

## TAXBRAIN Terms of Use

### 1. Notice/Acceptance of Terms

This Terms of Service Agreement (the "Agreement") is a legally binding contract between you and Petz Enterprises, Inc., a California corporation ("Petz Enterprises"). This Agreement governs your use of the Site (as defined below) operated by Petz Enterprises, its affiliates and subsidiaries. Be sure that you carefully read and fully understand this Agreement. Petz Enterprises is willing to provide you with access to the Site only on the condition that you accept all of the terms contained in this Agreement. Your use of the Site, including any of the products or services offered on the Site, will constitute your acceptance of, and agreement to be bound by, all the terms of this Agreement.

**IF YOU DO NOT AGREE TO ALL OF THESE TERMS, INCLUDING ANY SUBSEQUENT AMENDMENTS OR MODIFICATIONS POSTED AT THE TIME OF ANY FUTURE ACCESS, PLEASE DO NOT ACCESS THE SITE OR ANY PRODUCTS OR SERVICES PROVIDED ON OR THROUGH THE SITE.**

You may print this Agreement or you can download this Agreement to your computer. Please note that the information contained herein is subject to change without notice by Petz Enterprises. In addition, when using particular Petz Enterprises services, including the Taxbrain.com online tax preparation and filing service, you shall be subject to any posted guidelines and rules applicable to such service, which may be updated occasionally. All such guidelines and rules are hereby incorporated by reference into this Agreement.

### 2. Description of Service

Petz Enterprises and its affiliates and subsidiaries currently provide users with access to a wide variety of online financial support services, tools, tax preparation services and branded programming through its network of world wide web properties, as amended from time to time (the "Site"). Unless explicitly stated otherwise, any new features that augment the current Site, including the release of new Petz Enterprises properties shall be subject to this Agreement. No part of the Site constitutes an offer or solicitation to buy or sell products or services. Certain products or services may be available only in certain jurisdictions in accordance with local laws. Petz Enterprises assumes no responsibility for the timeliness, deletion, mis-delivery or failure to store any user communications or personalization settings. In order to use the Site, you must obtain access from third parties to the World Wide Web, either directly or through devices that access web-based Copy, and pay any service fees associated with such access.

### 3. License

Petz Enterprises herewith grants you a personal, revocable, non-transferable and non-exclusive temporary right and license to use the object code related to the Site (the "Code") and software used in connection with the Site, as amended from time to time ("Software") on a single computer; provided that you do not (and do not allow any third party to) copy, modify, create a derivative work of, reverse engineer, reverse assemble,

sell, assign, sublicense, grant a security interest in or otherwise transfer any right in the Code or the Software.

You agree not to modify the Code or the Software in any manner or form, or to use modified versions of the Code or the Software, including (without limitation) for the purpose of obtaining unauthorized access to the Site. You agree not to access the Site by any means other than through the HTML interface that is provided by Petz Enterprises for use in accessing the Site.

#### 4. Restrictions

You agree not to reproduce, duplicate, copy, sell, rent, resell or exploit for any commercial purposes any portion of the Site, use of the Site, or access to the Site. You agree not to create or establish, or direct any other person to create or establish: (i) a hyperlink, including but not limited to any deep link, to any page or location on the Site; or (ii) a frame containing any portion of the Site, on any other website or text document with hyperlink capabilities.

#### 5. Modifications to Site

Petz Enterprises reserves the right to modify or discontinue, temporarily or permanently, the Site (or any part thereof) from time to time, for any or no reason and without notice. You agree that Petz Enterprises shall not be liable to you or to any third party for any modification, suspension or discontinuance of the Site. The information and materials contained on the Site are subject to change at any time and from time to time. Your eligibility for particular products and services offered by Petz Enterprises, or any of its affiliates or subsidiaries, is subject to final approval and acceptance by Petz Enterprises.

#### 6. Proprietary Rights

You acknowledge and agree that the Software, the Code and the Site contain proprietary and confidential information that is protected by applicable intellectual property and other laws. You further acknowledge and agree that Copy contained in sponsor advertisements or information presented to you through the Site or third parties is protected by copyrights, trademarks, service marks, patents or other proprietary rights and laws. You agree not to modify, rent, license, lease, loan, sell, distribute or create derivative works based on the Site, the Code or the Software, in whole or in part. Certain words, phrases, names, designs or logos on the Site may constitute trademarks, service marks or trade names of Petz Enterprises or third parties and the display thereof on the Site does not imply the grant to you of a license therein or for their use.

