

## **TERMS AND CONDITIONS OF USE**

Read These Terms and Conditions Carefully Before Using This Web Site

1. Agreement to Abide by Terms and Conditions. This web site is provided by Tax Preparer Learning Systems, LLC (Tax Preparer Learning Systems). By using, viewing, displaying, downloading, copying, printing, and/or distributing the contents of this web site, you acknowledge that you have read, understood, and agree to be bound by these terms and conditions. If you do not agree to be bound by these terms and conditions, do not use this web site.
2. Personal and Non-Commercial Use. Subject to these terms and conditions, Tax Preparer Learning Systems authorizes you to use, view, display, download, copy, print, and/or distribute the contents of this web site for your personal and non-commercial purposes. No part of the content of this web site may be used in any other manner or for any other purpose without the prior written consent of Tax Preparer Learning Systems. This authorization is non-exclusive and non-transferable. This authorization does not transfer to you any title or other legal rights in or to any of the contents of this web site. You must retain all copyright and other proprietary notices on any web site content which is downloaded, copied, and/or printed. You may not modify any of the content of this web site that is downloaded, copied and/or printed. You may not distribute any downloaded, copied, and/or printed content to any other person unless the recipient has been give notice of and agrees to accept and abide by these terms and conditions.
3. Disclaimer of Warranties. THE CONTENT OF THIS WEB SITE MAY CONTAIN INACCURATE OR DATED INFORMATION OR TYPOGRAPHICAL ERRORS AND MAY BE CORRECTED, CHANGED, OR UPDATED AT ANY TIME WITHOUT NOTICE TO YOU. TAX PREPARER LEARNING SYSTEMS MAKES NO EXPRESS OR IMPLIED WARRANTIES AS TO THE ACCURACY, COMPLETENESS, OR RELIABILITY OF THE CONTENT OF THIS WEB SITE. TO THE GREATEST EXTENT PERMITTED BY LAW, THE CONTENT OF THIS WEB SITE IS PROVIDED ON AN AS IS BASIS WITHOUT ANY REPRESENTATION OR WARRANTY, EXPRESS OR IMPLIED, OF ANY KIND, INCLUDING, BUT NOT LIMITED TO, WARRANTIES OR MERCHANTABILITY, NONINFRINGEMENT, OR FITNESS FOR ANY PARTICULAR PURPOSE. YOU ACKNOWLEDGE THAT ANY RELIANCE ON THE CONTENT OF THIS WEB SITE IS AT YOUR OWN RISK. SOME JURISDICTIONS DO NOT ALLOW FOR THE EXCLUSION OF IMPLIED WARRANTIES, SO SUCH EXCLUSION MAY NOT APPLY TO YOU.
4. Limitation of Damages. IN NO EVENT WILL TAX PREPARER LEARNING SYSTEMS BE LIABLE TO ANY PERSON OR ENTITY FOR DIRECT, INDIRECT, SPECIAL, INCIDENTAL, OR CONSEQUENTIAL DAMAGES (INCLUDING ANY LOST PROFITS, BUSINESS INTERRUPTION, OR LOSS OF INFORMATION OR OTHER DATA) THAT ARE RELATED TO THE USE, INABILITY TO USE, CONTENT, OR FUNCTION OF THIS WEB SITE, REGARDLESS OF TAX PREPARER LEARNING SYSTEMS KNOWLEDGE OF THE POSSIBILITY OF THE OCCURRENCE OF SUCH DAMAGES.

5. Privacy Policy. You may view our privacy policy at our web site. Except as provided in our privacy policy, you agree that any information provided by you or individuals acting on your behalf will not be considered confidential or proprietary and you grant Tax Preparer Learning Systems an unrestricted, irrevocable, worldwide, royalty-free license to use, reproduce, display, publicly perform, transmit, and distribute any such information. You agree that you shall not provide any information that is defamatory, threatening, obscene, harassing, and otherwise unlawful or incorporates the proprietary information of others.

