



CHECKPOINT MARKETING LICENSE AGREEMENT

PLEASE READ THIS AGREEMENT CAREFULLY. BY USING ALL OR ANY PORTION OF THE LICENSED INFORMATION FROM THOMSON REUTERS (TAX & ACCOUNTING) INC. ("TRTA") YOU ACCEPT ALL THE TERMS AND CONDITIONS OF THIS CHECKPOINT MARKETING LICENSE AGREEMENT AND OF THE ORDER FORM. YOU AGREE THAT THIS CHECKPOINT MARKETING LICENSE AGREEMENT AND ORDER FORM ARE ENFORCEABLE LIKE ANY OTHER WRITTEN NEGOTIATED AGREEMENT SIGNED OR OTHERWISE ACCEPTED BY YOU. IF YOU DO NOT AGREE, DO NOT USE THE TRTA LICENSED INFORMATION.

1. Definition of Terms.

- 1.1 **"Agreement."** All references to this "Agreement" will mean this Checkpoint Marketing License Agreement and the Order Form.
- 1.2 **"Data."** All references to "Data" will mean all of the information stored and contained in the Licensed Information.
- 1.3 **"Guide Products."** All references to "Guide Products" include the Global Tax Planning Guide, WebTaxGuide, Flex-E-Tax Guide, Tax Seminar-in-a-Box, Selecting the Best Estate Planning Strategies, WebEstateGuide, Flex-E-Estate Guide, Estate Planning Seminar-in-a-Box; Online Tax Guide, Online Estate Planning Guide and any other products identified as Guide Products on the Order Form.
- 1.4 **"Information Products."** All references to "Information Products" will only include the Checkpoint Marketing-branded products (formerly branded as PDI Global or as BizActions) and Guide Products.
- 1.5 **"Licensed Information."** All references to "Licensed Information" will mean any combination of the Information 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" or "Multi Year Order Form" will mean the document signed or otherwise accepted in conjunction with this Checkpoint Marketing 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(s), including those provided by TRTA.
- 1.8 **"You," "Your" and "Licensee."** All references to "You," "Your" and "Licensee" will mean the customer noted on the Order Form.

2. **Fees.** Your payment entitles You and Your U.S.-based personnel (unless otherwise indicated on the Order Form) to access the Licensed Information and use of the Program 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 at any time without notice 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, to then current rates, which may increase. Charges will include shipping and handling, where applicable.

3. Term of Checkpoint Marketing License Agreement.

- 3.1 **Initial Term.** The initial term will be for the term as stated on the Order Form. As long as You comply with the terms of this Agreement, TRTA grants You a non-exclusive license (which will begin upon the effective date as stated on the Order Form) to use the Licensed Information for the purposes described in the product documentation.
- 3.2 **Auto Renewal.**
 - 3.2.1 For Information Products accessed via TRTA's online platform(s), at the conclusion of Your initial term, Your Agreement will automatically renew thereafter for subsequent terms of one (1) year each unless and until either party gives the other party prior written notice of termination before the start of the renewal term.
 - 3.2.2 For Information Products in print, CD, DVD and eBook form, at the conclusion of Your initial term, Your Agreement will not automatically renew thereafter unless You expressly enroll such products into an automatic renewal subscription.



3.2.3 Once a renewal term has commenced, it is non-cancellable. If a renewal term has begun, requests to cancel will be effective at the end of the current subscription term. Requests to cancel automatic renewal subscriptions can be made by calling (800) 431-9025. If tangible products need to be returned, a prepaid return shipping label will be provided.

4. Termination.

4.1 TRTA may terminate this Agreement and Your right to receive any further Licensed Information if TRTA determines, at any time, that the provisions of this Agreement have been violated, provided that TRTA gives You prior written notice and the thirty (30) day opportunity to cure. Notwithstanding the foregoing, TRTA may immediately terminate this Agreement without providing an opportunity to cure if Licensee uses the Licensed Information to email unsolicited bulk messages (spam). If termination occurs, 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 the Agreement, and (iii) reasonable attorneys' fees.

4.2 You may terminate this Agreement by providing prior written notice before the end of the then-current term to TRTA, Customer Service Department, P.O. Box 115008, Carrollton, TX 75011-5008; 1-800-431-9025. Termination will be effective at the end of the then-current term.

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 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 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.

7. Permitted Uses of Licensed Information.

7.1 Except as otherwise indicated in the content library and except for Guide Products as indicated below, You may, during the term of this Agreement, distribute and provide access to the Licensed Information to Your employees, clients, potential clients within Your designated territory (where applicable), and other third parties in the normal course of Your business. You shall be entitled, on a non-exclusive basis, to access, copy, download, manipulate, edit, reformat, store, publish on any limited access Intranet or publicly accessible Internet web page or social media site controlled by You, transmit, distribute internally or externally or use for internal, non-commercial purposes the Licensed Information.

