

TERMS OF SERVICE

The Augusta Rule, LLC

Last Updated: June 22, 2026

Applies to All Customers

1. Introduction and Agreement

The Augusta Rule, LLC, an Idaho Company (hereafter "TAR"), and Customer hereby agree to the following Terms of Service governing Customer's access to and use of The Augusta Rule™ Software. This Agreement constitutes a binding contract between TAR and Customer. By using The Augusta Rule™ Software, Customer accepts and agrees to be bound by these Terms of Service (hereafter "Agreement").

TAR hereby grants Customer a nonexclusive right to access and use the "Free Money" Plan (hereafter "TAR Plan") during the Service Term, subject to compliance with this Agreement. All rights not expressly granted to Customer are reserved by TAR.

2. Definitions

"Acceptance Date" means the date upon which a TAR Plan is purchased for a given tax year.

"Additional Residence Fee" means the \$500 fee charged for each Listed Personal Residence that Customer registers in The Augusta Rule™ Software beyond the first, as described in Section 5.4 (Additional Residence Fee).

"Affiliate" means an entity that controls or is controlled by another entity, where "control" means direct or indirect ownership of more than 50% of the voting interests of the subject entity.

"Aggregate Information" means data related to Customers and their use of the TAR Plan, including metadata, strategies, and other information related to Customers. Such information may be aggregated with like data of other Customers. In no event shall such collection result in an individually identified person or entity as its source.

"Applicable Laws" means all applicable local, state, provincial, federal, and international laws, rules, and regulations.

"Audit" means any IRS or State review, examination, investigation, or request for verification of the information on a Federal or State income tax return that challenges the application of Section 280A(g) by The Augusta Rule.

"Audit Defense" means the defense and representation services TAR provides to eligible Customers in response to any IRS or State Audit challenging the Augusta Rule, covering all TAR Plan Qualifying Events for the applicable Service Year, as further described in Section 8 of this Agreement.

"Authorized Users" means Customer (or its employees) who have access to and use of the TAR Plan and who have been supplied with user identifications and passwords by Customer (or by TAR at Customer's request). Authorized Users may include tax planning users, referral partner users, or administrative users with differing levels of access. Customer's Authorized Users include any tax advisor of Customer who has been granted authorization to access the account.

"Automatic Renewal" has the meaning set forth in Section 4 (Service Term and Automatic Renewal) of this Agreement.

"Confidential Information" means information disclosed by TAR or Customer in connection with the TAR Plan that would be reasonably considered to be confidential under the circumstances or is otherwise marked as confidential. It includes all TAR Technology, non-public TAR Materials, and customer lists. It also includes all non-public Customer Data (not including metadata).

"Customer" means an individual or business entity that has signed up for the TAR Plan.

"Customer Data" means any information or documents uploaded or submitted by Customer (or its Tax Pro) to TAR. It also includes Service Output. Customer Data does not include Aggregate Information or descriptions of tax issues, requirements, or strategies (other than any Customer-unique data).

"Fees" means all amounts payable by Customer in connection with the TAR Plan, including without limitation the Sales Call Initial Fee; the Additional Residence Fee; the Service Fee equal to eight percent (8%) of the deduction associated with each event logged by the Customer or created by TAR; 3rd party credit card processing fees; reimbursable expenses; any applicable taxes; and the Renewal Fee for each Renewal Annual Service Term.

"Initial Service Term" has the meaning set forth in Section 4 (Service Term and Automatic Renewal) of this Agreement.

"Influencer" means an approved Referral Partner with an established audience of business owners who match TAR's customer profile, as determined by TAR in its sole discretion. Influencers are subject to TAR's vetting and approval process and all terms applicable to Referral Partners under Section 7.5.

"Intellectual Property" means creations of the mind broadly construed, including but not limited to inventions, patent applications, patents, design rights, copyrights, trademarks, service marks, trade names, domain name rights, know-how, and other trade secret rights, and all other intellectual property and proprietary rights and derivatives thereof, in any form anywhere in the world.