6. Links to Other Web Sites. Tax Preparer Learning Systems may provide links to third-party web sites of interest to you throughout this web site. You acknowledge that Tax Preparer Learning Systems has no control over third-party web sites and Tax Preparer Learning Systems is not directly or indirectly responsible or liable for the content, security, or privacy practices of, nor the actions of, the persons or entities which control such third-party web sites. The inclusion of any such link does not imply and endorsement by Tax Preparer Learning Systems of any third-party web site. If you decide to visit any third-party web site, you do so at your own risk and it is your responsibility to take all necessary protective measures to guard against viruses or other destructive elements.

7. Amendment of Terms and Conditions. Tax Preparer Learning Systems reserves the right, at any time and from time to time, to amend these terms and conditions and any terms and conditions of sale referenced herein, in whole or in part, without notice to you. Amendments to these terms and conditions and such terms and conditions of sale will be effective when posted. You should periodically review these terms and conditions and such terms and conditions of sale. Your use of this web site after any such amendments have been posted will be deemed to constitute acceptance of those amendments.

8. Suspension or Termination of Web Site. Tax Preparer Learning Systems reserves the right, at any time and from time to time, to suspend or terminate all or any portion of this web site, including the availability of any features of the web site, and to suspend or terminate any one or more of the authorizations or rights granted herein. Tax Preparer Learning Systems may also impose limits on certain features and services or restrict your access to all or any portions of the web site without notice or liability.

9. Entire Agreement. These terms and conditions constitute the entire agreement between Tax Preparer Learning Systems and you with regard to your use of this web site. Any cause of action which you may have with respect to your use of this web site must be commenced within one (1) year after the claim or cause of action arises. If any court of competent jurisdiction finds any provision of these terms and conditions or any portion thereof to be unenforceable, that provision shall be enforced to the maximum extent permissible so as to effect the intent of these terms and conditions and the remainder of these terms and conditions shall continue in full force and effect.

10. Governing Law and Jurisdiction. This web site is administered through Tax Preparer Learning Systems offices located in the United States of America. Tax Preparer Learning Systems makes no representations as to the appropriateness or legality of the contents of this web site in other jurisdictions. If you access this web site outside of the United States, you are responsible for complying with all governing law. Any cause of action you may have against Tax Preparer Learning Systems with regard to this web site will be governed by the laws of and must be brought in the State of Wisconsin (U.S.A.), without giving effect to its conflict of laws provision.

## LICENSE AGREEMENT

PLEASE READ THIS LICENSE AGREEMENT (LICENSE) CAREFULLY BEFORE USING TAX PREPARER LEARNING SYSTEMS, LLC (TAX PREPARER LEARNING SYSTEMS) SOFTWARE. BY USING TAX PREPARER LEARNING SYSTEMS SOFTWARE, YOU ARE AGREEING TO BE BOUND BY THE TERMS OF THIS LICENSE. IF YOU DO NOT AGREE TO THE TERMS OF THIS LICENSE, DO NOT USE THE SOFTWARE.

1. General. The software, documentation and any fonts accompanying this License whether on disk, in read only memory, or any other media or in any other form (collectively the Tax Preparer Learning Systems Software) are licensed, not sold, to you by Tax Preparer Learning Systems for use only under the terms of this License, and Tax Preparer Learning Systems reserves all rights not expressly granted to you. The rights granted herein are limited to Tax Preparer Learning Systems and its licensors intellectual property rights in the Tax Preparer Learning Systems Software and do not include any other patents or intellectual property rights. You own the media on which the Tax Preparer Learning Systems Software is recorded but Tax Preparer Learning Systems retains ownership of the Tax Preparer Learning Systems Software itself. The terms of this License will govern any software upgrades provided by Tax Preparer Learning Systems that replace and/or supplement the original Tax Preparer Learning Systems Software product, unless such upgrade is accompanied by a separate license in which case the terms of that license will govern.

2. Permitted License Uses and Restrictions. This License allows you to install and use the Tax Preparer Learning Systems Software. The Tax Preparer Learning Systems Software may be used to reproduce materials so long as such use is limited to reproduction of non-copyrighted materials, materials in which you own the copyright, or materials you are authorized or legally permitted to reproduce. You may not make the Tax Preparer Learning Systems Software available over a network where it could be used by multiple computers at the same time. You may make one copy of the Tax Preparer Learning Systems Software in machine-readable form for backup purposes only; provided that the backup copy must include all copyright or other proprietary notices contained on the original. Except as and only to the extent expressly permitted in this License or by applicable law, you may not copy, decompile, reverse engineer, disassemble, modify, or create derivative works of the Tax Preparer Learning Systems Software or any part thereof.

