

This CCH Global Integrator Master Agreement (this "Agreement") is effective as of the date of the Order Form (as defined below) to which this Agreement is either annexed or incorporated by reference by and between CCH Incorporated with principal offices at 2700 Lake Cook Rd. Riverwoods, IL 60015 ("CCH") and the customer named in such Order Form (the "Customer").

**1. DEFINITIONS.** In addition to other terms defined elsewhere in this Agreement, the terms below are defined as follows:

- 1.1. **"Application"** means the CCH Integrator application(s) listed on an Order Form as accessible over the Internet, including any added software components (e.g., plug-ins) provided by CCH for Customer for use therewith, as such application(s) may be updated from time to time by CCH or its applicable third party licensor(as applicable)) in such party's sole discretion.
- 1.2. **"Authorized User"** means an individual authorized by Customer to access or use the Application. An Authorized User does not acquire individual rights in the Application other than the right to access and use such Application on Customer's behalf and pursuant to the rights granted to Customer and subject to the terms and conditions herein.
- 1.3. **"Customer Data"** means all data, information, records or files that are uploaded and/or stored on the Application by or on behalf of Customer.
- 1.4. **"Entity"** means a legal entity affiliate of Customer for which information is entered and processed by the Application.
- 1.5. **"Entity Class"** means the status any Entity as either a "Major Entity" or "Minor Entity." Any Entity for which the Application maintains fewer than five adjustment transactions in any tax reporting period is a "Minor Entity" and any other Entity is a "Major Entity."
- 1.6. **"Fees"** means the fees payable by Customer to CCH under the Order Form(s) and/or this Agreement.
- 1.7. **"Online Account"** means the authorized access into the Application as established by CCH for use by any particular Authorized User, and includes the controls, permissions and data unique to such user.
- 1.8. **"Online Account Access Information"** means the private access information (for example, username and password) used by each Authorized User of the Application to access his/her individual Online Account.
- 1.9. **"Order Form"** means a purchase order written and approved in writing by CCH for Customer's acquisition of Subscriptions to the Application(s) signed by Customer.
- 1.10. **"Services"** means services related to the Application that are provided by CCH under a separate agreement with the Customer. Such services may include, but are not limited to: (a) implementation services; (b) training for Customer personnel and (c) any other services specifically identified in an Order Form.
- 1.11. **"Subscription"** means the rights granted by CCH to Customer to access and use the Application(s), pursuant to the terms of this Agreement.
- 1.12. **"Use Class"** means the designation of the features and functionalities of the Application that a particular Authorized User (Preparer or Reviewer) may access.

## 2. RIGHT TO USE; CONDITIONS OF USE; OWNERSHIP

### 2.1. Right to Use.

2.1.1. **Grant of Right.** Subject to the terms and conditions of this Agreement, CCH grants to Customer a limited, nontransferable, nonexclusive right to access and use, and to permit Authorized Users of each Use Class designated on the Order Form (up to the number of Authorized Users of such Use Class designated on the Order Form) to access and use, the Application solely for Customer's internal use for up to the number and Entity Class of Entities as designated on the Order Form without any further right to access or use the Application. CCH or its third party licensor(s), as applicable, reserves all rights in

and to the Application(s) not expressly granted in this Agreement. Without limiting the generality of the foregoing, the right to access and use the Application(s) granted herein does not cover any underlying components of the Application(s), CCH's or its third party licensor's, as applicable, underlying application engines, or any other component of the Application or the operating environment within which the Application operates that is not intended by CCH for access by any Authorized User.

2.1.2. **Authorized Users.** Customer must establish Authorized Users of the Application for each individual who will be accessing and using the Application at any time and the authorized Use Class for each. Authorized User may be designated "Preparer" or "Reviewer" and any Authorized User may only access the features and functionalities provided for that Use Class within the Application. Separate Authorized Users are required for each individual accessing the Application whether or not such individuals engage in concurrent access.

2.1.3. **Condition of Rights.** The rights granted to Customer under this Agreement are conditioned upon Customer's compliance with the terms of this Agreement and the Order Form(s), including, but not limited to, the timely payment of all applicable Fees.

2.2. **Protection of Online Account Access Information.** CCH will supply Customer with the means to create private Online Account Access Information for its Authorized Users so that such Authorized Users may log into the Application. Online Accounts are designed for private use and may only be accessed through Authorized User's Online Account Access Information. Customer is fully responsible for the protection and confidentiality of its Authorized Users' Online Account Access Information. Customer acknowledges and agrees that Customer is responsible for all use of the Application as made through Customer's Online Accounts by any person and for insuring that all use of Customer's Online Accounts is for authorized purposes only and complies fully with the provisions of this Agreement. Customer agrees to promptly notify CCH of any unauthorized use of any Online Account Access Information or any other breach of security, assist in preventing any recurrence thereof and otherwise cooperate fully in any proceedings undertaken to protect the rights of CCH.

2.3. **Internet Connectivity; Disclaimer.** CCH (either itself or through a third party) will make the Application available for access via the Internet. Customer shall provide, at Customer's own expense, all necessary hardware, applications and Internet connectivity necessary to access the Application. Customer acknowledges that the Internet is known to be unpredictable in performance and may, from time to time, impede access to the Application or performance hereunder. Customer agrees that CCH is not in any way responsible for any interference with Customer's use of or access to the Application arising from or attributable to the Internet and Customer waives any and all claims against CCH in connection therewith.