#### 7. Registration Obligations

In consideration of your use of the Site, you agree to provide Petz Enterprises with accurate, current and complete information about yourself as prompted by the Sites' registration form (such information being the "Registration Data") and at all times maintain and promptly update the Registration Data to keep it accurate, current and complete. If you provide any information that is inaccurate, not current or incomplete; or Petz Enterprises has reasonable grounds to suspect that such information is untrue, inaccurate, not current or incomplete, Petz Enterprises has the right, without limitation, to

suspend or terminate your account and refuse any and all current or future use by you of the Site (or any portion thereof).

#### 8. Member Account; Password and Security; User Copy

- A. Petz Enterprises may supply you with a password and account designation upon completing your Site registration process. You are responsible for maintaining the confidentiality of the password and account, and are fully responsible for all activities that occur under your password or account. You agree to immediately notify Petz Enterprises 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. Petz Enterprises assumes no liability for any loss or damage arising from your failure to comply with this section.
- B. Petz Enterprises may offer the opportunity for you to contribute your ideas, comments, questions and other communications to or from the Site (the "User Copy") in message boards, chat rooms, e-mail and other features of the Site that may be offered from time to time. The Site shall not be used to perform any illegal or immoral activities and none of the following types of activities, without limitation, are in any way permitted on or in connection with the Site and shall not be used by you:
  - a. Transmitting information that infringes any patent, trademark, trade secret, copyright or other proprietary or intellectual property rights of any party;
  - b. Transmitting any material that contains software viruses or any other computer code, files, or programs designed to interrupt, destroy or limit the functionality of any computer software or hardware or telecommunications equipment;
  - c. Impersonating anyone or any entity, falsely stating or otherwise misrepresenting your affiliation with a person or entity;
  - d. Advertising or commercial Copy;
  - e. Interfering with or disrupting the Site;
  - f. Disrupting the activities or enjoyment of the Site for other users; or
  - g. Harassing, collecting, or storing personal data about other users.
  - h. Fundraising or providing access to any taxpayer's confidential or private information to any other party or entity.

You agree and acknowledge that Petz Enterprises, in its sole discretion, may terminate your password, account (or any part thereof) or use of the Site, and remove any User Copy within the Site, at any time and for any or no reason. You agree that Petz Enterprises shall not be liable to you or any third party for any termination of your access to the Site or deletion of any User Copy on the Site.

#### 9. Copy Policy; License of User Copy to Petz Enterprises

- A. Petz Enterprises and its contractors shall have the right to remove any User Copy that violates this Agreement or is otherwise objectionable or illegal. You acknowledge and agree to evaluate, and assume all risks associated with the use of any User Copy, including any reliance on the accuracy, completeness, or

- usefulness of such User Copy, Petz Enterprises Copy or the Copy of others. In this regard, you acknowledge that you may not rely on any Copy created or posted by Petz Enterprises or submitted to Petz Enterprises, including without limitation any information contained on the Site.
- B. You acknowledge and agree that Petz Enterprises may preserve and disclose User Copy if required to do so by law or if Petz Enterprises believes in good faith that such preservation or disclosure is reasonably necessary to comply with legal process, enforce this Agreement, respond to a claim that User Copy violates third parties' rights, or to protect the right, property or personal safety of Petz Enterprises, its users and the public.
  - C. You understand that the technical processing and transmission of the Site, including User Copy, may involve transmissions over various networks and changes to conform and adapt to technical requirements of connecting networks or devices. You hereby grant Petz Enterprises an irrevocable, worldwide, royalty-free license to use, display, duplicate, modify, adapt, reproduce and distribute the User Copy in any form.

#### 10. Links and Transactions with Third Parties

- A. Your correspondence or business dealings with or participation in promotions of advertisers or third parties found on or throughout the Site, including payment and delivery of related goods or services and any other terms, conditions, warranties or representations associated with such dealings, are solely between you and such parties and are not binding upon nor constitute obligations of Petz Enterprises. You agree that Petz Enterprises shall not be responsible or liable for and you hereby agree to indemnify Petz Enterprises and its affiliates and subsidiaries from and against any actions, losses, damages, liabilities, claims, judgments, costs and expenses of any nature or kind (collectively, "Claims") incurred as the result of any such dealings.
- B. Petz Enterprises, or its affiliates or subsidiaries, may provide links to third party sites containing information that some people may find inappropriate or offensive. Petz Enterprises makes no representations concerning any effort by it to review the Copy of sites provided or linked on the Site. Consequently, Petz Enterprises is not responsible for the accuracy, copyright compliance, legality or decency of material contained in sites linked from or otherwise linked to the Site.

