

**TERMS OF AGREEMENT FOR ONLINE TAX PREPARATION  
FOR  
IRS FORM 1120-H FOR HOMEOWNERS ASSOCIATION**

Thank you for selecting the Services offered by CMC2, LLC, dba HOA Tax Help and its affiliates (referred to herein as “CMC2”). Review these Terms of Service (“Agreement”) thoroughly. This Agreement is a legal agreement between you and CMC2, LLC. By accepting electronically (for example, clicking “I Agree”), accessing or using the Services, you agree to these terms. If you do not agree to this Agreement, then you may not use the Services.

**A. GENERAL TERMS**

**1. AGREEMENT**

This Agreement describes the terms governing your use of the CMC2, LLC online services for completing and submitting HOA Tax Form 1120-H provided to you on this website, including content, updates and new releases, (collectively, the "Services"). It includes by reference:

- CMC2's Privacy Statement provided to you in the Services available on the website or provided to you otherwise.
- Additional Terms and Conditions, which may include those from third parties.
- Any terms provided separately to you for the Services, including payment terms, etc.

**2. YOUR RIGHTS TO USE THE SERVICES**

2.1 The Services are protected by copyright, trade secret, and other intellectual property laws. You are only granted the right to use the Services and only for the purposes described by CMC2. CMC2 reserves all other rights in the Services. Until termination of this Agreement and as long as you meet any applicable payment obligations and comply with this Agreement, CMC2 grants to you a personal, limited, nonexclusive, nontransferable right and license to use the Services.

- 2.2 You agree not to use, nor permit any third party to use, the Services or content in a manner that violates any applicable law, regulation or this Agreement. You agree you will not:
- Provide access to or give any part of the Services to any third party.
  - Reproduce, modify, copy, deconstruct, sell, trade or resell the Services.
  - Make the Services available on any file-sharing or application hosting service.

### **3. PAYMENT**

All payments will be made through PayPal as described below:

- a. You must pay with one of the following:
1. A valid credit card acceptable to PayPal;
  2. A valid debit card acceptable to PayPal;
  3. By another payment option PayPal provides to you.

**4. YOUR PERSONAL INFORMATION.** You can view HOA Tax Help Privacy Statement provided on the website. You agree to the applicable HOA Tax Help Privacy Statement, and any changes published by CMC2. You agree that CMC2 may use and maintain your data according to the HOA Tax Help Privacy Statement, as part of the Services. You give CMC2 permission to combine information you enter or upload for the Services with that of other users of the Services and/or other CMC2 services. For example, this means that CMC2 may use your and other users' non-identifiable, aggregated data to improve the Services or to design promotions and provide ways for you to compare business practices with other users. CMC2 is a global company and may access or store personal information in multiple countries, including countries outside of your own country to the extent permitted by applicable law.

### **5. INFORMATION**

- 5.1 **You are responsible for your information.** You are responsible for all information (“Information”) uploaded, posted or stored through your use of our Services. You grant CMC2 a worldwide, royalty-free, non-exclusive license to host and use any Information provided through your use of our Services. Archive

your Information frequently. You are responsible for any lost or unrecoverable Information. You must provide all required and appropriate warnings, information and disclosures. CMC2 is not responsible for the Information or data you submit through our Services.

You agree not to use, nor permit any third party to use, our Services to upload, post, distribute, link to, publish, reproduce, engage in or transmit any of the following, including but not limited to:

- a. Illegal, fraudulent, defamatory, obscene, pornographic, profane, threatening, abusive, hateful, harassing, offensive, inappropriate or objectionable information or communications of any kind, including without limitation conduct that would encourage "flaming" others, or criminal or civil liability under any local, state, federal or foreign law;
- b. Information that would impersonate someone else or falsely represent your identity or qualifications, or that constitutes a breach of any individual's privacy;
- c. Except as permitted by CMC2 in writing, investment opportunities, solicitations, chain letters, pyramid schemes, other unsolicited commercial communication or engage in spamming or flooding;
- d. Virus, Trojan horse, worm or other disruptive or harmful software or data; and

Any information, software or Information which is not legally yours and without permission from the copyright owner or intellectual property rights owner.