3. Transfer. You may not rent, lease, lend, redistribute or sublicense the Tax Preparer Learning Systems Software. You may, however, make a one-time permanent transfer of all of your license rights to the Tax Preparer Learning Systems Software to another party, provided that: (a) the transfer must include all of the Tax Preparer Learning Systems Software, including all its components parts, original media, printed materials and this License; (b) you do not retain any copies of the Tax Preparer Learning Systems Software, full or partial, including copies stored on a computer or other storage device; and (c) the party receiving the Tax Preparer Learning Systems Software reads and agrees to accept the terms and conditions of this License.

4. Consent to Use of Data. You agree that Tax Preparer Learning Systems and its subsidiaries may collect and use technical and related information, including but not limited to technical information about your computer, system, and application software, and peripherals, that is gathered periodically to facilitate the provision of software updates, product support and other services to you (if any) related to the Tax Preparer Learning Systems Software and to verify compliance with the terms of this License. Tax Preparer Learning Systems may use this information, as long as it is in a form that does not personally identify you, to improve our products or to provide services or technologies to you.

5. Services. This software enables access to Tax Preparer Learning Systems tutorial services (the Services). Use of the Services requires Internet access and use of certain Services requires you to accept additional terms of service which will be presented to you before you can use such Services. By using this software in connection with Services, you agree to the latest version of the Terms and Conditions of Use and this License Agreement, which you may access and review from the home page of Tax Preparer Learning Systems. You agree to use the Services at your sole risk and that Tax Preparer Learning Systems shall have no liability to you for content that may be found to offensive, indecent, or objectionable. Certain Services may include materials from third parties or links to certain third party web sites. You acknowledge and agree that Tax Preparer Learning Systems is not responsible for examining or evaluating the content or accuracy of any such third-party material or web sites. Tax Preparer Learning Systems does not warrant or endorse and does not assume and will not have any liability or responsibility for any third-party materials or web sites, or for any other materials, products, or services of third parties. Links to other web sites are provided solely as a convenience to you. You agree that you will not use any third-party materials in a manner that would infringe or violate the rights of any use by you. You agree that the services, including but not limited to graphics, audio clips, and editorial content, contain proprietary information and material that is owned by Tax Preparer Learning Systems and/or its licensors, and is protected by applicable intellectual property and other laws, including but not limited to copyright, and that you will not use such proprietary information or materials in any way whatsoever except for permitted use of the Services. No portion of the Services may be reproduced in any form or by any means. You agree not to modify, rent, lease, loan, sell, distribute, or create derivative works based on the Services, in any manner, and you shall not exploit the Services in any unauthorized way whatsoever, including but not limited to, by trespass or burdening network capacity, Tax Preparer Learning Systems and its licensors reserve the right to change, suspend, remove, or disable access to any Services at any time without notice. In no event will Tax Preparer Learning Systems be liable for the removal of or disabling of access to any such Services. Tax Preparer Learning Systems may also impose limits on the use of or access to certain Tax Preparer Learning Systems, in any case and without notice or liability.

6. Termination. This License is effective until terminated. Your rights under this License will terminate automatically without notice from Tax Preparer Learning Systems if you fail to comply with any term(s) of this License. Upon the termination of this License, you shall cease all use of the Tax

Preparer Learning Systems Software and destroy all copies, full or partial, of the Tax Preparer Learning Systems Software.