#### 11. Disclaimer of Warranties

Petz Enterprises disclaims any and all responsibility and liability for the accuracy, Copy, completeness, legality, reliability, or operability or availability of information or material contained on the Site. Petz Enterprises disclaims any responsibility for the deletion, failure to store, mis-delivery, or untimely delivery of any information or material in respect of the Site. Petz Enterprises disclaims any responsibility for any harm resulting from downloading or accessing any information or material on or through the Site.

THE PRODUCTS AND SERVICES OFFERED ON THE SITE AND THE SOFTWARE AND CODE ARE PROVIDED OR LICENSED, AS THE CASE MAY BE, PURSUANT HERETO "AS IS WITH ALL FAULTS", WITH NO WARRANTIES WHATSOEVER. ALL EXPRESS, IMPLIED, AND STATUTORY WARRANTIES, INCLUDING, WITHOUT LIMITATION, WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, AND NON-INFRINGEMENT OF PROPRIETARY RIGHTS, ARE EXPRESSLY DISCLAIMED TO THE FULLEST EXTENT PERMITTED BY LAW. TO THE FULLEST EXTENT PERMITTED BY LAW, PETZ ENTERPRISES DISCLAIMS ANY WARRANTIES FOR THE SECURITY, RELIABILITY, TIMELINESS, AND PERFORMANCE OF THE PRODUCTS AND SERVICES OFFERED ON THE SITE AND FOR THE SOFTWARE OR CODE. TO THE FULLEST EXTENT PERMITTED BY LAW, PETZ ENTERPRISES DISCLAIMS ALL AND ANY WARRANTIES FOR OTHER SERVICES OR GOODS RECEIVED THROUGH OR ADVERTISED ON SITE OR RECEIVED THROUGH ANY LINKS PROVIDED ON THE SITE, AS WELL AS FOR ANY INFORMATION OR ADVICE RECEIVED THROUGH THE SITE OR THROUGH ANY LINKS PROVIDED ON THE SITE OR BY THE SOFTWARE OR THE CODE.

PETZ ENTERPRISES SIMILARLY DISCLAIMS, TO THE FULLEST EXTENT PERMITTED BY LAW, ANY WARRANTIES FOR ANY INFORMATION OR ADVICE OBTAINED THROUGH THE SITE. YOU UNDERSTAND AND AGREE THAT ANY MATERIAL DOWNLOADED OR OTHERWISE OBTAINED THROUGH THE USE OF THE PRODUCTS, SERVICES, SOFTWARE AND CODE IS AT YOUR OWN DISCRETION AND RISK AND THAT YOU WILL BE SOLELY RESPONSIBLE FOR ANY DAMAGES TO OR CLAIMS IN RESPECT THEREOF, INCLUDING WITHOUT LIMITATION, YOUR COMPUTER SYSTEM OR LOSS OF DATA THAT RESULTS IN THE DOWNLOAD OF SUCH MATERIAL.

Some jurisdictions do not allow the disclaimer of implied warranties. In such jurisdictions, the foregoing disclaimers may not apply to you insofar as they relate to implied warranties.

You understand, agree and acknowledge that Petz Enterprises only provides electronic filing programs, facilities, software and procedures for the preparation, filing and transmission of individual income tax returns to the Internal Revenue Service and the applicable State Tax Agency. Petz Enterprises does not furnish, provide or arrange for any Refund Anticipation Loans or any other financing of the taxpayers. Petz Enterprises also does not furnish or provide access to any taxpayer's confidential or private information to any other party or entity except upon the taxpayer's express prior written direction or request made to Petz Enterprises. Moreover, Petz Enterprises does not collect nor disburse any debts of the taxpayers except to pay the refund to which the taxpayer is entitled to the taxpayer and to disburse the costs and expenses in the manner as the taxpayer has directed or requested in writing prior thereto. Licensee further agrees that Petz Enterprises shall not be responsible or liable in any manner for the misuse or

misapplication or misconstruction of the Taxbrain.com software by any third party at any time.

