

License and Service Agreement

This is a legal AGREEMENT between (Licensor) TaxSlayer Pro, a Georgia Corporation, 3003 TaxSlayer Drive, Evans, GA 30809, and you (either individual or entity), also known as LICENSEE, regarding your use of TaxSlayer Pro software ("SOFTWARE"). For the purposes of this and any subsequent agreements, SOFTWARE shall mean all platforms provided by TAXSLAYER PRO to aid in the preparation of Federal and State tax returns to include TaxSlayer Pro Desktop, TaxSlayer Pro Web, and TaxSlayer Pro Mobile Applications (TaxesToGo). By loading this Software package, you agree to be bound by the terms of this Agreement. If you do not agree to the terms, return the Software with all accompanying documents and packaging to TaxSlayer Pro. If a LICENSEE operates more than one location, the terms of this Agreement applies and extends to each of LICENSEE's locations.

- A. **GRANT OF LICENSE:** TaxSlayer Pro grants and the LICENSEE accepts on the terms and conditions contained herein, the TaxSlayer Pro TAX PROGRAM SOFTWARE, hereinafter referred to as the SOFTWARE, for use in preparation of tax returns, and if applicable, electronic filing and Refund Settlement Products. LICENSEE agrees that the SOFTWARE is not a professional advisor, bank, tax investment advisor, nor a "tax preparer" as defined by the Internal Revenue Service (IRS), and TaxSlayer Pro cannot be held responsible for decisions made on the basis of data produced by the SOFTWARE. TaxSlayer Pro shall not be liable for late delivery of the SOFTWARE in the event changes in federal law or IRS regulations require changes in the SOFTWARE. The LICENSEE agrees that he is responsible for insuring that the results and documents produced by the SOFTWARE are correct. If the LICENSEE elects to electronically file, the LICENSEE further agrees that TaxSlayer Pro shall receive returns for electronic filing from LICENSEE as a transmitter only and shall assume no liability for any errors or delays; or the consequences thereof, whether caused by TaxSlayer Pro, LICENSEE, the taxpayer, the tax preparer, the internet, any computer, any software, any modem, telephone or data transmission companies, or any other cause.
- B. **CONFIDENTIALITY:** Any portion of the SOFTWARE or copies thereof, and all copyrights, trade secrets, and intellectual and proprietary rights therein are and shall remain the valuable property of TaxSlayer Pro, and shall be treated by the LICENSEE with the utmost confidentiality.
- C. **SOFTWARE FEES:** The LICENSEE shall pay a non-refundable 2017 SOFTWARE fee. This fee is comprised of the following: INDIVIDUAL PROGRAM, BUSINESS PROGRAM, ALL STATES PROGRAM, and SALES TAX if applicable. The LICENSEE is entitled to a TaxSlayer Pro Classic renewal rate of \$995 and TaxSlayer Pro Premium renewal rate of \$1195 if the 2018 SOFTWARE is purchased by May 1, 2018.
- D. **TERM:** The SOFTWARE is licensed for an initial term of one year. The LICENSEE may renew this Agreement by paying a renewal fee as determined by TaxSlayer Pro.
- E. **USE OF THE SOFTWARE:** The LICENSEE shall use the SOFTWARE solely for its own business purposes to prepare tax returns, and/or offer electronic filing & Refund Settlement Products for its clients, and shall not distribute or market the SOFTWARE or any derivative thereof. The LICENSEE agrees to use the SOFTWARE exclusively at one operating location. The LICENSEE agrees to notify TaxSlayer Pro and agrees to purchase a separate license for each additional operating location which may use the SOFTWARE now or at any time during the term of this Agreement. Use of the SOFTWARE to facilitate refund settlement products is restricted to our banking partners, TaxSlayer Financial Services, River City Bank, Republic Bank Tax Refund Solutions, Santa Barbara Tax Products Group, Refundo and Refund Advantage. LICENSEE's use of any other provider of refund settlement products is a violation of this Agreement and does not exempt the LICENSEE from the fees listed in Ssection G below.
- F. **UNAUTHORIZED USE:** No materials, programs, licenses, documents or any items given to the LICENSEE by TaxSlayer Pro may be copied, reproduced, sub-licensed, or transferred to third parties, either directly or indirectly nor may said items be used at any other location than permitted. The SOFTWARE may not be used as a prototype to produce other software. If the

LICENSEE or any other person under LICENSEE's control breaches these covenants as an act or omission of the LICENSEE, (1) the LICENSEE shall be liable for liquidated damages of \$10,000 plus reasonable attorney fees, plus any and all damages sustained by TaxSlayer Pro as a result of such violation, and (2) License granted hereunder shall terminate immediately upon such breach and the LICENSEE shall return all materials to TaxSlayer Pro.