7.2 With regards to Guide Products only, You shall be entitled, on a non-exclusive basis, to (i) access, copy, download, store and publish on any limited access Intranet or publicly accessible Internet web page or social media site controlled by You, and (ii) transmit, distribute internally or externally or use for internal, non-commercial purposes, but only in the same format of the Guide Products that You purchased a license to. In addition, if You purchased a license to a Seminar-in-a-Box Guide Product, You are entitled to edit the PowerPoint slides and notes.

7.3 In the case of any external transmission or distribution of the Licensed Information, You shall not allow any recipient of the Licensed Information to publish or further transmit or distribute such Licensed Information except for internal or non-commercial use.

8. Limitations on Use.

8.1 Notwithstanding anything to the contrary within this Agreement, neither You nor Your clients may reproduce or otherwise allow the Licensed Information to be published within any publication, in any form of media now existing or hereafter developed, not produced or published by You.



- 8.2** You may not reverse engineer or create competitor products based on the Licensed Information, or the written materials provided with or derived from the Licensed Information, without prior written consent of TRTA.
- 8.3** You agree to not use the Licensed Information to:
- 8.3.1** Post, email or otherwise transmit or disseminate anything that is unlawful, or encourages conduct that would be unlawful, harmful, threatening, abusive, harassing, tortuous, defamatory, vulgar, obscene, libelous, invasive of another's privacy, hateful or racially, ethnically or otherwise objectionable or gives rise to civil liability;
 - 8.3.2** Forge headers or otherwise manipulate identifiers in order to disguise the origin of the Licensed Information;
 - 8.3.3** Email or otherwise transmit anything that You do not have a right to transmit under any law or under contractual or fiduciary relationships;
 - 8.3.4** Email or otherwise transmit any material containing software viruses, Trojan horses, or any other computer code, files or programs designed to interrupt, destroy or limit the functionality of any computer software, hardware or telecommunications equipment or generating levels of traffic sufficient to impede the ability of others to send or receive information or use the Licensed Information;
 - 8.3.5** Restrict, inhibit or otherwise interfere with or disrupt the Licensed Information, equipment servers or networks used in conjunction with the Licensed Information, anyone's use or enjoyment of the Licensed Information, or disobey any requirements, procedures, policies or regulations of networks used in conjunction with the Licensed Information;
 - 8.3.6** Resell or otherwise charge others to use the Licensed Information, in whole or in part, directly or indirectly, bundled or unbundled;
 - 8.3.7** Send email to non-specific addresses (ex. info@domain.com or sales@domain.com) or distribution lists which then send indirectly to various other email addresses;
 - 8.3.8** Use a purchased, harvested or acquired list of any type. If contacts on an acquired list have given the Licensee express permission to send communications, then those contacts can be added;
 - 8.3.9** Ignoring unsubscribe requests sent to the Reply-To: address; and
 - 8.3.10** Email unsolicited bulk messages ("SPAM").
- 8.4** You may not use the Licensed Information with any other database(s).
- 8.5** 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, including, but in no way limited to The Controlling the Assault of Non-Solicited Pornography and Marketing Act of 2003 ("CAN-SPAM"), Canadian Anti-Spam Legislation ("CASL"), Personal Information Protection and Electronic Documents Act ("PIPEDA") and EU Directive 2002/58/EC, (and each member state's implementing legislation). 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.



- 8.6 You shall not impersonate any person or use a false name while using the Licensed Information. You agree to obtain all required permissions if You use the Licensed Information 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.
- 8.7 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.
- 8.8 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.
- 8.9 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.
- 8.10 TRTA has the right to actively review Licensee's subscriber lists and email for potential SPAM. TRTA has the right to ask for evidence of permission-based email addresses Licensees might choose to add to the system. TRTA does not attempt to censor any content or curtail the business of Licensee. However, SPAM activities do not fall within use authorized by TRTA and will not be tolerated.
- 8.11 TRTA reserves the right to reject and remove any email address from the system if it is in violation of Section 8.3 herein or if TRTA suspects an email address of being a blacklist "feeler" address. TRTA may also impose a prospect opt-in requirement for Licensees with large lists of prospects.

9. Limitation of Liability.

- 9.1 THE PRODUCT AND LICENSED INFORMATION ARE PROVIDED "AS IS" AND NEITHER TRTA NOR ANY THIRD PARTY OR AFFILIATE PROVIDER MAKES ANY WARRANTY OR REPRESENTATION, EITHER EXPRESS OR IMPLIED, WITH RESPECT TO ANY LICENSED INFORMATION PROVIDED, INCLUDING ITS QUALITY, ACCURACY, 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.
- 9.2 IN NO EVENT WILL TRTA OR ITS THIRD PARTY OR AFFILIATE 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 OR AFFILIATE PROVIDERS HAVE BEEN ADVISED THAT THE POSSIBILITY OF SUCH DAMAGES EXISTS.
- 9.3 NEITHER TRTA NOR ANY THIRD PARTY OR AFFILIATE PROVIDER ARE 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 10.2 OR IN THE CASE OF TRTA'S BREACH OF SECTION 11, IN NO CASE WILL TRTA'S OR ANY THIRD PARTY OR AFFILIATE PROVIDER'S LIABILITY EXCEED THE AMOUNT OF THE LICENSE FEES PAID.
- 9.4 IN NO EVENT SHALL YOU 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. Hold Harmless / Indemnification.

