

EDUCATIONAL LICENSE AGREEMENT FOR TRTA'S ACADEMIC ADVANTAGE PROGRAM

This Educational License Agreement for Thomson Reuters (Tax & Accounting) Inc.'s, d/b/a RIA and/or PPC ("TRTA") Academic Advantage Program, Order Form, and any addenda (collectively the "Agreement") is confidential and Licensee shall not reproduce nor discuss its contents with any third party. In the event that the terms and conditions of this Agreement conflict with any on-screen license agreement, the terms of this Agreement will govern. This Agreement is entered into by and between You (as defined below) and TRTA, both of which, intending to be legally bound, understand and agree as follows:

1. Definition of Terms.

- **1.1** "Authorized Users." All references to "Authorized Users" will mean Your employees, faculty and staff who require access in the performance of their teaching related duties and Your currently enrolled students who require access for educational purposes only.
- **1.2** "Customer Content." All references to "Customer Content" will mean Licensee's documentation and information supplied by Licensee to TRTA in connection with and/or pursuant to this Agreement.
- "Data." All references to "Data" will mean all of the information stored and contained in the Licensed Information. Except for the limited license granted to You in this Agreement, all Data provided by TRTA and/or its other information suppliers in all languages, formats, and media throughout the world will continue to be the exclusive copyrighted property of TRTA and its various information suppliers.
- **1.4** "Information Products." All references to "Information Products" will include Checkpoint® products, continuing professional education products and services ("CPE Products"), Tax Incentive Zone Lookup™, and Taxnet.Pro®.
- 1.5 "Licensed Information." All references to "Licensed Information" will mean any combination of the Information Products, the Software Products, and the product's Data and Program licensed under this Agreement. This may also be used to refer to print products.
- **1.6 "Order Form."** All references to "Order Form" will mean the document signed in conjunction with this License Agreement that, in part, details the individual product components which make up the Licensed Information plus pricing.
- **1.7 "Program."** All references to "Program" will mean all of the programs, control information, and related software contained in the product, including those provided by TRTA.
- 1.8 "DocsEngine Service." All references to "DocsEngine Service" will mean access to the AccuDraft DocsEngine website that provides for the gathering of Data using a browser interface and the production of documents from that Data. The DocsEngine Service also includes, if available, Data encryption, Data and document transmission, and Data and document storage.
- **1.9** "Software Products." All references to "Software Products" will include Checkpoint Tools, PPC's SMART Practice Aids®, PPC's Practice Aids®, PPC's Workpapers™, PPC's Interactive Disclosure Libraries™, PPC's Engagement Letter Generator®, Tax Incentive Zone Lookup: Batch Processor™, AccuDraft® Pro Document Software, and the AccuDraft DocsEngine website.
- **1.10** "You," "Your" and "Licensee." All references to "You," "Your" and "Licensee" will mean the educational institution defined in the Order Form which is licensing the Licensed Information and granting access to the Licensed Information to its Authorized Users.
- 2. Fees. Your payment entitles You to access the Licensed Information and use of the Program, in the United States only, unless otherwise indicated on the Order Form, in accordance with the terms of this Agreement. You also are responsible for the payment of all sales, use, or other taxes (excluding taxes based on TRTA's income) or charges assessed by any governmental authority in connection with this license. All amounts payable under this Agreement will be due thirty (30) days from the date of the applicable invoice. TRTA reserves the right to revise its charges and billing practices effective at the start of Your renewal term. Approximately ninety (90) days in advance of Your renewal, TRTA will provide You with a renewal invoice, which will reflect TRTA's revised charges and billing practices, if any.

3. Term of License Agreement.

3.1 The term will be for an initial period of one (1) year from its commencement date, unless otherwise stated on the Order Form. As long as You comply with the terms of this Agreement, TRTA grants You a non-exclusive license to use the Licensed Information for the purposes described in the product documentation.