G. TRANSMISSION FEES:

1. For all accepted returns, utilizing a third party funding method (See banks listed in E or any third party funding source not listed) completed in TaxSlayer Pro, the LICENSEE shall pay a per return processing fee of \$6 plus \$34.95 minus any bank fee collected OR Processing fee (TBD per custom licensee agreement) plus \$34.95 minus any bank fee collected, to TaxSlayer Pro which will be deducted from LICENSEE's taxpayer client's refund disbursement if applicable. If TaxSlayer Pro is unable to deduct this fee from the refund disbursement, the LICENSEE is responsible for paying this fee monthly, via invoice, no later than the tenth of each month. TaxSlayer Pro will reimburse LICENSEE any excess, after the following year's nonrefundable renewal fees have been deducted, according to the TaxSlayer Pro volume rebate schedule (see Section O below) based on the current year's volume. If an over-withholding (additional transmission fee) has been established with TaxSlayer Pro, as detailed in the Additional Transmission Fee Agreement, TaxSlayer will add to it an additional \$2 for their own recoupment. There will NOT be a second rebate payment to reflect any returns that are funded after the April 30th deadline. The first over-withholding payment will be made in the early summer of 2018 in conjunction with the standard transmission rebate payment. A second over-withholding payment, for any returns funded after May 1st and thru October 31st, will be processed for payment on November 30th. No payments will be issued for amounts less than \$100. It is the responsibility of the LICENSEE to verify that the correct processing fee is being withheld on each disbursement that he/she prints. The withholding of the processing fee is performed by the LICENSEE's bank that provides their bank products and therefore, if the fee is incorrect, TaxSlayer Pro will assist in correcting the withholding issue but will NOT be liable for any amounts that were not withheld from the LICENSEE's taxpayer client's refunds. In the event that the LICENSEE has already renewed prior to the rebate being issued, acceptance of that rebate will make their renewal fee nonrefundable. Non-bank product transmitted returns are \$0 each. The processing fee is payable in addition to any software fee due from LICENSEE to TaxSlayer Pro. ALL PAYMENTS OF TRANSMISSION FEES, TECHNOLOGY FEES AND OVER-WITHHOLDING FEES WILL BE DEPOSITED TO THE ACCOUNT LISTED IN TAXSLAYER PRO MY ACCOUNT ON THE DAY THAT THE PAYMENT IS PROCESSED.
2. For all accepted bank product returns completed in TaxSlayer Pro, the LICENSEE shall pay a per return technology fee in the amount of \$18 to TaxSlayer Pro which will be deducted from LICENSEE'S taxpayer client's refund disbursement if applicable. If TaxSlayer Pro is unable to deduct this fee from the refund disbursement, LICENSEE is responsible for paying this fee monthly, no later than the tenth of each month. If the LICENSEE's current year volume of funded bank product returns exceeds 200 (Tax Returns) by May 1st, then TaxSlayer Pro will reimburse LICENSEE any excess, after the following year's nonrefundable renewal fees have been deducted, according to the TaxSlayer Pro volume rebate schedule (see section O) based on the Current year's volume. In the event that the LICENSEE has already renewed prior to the rebate being issued, acceptance of that rebate will make their renewal fee nonrefundable. The technology fee is in addition to the \$6 TaxSlayer Pro processing fee and is payable in addition to any software fees due from LICENSEE to TaxSlayer Pro.
3. If the LICENSEE operates in any state that prohibits a separate charge for bank product fees, or any fees not present on a non-bank product return, the SOFTWARE will charge a \$24 Software Technology fee in place of the \$6 processing and \$18 technology fee. This Software Technology fee will be automatically added to the Preparer fees on all returns. The \$24 Software Technology fee will be withheld from any bank product proceeds by the bank product provider on behalf of TaxSlayer Pro. TaxSlayer Pro will not collect the fee on non-bank product returns.
4. Fees are exclusive of all federal, state, municipal or other political subdivision, excise, sales, use, property, occupational, or like taxes now in force or enacted in the future and

