

WEBSITES AND PORTAL TERMS OF USE

CROSSLINK FAMILY OF COMPANIES

Important Information: Please read this carefully as we have made updates to our Terms of Use. These Terms of Use go into effect January 1, 2025 (“Effective Date”).

The CrossLink Family of Companies (collectively referred to as “CrossLink,” “we,” “our,” or “us”) provides this website. The CrossLink Family of Companies currently consists of CrossLink Professional Tax Solutions, CrossLink Tax Tech Solutions, LLC and Audit Allies, LLC.

This website and other related websites, and mobile applications where these Terms of Use are posted or made available (collectively referred to as “Sites”) comprise various web pages and services operated by CrossLink. The following terms, conditions and notices, together with any documents expressly incorporated by reference (collectively, these “Terms of Use”), govern your access to and use of the Sites. The Sites are offered to you conditioned upon your acceptance of these Terms of Use, and by accessing and using these Sites, you represent that you have read, understood, and agree to be bound by these Terms of Use.

Some areas of the Sites or content provided on or through the Sites may have additional rules, guidelines, license agreements, user agreements, legal notices, click-through agreements or other terms and conditions that apply to your access or use of that area of the Site or content. If you use any of our products or services (e.g., our tax preparation software), you are subject to any applicable agreements (“Supplemental Agreements”) and any posted guidelines or rules applicable to such products or services. All such guidelines, or rules, are hereby incorporated by reference into these Terms of Use. Where a conflict or inconsistency exists between these Terms of Use and any of the Supplemental Agreements, the provisions of the applicable Supplemental Agreement shall have precedence and control with respect to your access and use of that area of the Site or content.

Neither CrossLink nor its representatives are engaged in rendering legal or tax services or other such advice.

1. PRIVACY

Our Privacy Policy explains the data we collect, use, store, and process while you use and access our Sites. By using our Sites, you acknowledge that you have read, understood, and agree to the terms of our Privacy Policy, which is incorporated herein by reference, and you agree that we may use such data in accordance with the terms of our Privacy Policy. You can find our Privacy Policy on the main pages of our Sites, including www.crosslinktax.com. Privacy regulations and our business change frequently, and our Privacy Policy will change accordingly. You should check our Sites frequently to see recent changes.

2. COMPLIANCE WITH POLICIES/LAWS

While using the Sites, you agree to comply with all posted policies and agreements, which may be updated periodically, as well as all applicable state, federal, and local laws and regulations. Failure to adhere to our policies or legal requirements may result in the suspension or termination of your access to the Sites.

3. MODIFICATION OF THESE TERMS OF USE

CrossLink reserves the right, in its sole discretion, to modify, add to, or remove any portion of these Terms of Use, in whole or in part, at any time. Modified Terms of Use will take effect upon posting unless stated otherwise by us. Your continued use of the Sites after such change becomes effective will

constitute your affirmative acceptance to the modified Terms of Use. If you do not agree to, or cannot comply with, the Terms of Use as amended, you must stop using the Sites.

4. MODIFICATIONS TO PRODUCTS, SERVICES AND PRICES

Prices for products and services offered on the Sites are subject to change without notice. CrossLink reserves the right at any time to modify or discontinue any of its products, services, or any part or content thereof without notice at any time. CrossLink shall not be liable to you or any third party for any modification, price change, suspension or discontinuance of its products or services.

In the event a product or service is listed at an incorrect price due to a typographical or clerical error, CrossLink shall have the right to refuse or cancel any orders placed for products or services listed at the incorrect price. CrossLink shall have the right to refuse or cancel any such orders whether or not the order has been confirmed and paid for. If payment has already been made for the purchase and your order is canceled, CrossLink shall promptly issue a refund of the amount paid.

5. MODIFICATIONS TO THE SITES

CrossLink reserves the right to modify any information, functions or features on the Sites including, but not limited to the content, services offered, products offered, databases, hours of availability, and equipment or software needed for access or use of the Sites, or to terminate or temporarily suspend any Site either partially or completely for any or no reason and without notice. CrossLink may also impose limits on certain features of the Sites and/or restrict your access to parts or all of the Sites, including the Portal Sites, without notice or liability, and we will not be liable to you for any loss which you may incur as a result of any such change. We reserve the right to refuse to post or to remove any information or materials, in whole or in part, that we determine to be in our sole discretion unacceptable, undesirable, inappropriate or in violation of these Terms of Use.

6. TRANSMISSION OF DATA/USER RESPONSIBILITIES

Use of the Sites may involve the transmission of data through the networks of your mobile carrier or Internet service provider (ISP). You are responsible for all carrier, text/SMS, data, or other related fees or charges you incur from your carrier or ISP in connection with or related to your use of the Sites. We assume no liability or responsibility for the payment of any charges you may incur. System availability and access to the services and information available on the Sites may be limited or unavailable for reasons which may include, without limitation, system performance, telecommunications failure, hardware failure or software failure. You are responsible for your use of your Internet browser, the Sites, and the services and information provided on the Sites. We are not responsible for the deletion of data, timeliness of services, or the failure to store any of your data or personalization settings.

7. INTELLECTUAL PROPERTY

All content on the Sites, including but not limited to text, graphics, logos, button icons, images, audio clips, trade names, trademarks, service marks, trade dress, digital downloads, data compilations, software, and the compilation of any of the foregoing, is our property or the property of our licensors and is protected by United States and international patent, copyright, and trademark laws. The display and availability of the content on the Sites does not convey or create any license or other rights in the content. Any unauthorized copying, reverse engineering, redistribution, reproduction, publication, or modification of content on the Sites by any person without our prior written authorization is strictly prohibited, may be a violation of federal or common law, trademark, patent, and copyright laws and may subject such a violator to legal action. The use of content from the Sites on any other websites or networked computer environment is similarly prohibited. You may not reverse assemble, decompile, reverse engineer or other attempt to derive source code (or the underlying ideas, algorithms, structure or organization), or remove any copyright notices, identification or any other proprietary notices from any of the software, copyrighted content and any proprietary information on the Sites. Requests for permission to reproduce or

distribute materials found on the Sites can be made by contacting us in writing. You are also strictly prohibited from creating works or materials that derive from or are based on the Sites content or other materials contained in the Sites including, without limitation, fonts, icons, link buttons, wallpaper, desktop themes and unlicensed merchandise. This prohibition applies regardless of whether the derivative materials are sold, bartered, or given away.