- 5.2 **CMC2 may freely use feedback you provide.** You agree that CMC2 may use your feedback, suggestions, or ideas in any way, including in future modifications of the Services, other products or services, advertising or marketing materials. You grant CMC2 a perpetual, worldwide, fully transferable, sub licensable, non-revocable, fully paid-up, royalty free license to use the feedback you provide to CMC2 in any way.
- 5.3 **CMC2 may monitor your Information.** CMC2 may, but has no obligation to, monitor content on the Services. We may disclose any information necessary to satisfy our legal obligations, protect CMC2

or its customers, or operate the Services properly. CMC2, in its sole discretion, may refuse to post, remove, or refuse to remove, any Information, in whole or in part, alleged to be unacceptable, undesirable, inappropriate, or in violation of this Agreement.

## 6. ADDITIONAL TERMS

- 6.1 **CMC2 does not give professional advice.** Unless specifically included with the Services, CMC2 is not in the business of providing legal, financial, accounting, tax, health care, real estate or other professional services or advice. Consult the services of a competent professional when you need this type of assistance. CMC2 will provide a completed 1120-H form based solely on the information you provide.
- 6.2 **Communications.** CMC2 may be required by law to send you communications about the Services or Third Party Products. You agree that CMC2 may send these communications to you via email or by posting them on our websites.
- 6.3 **You will manage your passwords and accept updates.** You are responsible for securely managing your password(s) for the Services and to contact CMC2 if you become aware of any unauthorized access to your account. The Services may periodically be updated with tools, utilities, improvements, third party applications, or general updates to improve the Services. You agree to receive these updates.

## 7. DISCLAIMER OF WARRANTIES

- 7.1 YOUR USE OF THE SERVICES AND CONTENT IS ENTIRELY AT YOUR OWN RISK. EXCEPT AS DESCRIBED IN THIS AGREEMENT, THE SERVICES ARE PROVIDED "AS IS." TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAW, CMC2, ITS AFFILIATES, AND ITS THIRD PARTY PROVIDERS, LICENSORS, DISTRIBUTORS OR SUPPLIERS (COLLECTIVELY, "SUPPLIERS") DISCLAIM ALL WARRANTIES, EXPRESS OR IMPLIED, INCLUDING ANY WARRANTY THAT THE SERVICES ARE FIT FOR A PARTICULAR PURPOSE, TITLE, MERCHANTABILITY, DATA LOSS, NON-INTERFERENCE WITH OR NON-INFRINGEMENT OF ANY INTELLECTUAL PROPERTY RIGHTS, OR THE ACCURACY, RELIABILITY, QUALITY OR CONTENT IN OR LINKED TO THE SERVICES. CMC2 AND ITS

AFFILIATES AND SUPPLIERS DO NOT WARRANT THAT THE SERVICES ARE SECURE, FREE FROM BUGS, VIRUSES, INTERRUPTION, ERRORS, THEFT OR DESTRUCTION. IF THE EXCLUSIONS FOR IMPLIED WARRANTIES DO NOT APPLY TO YOU, ANY IMPLIED WARRANTIES ARE LIMITED TO 60 DAYS FROM THE DATE OF PURCHASE OR DELIVERY OF THE SERVICES, WHICHEVER IS SOONER.

- 7.2 CMC2, LLC, ITS AFFILIATES AND SUPPLIERS DISCLAIM ANY REPRESENTATIONS OR WARRANTIES THAT YOUR USE OF THE SERVICES WILL SATISFY OR ENSURE COMPLIANCE WITH ANY LEGAL OBLIGATIONS OR LAWS OR REGULATIONS.