are therefore subject to an increase equal to any such taxes TaxSlayer Pro may be required to collect or pay upon the sale or delivery of service purchased or licensed hereunder. The LICENSEE shall pay or reimburse TaxSlayer Pro for all taxes imposed due to any interest in or use of the equipment, services, software, hardware or this Agreement, regardless of whether this Agreement is in force or has been terminated.

H. Ancillary Products:

1. For all accepted returns containing either Audit Maintenance Pro and/or SecurelyID, utilizing a third party funding method (See banks listed in Section E above or any third-party funding source not listed) completed in TaxSlayer Pro, the LICENSEE shall pay a per return fee of \$39.99 per product, to TaxSlayer Pro which will be deducted from LICENSEE's taxpayer client's refund disbursement if applicable. If TaxSlayer Pro is unable to deduct this fee from the refund TaxSlayer Pro will invoice those fees against preparation fees submitted on returns submitted utilizing a third party funding method (See banks listed in Section E above or any third-party funding source not listed) completed in TaxSlayer Pro. If TaxSlayer Pro is unable to deduct this fee from the refund disbursement, LICENSEE is responsible for paying this fee monthly, via invoice, no later than the tenth of each month. TaxSlayer Pro will reimburse LICENSEE any excess add-on fees, after the following year's nonrefundable renewal fees have been deducted. The payment will be made in the early summer of 2018 in conjunction with the standard transmission rebate payment. A second over-withholding payment, for any returns funded after May 1st and thru October 31st, will be processed for payment on November 30th. No payments will be issued for amounts less than \$100. It is the responsibility of the LICENSEE to verify that the correct processing fee is being withheld on each disbursement that he/she prints. The withholding of the processing fee is performed by the LICENSEE's bank that provides their bank products and therefore, if the fee is incorrect, TaxSlayer Pro will assist in correcting the withholding issue but will NOT be liable for any amounts that were not withheld from the LICENSEE's taxpayer client's refunds. In the event that the LICENSEE has already renewed prior to the rebate being issued, acceptance of that rebate will make their renewal fee nonrefundable.

- I. SERVICE PROVIDED: In consideration of the payment of fees as indicated in Section G "TRANSMISSION FEES" above, Rhodes Computer Services, Inc. " TaxSlayer Pro " agrees to provide data transmission of Federal (State if applicable) returns and the related acknowledgment files for LICENSEE. TaxSlayer Pro will provide data transmission services for tax returns and, if desired by LICENSEE, for refund settlement products. This service will be available dependent on the IRS and state transmission schedules. The LICENSEE's data will be transmitted to the appropriate IRS Service Center the same day if it is prior to the cut-off time established by TaxSlayer Pro. TaxSlayer Pro will maintain copies of the electronic transmission files for a period of 3 years from the due date of the return. After this time all data will be purged from our systems.

J. OBLIGATIONS:

1. The LICENSEE shall be liable for all advertising costs, marketing costs and processing costs not specifically agreed to be borne or provided by TaxSlayer Pro.
2. In the event the LICENSEE desires to file electronically, the LICENSEE shall have applied and been accepted by the IRS for electronic filing and received an Electronic Filing Identification Number (EFIN).
3. The LICENSEE shall enter all data necessary to complete a customer's federal tax return through the TaxSlayer Pro Professional Tax Program and transmit the "Tax Data Files" and "Refund Settlement Product" files to TaxSlayer Pro. TaxSlayer Pro shall assume no liability and have no obligations with respect to the accuracy, completeness, inclusion or omission of any data entered or failed to be entered.
4. The LICENSEE further agrees that TaxSlayer Pro shall receive returns for electronic filing and Refund Settlement Products from LICENSEE as a transmitter only and TaxSlayer Pro shall assume no liability for any errors or delays, or the consequences thereof whether caused by TaxSlayer Pro, the taxpayer, the tax preparer, the Bank, IRS, any computer, any software, any modem, telephone or data transmission companies, or any other cause.
5. The LICENSEE shall collect and keep the "U.S. Individual Income Tax Declaration for

Electronic Filing" IRS Form 8879 if applicable.