3.2 For Information Products and Tax Incentive Zone Lookup: Batch Processor:

- 3.2.1 Your non-exclusive license will begin immediately upon delivery of the Information Product and Tax Incentive Zone Lookup: Batch Processor. Delivery will have occurred when TRTA has delivered possession of the Information Product to a common carrier, F.C.A. TRTA shipping facility, or for web-based products including Tax Incentive Zone Lookup: Batch Processor, when the Internet access password has been sent and the license period has commenced.
- 3.2.2 You are entitled, at no additional charge, to have the Information Products and Tax Incentive Zone Lookup: Batch Processor kept current for the term of this Agreement, in accordance with TRTA's update policies and procedures. During the term of this Agreement, including renewals thereof, for all Information Products in print, CD-ROM and/or DVD form You will receive the continuation of services, and the automatic shipment of additional volumes, new developments, loose-leaf pages, supplements, volumes of a new series or edition, new disk versions or updates as published, and ancillary products. Your subscription renewals, revised editions and ancillary products will be based on the price in effect at the time of shipment, plus shipping and handling. The revised editions and ancillary products are sent on approval and thus may be returned or rejected to TRTA at no cost to You using the prepaid return shipping label, in accordance with TRTA's then-current returns policies.

3.3 For Software Products Except for Tax Incentive Zone Lookup: Batch Processor:

- 3.3.1 The software package represents one edition (the "Edition") to the Software Product. The Software Product is licensed but not sold to You. You are aware that You are licensing an Edition of the Software Product, rather than purchasing the Software Product outright. You further acknowledge and agree that TRTA may cause the software templates or software system that delivers the Software Product to become inoperable where the Edition has expired due to passage of time, failure to remunerate, or other circumstances. TRTA reserves the right to collect data from the computer the Software Product is installed on, by the use of cookies or otherwise, to determine whether Licensee complies with the terms of this Agreement.
- **3.3.2** Software Products are updated annually to provide You with the most current content. During the term of this Agreement, revised editions of the Software Product will automatically be made available to You at the price in effect at the time of the update, unless and until either party gives the other party notice of termination.
- **3.3.3** You may make an archival copy of the Software Product for the sole purpose of backing up the Software Product, so long as You reproduce and include the copyright notice on the backup copy. The Software Product is licensed only to You.
- **3.3.4 Upgrades For DocsEngine Services:** From time to time TRTA may upgrade the DocsEngine website. TRTA has the right to determine if such upgrades will be included as part of Your DocsEngine Services. To use a DocsEngine Service identified as an upgrade, You may be required to pay an additional fee for the upgrade.

4. Termination.

- 4.1 In the event that either party believes that the other has breached any obligations under this Agreement, or if TRTA believes that You have exceeded the scope of the license, such party shall so notify the breaching party in writing. The breaching party will have thirty (30) days from the receipt of notice to cure the alleged breach and to notify the non-breaching party in writing that cure has been effected. If the breach is not cured within thirty (30) days, the non-breaching party will have the right to terminate this Agreement without further notice. If You are the breaching party, TRTA may recover, in addition to any rights and remedies the sum of (i) all unpaid charges outstanding, (ii) the applicable charges through the end of the term of this Agreement, and (iii) reasonable attorneys' fees.
- **4.2 For Information Products:** You may terminate this Agreement as it relates to Your license to the Information Products by providing prior written notice before the end of the then-current term to TRTA, P.O. Box 966, Fort Worth, TX 76101-0966; 1-800-431-9025. Termination will be effective at the end of the then-current term.
- 4.3 For Software Products: You may terminate this Agreement as it relates to Your license to the Software Products at any time by discontinuing all use of the Software Products, returning the Software Product and any copies to TRTA, and deleting and removing any and all copies of the Software Product from any and all computer hard drives and storage devices where it has been placed. Termination in no way entitles You to a refund.
- 5. Computer Equipment & Software. You are solely responsible for selecting, purchasing, installing, and maintaining the equipment, software, and telecommunications needed to access any part of the Licensed Information. Your failure to do so does not relieve You of Your payment obligations to TRTA.

6. TRTA's Advisory Responsibilities.

6.1 TRTA reserves the right to charge additional service fees if You seek assistance on matters not directly relating to Your ability to access or use of the Licensed Information. TRTA will provide You with prior written notice of the amount of such additional service fees before providing any additional services to You.