8. USER RESPONSIBILITIES AND YOUR ACCOUNT

There may be portions of the Sites, including the Portal Sites, that require you to create a user account. You are responsible for maintaining the confidentiality of your account and password and for restricting access to your computer, and you agree to accept responsibility for all activities that occur under your account. You agree to immediately notify us of any unauthorized use of your password or account, or any other breach of security of which you are aware, and to ensure that you properly close out of your account at the end of each session. We may, in our sole discretion, terminate your password, account (or any part thereof) or use of the Sites at any time and for any or no reason. CrossLink will not be liable to you or any third party for any termination of your access to the Sites. If your status as a user of the Sites is terminated, you will (i) stop using the Sites and any information obtained from the Sites, and (ii) destroy all copies of your account information, password and any information obtained from the Sites.

You agree that any information you provide to us through the Sites will be accurate, current, and complete. If you provide any information that is untrue, inaccurate, not current or incomplete as of the date the information was provided, or we have reasonable grounds to suspect that such information is untrue, inaccurate, not current or incomplete, we have the right, without limitation, to suspend or terminate any of your accounts and to refuse any and all current or future use of the Sites (or any portion thereof) and the services and information provided on the Sites.

You agree that you or your authorized users have all rights necessary to legally post or transmit all content and data or other materials through the Sites, and the possession, storage and use by CrossLink of such content and data or other materials will not infringe, misappropriate, or otherwise violate any intellectual property rights, or other rights, of any third party. CrossLink reserves the right, in its sole discretion, at any time, to remove any content and data or other materials that it believes to be in violation of these Terms of Use.

Business Information

You are responsible for entering a valid business (whether a sole proprietorship, partnership, corporation, limited liability company, or other legal entity) name in setting up your account. The business identified in your account must be (1) in good standing in its state of incorporation, unless it is a sole proprietorship; and (2) the holder of the Electronic Filing Identification Number (EFIN) entered in your account.

Primary Contact

The primary contact identified in your account should be the same individual identified as the responsible party for (1) all activities within your account; and (2) EFIN documentation.

EFIN

You represent and agree that you will only use a valid EFIN on your account. Your business must be the holder of the EFIN. You may not use an EFIN held by a friend, family member, or another business (even if the business is affiliated with your business). In accordance with IRS regulations, invalid uses of an EFIN include:

- Using an EFIN owned by a previous employer.
- Using an EFIN that may no longer be associated with your firm.

- Using an EFIN of a firm whose structure changed due to the death of a Principal listed on the application.

You agree that per IRS regulations, your EFIN is not transferable. Even if you transfer your business by sale, gift, or other disposition, you may not transfer your EFIN. You must protect your EFIN from unauthorized use at all times. If you acquire a business, you are responsible for obtaining a new EFIN rather than use an old EFIN previously associated with the business.

By requesting e-file capabilities on an account, you agree to follow the rules and regulations outlined in IRS Publication 3112 (IRS e-file Application & Participation). You understand that any deviation or violation of the rules and regulations outlined in IRS Publication 3112 will result in e-file capabilities being immediately removed from your account until such a time as the deficiencies have been corrected and compliance with IRS Publication 3112 has been achieved.

Your EFIN account must be up to date and in good standing with the IRS. As a condition for using our services, you will be required to provide documentation to verify your EFIN.

9. SMS TERMS

You can receive different types of text messages from us, including, but not limited to, communications regarding activities within your account, other account-related or transactional messages and promotional offers. If you agree to receive text messages from us, you agree to and understand the following:

- Your wireless service carrier's standard text message and data rates may apply.
- You agree that we may communicate with you by automated SMS, MMS, text message or other electronic means to your mobile device.
- Message frequency varies.
- In the event you change or deactivate your mobile telephone number, you agree to promptly update your account information.
- We may send you a message to confirm your choice to receive text messages.
- You can cancel text messaging at any time by replying "STOP" to the most recent text message you received.
 - If you have agreed to receive multiple types of text messages, you will need to cancel each message type separately.
 - We will send you a text message to confirm you have been unsubscribed.
- Reply "HELP" for instructions and how to unsubscribe.
 - This may not be available for some message types.

Other SMS Terms are outlined under our "SMS Messaging Terms" located at www.crosslinktax.com.

10. CONTENT AND FUNCTIONALITY OF THE SITES

While CrossLink endeavors to ensure that all information on our Sites (e.g., template documents) is accurate, we cannot vouch that all information will be accurate and up-to-date at all times. We therefore reserve the right not to be held responsible for the topicality, correctness, completeness or quality of the information provided. Liability claims regarding damage caused by the use of any information provided, including any kind of information which is incomplete or incorrect, will therefore be rejected. You are using or refraining from using this information at your own risk. Should you find inaccurate information on the Sites, please inform us and we shall correct it, where we agree, as soon as it is practicable to do so.

11. ARTIFICIAL INTELLIGENCE

CrossLink is continuously seeking opportunities to enhance the benefits of our products and services for our customers. This includes integrating select, industry-leading Artificial Intelligence ("AI") features and tools ("AI Features") to improve, develop, and deliver our services or software [e.g., to assist in the

preparation of tax returns]. Below, we discuss the nature of these AI Features, their usage, and any features or risks associated with AI that you should be aware of.

Applicability and Scope. These AI terms apply only to the AI Features provided or as incorporated as part of our services. Notwithstanding any other consent provided regarding the processing of your data, you acknowledge that the AI Features may access personal data you input into our services. You consent to (or have obtained informed consent from the data subject for) such personal data being processed by these AI Features.

We may use artificial intelligence (“AI”) and related tools to collect information from you, or to analyze, optimize, and deliver our products and services to you. For example, we may use AI to collect financial information by reading submitted documents (e.g., W-2 form), to analyze how our Sites are used and enhance them, or to provide support to you. We will provide additional disclosures on the Sites and our Privacy Policy as required by law.