2.4. **Restrictions.** Customer agrees not to do or attempt to do, or permit others to do or attempt to do, any of the following: (a) possess, download, copy or print the Application or any part of the Application, including but not limited any component which comprises the Application; (b) view, read, modify, port, adapt or create derivative works of the Application; (c) reverse compile, reverse assemble, disassemble or print the Application's source code or object code or other runtime objects or files related to the Application or otherwise reverse engineer, modify or copy the look and feel, functionality or user interface of any portion of the Application; (d) rent, lease, distribute (or redistribute), provide or otherwise make available the Application, in any form, to any third party (including in any service bureau or similar environment); (e) share any Online Account or Online Account Access Information with third parties; (f) create any "links" to or "frame" or "mirror" the Application or any portion thereof; (g) defeat, disable or circumvent any protection mechanism related to the Application, including any attempt to access features and functionalities of an unlicensed Use Class; (h) use the Application to process data for more

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than the number and Entity Class of Entities specified on the applicable Order Form; (j) use the Application to process the data of any third party (whether on an outsourcing, service bureau, or other basis); or (k) publish, distribute (or redistribute) or sell any document retrieved through the Application (even if in the public domain) to any individual or entity outside of Customer. In addition, Customer shall not violate or attempt to violate the security of CCH's (or any of its third party service provider's) networks or servers, including (i) access data not intended for Customer or log into a server or account which Customer is not authorized to access; (ii) attempt 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 (iii) attempt to interfere with service to any user, host or network, including by means of submitting a virus, overloading, flooding, spamming, mail bombing or crashing.

**2.5. Suspension of Access.** In addition to any other suspension or termination rights of CCH pursuant to this Agreement, certain circumstances may require CCH to suspend or terminate (where appropriate), as determined in CCH's discretion, Customer's access to and/or use of, or otherwise modify, the Application and/or any component thereof, and/or any Online Account or any Online Account Access Information without notice in order to: (a) prevent damages to, or degradation of the integrity of, CCH's network; (b) comply with any law, regulation, court order, or other governmental request or order; or (c) otherwise protect CCH and/or its third party licensor(s) from potential legal liability or harm to its business. CCH will use commercially reasonable efforts to notify Customer of the reason(s) for such suspension or termination action as soon as reasonably practicable. In the event of a suspension, CCH will make reasonable efforts to restore Customer's access to the Application as soon as the event giving rise to the suspension has been resolved as determined in CCH's discretion. Nothing contained in this Agreement will be construed to limit CCH's actions or remedies or act as a waiver of CCH's rights in any way with respect to any of the foregoing activities. CCH will not be responsible for any loss or damages incurred by Customer as a result of any termination or suspension of access to or use of the Application as set forth in this Agreement.

**2.6. Unauthorized Acquisition.** Customer shall not, and shall not allow or permit others to, use the Application, or any other software or application from CCH that has been improperly obtained and/or accessed. For purposes of illustration, but not limitation, examples include any Application, or other CCH software or application that: (a) is acquired from an unauthorized reseller or distributor; (b) is pirated, cracked or hacked, including through the use of Online Account Access Information established for use by another individual; (c) has been 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 the Application; or (d) is acquired with the use of false or inaccurate statements and/or information (e.g., false name, contact information, identification number, or payment information).

**2.7. Reservation of Rights & Ownership of Developed Materials.** CCH, and/or its applicable third party suppliers, if any, retain all intellectual property and other proprietary rights, including without limitation all patent, copyright, trade secret, trade name, trademark, and other proprietary rights, related to the Application. Any unauthorized use of any Application may result in termination of this Agreement as well as possible civil damages and criminal penalties. Customer is not permitted to use "CCH INCORPORATED," "CCH," "Global Integrator" or any other trade or service marks of CCH or any of its affiliates or third party licensor(s) in any way unless expressly agreed to in writing by an authorized representative of CCH. CCH or its third party licensor(s), as applicable, will own, and Customer hereby assigns to CCH, all rights in (a) any copy, translation, modification, adaptation or derivation of the Application, including any improvement or development thereof, whether provided as part of Support, Services or otherwise, and whether or not developed by or for the Customer, and (b) any work product or other developments produced as a result of any Services hereunder and (iii) any suggestions, ideas, enhancement requests, feedback, or recommendations provided by Customer or any third party acting on its behalf.

**2.8. U.S. GOVERNMENT RESTRICTED RIGHTS.** The Application is provided with RESTRICTED RIGHTS. Any access or use of the Application 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 shall apply. 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 Application from public disclosure and to consider the Application 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 use of the Application.

### 3. FEES AND PAYMENT

**3.1. Fees.** All Fees and expenses are quoted and invoiced in the currency specified in the applicable Order Form and based on (i) the total number and Use Class of Authorized Users permitted to Customer, as set forth on the applicable Order Form and (ii) the total number and Entity Class of all Entities permitted to Customer, as set forth on the applicable Order Form. All invoiced amounts are due and payable by Customer within thirty (30) days after the invoice date. Customer shall pay 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. ALL SALES ARE FINAL.

