

TERMS OF USE - K1X SERVICES

ACCEPTANCE OF TERMS

By accessing or using K1x's Services, you ("**User**" or "**you**") agree to be bound by these Terms of Use. These terms apply to your use of K1x Services regardless of how you obtained access.

1. SERVICES AND LICENSE

K1x grants you a non-exclusive license to access and use the Services during your subscription term solely for your ordinary business purposes, subject to all restrictions herein.

2. DATA USAGE AND AGGREGATION

You acknowledge and agree that K1x may aggregate your content and data with content and data from other clients for purposes including product development and quality improvement initiatives. K1x will anonymize and encrypt your data so that sensitive information is not disclosed. All data aggregations are the sole property of K1x.

3. IRC SECTION 7216 COMPLIANCE

(a) Definitions: For purposes of this Section, "**Tax Return Information**" means any information furnished to K1x in connection with the preparation of, or in contemplation of preparing, any tax return, and includes a taxpayer's identity, the nature, source, or amount of income, payments, receipts, deductions, exemptions, credits, assets, liabilities, net worth, tax liability, tax withheld, deficiencies, overassessments, or tax payments.

(b) K1x Tax Return Preparer Status: K1x acknowledges that it is subject to 26 U.S.C. § 6713 and 26 U.S.C. § 7216 and is a "tax return preparer" under 26 U.S.C. § 7216. Consequently, K1x shall not use or disclose Tax Return Information except as expressly permitted under 26 C.F.R. § 301.7216-2 and this Agreement.

(c) Prohibited Disclosure and Use: In accordance with Internal Revenue Code Section 7216, K1x will not knowingly or recklessly disclose or use any Tax Return Information for any purpose other than to prepare, or assist in preparing, your tax returns, except as provided in subsection (d) below.

(d) Permitted Uses and Disclosures: K1x may disclose or use Tax Return Information:

- **(i)** With your written consent as provided in subsection (e);
- **(ii)** For purposes directly related to the preparation of your tax returns;
- **(iii)** As required by federal or state law or court order;
- **(iv)** For quality review, peer review, or compliance purposes within K1x;
- **(v)** To the extent you have already provided consent to your tax return preparer or other service provider, and such consent covers the uses described herein; or
- **(vi)** As otherwise permitted under IRC Section 7216 and applicable regulations.

4. INTELLECTUAL PROPERTY

(a) K1x Ownership: K1x retains all right, title and interest in the Services and all associated materials. No licenses or rights are granted except as expressly stated herein.

(b) Feedback Assignment: Any feedback, ideas, or suggestions you provide relating to the Services are assigned to K1x, including all intellectual property rights therein.

5. RESTRICTIONS

You shall not assign, transfer, disclose, publish, disseminate, sublicense, rent, sell, distribute, or redistribute the Services without K1x's prior written consent.

You shall not: (i) create derivative works; (ii) reverse engineer, disassemble, decompile or decrypt the Services; (iii) create, generate or compile data records of the Services; or (iv) modify, debug, alter or enhance the Services.

6. WARRANTIES AND DISCLAIMERS

THE SERVICES ARE PROVIDED "AS IS" WITHOUT WARRANTIES OF ANY KIND. K1X EXPRESSLY DISCLAIMS ALL WARRANTIES, WHETHER EXPRESS OR IMPLIED, INCLUDING WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, COMPLETENESS, CURRENTNESS, ACCURACY, AND NON-INFRINGEMENT. K1X DOES NOT WARRANT THAT THE SERVICES WILL BE UNINTERRUPTED OR ERROR-FREE, THAT DEFECTS WILL BE CORRECTED, OR THAT THE SERVICES OR THE SERVER THAT MAKES THEM AVAILABLE ARE FREE OF VIRUSES OR OTHER HARMFUL COMPONENTS.

7. LIABILITY LIMITATIONS

(a) Exclusion of Damages: IN NO EVENT SHALL K1X BE LIABLE FOR ANY SPECIAL, INCIDENTAL, CONSEQUENTIAL, OR INDIRECT DAMAGES, INCLUDING BUT NOT LIMITED TO LOST PROFITS, LOSS OF DATA, BUSINESS INTERRUPTION, OR LOSS OF BUSINESS INFORMATION, EVEN IF K1X HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES.