"Items Needed" refers to the information TAR requires from Customer in order to represent Customer in the event Customer receives a Notice or is subject to an Audit, consisting of: the IRS or State Notice provided promptly upon receipt; a signed IRS Form 2848 Power of Attorney and/or IRS Form 8821 Tax Information Authorization (or appropriate Power of Attorney for the Customer's State Income Tax Authority); and any records TAR requests to substantiate Customer's 280A(g) tax benefits.

"Listed Personal Residences" are properties that qualify as a "personal residence" for purposes of 280A(g) and are registered and paid for via The Augusta Rule™ Software. A Customer may have more than one Listed Personal Residence for purposes of the Augusta Rule. Each Listed Personal Residence registered beyond the first is subject to the Additional Residence Fee described in Section 5.4.

"Notice" means any IRS or State Income Tax Authority communication, whether written, telephonic, or electronic, indicating that a Tax Authority is questioning the Customer's use of the Augusta Rule.

"Qualifying Event" means a business meeting or event that meets TAR's documented requirements for defensibility under the Augusta Rule, including but not limited to: a fair-market rental valuation based on contemporaneous comparables; a meeting length of 4.5 hours or more when a full business-day rent is being claimed (or a prorated valuation for shorter meetings); a minimum of three people attending or participating in person; a contemporaneous rental agreement; rent paid from the business to the property owner on or before the event date; a solid and documented business purpose; and detailed contemporaneous meeting notes uploaded to the TAR Software no later than one week after the meeting date. TAR determines whether an event meets Qualifying Event standards in its sole discretion.

"Referral Partner" means any person or business that refers Customers to TAR in exchange for valuable consideration.

"Renewal Fee" means the non-refundable fee charged automatically at the start of each Renewal Annual Service Term, as described in Section 5.3.

"Renewal Annual Service Term" means all Service Terms after the Initial Service Term.

"Sales Call Initial Fee" means the non-refundable fee payable when Customer elects to proceed following a complimentary sales call, as described in Section 5.1.

"Service Output" means the Customer-unique output generated for Customer by the TAR Plan, including details for bookings, rental value calculations, comparables, and filing instructions. Service Output is deemed delivered once made available by TAR, regardless of whether Customer or its tax preparer ultimately files or uses it.

"Service Term" has the meaning set forth in Section 4 (Service Term and Automatic Renewal) of this Agreement.

"Statute of Limitations" means the normal period of time during which the IRS or State is permitted to audit income tax returns. For the IRS, the period is three years from the date of filing the tax return or the un-extended due date for the tax return (typically March 15 or April 15), whichever is later. Extended statutes of limitations are not included in this term, including but not limited to: (a) the Federal 6-year statute of limitations triggered by a substantial omission of gross income; and (b) any statute of limitations extended by fraud, tax evasion, or the like.

"Tax Benefits" means the Augusta Rule rent deduction multiplied by the Customer's combined marginal federal and state tax rate, as determined by TAR based on information provided by Customer.

"TAR Materials" means all templates, information, and other content and materials of TAR and its Affiliates (and all related Intellectual Property rights) contained or used in the TAR Plan (other than Customer Data), contained in TAR's knowledge base, or otherwise provided to Customer in connection with the TAR Plan. TAR Materials may include Third-Party Materials.

"TAR Plan" means the "Free Money" Plan and all related services, software, support, and materials made available by TAR to Customer under this Agreement.

"TAR Technology" means the technology, including software, websites, networks, and equipment (and all related Intellectual Property rights), used in providing the services offered by TAR.

"Tax Pros" means any tax professional that assists Customer with its taxes and tax reporting, which may include Customer's Certified Public Accountant, Enrolled Agent, Attorney, or other authorized person.

"The Augusta Rule™ Software" means the web application located at app.theaugustarule.com.

"Third-Party Materials" means software, technology, services, websites, or other information belonging to any third party that may be used in conjunction with the TAR Plan.