Definitions. “AI Feature(s)”: Components of the service, including any of CrossLink’s AI tools, that utilize large language models (“LLMs”) or other machine learning (“ML”) and/or AI to generate Output. These features exhibit significant generality and can competently perform a wide range of distinct tasks, especially when trained on large datasets using self-supervision at scale and can be integrated into various downstream systems or applications.

- “Input(s)”: Any data, content, or materials you submit to CrossLink’s AI Features, including audio files, video files, documents, images, or text (along with any output parameters, such as aspect ratio or style) to receive Output.
- “Output(s)”: The resulting content provided to you within the services and/or CrossLink’s AI Features based on the Inputs, which may include images, text, vector graphic files, audio files, or video files.

Use. CrossLink’s AI Features may require you to provide Input, which will be used by CrossLink’s AI Features to generate Output. CrossLink seeks to use your Input and Output to enhance its AI Features. You grant CrossLink a non-exclusive, perpetual, irrevocable, worldwide, royalty-free license to use your Input and Output. CrossLink will remove direct identifiers when using Input and Output to improve AI Features, in accordance with industry standards.

Warranties and Disclaimers. Artificial Intelligence and large language models are frontier technologies that are still improving in accuracy, reliability, and safety. When you use our AI Features, you acknowledge and agree:

- a. Outputs may not always be accurate and may contain material inaccuracies even if their level of detail or specificity make them appear to be accurate.
- b. You should not rely on any Outputs without independently verifying their accuracy.
- c. The information provided by AI Features does not replace professional advice.
- d. The AI Features and any Outputs may not reflect correct, current, or complete information.
- e. Outputs may contain content that is inconsistent with CrossLink’s views.

12. DOWNLOADABLE MATERIAL

All downloadable material available on the Sites is carefully scanned for viruses before being uploaded onto the Sites. However, we recommend that, as an extra precaution, you run your own virus check on each document you download before saving it to your disk, hard drive or cloud account.

13. CONFIDENTIAL INFORMATION

You agree that you will not disclose our Confidential Information to any person or entity, other than as necessary to use the products, services and information provided on the Sites. You will not use or permit the use of any Confidential Information except as necessary in connection with the products, services and information. You shall use at least the same degree of care in safeguarding the Confidential Information as you use in safeguarding your own confidential information, but in no event shall you use less than due diligence and care. "Confidential Information" means all information or material which: (i) is obtained from password protected portions of the Sites or (ii) (A) is marked "Confidential," "Restricted," or other similar marking, (B) is known by the parties to be considered confidential, or (C) is or should be known or understood to be confidential or proprietary by an individual exercising reasonable judgment.

14. ACCESS AND USE

We do not guarantee continuous access to the Sites, including the Portal Sites. From time to time, interruptions, errors or other deficiencies in service may occur, including, without limitation, maintenance interruptions, interruptions in the accessibility of the Internet, a system outage or heavy demand. You are responsible, at your own expense, to obtain and maintain all necessary equipment, software and communication links as required in order to access the Sites. You agree not to take any steps that would have a negative impact on the security, integrity or functioning of our systems. You further agree not to use any third-party website, software or service to access the Sites, or to stream any information we provide. Information in the Sites does not constitute a solicitation or offer to sell products or services. You acknowledge and agree that while you may access the Sites from other jurisdictions outside of the U.S., the information and any tools in the Sites are intended for use only in the U.S., and U.S. state and federal laws exclusively apply to the access and use of the Sites, notwithstanding domicile, residence or physical location of any user. If you access or use the Sites outside of the U.S., you do so at your own risk, and you bear all responsibility for compliance with any local, provincial, national, or international laws that are applicable to such access by you.

15. NO UNLAWFUL OR PROHIBITED USE

As a condition of your use of the Sites, you warrant to CrossLink that you will not use the Sites for any purpose that is against the law or prohibited by these terms. You may not use any of the Sites in any manner which could damage, disable, overburden, or impair any of the Sites or interfere with any other party's use and enjoyment of any of the Sites. You may not obtain or attempt to obtain any materials or information through any means not intentionally made available or provided for through the Sites. If you violate any of these terms, your permission to use the Sites automatically ends.

You are prohibited from violating or attempting to violate the security of the Sites, including, without limitation, (a) accessing data not intended for such user or logging onto a server or an account which the user is not authorized to access; or (b) attempting to probe, scan or test the vulnerability of a system or network or to breach security or authentication measures without proper authorization; or (c) accessing or using the Sites or any portion thereof without authorization, in violation of these Terms of Use or in violation of applicable law.

You may not, without our prior written permission, use any computer code, data mining software, "robot," "bot," "spider," "scraper," "crawler" or other automatic device, or program, algorithm or methodology having similar processes or functionality, or any manual process, to access, monitor or copy any of the web pages, data or content found on the Sites or accessed through the Sites. You may not use such automated or manual processes to deep-link to any feature or content on the Sites, bypass our robot exclusion headers or other measures CrossLink may use to prevent or restrict access to the Sites. You may not use any electronic communication feature of the Sites for any purpose that is unlawful, tortious, intrusive on another's privacy, harassing, libelous, defamatory, obscene, or threatening. You agree not to upload, download, reproduce, display, distribute, misuse or use any Content, information, software or

other material located on the Site in any other manner that is likely to cause confusion among consumers, that dilutes the strength of CrossLink or its licensors' property, or that otherwise infringes upon CrossLink or its licensors' intellectual property rights. You further agree not to use any device, software or routine to interfere or attempt to interfere with the proper functioning of the Sites or any activity being conducted on the Sites. You may not introduce viruses, spyware, or other malicious code to the Sites. You represent and warrant that you use frequently updated, commercially standard virus protection software to ensure that the system you use to access our Sites is virus free.

16. LINKS TO THIRD PARTY SITES

The Sites may contain hyperlinks to websites operated by parties other than CrossLink. Such hyperlinks are provided for your reference only. We do not control such websites and are not responsible for their content. If we post hyperlinks to other websites, this does not mean that we endorse the material on such websites or associate ourselves with their operators. We are not responsible for the financial or other products or services or for the accuracy of the data obtained from third-party sites that are displayed or reported through our Sites. Your access to and use of such websites, including information, material, products, and services on such websites, is solely at your own risk. Furthermore, because our Privacy Policy is applicable only when you are on our Sites, once linked to another website, you should read that website's privacy policy before disclosing any personal information. Where we are offering our own content on or through third party websites (whether by linking, framing or otherwise), your use or display of that content shall be subject to these Terms of Use unless a specific Supplemental Agreement is applicable to the use or display of that content.