**3.2. Renewal Fees.** Prior to the end of the then current annual Subscription Term for the Application, CCH will send to Customer an invoice for the Fees to renew for another annual Subscription Term. Such renewal Fees shall be subject to any negotiated amounts as set forth in the applicable Order Form; provided, however, that such amounts may be appropriately modified in the event the number or Use Class of any Authorized User changes or there is a change in the designation or the number of Entities.

**3.3. Taxes.** Fees are exclusive of any taxes, assessments or duties that may be assessed upon the Application or any Support or Services provided under this Agreement, including, without limitation, sales, use, excise, value added, personal property, electronic/Internet commerce, export, import, withholding taxes, and third-party fees as disclosed in the Order Form. Customer is responsible for paying CCH any transaction taxes that CCH is legally obligated to charge and remit to the appropriate tax authority. Such taxes do not include taxes based upon CCH's income. Taxes are calculated on product plus additional charges, where applicable. Taxes include state and local sales or use taxes and VAT and are based upon based upon Customer identified primary user location. Customer must submit tax exemption certificates, if any, at the time Customer signs the Order Form.

### 4. TERM & TERMINATION

**4.1. Expiration of Rights.** Subject to the terms of subsection 4.2 - 4.5, Customer's right to access and use the Application shall be for a period of one (1) year from the date on the Order Form for the Application and shall continue to renew for subsequent one-year periods in accordance with subsection 4.5 of this Agreement. Each one-year period shall be referred to as a "Subscription Term."

**4.2. Expiration of Agreement.** If the rights granted under this Agreement are not renewed pursuant to subsection 4.1 and 4.5, this Agreement shall automatically expire and terminate.

#### 4.3. Termination of Agreement for Cause by CCH.

**4.3.1.** This Agreement, including all rights provided hereunder, may be terminated by CCH for cause, in its sole discretion, (a) immediately upon notice to Customer if Customer commits an incurable breach of the terms or conditions of this Agreement, (b) if Customer fails to cure a curable breach of this Agreement within thirty (30) days of being provided with notice of such breach; or (c) if any Fees remain unpaid for a period of thirty (30) days after they are due pursuant to Section 3.1 or Section 3.2 above.

**4.3.2.** Termination of this Agreement pursuant to this subsection 4.3 will not require payment of a refund to Customer and will not affect: (a) Customer's obligation to pay any Fees due, or (b) any remedies available to CCH by law or equity.

**4.4. Effect of Expiration or Termination of Agreement.** Upon any expiration or termination of this Agreement, all rights granted to Customer hereunder will immediately terminate and CCH will have the right to immediately and indefinitely suspend Customer's access to and use of the Application. The following sections will survive the expiration or termination of this Agreement: subsections 2.3, 2.4, 2.5, 2.7, 2.8, 4.3, 4.4, 5.2, 8.3, 8.4 and 8.5, and Sections 1, 3, 7, 9, 10 and 11.

**4.5. Renewals.** Customer's rights to access and use the Application shall automatically renew for additional one-year periods unless either Party notifies the other Party it does not wish to renew within 30 days of the end of the then current Subscription Term; provided, that if Customer does not pay all applicable renewal Fees as provided in Section 3.2 within 30 days of the invoice date for such Subscription Term, Customer's rights to access and use the Application will terminate immediately. In the case

of a renewal, this Agreement shall continue to govern unless: (i) this Agreement is superseded, in CCH's discretion, by a revised written agreement prior to such renewal, or (ii) this Agreement is terminated under subsection 4.3.

## 5. SUPPORT

**5.1. Support.** CCH and/or its applicable third party suppliers will offer product support for the Application remotely from CCH's or such supplier(s)' offices as further specified in Schedule A ("Support"). Support and Services shall not include, and CCH will not provide, any tax, legal or other professional or expert advice of any kind, including, but not limited to any advice regarding the appropriate handling of tax and accounting issues, or otherwise. Customer agrees that Customer and/or Customer's agents or employees will not knowingly place more than one request for support regarding the same situation, support question, issue or matter. CCH reserves the right to terminate Customer's access to Support if it determines that Customer is committing acts that are disruptive to the service (e.g., being verbally abusive to support representatives; providing third parties with access information to CCH customer support lines, or otherwise acting in a manner detrimental to CCH's operation of the Application).

**5.2. Data Retention and Security.** CCH will take reasonable safeguards to prevent the loss of or alteration of information and data properly submitted through Customer's use of the Application. CUSTOMER ACKNOWLEDGES THAT SECURITY SAFEGUARDS BY THEIR NATURE ARE CAPABLE OF CIRCUMVENTION AND THAT CCH DOES NOT AND CANNOT GUARANTEE THAT SUCH INFORMATION AND DATA CANNOT BE ACCESSED BY UNAUTHORIZED PERSONS CAPABLE OF OVERCOMING SUCH SAFEGUARDS. CCH shall not be responsible or liable for any such unauthorized access nor shall any such unauthorized access constitute a breach by CCH of its confidentiality obligations hereunder. CCH will retain the Customer Data (as defined in Section 7.2.7) that Customer has properly submitted to CCH's online servers for at least one (1) year following the year in which Customer submitted any such Customer Data. CCH will then maintain such Customer Data in accordance with its internal business practices. It is Customer's responsibility to, and Customer will, backup onto Customer's own local system all data and records that Customer submits to CCH's network. CCH shall provide Customer upon Customer's request and provided that Customer is not in breach of this Agreement (including the payment of all fees then due and owing) and at CCH's then standard rates for such format, with any and all of the Customer Data that is then readily accessible to CCH. Customer acknowledges and understands that CCH is not performing any data warehousing or file retention services on behalf of Customer.