"280A(g)" means (1) rental income to the owner/renter of a Listed Personal Residence that should be income tax-exempt under Internal Revenue Code Section 280A(g), and (2) income tax deductions for a business that paid rent for the use of said Listed Personal Residence, that are claimed based upon the output of the TAR Plan.

3. Customer Obligations and Prohibitions

3.1 Customer Obligations

Customer shall access the TAR Plan and use the TAR Materials and Service Output only as set forth in this Agreement. Customer's rights are solely and exclusively for Customer's own use and shall only be used for Customer's benefit. Customer shall:

- Be solely responsible for the accuracy of all Customer Data, including accurately entering it into the TAR Plan. TAR does not verify any Customer Data. TAR is entitled to rely upon the completeness and accuracy of all Customer Data and will not update Service Output for any changes to Customer Data unless Customer separately engages TAR to do so in writing.
- Comply with all Applicable Laws. Customer shall not use the TAR Plan to violate, or assist anyone else in violating, Applicable Laws.
- Be solely responsible for its own acts or omissions, as well as those of any Authorized User.
- Review all Service Output and verify that such Service Output is complete and correct for Customer's intended use.
- Maintain the security of all TAR Plan access credentials, including usernames and passwords. Customer is solely responsible for any activities that occur on its account.
- Notify TAR immediately upon notice of any security breach or unauthorized use of the TAR Plan.
- Where Customer has delegated authority to a Tax Pro to act on its behalf with regard to TAR, be responsible for all actions taken by the Tax Pro on Customer's behalf.

3.2 Customer Prohibitions

Customer shall not:

- Allow any unauthorized use of the TAR Plan.
- Violate any Applicable Laws while using the TAR Plan.
- Use the TAR Plan for any purpose not expressly contemplated by this Agreement.
- Copy, adapt, license, assign, resell, or otherwise transfer the TAR Plan or TAR Materials to any person.

- Use the TAR Plan, TAR Materials, or TAR Technology in a manner that infringes upon the Intellectual Property rights of TAR or any other person.
- Allow any other person, including a retained Tax Pro, to violate any of the covenants in this Agreement.

Any breach of this Section 3.2 constitutes a material breach entitling TAR to terminate service without refund and to seek damages, injunctive relief, and reasonable attorney's fees.

3.3 Customer Tax Considerations

Customer understands and agrees that:

- Any decisions regarding tax treatment and/or reporting are Customer's own decisions.
- By utilizing the TAR Plan, Customer agrees that it is not relying upon TAR or the TAR Plan for any tax advice and has obtained its own independent tax advice, whether via a Tax Pro or otherwise.
- Use of the TAR Plan does not relieve Customer from any tax reporting obligations.
- TAR will have no liability or responsibility for Customer's taxes, interest, and/or penalties, whether such arise out of reliance upon Service Output or otherwise.

4. Service Term and Automatic Renewal

All TAR Service Terms proceed on an annual basis. A Customer's Initial Service Term shall commence on the date of initial signup and payment for the first annual service and shall continue through the end of that calendar year. All Service Terms shall automatically renew for the following calendar year unless Customer has given TAR timely notice of opt-out.

To opt out of automatic renewal, Customer must email Support@TheAugustaRule.com with "Opt Out" in the subject line by 11:59 PM Pacific Standard Time on December 31 of the then-current Service Term.

By entering into this Agreement, Customer authorizes TAR or its billing Affiliate to automatically charge Customer's designated payment method for renewal fees at the start of each Renewal Annual Service Term, as described in Section 5.3, unless Customer has timely opted out as described above.

5. Fees and Payment

5.1 Sales Call Initial Fee

If Customer elects to proceed following a complimentary sales call, Customer shall immediately pay a non-refundable, fully earned Sales Call Initial Fee. As of January 1, 2026, the Sales Call Initial Fee is \$1,000 and covers the first Listed Personal Residence registered by Customer. Each additional Listed Personal Residence is subject to a \$500 Additional Residence Fee, as described in Section 5.4. The Sales Call Initial Fee and any Additional Residence Fee are credited against the Service Fee and are non-refundable under any circumstances, including

Customer non-use of the Services or any tax preparer's refusal to support, implement, or report the Augusta Rule. Any chargeback or payment dispute of the Sales Call Initial Fee or any Additional Residence Fee constitutes a material breach of this Agreement.

