, question, or disagreement (“*Dispute*”) arising from or relating to the Agreement, the parties shall use their best efforts (acting reasonably and in good faith) to settle the Dispute. If they do not reach a solution within a period of 60 days, then, upon notice by either party to the other, such Dispute shall be finally settled by binding arbitration.
- 12.2 **Binding Arbitration.** Any unresolved Dispute shall be settled by binding arbitration administered by the American Arbitration Association (AAA), in accordance with its commercial arbitration rules. Judgment on the award rendered by the arbitrator(s) may be entered in any court having jurisdiction thereof. The arbitration shall be conducted by a single neutral arbitrator in the English language in Houston, Texas, unless the parties agree to conduct the arbitration by telephone, video conference or written submissions. Payment of all filing, administration, and arbitrator fees will be governed by the AAA’s rules. In all other respects, the prevailing party shall be entitled to recover its reasonable attorney’s fees, expert fees, costs and other expenses.
- 12.3 **No Class Action.** Each party waives any right to assert any claims against the other party as a representative or member in any class or representative action.
- 12.4 **Governing Law.** The Agreement shall be governed and controlled by the laws of the State of Texas without regard to any jurisdiction’s conflicts of law rules.

13. Miscellaneous.

- 13.1 **Equitable Relief.** Each party acknowledges that damages may be an inadequate remedy if the other party or its Affiliates or its or their Representatives violate the obligations under the Agreement, and each party shall have the right, in addition to

any other rights it may have, to seek injunctive relief without any obligation to post any bond or similar security.

- 13.2 **Severability.** If any provision of the Agreement is found to be invalid, illegal unenforceable, then (i) it and any related provisions will be interpreted to best accomplish the unenforceable provision's essential purpose; and (ii) the parties shall negotiate reasonably and in good faith to modify the Agreement so as to effect their original intent as closely as possible in a mutually acceptable manner in order that the transactions contemplated hereby be consummated as originally contemplated to the greatest extent possible. All other provisions of the Agreement will remain in full force and effect.
- 13.3 **Entire Agreement.** The Agreement constitutes the entire agreement between the parties with respect to the matter contained herein and supersedes all prior and contemporaneous agreements and understandings of the parties with respect thereto. There are no agreements, representations or warranties of any kind except as expressly set forth herein or referenced within the Agreement. Customer's standard terms of purchase (including purchase order terms or click-through terms), if any, are inapplicable.
- 13.4 **Order of Precedence.** Except to the extent expressly specified otherwise, if there is any conflict between the order for the Services, these Service Terms and any addendum signed by the parties, the following order of precedence applies: (i) first, the order for the Services; (ii) second, any addendum between the parties; and (iii) third, these Service Terms.
- 13.5 **Waiver.** No waiver of any provision of the Agreement will be effective unless it is in writing and signed by the waiving party, and no such waiver will constitute a waiver of any other provision or of the same provision on another occasion.
- 13.6 **No Third-Party Rights.** The Agreement is made for the sole benefit of the parties and their respective successors and permitted assigns. Nothing in the Agreement, express or implied, is intended to or shall confer upon any other person or entity (including any client of Customer) any legal or equitable right, benefit, or remedy of any nature whatsoever under or by reason of the Agreement.
- 13.7 **Assignment.** Customer may not assign its rights, duties, or obligations under the Agreement without 280TaxBreak.com's prior written consent; provided, however, that Customer may assign the Agreement without consent to an acquirer of all or substantially all, or control of all or substantially all, of the capital stock, assets or business of Customer (whether as a result of a merger, acquisition, sale of assets, change of control, or operation of law) or to an Affiliate of Customer, provided that (i) Customer must provide notice to 280TaxBreak.com of the assignment, (ii) the

assignee must agree in writing to be bound by the Agreement, and (iii) 280TaxBreak.com may terminate the Agreement if Customer assigns the Agreement to an entity whose business competes with the business of 280TaxBreak.com or any of its Affiliates. Any purported assignment or delegation in violation of this Subsection 13.7 will be null and void. No assignment will relieve the assigning party of any of its obligations hereunder that accrued before the effective date of the assignment.

13.8 Affiliates. 280TaxBreak.com may provide the Service itself or through any of its Affiliates. When a 280TaxBreak.com Affiliate provides the Service, all applicable references to “280TaxBreak.com” in the Agreement relating to provision of the Service refer to such Affiliate. 280TaxBreak.com or its Affiliate may invoice or provide Renewal Notices to Customer for the Service, and unless otherwise specified in such invoice or Renewal Notice, Customer shall make payment to the 280TaxBreak.com Affiliate that issued it. 280TaxBreak.com is responsible for its Affiliates’ compliance with the terms of the Agreement, and 280TaxBreak.com shall be responsible for their acts and omissions relating to the Agreement as though they were those of 280TaxBreak.com. Customer and its Affiliates shall bring any claims it or they may have solely against 280TaxBreak.com and not against any 280TaxBreak.com Affiliate providing or invoicing for the Service.

13.9 Subcontractors. 280TaxBreak.com may use subcontractors to facilitate its obligations under the Agreement, and 280TaxBreak.com shall be responsible for the acts and omissions of such subcontractors relating to the Agreement as though they were those of 280TaxBreak.com.

13.10 Successors and Assigns. The Agreement is binding upon and inures to the benefit of the parties and their respective successors and permitted assigns.

13.11 Notices: 280TaxBreak.com shall communicate announcements of general interest by email or by posting on its website or social media accounts or in Customer’s administrative console for the Account. All legal notices and consents under the Agreement shall be given in writing and shall be sent by and deemed to have been sufficiently given or served for all purposes as of the date it is sent by e-mail, or delivered by hand, overnight courier, or certified mail to any of the following addresses (or addresses subsequently updated by the parties):

For 280TaxBreak.com	For Customer
Support@280TaxBreak.com	Using contact information provided in the account profile.

- 13.12 **Headings.** The Section and Subsection headings contained herein are for convenience only and shall not in any way affect the interpretation or enforceability of any provision of the Agreement.
- 13.13 **Force Majeure.** Except for Customer's payment obligations, a party shall be excused from performance and shall not be liable for any delay or failure to perform caused by war, terrorism, sabotage, insurrection, riot or other civil unrest, labor disturbance or shortage, government action, explosion, hurricane, earthquake, flood or other act of God, epidemic or widespread illness, electrical, telecommunications, or other utility failures, denial of service attacks or other circumstances beyond such party's reasonable control. A party seeking relief from performance under this Subsection 13.13 must (i) provide notice of such circumstances to the other party as soon as practicable, (ii) use commercially reasonable efforts to avoid or mitigate such circumstances, and (iii) resume performance as soon as practicable upon the cessation of the circumstances. If the failure or delay continues for more than 30 days, either party may, in its discretion, terminate the affected Service. Such termination will not result in any liability by either party.
- 13.14 **Export Regulation.** Customer shall comply with all Applicable Laws that prohibit or restrict the export or re-export of the Service, the Service Output or any Customer Data outside the US, including completing all required undertakings and obtaining any necessary export license or other governmental approval
- 13.15 **Publicity.** Unless a party has provided written instructions to the contrary to the other party, either party may include the name or logo of the other party (or its Affiliate, if applicable) in lists of customers or vendors. Neither party shall issue or release any press release or other announcement relating to the Agreement without the consent of the other party.
- 13.16 **Referral Fees.** 280TaxBreak.com may pay referral fees to tax advisors or other persons or entities who invite their clients to the Service.