17. TRANSACTIONS WITH THIRD PARTIES

Your correspondence or business dealings with, or participation in promotions of, advertisers or third parties found on or throughout the Sites, including without limitation with respect to the payment and delivery of related products or services and any other terms, conditions, warranties, or representations associated with such dealings, are solely between you and such third parties and are not binding on us.

18. MAKING PURCHASES THROUGH THE SITES

If you wish to make purchases through the Sites, you may be asked by the merchant or service provider from whom you are making the purchase to supply certain information, including credit card or other payment mechanism information. You agree not to hold CrossLink liable for any loss or damage of any sort incurred from any interactions with any merchant or service provider through the Sites. You agree that all information you provide any merchant or information or service provider through the Sites for purposes of making purchases will be accurate, complete, and current. The merchants and service providers offering products and services through the Sites set their own prices and may change prices or institute new prices at any time.

You agree to pay all charges incurred by users of your account with credit card or other payment mechanism at the prices in effect when such charges are incurred. You also will be responsible for paying any applicable taxes relating to purchases through the Sites.

19. PAYMENT SERVICE PROVIDERS

If you make or receive payments using a Payment Service Provider [a third-party financial service provider with respect to payment of funds by Site users], you acknowledge and agree that you will comply with any Payment Service Provider terms of service or other agreement between you and the Payment Service Provider. We will not be held liable for any losses or damages, direct or indirect, pecuniary or non-pecuniary, resulting from the actions or omissions of any Payment Service Provider, and we expressly disclaim any responsibility in this regard. Any fees for use of a Payment Service Provider to make payments or receive payments will be borne by you. Any fees imposed on you by a Payment Service Provider are in addition to any fees payable to CrossLink.

20. USE OF COOKIES

The Sites use “cookies” to help you personalize your online experience. A cookie is a text file that is placed on your hard disk by a web page server. Cookies cannot be used to run programs or deliver viruses to your computer. Cookies are uniquely assigned to you and can only be read by a web server in the domain that issued the cookie to you. One of the primary purposes of cookies is to help us provide you with a better user experience by remembering certain information about you, including preferences. For example, if you personalize a page on one of the Sites, or register with a Site or its services, a cookie helps the Site recall your specific information on subsequent visits. This simplifies the process of recording your personal information, such as billing addresses, shipping addresses, and so on. When you return to a Site, the information you previously provided can be retrieved, so you can easily use the Site’s features that you customized. You have the ability to accept or decline cookies. Most web browsers automatically accept cookies, but you can usually modify your browser setting to decline cookies if you prefer. If you choose to decline cookies, you may not be able to fully experience the interactive features of a Site’s services or the features of other websites you visit.

For further information about our use of Cookies please see the section titled “Cookies and Other Tracking Technologies” within our Privacy Policy.

21. INDEMNIFICATION

You agree to defend (at our option), hold harmless, and indemnify us from and against all third-party claims and any liabilities, assessments, losses, costs, and expenses (including reasonable attorneys’ fees) arising from or related to: (a) your alleged or actual breach of these Terms of Use, including any representations and warranties made by you; (b) your placement or transmission of any messages, information, software, or other materials through the Sites, whether by you or users of your account; and/or (c) your alleged or actual infringement or violation of any third-party rights, including, but not limited to, intellectual property rights, rights of publicity, and rights of privacy.

22. DISCLAIMER OF WARRANTIES/LIMITATION OF LIABILITY

By using the Sites, including any applets, software, and content contained therein, you agree that use of the Sites is entirely at your own risk. THE INFORMATION, SOFTWARE, PRODUCTS, AND SERVICES INCLUDED IN OR AVAILABLE THROUGH THE SITES MAY INCLUDE INACCURACIES OR TYPOGRAPHICAL ERRORS. CROSSLINK AND/OR ITS REPRESENTATIVES (DEFINED BELOW) MAY MAKE UPDATES AND/OR CHANGES TO THE SITES AT ANY TIME. IN THE EVENT THAT AN INACCURACY ARISES, PLEASE INFORM COMPANY SO THAT IT CAN BE CORRECTED. COMPANY RESERVES THE RIGHT TO UNILATERALLY CORRECT ANY INACCURACIES ON THE SITES WITHOUT NOTICE. INFORMATION ON THE SITES MAY BE CHANGED OR UPDATED WITHOUT NOTICE. UNLESS OTHERWISE STATED IN THESE TERMS OF USE, ADVICE RECEIVED VIA THE SITES SHOULD NOT BE RELIED UPON FOR PERSONAL, LEGAL, ACCOUNTING OR FINANCIAL DECISIONS, AND YOU SHOULD CONSULT AN APPROPRIATE PROFESSIONAL FOR SPECIFIC ADVICE TAILORED TO YOUR SITUATION.

CROSSLINK, ITS AFFILIATES AND SUBSIDIARIES, AND THEIR LICENSORS, PARTICIPATING FINANCIAL INSTITUTIONS, THIRD PARTY CONTENT OR SERVICE PROVIDERS, DISTRIBUTORS, DEALERS, SUPPLIERS, EMPLOYEES, AGENTS, OFFICERS AND DIRECTORS (COLLECTIVELY, “REPRESENTATIVES”) MAKE NO REPRESENTATIONS ABOUT THE SUITABILITY, RELIABILITY, AVAILABILITY, TIMELINESS, OR ACCURACY OF THE INFORMATION, SOFTWARE, PRODUCTS, SERVICES, AND RELATED GRAPHICS CONTAINED ON THE SITES FOR ANY PURPOSE. TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAW, THE SITES AND ALL INFORMATION, SOFTWARE, PRODUCTS,