5.2 Service Fee

The Service Fee is equal to eight percent (8%) of the deduction associated with each event logged by the Customer or created by TAR. The Service Fee for each event is billed at the time that event is booked. The Sales Call Initial Fee and any Additional Residence Fees paid by Customer are applied together as a single credit against Service Fee billings as events are booked throughout the Service Year. No payment is due at the time of booking until the cumulative Service Fee exceeds the total amount of that combined credit. Once the combined credit is exhausted, each subsequent event is billed at the time of booking. Any unused portion of the combined credit has no cash value and is not refundable under any circumstances.

5.3 Renewal Fee

Unless Customer has opted out pursuant to Section 4, a non-refundable Renewal Fee of \$1,000 covering the first Listed Personal Residence, together with a \$500 Additional Residence Fee for each additional Listed Personal Residence the Customer then has registered, will be automatically charged at the start of each Renewal Annual Service Term. The Renewal Fee and any Additional Residence Fees are credited against the Service Fee for the applicable Renewal Annual Service Term and are non-refundable under any circumstances. No Additional Residence Fee is charged at renewal for a Listed Personal Residence that Customer moved out of and no longer has registered as of the renewal. Any chargeback or payment dispute of the Renewal Fee or any Additional Residence Fee constitutes a material breach of this Agreement.

5.4 Additional Residence Fee

The Sales Call Initial Fee and Renewal Fee each cover the first Listed Personal Residence. For each additional Listed Personal Residence that Customer registers in The Augusta Rule™ Software beyond the first, Customer shall pay a \$500 Additional Residence Fee. An Additional Residence Fee is charged (a) at the time the additional Listed Personal Residence is registered, whether at initial onboarding or at any later time during a Service Term, including where Customer changes residences mid-year and registers a new property. A newly registered residence is charged even if it replaces a prior residence; and (b) at the start of each Renewal Annual Service Term, for each additional Listed Personal Residence the Customer then has registered. No Additional Residence Fee is charged at renewal for a Listed Personal Residence that Customer moved out of and no longer has registered as of the renewal. Like the Sales Call Initial Fee and Renewal Fee, each Additional Residence Fee is credited against the eight percent (8%) Service Fee and is non-refundable under any circumstances. Any chargeback or payment dispute of an Additional Residence Fee constitutes a material breach of this Agreement.

5.5 General Payment Terms

All fees shall be paid in U.S. dollars. Customer shall be solely responsible for all sales, use, excise, or similar taxes applicable to the TAR Plan, which are in addition to the fees stated

herein. TAR reserves the right to change fees applicable to the TAR Plan for any Renewal Annual Service Term, provided that TAR gives Customer at least 30 days' prior written notice of any fee increase.

5.6 Chargeback Policy

Any attempt to initiate a chargeback or payment dispute for a validly charged or non-refundable fee shall constitute a material breach of this Agreement and may result in immediate termination of service, recovery of outstanding fees, and reimbursement of TAR's collection costs and reasonable attorney's fees.

6. TAR Obligations

- TAR shall keep all Customer Data confidential and will not disclose such data unless disclosure is required to comply with an order of a Court, regulatory agency, or other governmental authority, or otherwise to comply with Applicable Laws.
- TAR shall maintain commercially reasonable safeguards to protect confidential data and shall promptly notify Customer in the event TAR becomes aware of unauthorized access, use, or disclosure.
- TAR shall, for as long as it remains in business, retain Customer Data for a period of at least three (3) years; thereafter, TAR reserves the right to permanently destroy such Customer Data. Customer acknowledges that no method of data transmission or storage is completely secure and TAR does not guarantee that unauthorized access or security incidents will never occur. TAR's obligations are limited to implementing commercially reasonable safeguards and notifying Customers of unauthorized access.