**5.3. Miscellaneous.** Support shall only be available to Customer for the Subscription Term. CCH may modify its Support policies, procedures and fees from time to time.

## 6. SERVICES

**6.1 General.** CCH may offer implementation or other consulting services relating to the Application. CCH will provide (a) initial implementation of the Application, to the extent specified on the Order Form for the Application and subject to the description, scope, project assumptions, fees, duration, location(s) thereof as specified on such Order Form or agreement incorporated into such Order Form and (b) all other Services, upon mutual agreement with CCH with respect to an Order Form describing the nature, scope, project assumptions, fees, duration, location(s) of the covered Services, in each case in accordance with and subject to the terms and conditions of a separate agreement.

**6.2 Services Performance; Customer Support.** In performing Services, CCH may assign CCH personnel, authorized agents or qualified third-party contractors ("Consultants"). CCH will be responsible for the observance by such Consultants of CCH's obligations hereunder. Customer agrees to provide the information, facilities, personnel and equipment, including, if applicable, suitably configured computers, that may reasonably be identified by CCH as essential to the performance of any Services. Customer may require CCH's personnel in performing any Services on Customer's premises to observe the reasonable safety and security policies of Customer that Customer discloses to CCH in writing in advance of CCH's commencement of the Services to which they are to apply, provided that CCH may decline to perform Services subject to policies that materially increase CCH's costs. Customer shall advise CCH of any hazards to the health and safety of CCH's personnel on the Customer's premises and provide CCH's personnel with appropriate information regarding applicable safety and security procedures.

**6.3 Access.** To the extent that performance of any Services require access to or use of any facility, software, data or personnel of Customer, Customer shall be solely responsible for providing the same to CCH at Customer's sole cost and expense.

## 7. CUSTOMER'S PROFESSIONAL RESPONSIBILITY AND WARRANTIES

**7.1. Professional Responsibility.** Customer understands, agrees and acknowledges that:

- 7.1.1. The Application and the Services provided by CCH are based upon the information and tax data supplied by Customer and CCH does not and shall have no obligation to audit, validate or verify Customer's tax data or tax determinations;
- 7.1.2. Use of the Application does not relieve Customer of responsibility for the preparation, content, accuracy, and review of all computations and tax returns prepared while using the Application or any other work product generated by Customer while using the Application;
- 7.1.3. Customer will review any computations made by the Application and satisfy itself that those computations are correct;
- 7.1.4. Customer will not rely upon CCH or any of its employees, consultants or agents for advice regarding the appropriate treatment of tax, accounting or other matters;
- 7.1.5. CCH is not engaged in rendering legal, accounting or tax professional services and if legal, accounting, tax or other expert assistance is required, the services of a competent professional should be obtained;
- 7.1.6. Customer will retrieve in a timely manner any electronic communications made available to Customer by CCH (for example, acknowledgements and e-mail messages in Customer's mailbox); and
- 7.1.7. Customer is fully and solely responsible for: (a) selection of adequate and appropriate Applications to satisfy Customer's business needs and achieve Customer's intended results; (b) use of the Application; (c) all results obtained from, and all decisions and advice made or given as a result of, the Application; (d) selecting, obtaining and maintaining all hardware, software, Internet service, and other equipment and utilities needed for access to and use of the Application, 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 Application.

**7.2. Customer's Representations.** Customer represents, warrants and covenants that:

- 7.2.1. Customer is accessing and using the Application solely for Customer's own use;
- 7.2.2. Customer will not use the Application to create a product, service or database that competes with CCH or any Application;
- 7.2.3. 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, without limitation, all rules, regulations and procedures of any state or local taxing authorities, including without limitation, the proper determination of nexus, the applicability of taxes against its products and services, use tax determination and calculation, determination of exempt sales and other variables related to the proper application of sales, use, excise and other consumption and gross receipts taxes against Customer's data;
- 7.2.4. Customer will be solely responsible for compliance with this Agreement by the Authorized Users;
- 7.2.5. Customer is not prohibited by a third-party agreement from ordering or using the Applications or providing any Customer Data to CCH hereunder;
- 7.2.6. Customer will not otherwise violate the rights of any third party while accessing or using the Application;
- 7.2.7. Customer has sole responsibility for all Customer Data;
- 7.2.8. Customer agrees not to: upload or transmit any Customer Data: (a) that Customer does not have the lawful right to copy, transmit, distribute, and display (including any Customer Data that would violate any confidentiality or fiduciary obligations that Customer might have with respect to the Customer Data); (b) for which Customer does not have the consent or permission from the owner of any personally identifiable information contained in the Customer Data; (c) that infringes, misappropriates or otherwise violates any intellectual property or other proprietary rights or violates any privacy rights of any third party (including, without limitation, any copyright, trademark, patent, trade secret, or other intellectual property right, or moral right or right of publicity); (d) that is false or misleading; (e) that is defamatory, obscene, or offensive; or (f) that violates, or encourages any conduct that would violate, any applicable law or regulation or would give rise to civil or criminal liability;
- 7.2.9. Customer shall not use the Application to store and shall not

provide to CCH any personally identifiable information (including any health information) of any individual in connection with use of the Application by or on behalf of Customer;

- 7.2.10. Customer will not use the Application to transmit, route, provide connections to or store any material that violate or promote the violation of any of the restrictions of subsection 7.2.8 above.