(b) Liability Cap: EXCEPT FOR K1X'S INDEMNIFICATION OBLIGATIONS, CONFIDENTIALITY BREACHES, OR GROSS NEGLIGENCE OR WILLFUL MISCONDUCT, K1X'S TOTAL AGGREGATE LIABILITY ARISING OUT OF OR RELATED TO THIS AGREEMENT SHALL NOT EXCEED THE FEES PAID BY YOU FOR THE SERVICES DURING THE TWELVE (12) MONTHS PRECEDING THE CLAIM.

(c) Essential Terms: THE LIMITATIONS OF LIABILITY SET FORTH IN THIS SECTION ARE ESSENTIAL TERMS OF THIS AGREEMENT AND SHALL APPLY EVEN IF ANY LIMITED REMEDY SPECIFIED HEREIN IS FOUND TO HAVE FAILED OF ITS ESSENTIAL PURPOSE.

8. INDEMNIFICATION

(a) K1x Indemnification: K1x will defend, indemnify, and hold you harmless from and against any third-party claims that the Services infringe any patent, copyright, or trademark, provided that you: (i) promptly notify K1x in writing of the claim; (ii) grant K1x sole control of the defense and settlement of the claim; and (iii) provide reasonable cooperation in the defense. This indemnification does not apply to claims arising from: (A) your modification of the Services; (B) your use of the Services in combination with products, services, or data not provided by K1x; or (C) your use of the Services other than in accordance with this Agreement.

(b) Your Indemnification: You will defend, indemnify, and hold K1x harmless from and against any claims arising from: (i) your breach of this Agreement; (ii) your use of the Services; (iii) your content or data; (iv) your violation of applicable law; or (v) your negligence or willful misconduct.

(c) Exclusive Remedy: The indemnification obligations set forth in this Section constitute the parties' sole and exclusive remedy with respect to third-party infringement claims.

9. CONFIDENTIALITY

(a) Confidential Information: "Confidential Information" means the Documentation, any material marked "Confidential," the terms of this Agreement, and any information that would reasonably be understood as confidential.

(b) Confidentiality Obligations: You agree not to disclose K1x's Confidential Information to any third party without K1x's prior written consent, except to your employees, agents, contractors, or advisers who have a legitimate need to know and who are bound by confidentiality obligations at least as restrictive as those contained herein.

(c) Exceptions: The obligations in this Section do not apply to information that: (i) is or becomes publicly available through no breach of this Agreement; (ii) was rightfully known prior to disclosure; (iii) is rightfully received from a third party without breach of any confidentiality obligation; or (iv) is required to be disclosed by law or court order.

10. TERM AND TERMINATION

(a) Term: This Agreement remains in effect until terminated in accordance with its terms.

(b) Termination for Cause: Either party may terminate this Agreement immediately upon written notice if the other party materially breaches this Agreement and fails to cure such breach within thirty (30) days after written notice.

(c) Effect of Termination: Upon termination, your right to access and use the Services will immediately cease. Sections 4, 6, 7, 8, 9, and 10 shall survive termination.

11. GENERAL PROVISIONS

(a) Governing Law: This Agreement shall be governed by and construed in accordance with the laws of the State of Delaware, without regard to its conflict of laws principles.

(b) Jurisdiction: Any legal action or proceeding arising under this Agreement shall be brought exclusively in the federal or state courts located in Delaware, and the parties hereby consent to personal jurisdiction and venue therein.

(c) Entire Agreement: This Agreement constitutes the entire agreement between the parties concerning the subject matter hereof and supersedes all prior agreements and understandings.

(d) Amendment: This Agreement may only be amended by a written instrument signed by both parties.

(e) Severability: If any provision of this Agreement is held to be invalid or unenforceable, the remaining provisions shall remain in full force and effect.

(f) Force Majeure: Neither party shall be liable for any failure or delay in performance due to circumstances beyond its reasonable control.