7. General Terms

7.1 TAR Plan Modifications

The TAR Plan may be modified and changed at any time by TAR in its exclusive discretion. Customer may not rely on the future availability of any service offerings. TAR may modify the terms of the TAR Plan at any time.

7.2 Free Trial Customers

Customers may sign up with TAR and utilize portions of the TAR Technology on a trial basis ("Free Trial Customers") prior to purchasing a service. Free Trial Customers are subject to all provisions of this Agreement except those relating to payment and billing, notwithstanding that they choose never to purchase a service.

7.3 Third-Party Materials

The TAR Plan may contain, integrate with, or rely upon Third-Party Materials. TAR makes no representations or warranties with respect to, and disclaims all liability arising from, Third-Party Materials. Use of Third-Party Materials is at Customer's sole risk and may be subject to separate terms imposed by such third parties.

7.4 Affiliates and Third-Party Vendors

TAR may utilize Affiliates or third-party vendors in providing the TAR Plan to Customers, including for billing purposes. If billing is conducted via an Affiliate or third-party vendor, Customer shall tender payment to the Affiliate or third-party vendor as billed. TAR shall not be liable for acts or omissions of such Affiliates or vendors except to the extent directly caused by TAR's gross negligence or willful misconduct.

7.5 Referral Partners

TAR may pay referral fees to approved Referral Partners in connection with Customers referred to or served through the TAR Plan. All Referral Partners are subject to TAR's vetting and approval process prior to receiving referral fees. TAR reserves the right to approve or deny any Referral Partner application in its sole discretion.

Financial Strategists who refer their Customers to TAR earn five percent (5%) of TAR fees paid by those Customers. Referral fee rates for all Referral Partner categories may be established or modified by separate written agreement with TAR.

Referral fees are paid for as long as the referred or served client remains an active TAR customer. Referral fees are not earned on fees that are refunded, charged back, or reversed for any reason. TAR reserves the right to modify or discontinue the referral fee program at any time upon thirty (30) days' written notice to affected Referral Partners. Participation in the referral fee program does not create an employment, partnership, or joint venture relationship between TAR and any Referral Partner.

7.6 Beta Testing

TAR may release the TAR Plan or other products in a testing or unsupported format and designate such releases as "Beta." To the extent that Customer provides feedback to TAR or an Affiliate related to TAR services, Customer grants TAR a nonexclusive right to use, republish, distribute, or sell such feedback for promotional, commercial, or other business purposes.

7.7 Customer Metadata

TAR may monitor Customer's use of the TAR Plan and collect metadata associated with Customer use. TAR may collect and compile Aggregate Information, which shall not be treated as confidential and may be used by TAR in any manner TAR deems appropriate.

7.8 Intellectual Property

TAR owns and shall retain all right, title, and interest in the TAR Plan and all related Intellectual Property rights. Nothing in this Agreement transfers any TAR Intellectual Property right to Customer or any other person. Customer owns and retains all right, title, and interest in Customer Data and Customer Confidential Information.

7.9 Publicity

TAR may include Customer's name or logo in factual lists of customers, marketing materials, and presentations. Customer shall not use TAR's name, logo, or trademarks without TAR's prior written consent. Any unauthorized use constitutes a material breach of this Agreement.

7.10 Assignment

Customer may not assign, delegate, sublicense, transfer, or otherwise convey this Agreement or any rights or obligations under this Agreement without TAR's prior written consent. Any attempted assignment in violation of this section is void. TAR may assign its rights or obligations to any Affiliate or successor in interest, provided such assignment results in no additional cost to Customer.

8. Audit Defense Terms

8.1 Scope of Audit Defense

TAR shall provide Audit Defense services to TAR Plan Customers who pay rent for the use of Listed Personal Residences, on the terms and conditions set forth in this Section 8. The Audit Defense shall also cover the owner(s) of TAR Plan Customers whose Listed Personal Residences are rented to the applicable Customer business.