- **6.2** TRTA does not provide services as a professional expert or advisor regarding Your computer or Your information needs. TRTA is not responsible if Your information requirements change, resulting in the Licensed Information becoming incompatible with Your needs.
- **6.3** The Licensed Information, or any support given by TRTA's product, editorial or technical support staff, are in no way substitutes for assistance from legal, tax, accounting, or other qualified professionals. If legal advice or other expert assistance is required, the services of a competent professional person should be sought.
- **6.4 Network Installation & Support For Software Products.** To assure successful installation of Software Products, the Licensee will provide a qualified installer to install and configure network hardware and software. The Licensee will provide a qualified person to handle all administrative functions including, but not limited to, handling new user accounts and workstations, network passwords and file-sharing status, hardware, and printers. TRTA will only provide telephone support for Software Products installed on local area and server-based networks, which incorporate hardware and network operating software officially supported by TRTA.
- 7. Permitted Uses of Licensed Information. You are entitled to access Licensed Information from TRTA only during the term of this Agreement. You may utilize the Licensed Information for educational purposes only.

8. User Access.

8.1 For Information Products: You will restrict the number of concurrent users with access to search and display the Information Products to the total shown on Your Order Form.

8.2 For Software Products:

- **8.2.1 Single-User License.** You may only use the Software Product on a single computer at one time. You may not distribute copies of the Software Product in any form to others, nor disseminate, distribute, or resell the Software Product in any manner. You may not electronically transfer the Software Product from one computer to another over a network or otherwise.
- **8.2.2 Multi-User License.** You may store or install a copy of the Software Product on a storage device, such as a network server, used only to install or run the Software Product on Your other computers over an internal network; however, You must acquire and dedicate a license for each user of the Software Product. You will ensure that the number of users of the Software Product will not exceed the number of Authorized Users.

9. Limitations on Use.

- **9.1** You must restrict access to the Licensed Information to Authorized Users.
- 9.2 Instructional guides and materials are provided solely to support Your authorized use of the Licensed Information. Licensed Information, or any part thereof, may not be used in any manner, except as expressly permitted under this Agreement. You may not copy, modify, adapt, translate, reverse engineer, decompile, disassemble, create competitor products, or create derivative works based on the Licensed Information, or the written materials provided with or derived from the Licensed Information, without prior written consent of TRTA, and You shall not delete any proprietary designations, legal notices or other identifiers belonging to third parties from any information obtained or sent using the Licensed Information. The product's component parts may not be separated for use on more than one computer. You shall not sell, assign, disclose, furnish, or redistribute any Licensed Information to any other person, firm, institution, or entity.
- **9.3** You may not use the software included with the product with any other database(s), and You may not provide or allow access to the Licensed Information other than for the exclusive use of Your Authorized Users.
- **9.4** While this Agreement is in effect, You may not use, aid, or permit any other party to use the Licensed Information for any illegal purposes.

9.5 For Software Products:

- **9.5.1** TRTA cannot and does not guarantee or warrant that files available for downloading through its websites will be free of viruses, worms, Trojan horses or other code that manifests contaminating or destructive properties.
- **9.5.2** You agree that the Internet is not a secure network and that third parties may be able to intercept, access, use or corrupt the information You transmit over the Internet. TRTA is not responsible for invalid destinations, transmission errors, or corruption, interception or security of Your data.
- **9.5.3** TRTA does not warrant that its websites will be uninterrupted or error-free. You further understand and agree that delays and disruptions of other network transmissions are completely beyond the control of TRTA.



- 9.5.4 You shall comply with all applicable local, state, national and international laws and regulations, including those related to data privacy, international communications, and exportation of technical or personal data. You represent that You are not a specifically designated individual or entity under any US embargo or otherwise the subject, either directly or indirectly (by affiliation, or any other connection with another party) of any order issued by any agency of the US Government limiting, barring, revoking or denying, in whole or in part Your US export privileges. You agree to notify TRTA if You become subject to any such order.
- 9.5.5 You shall not impersonate any person or use a false name while using the Software Product. You agree to obtain all required permissions if You use the Software Product to receive, upload, download, display, distribute, or execute software or perform other works protected by intellectual property laws including copyright, trademark, trade secret and patent laws. You agree to cooperate with TRTA and provide requested information in connection with all security and use matters. You agree to notify TRTA promptly if You suspect unauthorized use of TRTA's websites or of Your user ID. You remain liable for unauthorized use until Your notification to TRTA.