6. The LICENSEE agrees to a transmission test prior to 12/31/2017. The transmission test will consist of transmitting sample "Tax Data Files" and "Refund Settlement Product" files to TaxSlayer Pro.

K. LIMITED WARRANTY: THE SOFTWARE IS LICENSED ON AN "AS IS" BASIS WITHOUT WARRANTY. If the SOFTWARE performs in a manner inconsistent with the capabilities described in the user's manual when used in accordance with the user's manual or if there are any other defects in material or workmanship, the LICENSEE's exclusive remedy shall consist, at TaxSlayer Pro expense, of TaxSlayer Pro using its best effort to correct the defect. This remedy extends only to the LICENSEE and shall be void if the SOFTWARE has been tampered with or improperly used on hardware or in conjunction with an operating system other than that approved in writing by TaxSlayer Pro. The LICENSEE agrees that TaxSlayer Pro shall not be liable for any special, incidental, indirect or consequential damages or for the loss of profit, revenue, or data. The terms of this agreement supersede any and all other warranties, express or implied, including, but not limited to, the implied warranties of merchantability and fitness for a particular purpose. Some states do not allow the exclusion of implied warranties, so this may not apply to you. The LICENSEE agrees that TaxSlayer Pro will not have any responsibility for any hardware, software or other items, or any services provided by any persons other than TaxSlayer Pro. TAXSLAYER PRO DOES NOT WARRANT THAT THE FUNCTIONS IN THE SOFTWARE WILL MEET LICENSEE'S REQUIREMENTS OR THAT THE OPERATION OF THE SOFTWARE WILL BE UNINTERRUPTED OR ERROR FREE. IN NO EVENT WILL TAXSLAYER PRO OR ITS OFFICERS, DIRECTORS, SERVANTS, EMPLOYEES, INDEPENDENT CONTRACTORS, OR OTHER REPRESENTATIVES BE LIABLE FOR ANY LOSS IN ANY AMOUNT OF MONEY OVER AND ABOVE WHAT TAXSLAYER PRO HAS BEEN PAID, AND PARTICULARLY IN NO EVENT WILL THERE BE LIABILITY FOR CONSEQUENTIAL DAMAGES.

L. TERMINATION:

1. This Agreement may be terminated immediately by either party should any of the following events occur:
 - a. If the IRS, or any other governmental agency or body, changes the rules or requirements of electronic tax return filings so as to render the tax preparation or data transmission software supplied by TaxSlayer Pro (the "Tax Program") impractical or obsolete. The determination of whether the Tax Program has been rendered impractical or obsolete shall vest solely with TaxSlayer Pro and no other party may object to or act upon such determinations; or
 - b. If either party becomes insolvent, files for bankruptcy or is placed in liquidation; or
 - c. If either party breaches any term of this Agreement.
 - d. Upon written notice from either party.
2. In the event of terminations, the LICENSEE shall cease using and shall return to TaxSlayer Pro upon demand all related materials provided by TaxSlayer Pro or bearing TaxSlayer Pro name, trademarks, trade names, copyrights or other legends.

M. LIMITATION OF REMEDIES:

1. The sole remedy for breach of any and all warranties, for any alleged TaxSlayer Pro liability with respect to the products, service, or performance provided pursuant to this Agreement shall be limited to refund of the amount of fees paid by the LICENSEE to TaxSlayer Pro.
2. The LICENSEE agrees that TaxSlayer Pro shall not be liable for any special, incidental, indirect or consequential damages or for the loss of profit, revenue, or data. TaxSlayer Pro does not warrant or guarantee that the operation and function of the any offered products or services meets LICENSEE's individual or specific requirements. Neither does TaxSlayer Pro does not warrant or guarantee uninterrupted or flawless operation of the service. The terms of this Agreement supersede any and all other warranties, express or implied, including, but not limited to, the implied warranties of merchantability and fitness for a particular purpose. Some states do not allow the exclusion of implied warranties, so this may not apply to you.