SERVICES, AND RELATED GRAPHICS ARE PROVIDED “AS IS” WITHOUT WARRANTY OR CONDITION OF ANY KIND, EXPRESS OR IMPLIED. CROSSLINK AND ITS REPRESENTATIVES HEREBY DISCLAIM ALL WARRANTIES AND CONDITIONS WITH REGARD TO THE SITES AND ALL INFORMATION, SOFTWARE, PRODUCTS, SERVICES, AND RELATED GRAPHICS, INCLUDING ALL IMPLIED WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, TITLE, NON-INFRINGEMENT, AND ALL WARRANTIES ARISING FROM COURSE OF DEALING OR USAGE IN TRADE. WITHOUT LIMITING THE FOREGOING, CROSSLINK AND ITS REPRESENTATIVES MAKE NO WARRANTY OF ANY KIND THAT THE SITES WILL MEET CUSTOMER’S OR OTHER PERSONS’ REQUIREMENTS, OPERATION WITHOUT INTERRUPTION, ACHIEVE ANY INTENDED RESULT, BE COMPATIBLE OR WORK WITH ANY SOFTWARE, SYSTEMS, OR OTHER SERVICES, OR BE DEFECT OR ERROR FREE OR THAT DEFECTS WILL BE CORRECTED. THE SITES MAY BE SUBJECT TO LIMITATIONS, DELAYS, AND OTHER PROBLEMS INHERENT IN THE USE OF THE INTERNET, ELECTRONIC COMMUNICATIONS, AND OTHER TECHNOLOGIES NECESSARY TO OFFER THE SITES. NO REPRESENTATIVE OF CROSSLINK IS AUTHORIZED TO MAKE ANY STATEMENT THAT ADDS TO OR AMENDS ANY OF THE WARRANTIES OR LIMITATIONS CONTAINED IN THESE TERMS OF USE. ANY UPDATES PROVIDED BY CROSSLINK OR ITS REPRESENTATIVES SHALL BE SUBJECT TO THESE TERMS OF USE.

TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAW, IN NO EVENT SHALL CROSSLINK OR ITS REPRESENTATIVES BE LIABLE FOR ANY DIRECT, INDIRECT, PUNITIVE, EXEMPLARY, INCIDENTAL, SPECIAL, CONSEQUENTIAL, OR ANY OTHER DAMAGES WHATSOEVER INCLUDING, WITHOUT LIMITATION, DAMAGES FOR LOSS OF USE, DATA, OR PROFITS ARISING OUT OF OR IN ANY WAY RELATING TO THE USE OR PERFORMANCE OF ANY OF THE SITES, THE DELAY OR INABILITY TO USE ANY OF THE SITES OR RELATED SERVICES, THE PROVISION OF OR FAILURE TO PROVIDE SERVICES, OR FOR ANY INFORMATION, SOFTWARE, PRODUCTS, SERVICES, AND RELATED GRAPHICS OBTAINED THROUGH ANY OF THE SITES, OR OTHERWISE ARISING OUT OF OR RELATING TO THE USE OF ANY OF THE SITES, WHETHER BASED ON CONTRACT, TORT, NEGLIGENCE, STRICT LIABILITY, OR OTHERWISE, EVEN IF CROSSLINK OR ANY OF ITS REPRESENTATIVES HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. BECAUSE SOME STATES/JURISDICTIONS DO NOT ALLOW THE EXCLUSION OR LIMITATION OF LIABILITY FOR CONSEQUENTIAL OR INCIDENTAL DAMAGES, THE ABOVE LIMITATION MAY NOT APPLY TO YOU. IF YOU ARE DISSATISFIED WITH ANY PORTION OF ANY OF THE SITES, OR DO NOT AGREE WITH THESE TERMS OF USE, YOUR SOLE AND EXCLUSIVE REMEDY IS TO DISCONTINUE USING THE SITES AND SERVICES.

23. EXPORT CONTROL AND LEGAL COMPLIANCE

The Sites are operated from the United States. We make no representation that the Sites, or the content or information available through it, is appropriate or available for use outside the United States. Access to the Sites from jurisdictions where the content is illegal is prohibited. Those who choose to access the Sites from outside the United States do so at their own risk and are responsible for complying with all applicable laws.

The Sites may be subject to U.S. export control laws, including, without limitation, the U.S. Export Administration Act and its associated regulations. You may not use or export any materials via our Sites in violation of any export, re-export, or import laws and regulations of the United States or any other jurisdiction. You represent and warrant that you are not located in a country that is: (a) subject to an embargo by the United States or designated by the U.S. Department of State as a state sponsor of

terrorism; or (b) included on any list of prohibited, restricted, or sanctioned parties published by the United States.

24. USER CONTENT/E-MAIL DISCUSSION LISTS, INTERACTIVE AREAS

We may offer you the opportunity to contribute your ideas, comments, questions, feedback, and other communications to or from the Sites (collectively, the "User Content") in other blogs, message boards, chat rooms, e-mail and other features of the Sites ("User Areas") that may be offered from time to time and may be operated by us or by a third party on our behalf. You shall not (nor cause any third party to) use the Sites or information provided through the Sites to perform any illegal activities (including without limitation defaming, abusing, harassing, stalking, threatening or otherwise violating the legal rights, such as rights of privacy, of others) or immoral activities or any of the following types of activities, without limitation:

- a. Disseminating libelous, harmful, vulgar, pornographic, obscene or otherwise objectionable material containing nudity, violence or offensive subject matter, or are deemed exploitive in any way
- b. Promoting racism, prejudice, bigotry, hatred, harassment or physical harm of any kind against any individual, group or individual
- c. Promoting illegal activities or conduct that is abusive, threatening, obscene, defamatory or libelous; or promote any criminal activity or enterprise or provide instructional information about illegal activities, such as making or buying illegal weapons or violating someone's privacy
- d. Using any computer code, data mining software, "robot," "bot," "spider," "scraper" or other automatic device, or program, algorithm or methodology having similar processes or functionality, or any manual process, to monitor or copy any of the Web pages, data or content found on the Sites or accessed through the Sites
- e. Transmitting information that infringes any patent, trademark, trade secret, copyright or other proprietary rights of any party
- f. Upload files or other material unless you own or control the rights thereto or have received all necessary consents
- g. Transmitting any material that contains software viruses, trojan horses, worms, time bombs, cancelbots, or any other computer code, files, or programs which may interrupt, destroy or limit the functionality of any computer software or hardware or telecommunications equipment
- h. Impersonating anyone or any entity, or falsely stating or otherwise misrepresenting your affiliation with a person or entity
- i. Advertising or posting any commercial content
- j. Interfering with or disrupting the Sites
- k. Disrupting the activities or enjoyment of the Sites for other users
- l. Collecting, or storing personal data about other users

Further, you agree that all User Content you provide will be on-topic, relevant and will not include profanity or any other disruptive or disrespectful behavior. The User Areas are not the appropriate channel to express individual concerns or specific customer support issues. Such concerns and issues should be addressed directly with CrossLink's customer or technical support. You agree to evaluate and assume all risks associated with the use of User Content, including without limitation any risk relating to any reliance on the accuracy, completeness, or usefulness of User Content. We assume no responsibility for User Content or for the use of any User Area. You agree to abide by all applicable local, state and federal laws and regulations and are solely responsible for all acts or omissions that occur under your account or password, including without limitation any User Content you create or upload.