Audit Defense applies exclusively to Qualifying Events and covers only 280A(g) matters. It does not cover any tax topics, issues, or audits outside of 280A(g). For example, if an IRS audit were to challenge income tax deductions for meals — even if consumed during a Qualifying Event — that topic is outside 280A(g) and is not covered by Audit Defense.

8.2 Qualifying Events and Defensibility

TAR's Audit Defense is built around Qualifying Events — events that meet TAR's standards for defensibility under the Augusta Rule. TAR and the TAR Software supply or enforce the following criteria for each event:

- A fair-market rental valuation based on contemporaneous comparables.
- A meeting length of 4.5 hours or more when a full business-day rent is being claimed, or a prorated rental valuation for shorter meetings.
- A minimum of three people attending or participating in person.
- A contemporaneous rental agreement.
- Rent paid from the Customer's business to the Customer personally on or before the event date.

The following criteria are evaluated by TAR on an individual basis and are the responsibility of the Customer to supply:

- A solid and documented business purpose for the event.
- Detailed contemporaneous meeting notes uploaded to the TAR Software no later than one week after the meeting date.

At TAR's sole discretion, an event may be marked as "not defensible" in the TAR Software if its business purpose or meeting notes are not deemed sufficient. If an event is marked as "not defensible," Customer will be immediately notified and TAR will pursue remedial action where possible. Events that remain marked as "not defensible" are not eligible for Audit Defense.

Customer may, with TAR's express prior permission, upload event details for meetings that occurred up to thirty (30) days in the past. Past events are evaluated with the same degree of rigor as any other event and may be marked as "not defensible" at TAR's discretion. In cases where remediation is not possible, TAR may recommend that the event be removed from the TAR Software's records.

Customer assumes full responsibility for all information entered into the TAR Software. Any information that is false or misleading may constitute a violation of this Agreement. TAR will provide no Audit Defense for any Customer who supplies false or misleading information in connection with any event logged in the TAR Software.

8.3 Eligibility

Customer is eligible for Audit Defense on any Qualifying Event only if:

- Customer had an active TAR Plan for the tax year being audited.
- Customer has paid all applicable Fees, including the Sales Call Initial Fee, any applicable Additional Residence Fee, and Service Fees, without chargeback or reversal.

Audit Defense applies on a per-event basis. Events that do not meet the Qualifying Event standards are not covered, regardless of the total number of events booked in a Service Year.

8.4 Audit Defense Coverage Term

Audit Defense coverage for each Qualifying Event begins on the Acceptance Date for the applicable Service Year and ends upon the expiration of the applicable Statute of Limitations for that tax year.

8.5 Audit Defense Benefits

Subject to Customer fulfilling all obligations under this Agreement, TAR will provide Audit Defense support and coordination of representation for any Audit involving Qualifying Events. Such services may involve licensed professionals, including CPAs, IRS Enrolled Agents, Annual

Filing Season Program (AFSP) practitioners, or tax attorneys, who may act on Customer's behalf before the IRS or applicable State Tax Authority. TAR will:

- Assign a team member to manage Customer's case. The assigned team member, including any licensed professional, may be a third-party partner or contractor.
- Develop a response strategy with Customer for the 280A(g) portions of the Audit or Notice.
- Handle all communications, in any form, with the IRS or applicable State regarding the 280A(g) portions of the Audit or Notice.
- Negotiate with the IRS or State regarding 280A(g) matters via the IRS Office of Appeals or local equivalents.