7.3. **License for Customer Data.** Customer grants CCH the nonexclusive, worldwide, transferable right, on a royalty-free basis, with a right to sublicense this right only to third parties assisting CCH in providing the Application or otherwise fulfilling CCH's obligations hereunder, to possess, store, use, copy, distribute and process Customer Data on the Application on Customer's behalf, solely for the purposes of fulfilling CCH's obligations and/or exercising CCH's rights hereunder. Customer represents, warrants and covenants to CCH that CCH's use of the Customer Data in compliance with the foregoing license grant shall not infringe, misappropriate or otherwise violate any intellectual property rights, or other rights, of any third party.

7.4. **Indemnification.** Customer agrees to indemnify and hold harmless CCH, its applicable third party licensor(s) and suppliers, and the employees, officers, directors and affiliates thereof against any and all liability (including damages, recoveries, deficiencies, interest, penalties and reasonable attorney's fees) to third parties (including, but not limited to, any state or local taxing authority) relating to: (a) Customer's breach of any of its obligations, representations and/or warranties under this Agreement; or (b) except for claims for which CCH is liable under Section 8 below, Customer's use of the Application and/or any third party software, application or service.

## 8. CCH WARRANTIES

8.1. **CCH's General Warranties.** CCH represents and warrants that: (a) it has the right to grant Customer the rights granted hereunder; (b) the Application does not violate any third party's United States copyright or trade secret rights; and (c) CCH has not knowingly inserted in the Application any virus, worm, or similar malicious software that is designed to erase data or damage computer systems by with the Application is accessed. Customer's sole and exclusive recourse and remedy, and CCH's sole, exclusive and entire liability, for (i) a breach of items (a) and (b) by CCH shall be the exercise of Customer's indemnity rights under subsection 8.2 below, and (ii) a breach of item (c) shall be CCH's obligation to make reasonable efforts to remove the malicious software, or if in CCH's reasonable determination the foregoing cannot be accomplished, to refund that portion of the subscription Fee paid for the applicable Application for the period that its use has been disrupted, up to the subscription Fee for that year.

8.2. **Indemnification by CCH.**

8.2.1. Subject to the other terms and conditions set forth herein, CCH agrees to defend Customer, its employees, officers and directors, at CCH's sole cost and indemnify Customer (by paying for damages finally awarded against Customer or any amounts payable in any settlement entered into by Customer and approved by CCH in compliance with this Agreement) from and against any claims, demands, actions or proceedings by any third parties alleging that Customer's use of the Application as permitted herein infringes or violates any third party's United States copyright or trade secret; provided that: (a) CCH is notified promptly in writing of the claim; (b) CCH controls the defense, settlement and approval of the claim; and (c) Customer cooperates reasonably, assists and gives all necessary authority to CCH and reasonably required information in connection with the defense or settlement of the claim.

8.2.2. CCH's indemnity obligations under subsection 8.2.1 hereof will not apply if and to the extent that they arise from or relate to: (a) the access or use of the Application in any manner other than as permitted by CCH hereunder and as required to be used by Customer hereunder; (b) the use of the Application in combination with any intellectual property, services, reports, documentation, hardware, software, data or technology not supplied by CCH, including any customization of any Application add-on interface software by any person other than CCH, and its applicable third party suppliers; or (c) any data or information, or other intellectual property, supplied by Customer or an Authorized User or third party (other than CCH).

8.2.3. If any Application becomes, or in CCH's opinion, may become, the subject of a third party claim covered by CCH's indemnification obligations under subsection 8.2.1, then CCH may, in its sole discretion and at its sole cost and expense: (a) procure for Customer the right to continue using such Application; (b) modify the infringing portion of the Application so as to render it non-infringing but still appropriate for its intended use under this Agreement; or (c)

replace the infringing portion of the Application with non-infringing items with substantially similar functionality. If CCH reasonably determines that none of the foregoing is commercially practicable, then CCH may elect to terminate this Agreement and grant Customer a refund of all prepaid but unused portions of the subscription Fees previously paid to CCH related to the Application in question.

8.2.4. This Section 8.2 states CCH's entire liability and the sole and exclusive remedy of Customer for any claim of infringement or other violation of any intellectual property rights.