## 12. Limitation of Liability

IN NO EVENT SHALL PETZ ENTERPRISES, OR ANY OF ITS AFFILIATES OR SUBSIDIARIES, BE LIABLE FOR ANY DAMAGES, INCLUDING, WITHOUT LIMITATION, DIRECT OR INDIRECT, SPECIAL, INCIDENTAL, OR CONSEQUENTIAL DAMAGES, LOSSES OR EXPENSES, INCLUDING, BUT NOT LIMITED TO, LOST PROFITS AND LOSS OF USE, ARISING IN CONNECTION WITH THIS SITE OR USE THEREOF OR INABILITY TO USE BY ANY PARTY, OR IN CONNECTION WITH ANY FAILURE OF PERFORMANCE, ERROR, OMISSION, INTERRUPTION, DEFECT, DELAY IN OPERATION OR TRANSMISSION, COMPUTER VIRUS OR SYSTEM FAILURE, EVEN IF PETZ ENTERPRISES, OR AFFILIATES THEREOF, ARE ADVISED OF THE POSSIBILITY OF SUCH DAMAGES, LOSSES OR EXPENSES.

Some jurisdictions do not allow the exclusion of certain warranties or the limitation or exclusion of liability for incidental or consequential damages. Therefore, the foregoing limitations may not apply to you.

## 13. Indemnification

You agree to indemnify and hold harmless Petz Enterprises and its affiliates and subsidiaries from and against all Claims arising out of or relating to: (i) User Copy you submit, post to or transmit through the Site; (ii) your connection to, or user account at, the Site; (iii) your violation of this Agreement; and (iv) your violation of any rights of any other person in connection with the Site.

## 14. Trademark Information

All Copy contained on the Site, including text, graphics, images, logos, icons, software and other material is the exclusive property of Petz Enterprises unless otherwise noted. "Petz Enterprises" and "TaxBrain" are registered trademarks of Petz Enterprises, Inc. Any commercial use of the Copy found on the Site is strictly prohibited.

## 15. Other Agreements

- A. **Governing Law.** Any action related to this Agreement shall be governed by California law and controlling U.S. federal law. No choice of law rules of any jurisdiction apply. With respect to any dispute which, may arise hereunder, you consent to the jurisdiction of the federal and state courts sitting in Sacramento and San Joaquin Counties, California.
- B. **Entire Agreement.** This Agreement is the entire and exclusive agreement between the parties, and it supersedes all previous communications, representations and agreements, either oral or written, between them with respect to this subject matter. No representations or statements of any kind which are not expressly included in this Agreement, shall be binding on Petz Enterprises, its affiliates or subsidiaries.

- C. Amendments. No variation or modification of this Agreement or any waiver of any of its provisions or conditions shall be valid unless in writing and signed by an authorized representative of each party.
- D. Waiver. No waiver of any provision herein shall be valid unless in writing and signed by an authorized representative of both you and Petz Enterprises. Petz Enterprises' failure to insist upon or enforce strict performance of any provision of this Agreement or any right shall not be construed as a waiver of any such provision or right.
- E. Severability. If any provision of this Agreement is determined by a court of competent jurisdiction to be illegal or unenforceable, such provision shall be automatically reformed and construed so as to be valid, operative and enforceable to the maximum extent permitted by law or equity while preserving its original intent. The invalidity of any part of this Agreement shall not render invalid the remainder of this Agreement.
- F. Miscellaneous. This Agreement shall inure to the benefit of Petz Enterprises, its affiliates, subsidiaries, and their respective successors and assigns. Any and all references in this Agreement to Petz Enterprises, its affiliates or subsidiaries, including without limitation, pursuant to Sections 10, 11, 12 and 13, shall, where the context so permits, include Petz Enterprises' parent companies, sister companies, and their respective subsidiaries, affiliates, directors, officers, employees, contractors and agents. The headings contained herein are for convenience only and shall have no legal or interpretive effect. Additional terms and conditions may apply when you use other services, affiliate services, third party Copy or third party software on or through a link provided on the Site.
- G. Petz Enterprises may assign its rights and duties under this Agreement to any party at any time without notice to you.

## 16. Questions

Should you have questions concerning this Agreement, you may contact Petz Enterprises Inc, 7575 W. Linne Rd., Tracy, California 95304. Or e-mail [support@taxbrain.com](mailto:support@taxbrain.com).