8.6 Audit Defense Limitations

The following limitations apply to Audit Defense:

- Customer's TAR Plan for the relevant tax filing period must be purchased before the date of any IRS or State Notice. The Notice must be dated after Customer purchased the TAR Plan and must relate to the tax year for which the TAR Plan was purchased.
- Audit Defense applies only to Qualifying Events. Events logged in the TAR Software that do not meet Qualifying Event standards, or that have been marked as "not defensible," are not covered regardless of the circumstances of any Audit.
- TAR does not provide legal representation in Federal Court, State Court, or Tax Court. Assistance is limited to the Customer's Audit only.
- TAR does not provide legal assistance or defense of any allegations of criminal activity, nor any assistance or defense against allegations of fraud, whether civil or criminal.
- The Audit Defense team does not provide any assistance with record production or management, including reconciling checkbooks, organizing records, or performing bookkeeping. Those responsibilities rest solely with Customer, Customer's bookkeepers, or others to whom Customer chooses to delegate such tasks. The Augusta Rule™ Software, if used properly, should greatly simplify record-keeping.
- TAR does not guarantee any specific outcome. While TAR will make every effort to preserve Customer's Augusta Rule tax benefits for Qualifying Events, the nature of federal income tax law and the evolving interpretations of that law by the IRS and State Tax Authorities make it impossible to promise a specific result.

8.7 No Refund for Audit Defense

The portion of the TAR Plan that relates to Audit Defense is deemed fully earned at the time of payment and is non-refundable. Any reversal, chargeback, or dispute of valid charges immediately terminates Audit Defense eligibility without refund.

9. Confidentiality

Customer's name, address, and any other personal information will not be disclosed or sold to any persons or firms and may only be shared with TAR's third-party partners or contractors as necessary to provide the TAR Plan.

Confidential Information means all non-public information disclosed by either party in connection with this Agreement that a reasonable person would consider confidential. Each party will use Confidential Information solely to perform under this Agreement, restrict disclosure to those with a need to know who are bound by confidentiality obligations, and protect it with at least reasonable care.

Exceptions include information that: (a) is or becomes public without breach of this Agreement; (b) is received lawfully from a third party without restriction; (c) is independently developed by the receiving party; or (d) is required to be disclosed by law.

Confidentiality obligations survive for three (3) years after termination of this Agreement, except for trade secrets, which remain protected for as long as they qualify as trade secrets. Unauthorized disclosure may cause irreparable harm, and the disclosing party is entitled to seek injunctive relief in such event.

10. Disclaimer of Warranties

Except as specifically set forth in this Agreement and to the maximum extent permitted by law: (1) TAR makes no representation, warranty, or guarantee of any kind, express or implied, including warranties of merchantability, fitness for a particular purpose, accuracy, completeness, or non-infringement; (2) Customer uses the TAR Plan and all Service Output on an "as is" and "as available" basis and at Customer's sole risk; and (3) TAR disclaims responsibility for Customer's failure to obtain tax deductions, for any tax penalties, interest, or disallowances, or for Customer's or its tax preparer's handling of Service Output.

In no event will either party be liable to the other for any indirect, special, punitive, consequential, or incidental damages relating to this Agreement or the TAR Plan.

10.1 No Professional Advice; No Fiduciary Relationship

Nothing in this Agreement shall create any fiduciary relationship between TAR and Customer. TAR is not an investment advisory firm, a law firm, or an accounting firm. Nothing provided by TAR in offering the TAR Plan should be used or construed by Customer as financial, accounting, legal, or tax advice. Customer agrees that TAR provides the TAR Plan and Service Output for informational purposes only. Customer is solely responsible for all tax reporting positions taken by Customer.

10.2 Circular 230 Disclaimer

TAR's Service Output is not intended to be used, and cannot be used, by anyone for the purpose of avoiding any penalty that may be imposed by the IRS under the Internal Revenue Code. Customer shall seek advice from an independent tax advisor. The Service Output is based upon the tax law in effect at the time of its creation; it is not intended to be relied upon on an ongoing basis without appropriate updates from a qualified tax advisor. There are no

assurances or guarantees that the Service Output will not be examined or that it will pass IRS or State agency scrutiny.

11. Limitation of Liability

To the maximum extent permitted by law, TAR's aggregate liability to Customer for any claim shall not exceed the total amount of Fees actually paid by Customer to TAR — including the Sales Call Initial Fee, any Additional Residence Fee, any portion of the Service Fee, or the Renewal Fee — during the calendar year in which the claim arises.