3. The LICENSEE agrees that TaxSlayer Pro will not have any responsibility for any hardware, software or other items, or any services provided by any persons or entities other than TaxSlayer Pro.

N. INDEMNIFICATION AND NOTIFICATION:

1. The LICENSEE shall indemnify and hold TaxSlayer Pro harmless from any and all liabilities, expenses, costs (including attorney fees), obligations, losses or other damages resulting from or arising out of, any attempt to impose liability on TaxSlayer Pro beyond that provided in this Agreement, default in performance, act of negligence or wrongdoing by the LICENSEE. Unless otherwise provided in this Agreement, any notice required or permitted hereunder to the parties hereto will be deemed to have been duly given if in writing and delivered personally or mailed by first-class, registered or certified mail, postage prepaid, and if intended to be given to the LICENSEE addressed to the LICENSEE at the address set forth herein, and if intended to be given to TaxSlayer Pro, addressed to TaxSlayer Pro, 3003 TaxSlayer Drive, Evans, GA 30809.
2. LICENSEE also indemnifies TaxSlayer Pro against any unintentional, intentional and fraudulent use of a Bank Loan Disbursement disbursement by LICENSEE, any employee or agent of LICENSEE, which causes the Bank to receive less than full payment.
3. LICENSEE also indemnifies TaxSlayer Pro from any liability incurred as a result of LICENSEE's failure to follow applicable regulations as they may relate to providing tax related financial products (to include RT and Advantage products) that may arise as a result of LICENSEE's use of TAXSLAYER PRO software (Desktop, Web, Mobile Applications).

O. MISCELLANEOUS:

1. This Agreement is not assignable by the LICENSEE without the prior written consent of TaxSlayer Pro. Any such attempted assignment shall be void.
2. It is expressly understood and agreed there are no promises, agreements, or understanding other than those contained in this Service Agreement, that all prior understandings or agreements are hereby superseded whether written or oral and that no agent, employee, or other representative of the TaxSlayer Pro has any authority to obligate TaxSlayer Pro by any terms, stipulations or conditions not herein expressed unless the same be in writing and attached to and made a part of this Agreement.
3. No failure to exercise, and no delay in exercising, on the part of either party, any right, power or privilege hereunder shall preclude further exercise of the same right or the exercise of any other right hereunder.
4. If any part of this Agreement shall be adjudged by any court of competent jurisdiction to be invalid, such judgment will not affect or nullify the remainder of this Agreement but the effect thereof will be confined to the part immediately involved in the controversy adjudged.
5. This Agreement shall be deemed to have been made in, and shall be construed pursuant to the laws of the State of Georgia. In the event of a dispute hereunder, it is agreed that venue lies exclusively in a court of competent jurisdiction in Columbia County, Georgia, and such court shall be a proper forum in which to adjudicate such dispute. The parties agree to waive any defense that they may have based upon improper venue or lack of personal jurisdiction, and to subject themselves to the jurisdiction and venue of any such aforesaid court.
6. LICENSEE ACKNOWLEDGES THAT HE HAS READ THE TERMS OF THIS AGREEMENT, AND UNDERSTANDS SAME AND AGREES TO BE BOUND THEREBY. THIS AGREEMENT shall apply to any and all future updates of the SOFTWARE.

P. REBATE SCHEDULES HEDULES: Technology Fee:

OPTION A: \$18 - If calculating based off of ACCEPTED BANK PRODUCTS
\$0 Rebate with less than 200 bank products
\$5 Rebate with 201 and above bank products

OPTION B: \$18 - If calculating based off of FUNDED BANK PRODUCTS
\$0 Rebate with less than 200 bank products

\$3.50 Rebate with 201 and above bank products

All rebate calculations will be based on option A unless option B is requested by the ERO (Electronic Return Originator, Preparer), in writing, to TaxSlayer, LLC no later than the 5/1 cutoff date.

Processing Fee: \$6 with \$0 Rebate for (0 - 600 Bank Returns)
\$6 with \$1 Rebate for (601 - 800 Bank Returns)
\$6 with \$2 Rebate for (801 – 1000 Bank Returns)
\$6 with \$4 Rebate for (1,001 - 2,000 Bank Returns)
\$6 with \$5 Rebate for (2,001 and Above Bank Returns)