You acknowledge that User Content is not endorsed by CrossLink and such user content should not be considered to have been reviewed, screened or approved by CrossLink. You should exercise discretion before relying on information contained in User Content.

We may, in our sole discretion, remove any User Content from a User Area at any time and for any or no reason. CrossLink will not be liable to you or any third party for any deletion of any User Content on the Sites.

Unless otherwise indicated for a particular communication, any User Content transmitted through the Sites, will be treated as non-confidential and nonproprietary. In addition, CrossLink is free to use any ideas, concepts, know-how or techniques contained in any User Content for any purpose including, but not limited to, developing and marketing products using such information without compensation to you.

You also acknowledge that the technical processing and transmission of the Sites, including without limitation User Content, may involve transmissions over various networks and changes to conform and adapt to technical requirements of connecting networks or devices.

25. CROSSLINK MAY FREELY USE THE FEEDBACK YOU PROVIDE

Unless otherwise specified for a particular communication, any communications or materials you e-mail, post, or transmit through the Sites, including data, questions, comments, or suggestions, will be treated as non-confidential and non-proprietary.

By submitting any ideas, feedback, or proposals regarding the Sites or any other CrossLink products or services (“User Feedback”), you expressly acknowledge and agree that: (a) we have no obligation to you, including any obligation for payment or confidentiality, with respect to the User Feedback; and (b) we may freely use, assign, transfer, distribute, exploit, and further develop any ideas, concepts, know-how, or techniques in your User Feedback for any purpose, including but not limited to the development and marketing of products, without compensation to you. To the extent any copyright or other intellectual property rights vest in you concerning the User Feedback, you hereby grant us a worldwide, non-exclusive, royalty-free, fully paid-up, irrevocable, sublicensable, and perpetual right and license to make, use, copy, sell, distribute, exploit, and create derivative works from the User Feedback. Additionally, you irrevocably release us from any and all liability related to the rights to the User Feedback.

Without limiting your right to post honest consumer reviews under applicable state or federal laws, you agree not to make any statements on the Sites, including but not limited to our blogs and community forums, about CrossLink or its parent company, subsidiaries, affiliates, employees, members, managers, or representatives that are false, abusive, harassing, threatening, vulgar, obscene, pornographic, harmful, defamatory, violative of privacy rights, or otherwise illegal or harmful.

26. CROSSLINK MAY MONITOR YOUR CONTENT.

CrossLink may, but has no obligation to, monitor content on the Sites. We may disclose any information necessary to satisfy our legal obligations, protect CrossLink or its customers, or operate the Sites properly. CrossLink, in its sole discretion, may refuse to post, remove, or refuse to remove, any content, in whole or in part, alleged to be unacceptable, undesirable, inappropriate, or in violation of these Terms of Use.

27. PRESERVATION AND DISCLOSURE OF RECORDS

You acknowledge and agree that we may, but shall not be required to, preserve records of all activity within our Sites, including within our User Areas and Portal Sites, and any communication between us, even though we may not be required by applicable law to keep such records. These records will be conclusive and binding on you, including in any legal proceedings, unless you provide clear proof that the records are erroneous or incomplete.

You further acknowledge and agree that we may disclose such records if required to do so by law or if we believe in good faith that such disclosure is reasonably necessary to comply with legal process, enforce these Terms of Use, respond to a claim that a user's content or activities violates any third party's rights, or protect the right, property or personal safety of CrossLink, any users of the Sites, and the public.

28. SECURITY OF PERSONAL INFORMATION

CrossLink is taking reasonable and appropriate measures to ensure that your personal information is disclosed only to those specified by you. However, the Internet is an open system, and we cannot and do not guarantee that the personal information you have entered will not be intercepted by others and decrypted.

Communication sent over the Internet, including via e-mail, is not secure and may be lost, intercepted, or altered. In the event you send us personal information by e-mail, we will not be liable if it is lost or intercepted, altered, or misused by someone else. If you send us an e-mail, you agree that we may (at our sole discretion) respond to you by e-mail and provide by e-mail any personal information that you have requested. You also agree that we will not be liable if the information we provide to you by e-mail as contemplated in this section is lost or intercepted, altered or misused by someone else.

The computer or other electronic device you use may be vulnerable to viruses or online attacks that seek to intercept or alter information, including sensitive personal information, which you provide through the Internet. To reduce the chances of harm, you should take all reasonable precautions, including ensuring that any computer or other electronic device you use to access the Sites (including a computer at work, the library, an Internet cafe or another public place) has an up-to-date antivirus program, anti-spyware program and a firewall. You should ensure that you have a complete and current backup of the information on your computer system or other electronic device prior to using the Sites. We are not responsible for viruses or online attacks that might occur through the Internet.

29. NOTICE AND PROCEDURE FOR MAKING CLAIMS OF COPYRIGHT INFRINGEMENT

If you believe that any material contained on the Sites infringes your copyright or other intellectual property rights, you should notify CrossLink of your copyright infringement claim in accordance with the following procedure. CrossLink will process notices of alleged infringement which it receives and will take appropriate action as required by the Digital Millennium Copyright Act (DMCA) and other applicable intellectual property laws.