In no event shall TAR be liable for indirect, incidental, punitive, exemplary, or consequential damages, including lost profits, loss of goodwill, or tax penalties and interest.

This limitation does not apply to TAR's gross negligence, willful misconduct, or indemnification obligations expressly set forth in this Agreement.

12. Indemnification

Customer shall indemnify, defend, and hold harmless TAR and its Affiliates, officers, directors, employees, contractors, and agents from and against any and all claims, demands, actions, damages, liabilities, losses, and expenses — including reasonable attorney's fees — arising out of or relating to:

- Customer's breach of this Agreement.
- Customer's failure to timely pay any Fees or initiation of any chargeback or payment dispute.
- Customer's misuse of the TAR Plan, TAR Technology, or Service Output.
- Customer's violation of Applicable Laws.
- Any reliance on Service Output by Customer's employees, Affiliates, or Tax Pros.
- Third-party claims arising from or relating to Customer Data.

Customer's indemnification obligations apply regardless of whether TAR is alleged to be partly at fault, except for claims arising solely from TAR's gross negligence or willful misconduct.

13. Termination

13.1 Termination for Cause

TAR reserves the right to terminate any Customer's service for breach of any provision of this Agreement or for other good cause. In the event of termination for cause, no refund shall be issued for any amounts paid, including the Sales Call Initial Fee, any Additional Residence Fee, any portion of the Service Fee, or the Renewal Fee.

Initiating, attempting, or threatening to initiate a chargeback or payment dispute for valid charges constitutes a material breach and entitles TAR to immediate termination of services,

recovery of outstanding Fees, and reimbursement of collection costs and reasonable attorney's fees.

13.2 Termination of Audit Defense

In addition to the termination rights set forth above, TAR reserves the right to terminate Audit Defense coverage in the event any of the following conditions exist:

- Customer's failure to reasonably fulfill its responsibilities, such as timely providing well-organized and pertinent records.
- Customer's failure to provide all Items Needed within thirty (30) days of request.
- Customer's failure to timely cooperate during the course of an Audit.
- Customer's use of abusive, threatening, or harassing language when communicating with TAR, the IRS, or any State Tax Authority.
- Customer's misrepresentations or material omissions to TAR, the IRS, or any State Tax Authority.
- Any action by Customer that makes completion of TAR's responsibilities under this Agreement unreasonably difficult.
- Any other reason allowed by Applicable Laws.

Audit Defense shall also be deemed terminated if any required Fees have not been paid in full or have been refunded or reversed, including the Sales Call Initial Fee, the Additional Residence Fee, the Service Fee, or Renewal Fee.

14. Legal and Miscellaneous

14.1 Governing Law and Jurisdiction

This Agreement and any dispute arising out of or relating to it shall be governed by and construed in accordance with the internal laws of the State of Idaho without regard to its conflict of law principles. Customer agrees that any action or proceeding shall be brought exclusively in the state or federal courts located in Latah County, Idaho, and irrevocably submits to such jurisdiction and venue.

14.2 Waiver of Jury Trial and Class Actions

To the maximum extent permitted by law, Customer waives any right to a jury trial or to participate in a class, consolidated, or representative action.

14.3 Equitable Relief

TAR shall be entitled to seek injunctive or other equitable relief for breaches involving payment obligations, confidentiality, or use of TAR's Intellectual Property.

14.4 Entire Agreement

This Agreement constitutes the entire agreement between TAR and Customer and supersedes all prior or contemporaneous understandings, representations, or agreements, whether written, oral, or electronic, regarding the subject matter of this Agreement. Customer acknowledges it has not relied upon any statement or representation not expressly set forth in this Agreement, including marketing materials or sales discussions.

No modification or waiver is effective unless in writing and executed by an authorized officer of TAR. If any portion of this Agreement is found to be invalid or unenforceable, the remainder shall remain in full force and effect.

TAR may provide notices to Customer by email or by posting on its website. Any notice to TAR shall be sent by email to Support@TheAugustaRule.com.