10. Limitation of Liability.

- 10.1 EXCEPT FOR SECTION 10.5.1, THE PRODUCT AND LICENSED INFORMATION ARE PROVIDED "AS IS" AND NEITHER TRTA NOR ANY THIRD PARTY SOFTWARE OR DATA PROVIDER MAKES ANY WARRANTY OR REPRESENTATION, EITHER EXPRESS OR IMPLIED, WITH RESPECT TO ANY LICENSED INFORMATION PROVIDED, INCLUDING ITS QUALITY, ACCURACY, COMPLETENESS, PERFORMANCE, MERCHANTABILITY, OR FITNESS FOR A PARTICULAR PURPOSE. YOU ASSUME THE ENTIRE RISK AS TO THE RESULTS AND PERFORMANCE OF THE LICENSED INFORMATION. TRTA DOES NOT WARRANT, GUARANTEE, OR MAKE ANY REPRESENTATIONS REGARDING THE USE OF, OR THE RESULTS OBTAINED WITH THE LICENSED INFORMATION IN TERMS OF ACCURACY, CORRECTNESS, OR RELIABILITY.
- 10.2 IN NO EVENT WILL TRTA OR ITS THIRD PARTY SOFTWARE OR DATA PROVIDERS BE LIABLE FOR DIRECT, INDIRECT, SPECIAL, INCIDENTAL, OR CONSEQUENTIAL DAMAGES ARISING OUT OF DELAYS, ERRORS, OMISSIONS, INACCURACIES, OR THE USE OR INABILITY TO USE THE LICENSED INFORMATION OR DOCUMENTATION, OR FOR INTERRUPTION OF THE LICENSED INFORMATION, FROM WHATEVER CAUSE. THIS WILL APPLY EVEN IF TRTA OR ITS THIRD PARTY PROVIDERS HAVE BEEN ADVISED THAT THE POSSIBILITY OF SUCH DAMAGES EXISTS.
- 10.3 NEITHER TRTA NOR ANY THIRD PARTY PROVIDER IS RESPONSIBLE FOR ANY COSTS, INCLUDING THOSE INCURRED AS A RESULT OF LOST PROFITS OR REVENUE, LOSS OF DATA, THE COST OF RECOVERING SUCH PROGRAMS OR DATA, THE COST OF ANY SUBSTITUTE PROGRAM, CLAIMS BY THIRD PARTIES, OR FOR OTHER SIMILAR COSTS. EXCEPT FOR TRTA'S INDEMNIFICATION OBLIGATIONS SET FORTH IN SECTION 11.2 OR IN THE CASE OF TRTA'S BREACH OF SECTION 12, IN NO CASE WILL TRTA'S OR ANY THIRD PARTY PROVIDER'S LIABILITY EXCEED THE AMOUNT OF THE LICENSE FEES PAID.
- 10.4 IN NO EVENT SHALL LICENSEE BE LIABLE FOR ANY SPECIAL, INDIRECT, INCIDENTAL, CONSEQUENTIAL OR PUNITIVE DAMAGES BASED ON ANY THEORY OF CONTRACT, TORT, STRICT LIABILITY, STATUTE OR UNDER ANY OTHER LEGAL OR EQUITABLE PRINCIPLE OR OTHERWISE.

10.5 FOR SOFTWARE PRODUCTS:

- 10.5.1 WITH RESPECT TO THE PHYSICAL CD-ROM(S), DVDS, AND PHYSICAL DOCUMENTATION, TRTA WARRANTS THAT THESE ITEMS WILL BE FREE FROM DEFECT IN MATERIALS AND WORKMANSHIP FOR A PERIOD OF THIRTY (30) DAYS FROM THE DATE THE LICENSE IS PURCHASED. IN THE EVENT OF NOTIFICATION WITHIN THE WARRANTY PERIOD OF DEFECTS IN MATERIALS OR WORKMANSHIP, THE DEFECTIVE CD-ROM, DVD, OR DOCUMENTATION WILL BE REPLACED SO LONG AS YOU MAIL, FREIGHT PRE-PAID, THE DEFECTIVE MATERIALS TO TRTA. THE SOLE REMEDY FOR BREACH OF THIS WARRANTY WILL BE LIMITED TO REPLACEMENT OF THE DEFECTIVE DOCUMENTATION, CD-ROM, OR DVD.
- **10.5.2** SECTION 10.5.1 IS THE ONLY WARRANTY OF ANY KIND, EITHER EXPRESS OR IMPLIED, (INCLUDING BUT NOT LIMITED TO THE IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE).