**8. LIMITATION OF LIABILITY AND INDEMNITY.** TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAW, THE ENTIRE LIABILITY OF CMC2, LLC, ITS AFFILIATES AND SUPPLIERS FOR ALL CLAIMS RELATING TO THIS AGREEMENT SHALL BE LIMITED TO THE AMOUNT YOU PAID FOR THE SERVICES DURING THE TWELVE (12) MONTHS PRIOR TO SUCH CLAIM. SUBJECT TO APPLICABLE LAW, CMC2, ITS AFFILIATES AND SUPPLIERS ARE NOT LIABLE FOR ANY OF THE FOLLOWING: (A) INDIRECT, SPECIAL, INCIDENTAL, PUNITIVE OR CONSEQUENTIAL DAMAGES; (B) DAMAGES RELATING TO FAILURES OF TELECOMMUNICATIONS, THE INTERNET, ELECTRONIC COMMUNICATIONS, CORRUPTION, SECURITY, LOSS OR THEFT OF DATA, VIRUSES, SPYWARE, LOSS OF BUSINESS, REVENUE, PROFITS OR INVESTMENT, OR USE OF SOFTWARE OR HARDWARE THAT DOES NOT MEET CMC2 SYSTEMS REQUIREMENTS. THE ABOVE LIMITATIONS APPLY EVEN IF CMC2 AND ITS AFFILIATES AND SUPPLIERS HAVE BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. THIS AGREEMENT SETS FORTH THE ENTIRE LIABILITY OF CMC2, ITS AFFILIATES AND YOUR EXCLUSIVE REMEDY WITH RESPECT TO THE SERVICES AND ITS USE.

You agree to indemnify and hold CMC2, LLC and its Affiliates and Suppliers harmless from any and all claims, liability and expenses, including reasonable attorneys' fees and costs, arising out of your use of the Services or breach of this Agreement (collectively referred to as 'Claims'). CMC2 reserves the right, in its sole discretion and at its own expense, to assume the exclusive defense and control of any Claims. You agree to reasonably cooperate as requested by CMC2 in the defense of any Claims.

**9. CHANGES.** We reserve the right to change this Agreement at any time, and the changes will be effective when posted through the Services, on our website for the Services or when we notify you by other means. We may also change or discontinue

the Services, in whole or in part. Your continued use of the Services indicates your agreement to the changes.

**10. TERMINATION.** CMC2 may immediately, in its sole discretion and without notice terminate this Agreement or suspend the Services if you fail to comply with this Agreement or if you no longer agree to receive electronic communications. Upon termination you must immediately stop using the Services and any outstanding payments will become due. Any termination of this Agreement shall not affect CMC2's rights to any payments due to it. CMC2 may terminate a free account at any time. Sections 2.2, 3 through 14 will survive and remain in effect even if the Agreement is terminated.

**11. EXPORT RESTRICTIONS.** You acknowledge that our Services, including the underlying software may include U.S. technical data subject to restrictions under export control laws and regulations administered by the United States government. You agree that you will comply with these laws and regulations, and will not export or re-export any part of the Services, in violation of these laws and regulations, directly or indirectly.

**12. GOVERNING LAW.** Washington State law governs this Agreement without regard to its conflicts of law's provisions.

**13. DISPUTES.** ANY DISPUTE OR CLAIM RELATING IN ANY WAY TO THE SERVICES OR THIS AGREEMENT WILL BE RESOLVED BY BINDING ARBITRATION, RATHER THAN IN COURT, except that you may assert claims in small claims court if your claims qualify. The Federal Arbitration Act governs the interpretation and enforcement of this provision; the arbitrator shall apply California law to all other matters. Notwithstanding anything to the contrary, any party to the arbitration may at any time seek injunctions or other forms of equitable relief from any court of competent jurisdiction. WE EACH AGREE THAT ANY AND ALL DISPUTES MUST BE BROUGHT IN THE PARTIES' INDIVIDUAL CAPACITY AND NOT AS A PLAINTIFF OR CLASS MEMBER IN ANY PURPORTED CLASS OR REPRESENTATIVE PROCEEDING. BY ENTERING INTO THIS AGREEMENT AND AGREEING TO ARBITRATION, YOU AGREE THAT YOU AND CMC2 ARE EACH WAIVING THE RIGHT TO FILE A LAWSUIT AND THE RIGHT TO A TRIAL BY JURY. IN ADDITION, YOU AGREE TO WAIVE THE RIGHT TO PARTICIPATE IN A CLASS ACTION OR LITIGATE ON A CLASS-WIDE BASIS. YOU AGREE THAT YOU HAVE EXPRESSLY AND KNOWINGLY WAIVED THESE RIGHTS.