8.3. **Limited Warranty.** EXCEPT AS STATED IN SUBSECTION 8.1, THE APPLICATION, SUPPORT, SERVICES AND ANY THIRD PARTY SOFTWARE OR APPLICATION ARE PROVIDED "AS IS" WITHOUT WARRANTY OF ANY KIND, EITHER EXPRESS OR IMPLIED. CCH DISCLAIMS AND EXCLUDES ANY AND ALL OTHER WARRANTIES INCLUDING, BUT NOT LIMITED TO, ANY IMPLIED WARRANTIES OF TITLE, NON-INFRINGEMENT, 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 APPLICATION. CCH DOES NOT WARRANT THAT THE APPLICATION OR ANY COMPONENT THEREOF WILL BE UNINTERRUPTED, THAT THEIR USE OR OPERATION WILL BE ERROR OR DEFECT FREE, THAT THE APPLICATION OR ANY COMPONENT THEREOF WILL ALWAYS BE ACCESSIBLE OR AVAILABLE, OR THAT ALL APPLICATION DEFECTS WILL BE CORRECTED. CUSTOMER WILL BE SOLELY RESPONSIBLE FOR THE SELECTION, USE AND SUITABILITY OF THE APPLICATION AND CCH WILL HAVE NO LIABILITY THEREFOR. NO CONSULTANT, EMPLOYEE OR AGENT OF CCH OR ANY OF THEIR SUBSIDIARIES OR AFFILIATES IS AUTHORIZED TO MAKE ANY STATEMENT THAT ADDS TO OR AMENDS ANY OF THE WARRANTIES OR LIMITATIONS CONTAINED IN THIS AGREEMENT.

8.4. **Limitation of Liability and Damages.** NEITHER PARTY NOR ANY OF ITS AFFILIATES (AND IN THE CASE OF CCH, ITS SUPPLIERS, LICENSORS OR CONSULTANTS) WILL HAVE ANY LIABILITY TO THE OTHER OR ANY THIRD PARTY (INCLUDING, WITHOUT LIMITATION, ANY CONTRACTOR, AGENT, OR AFFILIATE 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 APPLICATION, SUPPORT AND/OR SERVICES; PROVIDED, HOWEVER, THAT THE FOREGOING LIMITATION OF LIABILITY SHALL NOT APPLY FOR ANY BREACH OF A PARTY'S CONFIDENTIALITY OBLIGATIONS UNDER SECTION 10.1 OR A BREACH OF A PARTY'S (OR IN THE CASE OF CCH, ITS SUPPLIERS, LICENSORS OR CONSULTANTS, AS APPLICABLE) OWNERSHIP RIGHTS BY THE OTHER PARTY AS SET FORTH HEREIN. THE TOTAL LIABILITY OF CCH AND ITS SUPPLIERS, LICENSORS AND CONSULTANTS TO CUSTOMER OR ANY THIRD PARTY RESULTING FROM OR ARISING OUT OF THIS AGREEMENT, THE APPLICATION, SUPPORT AND/OR SERVICES FOR ANY AND ALL CLAIMS OR TYPES OF DAMAGES SHALL NOT EXCEED THE TOTAL FEES PAID OR PAYABLE BY CUSTOMER FOR THE APPLICABLE APPLICATION DURING THE TWELVE (12) MONTHS IMMEDIATELY PRECEDING THE FIRST EVENT GIVING RISE TO LIABILITY. Neither CCH nor any of its suppliers, licensors or consultants is an insurer with regard to performance of the Application. Customer agrees to assume the risk for: (a) all liabilities disclaimed by CCH contained herein, and (b) all alleged damages in excess of the amount of the limited remedy provided hereunder. The allocations of liability in this subsection 8.4 represent the agreed, bargained-for understanding of the parties and CCH'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 AS PROVIDED ABOVE 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 Application may contain code, content, features, functionality, and components that are provided by third-parties. Furthermore, the Application may require data and information from such third-parties in order to work properly. These third-party products may or may not have additional licensing requirements independent of CCH. Customer and CCH agree that any additional licenses required to access or use third-party products will be negotiated solely between Customer and any third-party unless otherwise specified in writing by CCH. ANY SUCH CCH-PROVIDED THIRD-PARTY PRODUCTS SHALL BE PROVIDED "AS IS" WITHOUT WARRANTY OF ANY KIND BY CCH. ALL RIGHTS AND OBLIGATIONS WITH RESPECT TO SAID CCH PROVIDED THIRD-PARTY PRODUCTS SHALL BE GOVERNED EXCLUSIVELY BY THE TERMS AND CONDITIONS OF AGREEMENTS PROVIDED BY SUPPLIERS OR LICENSORS OF SAID THIRD-PARTY PRODUCTS AND CUSTOMER HEREBY RELEASES CCH FROM ALL LIABILITY AND RESPONSIBILITY WITH RESPECT THERETO. ANY SUCH THIRD-PARTY PRODUCT SHALL BE IDENTIFIED IN THE APPLICABLE

ORDER FORM.