Pursuant to the DMCA, all notifications of claimed copyright infringement on the Sites should be sent **ONLY** to our Designated Agent:

Name of Agent Designated to Receive Notification of Claimed Infringement:

Crosslink Professional Tax Solutions, LLC

Attn: Legal Department

2000 N Alafaya Trail #350

Orlando, FL 32826

Under the DMCA, the notification of claimed infringement must include the following:

- a. An electronic or physical signature of the owner or of the person authorized to act on behalf of the owner of the copyright interest
- b. Identification of the copyrighted work (or works) that you claim has been infringed
- c. A description of the material that you claim is infringing, and the location where the original or an authorized copy of the copyrighted work exists (for example, the URL of the page of the web site)

where it is lawfully posted; the name, edition and pages of a book from which an excerpt was copied, etc.)

- d. A clear description of where the infringing material is located on our Sites, including as applicable its URL, so that we can locate the material
- e. Your name, address, telephone number, and e-mail address
- f. A statement that you have a good-faith belief that the disputed use is not authorized by the copyright owner, its agent, or the law
- g. A statement by you, made under penalty of perjury, that the above information in your notice is accurate and that you are the copyright owner or authorized to act on the copyright owner's behalf

NOTE: THE DESIGNATED AGENT IS PROVIDED SOLELY FOR NOTIFYING US THAT YOUR COPYRIGHTED MATERIAL MAY HAVE BEEN INFRINGED. DO NOT SEND ANY INQUIRIES UNRELATED TO COPYRIGHT INFRINGEMENT (e.g., REQUESTS FOR TECHNICAL ASSISTANCE OR CUSTOMER SERVICE, REPORTS OF E-MAIL ABUSE, etc.) TO THE DESIGNATED AGENT AS YOU WILL NOT RECEIVE A RESPONSE. WE CAUTION YOU THAT UNDER FEDERAL LAW, IF YOU KNOWINGLY MISREPRESENT THAT ONLINE MATERIAL IS INFRINGING, YOU MAY BE SUBJECT TO HEAVY CIVIL PENALTIES. THESE INCLUDE MONETARY DAMAGES, COURT COSTS, AND ATTORNEY'S FEES INCURRED BY US, BY ANY COPYRIGHT OWNER, OR BY ANY COPYRIGHT OWNER'S LICENSEE THAT IS INJURED AS A RESULT OF OUR RELYING UPON YOUR MISREPRESENTATION. YOU MAY ALSO BE SUBJECT TO CRIMINAL PROSECUTION FOR PERJURY.

We will, in appropriate circumstances, terminate repeat infringers. If you believe that an account holder or subscriber is a repeat infringer, please follow the instructions above to contact CrossLink and provide information sufficient for us to verify that the account holder or subscriber is a repeat infringer.

30. COMMUNICATION PREFERENCES AND CONSENT

From time to time, we may send you communications through the various channels that you have provided to us (e.g., push notifications, in-app messages, e-mail address, mailing address). These communications may include, but are not limited to, tips and recommendations, promotions, special offers, and other account-related or transactional messages.

By accepting these Terms of Use and using the Sites, you expressly consent to the receipt of all such communications from or on behalf of us and you are deemed to have received such notices at the latest within two (2) business days from us posting or sending a notice. You may not opt out of receiving account-related or transactional communications.

You are responsible for keeping your account and billing information, including your e-mail address, up to date. We assume no liability nor any responsibility for any consequences resulting from your provision or use of outdated, incomplete, or inaccurate information in connection with the Sites. If you would like to modify your ability to receive communication from our Sites, in some cases, you may control those settings within the settings or preferences. To unsubscribe from receiving general marketing messages from us, click the unsubscribe button on the bottom of every marketing email.

31. TERM AND TERMINATION

Subject to the terms of this section, these Terms of Use will remain in effect for as long as you access or use the Sites. You may cancel your account and terminate these Terms of Use at any time and for any reason. We may terminate these Terms of Use and your access to the Sites at any time and for any reason, with or without notice to you. Upon any termination of these Terms of Use, the rights and licenses granted to you hereunder, including your ability to access and use the Sites, will immediately terminate, and you shall immediately cease using any and all materials and other similar content in your possession

or control that are proprietary to us. You agree that we will have no liability to you for any costs, losses, damages, or liabilities arising out of or related to the termination of these Terms of Use. Any provisions of these Terms of Use that are intended to survive termination of these Terms of Use will remain in effect following termination.

32. MISCELLANEOUS

- a. **Governing Law.** These Terms of Use shall be governed by the laws of the State of Florida, without regard to conflicts of law provisions. Any legal action or proceeding between CrossLink and you related to these Terms of Use will be brought exclusively in a federal or state court of competent jurisdiction sitting in the State of Florida, Orange County.
- b. **Entire Terms of Use.** These Terms of Use, along with any Supplemental Agreements and CrossLink’s Privacy Policy, as each may be amended from time to time, constitute the complete agreement between you and us with respect to the subject matter hereof and supersedes all prior or contemporaneous oral or written communications, proposals, representations, understandings, or Terms of Use not specifically incorporated herein.
- c. **Assignment.** We may assign these Terms of Use or delegate any of our rights or obligations, in whole or in part, to any third party, including our successors-in-interest, without requiring your written consent. You may not assign these Terms of Use, in whole or in part, for any reason. These Terms will be binding upon and inure to the benefit of the parties and their heirs, executors, administrators, successors, and assigns.
- d. **Waiver/ Severability.** The failure of CrossLink to exercise or enforce any right or provision of the Terms of Use shall not be deemed a waiver of that right or provision. If any provision of these Terms of Use is found to be inconsistent with any law or regulation from an administrative or governmental agency, that provision will be modified and interpreted to achieve its intended objectives to the fullest extent permissible under applicable law. The remaining provisions will remain in full force and effect. Should a provision be deemed invalid or unenforceable and cannot be modified, such invalidation or unenforceability will not impact the validity or enforceability of any other provision of these Terms.

QUESTIONS AND COMMENTS

If you have questions or comments about these Terms of Use, you may contact us at 800.345.4337 or support@crosslinktax.com.