10.5.3 For DocsEngine Services:

10.5.3.1 TRTA warrants that the DocsEngine Service will perform substantially in accordance with its documentation for a period of ninety (90) days from the date in which TRTA began providing the DocsEngine Service.



- **10.5.3.2** If an implied warranty or condition is created by Your state/jurisdiction and federal or state/provincial law prohibits disclaimer of it, You also have an implied warranty or condition, but only as to defects discovered during the period of this limited warranty of ninety (90) days. As to any defects discovered after the ninety (90) day period, there is no warranty or condition of any kind.
- **10.5.3.3** Upgrades, updates, or supplements to the DocsEngine Service, including without limitation, service packs or hot fixes provided to You after the expiration of the ninety (90) day limited warranty period are not covered by any warranty or condition, express, implied or statutory.
- TRTA's and its third party providers' entire liability and Your exclusive remedy shall be, at TRTA's option from time to time exercised subject to applicable law, (a) return of an amount equal to the actual price paid by You for the prior twelve (12) months of DocsEngine Service, or (b) repair or replacement of the DocsEngine Service. You will receive the remedy elected by TRTA without charge, except that You are responsible for any expenses You may incur (e.g. cost of shipping any materials to TRTA). This limited warranty is void if failure of the DocsEngine Service has resulted from accident, abuse, misapplication, abnormal use or a virus. Any replacement DocsEngine Service will be warranted for the remainder of the original warranty period or thirty (30) days, whichever is longer.

11. Hold Harmless\ Indemnification.

11.1 Licensee's Indemnification Obligations.

- 11.1.1 Licensee agrees to defend, indemnify and hold TRTA and any third party or affiliate provider harmless from and against all third party claims and damages (including reasonable attorneys' fees) regarding Licensee's use of any Licensed Information, unless the claims or damages are due to TRTA's or any third party or affiliate provider's gross negligence or willful misconduct or arise out of an allegation for which TRTA is obligated to indemnify Licensee.
- 11.1.2 Licensee agrees to defend, indemnify and hold TRTA harmless at Licensee's expense in any suit, claim or proceeding brought against TRTA alleging that TRTA's use of any Customer Content delivered to TRTA hereunder infringes a patent, copyright, trademark, trade secret, or other third party proprietary right, provided Licensee is (i) promptly notified, (ii) given the assistance required at Licensee's expense, and (iii) permitted to retain legal counsel of Licensee's choice and to direct the defense. Licensee also agrees to pay any damages and costs awarded against TRTA by final judgment of a court of last resort in any such suit or any agreed settlement amount on account of any such alleged infringement, but Licensee will have no liability for settlements or costs incurred without its consent.
- 11.2 TRTA's Indemnification Obligations. TRTA shall defend, indemnify and hold Licensee harmless at TRTA's expense in any suit, claim or proceeding brought against Licensee alleging that Licensee's use of any Licensed Information delivered to Licensee hereunder directly infringes a United States patent, copyright, trademark, trade secret, or other third party proprietary right, provided TRTA is (i) promptly notified, (ii) given the assistance required at TRTA's expense, and (iii) permitted to retain legal counsel of TRTA's choice and to direct the defense. TRTA also agrees to pay any damages and costs awarded against Licensee by final judgment of a court of last resort in any such suit or any agreed settlement amount on account of any such alleged infringement, but TRTA will have no liability for settlements or costs incurred without its consent. Should Licensee's use of any such Licensed Information be enjoined, or in the event that TRTA desires to minimize its liability hereunder, TRTA will, at its option and expense, (i) substitute fully equivalent non-infringing Licensed Information for the infringing item; (ii) modify the infringing item so that it no longer infringes but remains substantially equivalent; or (iii) obtain for Licensee the right to continue use of such item. If none of the foregoing is feasible, TRTA will terminate Licensee's access to the Licensed Information and refund to Licensee the applicable fees paid by Licensee for the infringing item(s). THE FOREGOING STATES THE ENTIRE LIABILITY OF TRTA AND LICENSEE'S SOLE REMEDY FOR INFRINGEMENT OR FOR ANY BREACH OF WARRANTY OF NON-INFRINGEMENT, EXPRESS OR IMPLIED. THIS INDEMNITY WILL NOT APPLY TO ANY ALLEGED INFRINGEMENT BASED UPON LICENSEE'S COMBINATION OF OTHER SOFTWARE OR INFORMATION WITH THE LICENSED INFORMATION WHERE THE LICENSED INFORMATION WOULD NOT HAVE OTHERWISE INFRINGED ON ITS OWN.