## 9. DISPUTE RESOLUTION

- 9.1. **Time Limit on Claims.** Except for collection actions which may be brought by CCH at any time, no action arising out of any claimed breach of this Agreement or transactions under this Agreement may be brought by either party more than one (1) year after the event which gives rise to the specific cause of action.
- 9.2. **Jurisdiction.** Customer agrees that this Agreement shall be interpreted and enforced according to the laws of the State of Illinois, without any regard to conflicts of law rules, and shall be treated as if executed and performed in Cook County, State of Illinois. All disputes arising out of or relating to this Agreement shall be instituted and prosecuted exclusively in Cook County, State of Illinois, with Customer specifically consenting to extrajurisdictional service of process for that purpose. The parties agree that neither the United Nations Convention on Contracts for the International Sale of Goods nor any state's Uniform Computer Information Transactions Act shall apply in any respect to this Agreement or to the parties in general.
- 9.3. **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 AND THE TRANSACTIONS IT CONTEMPLATES.
- 9.4. **Enforcement.** Customer will pay all of CCH's attorneys' fees and costs and expenses incurred in the enforcement of any of the provisions of this Agreement.
- 9.5. **Remedies.** Customer acknowledges that the Application and other proprietary information of CCH and/or its third party licensor(s), as applicable, are unique and that, in the event of any breach of this Agreement by Customer, CCH and/or its third party licensor(s), as applicable, 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.
- 9.6. **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 CCH Incorporated, 2700 Lake Cook Rd., Riverwoods, IL 60015 Attn: Indirect Tax Product Line Manager with a copy to CCH Incorporated, 2700 Lake Cook Rd., Riverwoods, IL 60015 Attn: Associate General Counsel - Tax & Accounting.
- 9.7. **Enforceability.** In the event that any of the provisions, or portions thereof, of this Agreement are held to be unenforceable or invalid by any court of competent jurisdiction, the validity and enforceability of the remaining provisions and portions thereof of this Agreement shall not be affected thereby.
- 9.8. **Waiver.** A party's failure or delay to require compliance with the conditions of this Agreement, or to exercise any right provided herein, shall not be deemed a waiver by such party of such condition 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. A waiver made in writing 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.** During the term hereof and for four (4) years after termination or expiration of this Agreement (and with respect to trade secrets for so long as such Confidential Information remains a trade secret), all information furnished or disclosed to the other pursuant to this Agreement, including, without limitation, the terms of Customer's Order Form(s), trade secrets regarding and proprietary information within the Application, Customer's data and any discussions between the parties regarding other potential business relationships (the "Confidential Information"), shall be held in strict confidence by the parties, and will not be used, made available or disclosed to any third party without the other party's prior written consent except as permitted hereunder. 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 or otherwise fulfill the obligations under this Agreement and who are contractually bound not to disclose or use the Confidential Information except as expressly provided in 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 of a similar nature and/or importance from unauthorized disclosure and use (but in no event using less than a reasonable degree of care).

- 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 becomes generally known by and available to the general public without breach of the terms of this Agreement; (b) is lawfully obtained from a third party without binder of secrecy; (c) is independently developed by such party without any access to or use of any Confidential Information 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 notify the disclosing party of any such requirement prior to disclosure (except where such disclosure is not permitted by law) 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, including, without limitation, all electronically stored copies. However, each party will be entitled to retain copies of the other party's Confidential Information preserved or recorded or saved automatically to standard back-up or archival systems. Moreover, CCH may retain a copy of such Confidential Information for the sole purpose of and to the extent necessary for CCH to comply with applicable and legal, regulatory, and/or reasonable internal archival policies and requirements (with such Confidential Information otherwise remaining subject to the terms and conditions of this Section 10). The disclosing party will retain all proprietary rights to the information it discloses hereunder, regardless of the expiration of the obligations under this Section 10.

## 11. MISCELLANEOUS

- 11.1. **Entire Agreement.** This Agreement, along with the Order Form(s) and any other terms referenced by this Agreement but otherwise published by CCH outside of this Agreement constitutes the entire and exclusive agreement and understanding between Customer and CCH with respect to the Application, Support and any Services to be furnished hereunder, including any representations, express or implied, with respect to the Application, Support or any Services; 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). Customer may not rely upon oral statements made about the Application, Support and/or Services. No supplement, modification or amendment of this Agreement will be binding unless executed in writing by CCH and Customer after reasonable opportunity to accept or reject such supplement, modification or amendment; provided, however, that CCH reserves the right to revise this Agreement from time to time in its discretion, provided that to the extent such revisions are made by CCH during Customer's then existing term, then, upon written notice to CCH, Customer shall have the right to reject the applicability of such revisions to Customer until the expiration of such existing Subscription Term, but such terms shall then commence and be applicable for any renewal Subscription Term.
- 11.2. **Precedence.** In the event of any inconsistency or conflict between the terms and conditions of this Agreement and any Order Form, schedule, exhibit or other attachment, the order of precedence shall be as follows: first, the body of this Agreement; then, any Order Form; then any exhibits or other attachments to any Order Form. In the event of conflict between this Agreement and any Order Form, the body of this Agreement shall govern and control, except to the extent such Order Form is explicit that this Agreement is being amended by such Order Form.
- 11.3. **Evaluation Use.** If the Application is made available to Customer on an evaluation or trial basis, then this Agreement will govern Customer's access and use except as modified by this subsection 11.3. Any Application made available to Customer for evaluation purposes shall only be accessed and used for a limited period of time. Certain functionality of such Application may be disabled or restricted. Commercial or production use of such Application is not authorized, is outside the scope of this Agreement, and is a violation of U.S. and

international copyright laws. Access to any Application made available on an evaluation basis shall be terminated and disabled by CCH upon the conclusion of the evaluation. If Customer wishes to access and use the Application for commercial or production purposes then Customer must purchase such rights from CCH. The following sections of this Agreement shall not apply to any Application made available to Customer on an evaluation basis: subsections 2.1, 8.1 and 8.2, and Sections 3, 4 and 5.

**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, but not limited to, 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. The party whose performance is adversely affected by any such force majeure event shall exercise commercially reasonable efforts to resolve or work around the failures or impediments caused thereby.