7. Disclaimer of Warranties. THE CONTENT OF THIS WEB SITE MAY CONTAIN INACCURATE OR DATED INFORMATION OR TYPOGRAPHICAL ERRORS AND MAY BE CORRECTED, CHANGED, OR UPDATED AT ANY TIME WITHOUT NOTICE TO YOU. TAX PREPARER LEARNING SYSTEMS MAKES NO EXPRESS OR IMPLIED WARRANTIES AS TO THE ACCURACY, COMPLETENESS, OR RELIABILITY OF THE CONTENT OF THIS WEB SITE. TO THE GREATEST EXTENT PERMITTED BY LAW, THE CONTENT OF THIS WEB SITE IS PROVIDED ON AN AS IS BASIS WITHOUT ANY REPRESENTATION OR WARRANTY, EXPRESS OR IMPLIED, OF ANY KIND, INCLUDING, BUT NOT LIMITED TO, WARRANTIES OF MERCHANTABILITY, NONINFRINGEMENT, OR FITNESS FOR ANY PARTICULAR PURPOSE. YOU ACKNOWLEDGE THAT ANY RELIANCE ON THE CONTENT OF THIS WEB SITE IS AT YOUR OWN RISK. SOME JURISDICTIONS DO NOT ALLOW FOR THE EXCLUSION OF IMPLIED WARRANTIES, SO SUCH EXCLUSION MAY NOT APPLY TO YOU.

8. Limitation of Damages. IN NO EVENT WILL TAX PREPARER LEARNING SYSTEMS BE LAIBLE TO ANY PERSON OR ENTITY FOR DIRECT, INDIRECT, SPECIAL, INCIDENTAL, OR CONSEQUENTIAL DAMAGES (INCLUDING ANY LOST PROFITS, BUSINESS INTERRUPTION, OR LOSS OF INFORMATION OR OTHER DATA) THAT ARE RELATED TO THE USE, INABILITY TO USE, CONTENT, OR FUNCTION OF THIS WEB SITE, REGARDLESS OF TAX PREPARER LEARNING SYSTEMS KNOWLEDGE OF THE POSSIBILITY OF THE OCCURRENCE OF SUCH DAMAGES.

9. Export Control. You may not use or otherwise export or re-export the Tax Preparer Learning Systems Software except as authorized by the United States law and the laws of the jurisdiction in which Tax Preparer Learning Systems Software was obtained. In particular, but without limitation, the Tax Preparer Learning Systems Software may not be exported or re-exported (a) into any U.S. embargoed countries or (b) to anyone on the U.S. Treasury Departments list of Specially Designated Nationals or the U.S. Department of Commerce Denied Persons List or Entity List. By using the Tax Preparer Learning Systems Software, you represent and warrant that you are not located in any such country or on any such list. You also agree that you will not use these products for any purpose prohibited by United States law, including, without limitation, the development, design, manufacture or production of missiles, or nuclear, chemical or biological weapons.

10. Government End Users. The Tax Preparer Learning Systems Software and related documentation are Commercial Items, as that term is defined at 48 C.F.R. §2.101, consisting of Commercial Computer Software and Commercial Computer Software Documentation, as such terms are used in 48 C.F.R. §12.212 or 48 C.F.R. §227.7202, as applicable. Consistent with 48 C.F.R. §12.212 or 48 C.F.R. §227.7202-1 through 227.7202-4, as applicable, the Commercial Computer Software and Commercial Computer Software Documentation are being licensed to U.S. Government end users (a) only as Commercial Items and (b) with only those rights as are granted to all other end users pursuant to

the terms and conditions herein. Unpublished-rights reserved under the copyright laws of the United States.

11. **Controlling Law and Severability.** This web site is administered through Tax Preparer Learning Systems offices located in the United States of America. Tax Preparer Learning Systems makes no representations as to the appropriateness or legality of the contents of this web site in other jurisdictions. If you access this web site outside of the United States, you are responsibly for complying with all governing law. Any cause of action you may have against Tax Preparer Learning Systems with regard to this web site will be governed by the laws of and must be brought in the State of Wisconsin (U.S.A.), without giving effect to its conflict of laws provision. If for any reason a court of competent jurisdiction finds any provision, or portion thereof, to be unenforceable, the remainder of this License shall continue in full force and effect.

12. **Complete Agreement.** This License constitutes the entire agreement between the parties with respect to the use of the Tax Preparer Learning Systems Software licensed hereunder and supersedes all prior or contemporaneous understandings regarding such subject matter, with the exception of any additional terms and conditions you are required to accept if you choose to use Tax Preparer Learning Systems online store which will govern your use of such store and any Services you purchase through that store. No amendment to or modifications of this License will be binding unless in writing and signed by Tax Preparer Learning Systems.