12. Miscellaneous.

12.1 TRTA retains all rights not expressly granted to You in this Agreement. The software, material, content, and related documentation in the Licensed Information are protected by copyright laws and international copyright treaties, as well as other intellectual property laws and treaties. Nothing in this Agreement constitutes a waiver of TRTA's rights under the applicable copyright law. In the event this Agreement is terminated, You agree to erase all Software Products. TRTA will not be responsible for performance problems due to circumstances beyond its reasonable control.



- 12.2 In the event that TRTA discontinues the production, sale or licensing of any Licensed Information and does not substitute equivalent Licensed Information for the discontinued Licensed Information, TRTA will give the Licensee reasonable advance notice of such discontinuation, and upon such date of discontinuation, TRTA shall have the right to terminate the applicable Order Form as to such discontinued Licensed Information. As of the date of termination of such Order Form, TRTA shall credit to Licensee, on a pro-rated basis, any applicable pre-paid fees for the discontinued Licensed Information, and TRTA shall have no further obligation to provide support as provided for in this Agreement.
- 12.3 This Agreement, including the information on Your Order Form, constitutes the entire contract between You and TRTA with regards to the subject matter addressed herein. All prior agreements and all oral or collateral representations, agreements, and understandings are superseded by this Agreement. Licensee acknowledges and agrees that no representations have been made by TRTA other than as expressly set forth in this Agreement and that Licensee has not relied on any representations not expressly set forth herein. If any of the provisions within the License Agreement and Order Form are contradictory or inconsistent, then the provisions of this License Agreement will control unless the Order Form indicates otherwise. Notwithstanding the above, Licensee may be required to review and accept third party or affiliate click-through license agreements before accessing third party or affiliate provider Licensed Information. Any additional or conflicting terms contained in any Licensee purchase order, proposal or other document shall be deemed to be rejected by TRTA without need of further notice of objection, even if such document is acknowledged or accepted by TRTA, and regardless of any statement to the contrary which may be contained therein, and shall be of no effect or in any way binding upon TRTA.
- **12.4** Except as expressly provided herein, this Agreement, or any part thereof, cannot be changed, waived, or discharged other than by a statement in writing signed by You and TRTA.
- 12.5 If a court of competent jurisdiction declares any section of this Agreement to be invalid, unlawful or unenforceable as drafted, such section will be amended and construed in a manner designed to effectuate the purposes of the section to the fullest extent permitted by law. If such section can not be so amended and construed, it shall be severed, and the remaining sections will remain unimpaired and in full force and effect to the fullest extent permitted by law.
- **12.6** TRTA may assign or transfer its rights in this Agreement. You may not sublicense, assign, or transfer Your interests in this Agreement.
- 12.7 Notices under this Agreement will be considered to have been given when mailed by first class mail, postage paid, to Thomson Reuters (Tax & Accounting), Inc., P.O. Box 966, Fort Worth, TX 76101-0966, and to You at Your address as indicated on Your Order Form. Such addresses may be changed by written notice as stipulated in this Agreement.
- 12.8 The Agreement will be governed by and construed in accordance with the laws of the State of New York without regard to principles of conflicts of law. You expressly agree that all actions taken in connection with this Agreement and/or TRTA will be initiated in the State of New York.
- 13. Ownership of Customer Content. All Customer Content shall be the sole and exclusive property of Licensee. TRTA acknowledges that the Licensed Information does not include any Customer Content and TRTA shall have no ownership rights in the Customer Content.
- 14. Government Licensees. This Licensed Information and related documentation are provided to the federal government and its agencies with restricted rights. The use, duplication, or disclosure by the government is subject to the restrictions set forth in subparagraph (c)(1)(ii) of the rights in technical data and computer software clause at DFARS 252.227-7013 or subparagraphs (c)(1) or (2) of the commercial computer software-restricted rights at 48 CFR 52.227-19, as applicable.