- 10.1** You agree 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 (i) Your breach of this Agreement and (ii) for Your and Your client'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 You.
- 10.2** TRTA shall defend, indemnify and hold You harmless at TRTA's expense in any suit, claim or proceeding brought against You alleging that Your use of any Licensed Information delivered to You 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 You 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 Your 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 Your access to the Licensed Information and refund to You the applicable fees paid by You for the infringing item(s). THE FOREGOING STATES THE ENTIRE LIABILITY OF TRTA AND YOUR 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 A COMBINATION OF OTHER SOFTWARE OR INFORMATION WITH THE LICENSED INFORMATION WHERE THE LICENSED INFORMATION WOULD NOT HAVE OTHERWISE INFRINGED ON ITS OWN.

11. Confidentiality.

- 11.1 Confidentiality Obligations.** During this Agreement negotiation process and subsequent term of this Agreement and thereafter, except as specifically provided herein and/or to the extent reasonably necessary to perform its obligations or exercise or enforce its rights hereunder, neither party shall provide or disclose to any third party, or itself use, unless authorized in writing to do so by the other party or properly directed or ordered to do so by public authority, any information or matter that (i) constitutes or concerns this Agreement negotiation process and/or terms and conditions of this Agreement, including pricing, (ii) is provided to it by the other party hereunder or as a result hereof, or (iii) regards any dealings or negotiations with the other party related to this Agreement.
- 11.2 Limitation on Confidentiality.** Except with respect to information or matter constituting or concerning the terms and conditions of this Agreement or regarding any dealings or negotiations between the parties hereunder, the parties will have no confidentiality obligation under Section 11.1 hereof with respect to any information or matter specified therein that (i) is already known to them, (ii) is rightfully disclosed to them by a third party that is not acting as an agent or representative for the other party and is under no confidentiality obligations, (iii) is independently developed by or for them, (iv) is publicly known, or (v) is generally utilized by unaffiliated third parties engaged in the same business or businesses as the parties. Any party claiming an exception to Section 11.1 hereof under this Section 11.2 will have the burden of proving the basis for the exception.
- 11.3 Confidentiality Standard.** The parties shall follow the same procedures to ensure their compliance with the requirements of Section 11.1, 11.2, and 11.3 hereof as they follow to protect their own confidential and proprietary information and matter of a similar nature.

12. Miscellaneous.

- 12.1** Except for the limited, non-exclusive license granted to You in this Agreement, all Licensed Information provided by TRTA and/or its third party or affiliate providers in all languages, formats, and media throughout the world will continue to be the exclusive intellectual property of TRTA and/or its third party or affiliate providers. Nothing in this Agreement constitutes a waiver of TRTA's nor its third party or affiliate providers' rights under the applicable intellectual property laws. In the event that You terminate this Agreement, You agree to erase all Licensed Information from Your websites and social media sites and destroy all print copies of the Licensed Information. 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 and any amendments or addendums that specifically reference this Agreement, constitutes the entire contract between You and TRTA with regards to the Licensed Information stated on Your Order Form. All prior agreements and all oral or collateral representations, agreements, and understandings regarding the Licensed Information on Your Order Form 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 this Checkpoint Marketing License Agreement and Order Form are contradictory or inconsistent, then the provisions of this Checkpoint Marketing 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** TRTA may change this Checkpoint Marketing License Agreement from time to time by posting updates to the Agreement via the TRTA website. Your access and use of the Licensed Information will be subject to the current version of the Checkpoint Marketing License Agreement posted on TRTA's website at the time of such use. Please regularly check the Checkpoint Marketing License Agreement located at <http://support.checkpoint.thomsonreuters.com/mya/marketing> to view the then-current agreement.
- 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 TRTA, Customer Service Department, P.O. Box 115008, Carrollton, TX 75011-5008 and to You at Your address as indicated on Your Order Form. Such addresses may be changed by notice as stipulated in this Agreement.
- 12.8** This Agreement will be governed and construed in accordance with the laws of the State of New York. 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. Customer Content and Feedback.** TRTA acknowledges that, as between the parties, all intellectual property rights in the Customer Content are owned by Licensee or its providers. TRTA may collect and use information related to Licensee's use of the Licensed Information, to test, develop, improve and enhance its products and services, as long as such information is not identifiable to the Licensee or any individual user. If Licensee provides TRTA with any feedback on TRTA's products and services, Licensee grants TRTA and TRTA's affiliates the right to use such feedback to develop their services and products and to create and own derivative works based on such feedback.
- 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.