SPECIFIC TERMS FOR PORTAL SITES

1. GENERAL

The term “Portal Sites” shall include, but are not limited to:

- https://www.crosslinktax.com/portal22/support_login.aspx
- https://mytaxofficeportal.com/portal22/support_login.aspx
- https://toptax.mytaxofficeportal.com/portal22/support_login.aspx

These specific terms for the use of our Portal Sites set forth the terms and conditions applicable to the Portal Sites through which CrossLink makes available certain Portal Services (as defined below). The Portal Sites provides a repository where certain Portal Customers (as defined below) may obtain information about and access to certain applications, agreements, products, services and software (“Portal Services”). “Portal Customers” means any individual that has been given access by CrossLink to a Portal Site. Such Portal Services might include, but are not limited to: (a) tools for ordering, accessing,

downloading, configuration, management, reporting, monitoring and diagnostics of, and training and support for, CrossLink Software and related products and services (“CrossLink Services”); (b) tools for viewing and accessing usage and billing information and statistics for CrossLink Services; (c) documentation and specifications for CrossLink Services, including, without limitation, application program interface specifications, data, metadata, and other code, concepts, designs, programming techniques and programming concepts, flow charts, graphics, and images; (d) marketing material, information and articles pertaining to CrossLink Services.

2. USE OF PORTAL

2.1. Permissible Use. Usage of Portal Services is permitted only for use with the CrossLink Services in the scope of and in accordance with these Terms of Use and such Portal Customer’s valid CrossLink business agreement for CrossLink Services. Use of the Portal Sites for any other purpose is prohibited without the express permission of CrossLink.

The Portal Services and CrossLink Services made available on the Portal Sites may not be accessed, used or distributed by or to any affiliate or third party unless stated otherwise in the applicable CrossLink business agreement. Portal Customer is responsible for ensuring that any use of a Portal Service by such affiliate or third party is in compliance with these Terms of Use and the requirements of such CrossLink business agreement.

Except to the extent otherwise expressly agreed upon in its business agreement with CrossLink, Portal Customer shall be fully responsible for all activity of its Administrators [persons designated by the Portal Customer to control system access to Portal Services by other persons] and other Users [persons designated or given access by the Portal Customer to utilize the Portal Services] in the Portal Sites, and any breach of these Terms of Use by its Administrators and other Users.

Portal Customer hereby represents and warrants that it has all necessary rights, licenses and approvals to provide and manage its content and applications in the Portal Sites, and that its Administrators and Users who access and use the Portal Sites, and undertake any actions within the Portal Sites, have been duly authorized by such Portal Customer, to do so on behalf of such Portal Customer.

Portal Customer hereby agrees to notify CrossLink in the event it becomes aware of any violation of these Terms of Use by it, or any of its Administrators or Users.

2.2. Access. Access to the Portal Sites is granted solely at CrossLink's discretion and may be terminated or suspended at any time. CrossLink may temporarily suspend a Portal Customer’s access to any part or all of the Portal Sites under the following conditions: (i) CrossLink reasonably determines that (A) there is a threat or attack on any of the CrossLink’s intellectual property rights; (B) Portal Customer’s use of the Portal Sites disrupts or poses a security risk to the Portal Sites or to any other customer or vendor of Customer; or (C) Portal Customer is using the Portal Sites for fraudulent or illegal activities; (ii) any vendor of CrossLink has suspended or terminated CrossLink’s access to necessary third-party services or products that enable Portal Customer to access Portal Services; or (iii) Portal Customer fails to make timely payments. CrossLink shall use commercially reasonable efforts to provide notice of any suspension and updates regarding the resumption of access to the Portal Sites following any suspension. CrossLink will have no liability for any damages, liabilities, losses (including any loss of data or profits), or any other consequences that Portal Customer may incur as a result of a suspension or termination of access to the Portal Sites.

Username, password, and other login credentials are provided to Administrators and Users of a Portal Customer for their sole access to the Portal Sites that they have been authorized to use by such Portal Customer and CrossLink. Portal Customer is responsible for ensuring that its Administrators and Users

keep their respective login credentials secure and confidential. Portal Customers are solely responsible with regard to usage and security of login credentials of its Administrators and Users and any activities that occur under the applicable Portal Customer's accounts.

2.3. Group, Multiple, and Shared Login Credentials to Access the Portal. If Portal Customer maintains multiple or shared usernames, passwords, or other login credentials, Portal Customer hereby acknowledges and understands that there is a greater risk of the following events: (a) unauthorized access (and cross-access by multiple users or unauthorized persons) to personal or confidential information despite CrossLink's careful efforts to prevent unauthorized access; (b) unauthorized account transactions or unauthorized changes in account information or login credentials; (c) reduced ability to detect and trace unauthorized users after access by an unauthorized person; (d) failure to cut off access by unauthorized users in a timely manner after loss of authority; (e) administrative errors because of the greater complexity of administering similar login credentials, especially if a third party is involved in establishing credentials and has access to them; and (f) misdelivery or delay in providing reports and tax information. For these and other reasons, CrossLink will not be liable for any loss incurred by a Portal Customer due to the mishandling of group, multiple, or shared login credentials.

2.4. Accurate and Up-to-Date Information of Portal Customer. Use of the Portal Sites depends on Portal Customer providing CrossLink with complete, accurate, and up-to-date information, both now and in the future, in response to the requests for information on the Portal Sites. The assurances for data privacy and security provided herein or in CrossLink's Privacy Policy are conditioned upon Portal Customer's provision of correct contact information and account information to CrossLink, as well as never misrepresenting to CrossLink their identity or account registration information.

3. REFERRAL PROCESS AND DISCLAIMERS

Portal Customer may request and consent, through the Portal Sites, to have their information passed and referred to a third party provider [e.g., a provider of financial products]. We may exercise our absolute discretion to accept and process referral requests placed through the Portal Sites, and we will not incur any liability by reason of acting or failing to act in such respect. In certain circumstances, we may request additional confirmation or clarification before processing the referral request. Referral requests are not processed by us in real time. Any submission of a referral request through the Portal Sites is deemed to be an acceptance of any additional terms we provide in the Portal Sites with respect to such referral requests, including the number of business days that are required to process such referral requests. Portal Customer understands and agrees that any transaction for any third party product is between the user and the third party provider of that product. Portal Customer understands and agrees that they may not be eligible for any or all of the third party products appearing on the Sites, and that the third party provider is solely responsible for approving or denying any application, in its absolute discretion. We are not responsible for the acts or omissions of any third party provider or for any actual, failed, proposed or discussed transaction following Portal Customer's use of the Portal Sites or any other decisions they make as a result of using the Portal Sites.