**11.5. Contact Information.** Customer agrees to always provide CCH with Customer's most current contact information, including Customer's address, phone number, fax number and e-mail address. Customer also agrees to provide CCH with Customer's most current applicable identification numbers, as well as proof of the identification number holder's name and address, or such other information that CCH might reasonably require to perform the service specified in this Agreement, if Customer will be using the Application to electronically file tax returns.

**11.6. Licensing Audit.** Upon CCH's written request, Customer shall furnish CCH with a signed certificate verifying that Customer has used and is using the Application pursuant to and in compliance with the terms of this Agreement and only by Authorized Users. At its expense, CCH may audit Customer's compliance with the requirements of this Agreement. Any such audit shall be conducted during regular business hours at Customer's facilities and shall not unreasonably interfere with Customer's business activities. During any such audit CCH shall be allowed to interview any of Customer's current employees, former employees or contractors. If CCH determines that Customer has not paid appropriate license or other fees for use of the Software or Deliverables at any location, Customer will be invoiced for such license and other 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). CCH shall recoup and Customer shall pay the reasonable cost of the audit if the audit detects unpaid fees that exceed five percent (5%) of the total fees actually paid for the period so audited. This right shall not limit or preclude any additional remedies available to CCH provided by law or equity.

**11.7. Export Restrictions.** Customer is advised that the Application may be subject to access and export controls under United States laws and regulations, including the U.S. Export Administration Regulations, and diversion contrary to U.S. law and regulation is prohibited. Customer agrees to not directly or indirectly access, export, import or transmit the Application from or to any country, end user or for any end use that is prohibited by any applicable U.S. regulation or statute (including but not limited to those countries embargoed from time to time by the U.S. government or the United Nations). Additionally, Customer agrees not to directly or indirectly access, export, import, transmit or use the Application contrary to the laws or regulations of any other governmental entity that has jurisdiction over such access, export, import, transmission or use. Customer represents and agrees that neither the United States Bureau of Industry and Export Administration nor any other governmental agency has issued sanctions against Customer or otherwise suspended, revoked or denied Customer's export privileges.

**11.8. Modification/Replacement of Application.** CCH reserves the right, in its sole discretion and without first consulting with Customer, to discontinue or modify the Application or any component thereof for any reason. If an Application is discontinued during the applicable Subscription Term, then CCH will, in its discretion, either: (a) continue to provide Support for the discontinued product for the remainder of the then current Subscription Term; (b) provide a pro-rata refund of the Subscription Fees paid for the discontinued product for the applicable Subscription Term; or (c) replace the discontinued product for the duration of the then-current Subscription Term with a successor product having equal or greater functionality (with CCH reserving the right to charge additional Fees for any such new product).

**11.9. Assignment.** Neither the rights granted hereunder nor the Application

may be sublicensed, assigned, sold, hypothecated, or transferred by Customer without the prior written consent of CCH (which shall not be unreasonably withheld in the case of an internal company restructuring). Any attempt to sublicense, assign or transfer any of the rights, duties or obligations under this Agreement without the prior written consent of CCH shall automatically terminate the rights granted hereunder and shall be void and of no effect. CCH may assign this Agreement or delegate its duties, in whole or in part, without any consent of Customer. Customer agrees that CCH's retention of these contractual and other legal rights is an essential part of this Agreement.

**11.10. Data Transmission Notification.** The Application may transmit to the servers on which the Application is hosted, various information relating to Customer's use of the Application, including general information about Customer's computer system from which the Application is being accessed (for example, system configuration, type of internet connectivity, RAM, CPU, operating system, browser version), as well as certain data records that Customer has created while using the Application. CCH may use this information 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.

Master 09/2012

### Schedule A

#### Application Support

##### Severity Definitions

Support requests for all Supported Applications may be submitted by Customer online through CCH's web-based customer support system, email, chat, or by telephone if confirmed in writing to CCH within 24 hours of such request by telephone. The support request severity level is determined jointly by Customer and CCH and is based on the following severity definitions:

Severity Level	Characteristics	Response Target	Recovery / Solution Target
1	Application is functionally inoperative. Impact to operations is so severe that immediate resolution and the highest speed of response is required. When a Severity 1 call is received and verified, a response team will be assembled at CCH to address and resolve the outstanding issue. The response team will consist of sufficiently senior support and development team members. An action plan will be developed and implemented.	1 hour	Within 24 hours – 100%
2	Application is functionally operational but requires some form of temporary, interim workaround due to substantial service performance degradation or service delivery is materially impacted.	8 hours	Within 48 hours – 100%
3	This a standard or routine support request. No material impact to service. Alternative is available; deferred maintenance is acceptable.	36 hours	Within five (5) calendar days.

- Each of the Recovery/Solution times set forth above are only targets that CCH will make a diligent, commercially reasonable effort to achieve, but CCH cannot and does not guarantee that they can or will be able to achieve a recovery or solution to the problem within the aforementioned target times.
- Access to Support via web ticketing, email, chat, and phone.
  - Please visit our Support web-site at <https://support.cch.com/>
    - Web Ticketing
    - Chat
    - Phone Number
  - Support service available during published Support hours see: <https://support.cch.com/calendar/>