To begin an arbitration proceeding, send a letter requesting arbitration and describing your claim to CMC2, LLC in care of our Registered Agent 1111 Main Street, Suite 400, Vancouver, WA 98660. Arbitration will be conducted by the American

Arbitration Association (AAA) before a single AAA arbitrator under the AAA's rules, which are available at [www.adr.org](http://www.adr.org) or by calling 1-800-778-7879. Payment of all filing, administration and arbitrator fees and costs will be governed by the AAA's rules, but if you are unable to pay any of them, CMC2 will pay them for you. In addition, CMC2 will reimburse all such fees and costs for claims totaling less than \$75,000 unless the arbitrator determines the claims are frivolous. Likewise, CMC2 will not seek its attorneys' fees or costs in arbitration unless the arbitrator determines your claims or defenses are frivolous. You may choose to have the arbitration conducted by telephone, based on written submissions, or in person in the county where you live or at another mutually agreed location. The decision of the arbitrator shall be final and not appealable, and judgment on the arbitration award may be entered in any court having jurisdiction thereof. This Section 13 shall survive expiration, termination or rescission of this Agreement.

**14. GENERAL.** This Agreement, including the Additional Terms below, is the entire agreement between you and CMC2 and replaces all prior understandings, communications and agreements, oral or written, regarding its subject matter. If any court of law, having the jurisdiction, rules that any part of this Agreement is invalid, that section will be removed without affecting the remainder of the Agreement. The remaining terms will be valid and enforceable. The United Nations Convention on Contracts for the International Sale of Goods does not apply to this Agreement. You cannot assign or transfer ownership of this Agreement to anyone without written approval of CMC2. However, CMC2 may assign or transfer it without your consent to (a) an affiliate, (b) a company through a sale of assets by CMC2 or (c) a successor by merger. Any assignment in violation of this Section shall be void.

## **B. ADDITIONAL TERMS AND CONDITIONS FOR THE 1120-H PREPARATION SERVICES**

**Your use of the Services provided by CMC2 are subject to the General Terms of Service above including these Additional Terms and Conditions which govern your use of the Services indicated below. These Additional Terms and Conditions shall prevail over any conflict or inconsistency with the General Terms of Service above.**

### **1. LICENSE GRANT AND RESTRICTIONS**

- 1.1 Number of Returns. You may use the Services solely to prepare valid federal 1120-H return(s) for which you have paid the applicable fee(s), and after proper registration and any applicable payment, to file electronically and/or print such federal tax return.

- 1.2 Additional Examples of Restrictions on Use. You may not use the services to prepare 1120-H tax returns, schedules or worksheets on a professional or commercial basis (i.e., for a preparer's or other fee).

## 2. SERVICES

- a. The IRS will only accept paper filing of Form 1120-H. **You are responsible for verifying the status of your return** to confirm that it has been received and accepted by the applicable taxing authority and, if necessary, for filing it. You agree to review your tax return for indications of obvious errors before mailing it. To the extent required by applicable law and regulation, CMC2 stores and maintains information that you provide to CMC2. In the event it is not accessible from CMC2 you must contact the IRS.
- 2.1 Pricing. Prices are ultimately determined at time of print ~~or e-file~~ and are subject to change without notice. You should confirm that the pricing for your use of the Services has not changed, particularly if some time has passed between the date you start your tax return and the date you finish and are ready to file or print and pay for it. The price for your use of the Service is established at the time you pay for it. Your price will not change once you pay for your Service.
- 2.2 Tax Advice. The Services may include a feature that connects you to a CMC2 Tax Advice service to obtain answers to most tax questions. Internet access is required to use this service. If you choose to use it, you understand and agree that neither CMC2 nor the CMC2 Tax Advice service advisor will sign your tax return as the paid preparer of the return. Service levels and availability will vary based on demand and capacity and are subject to change without notice. To ensure a good experience and appropriate levels of coverage for everyone using the service, the tax expert may terminate the communication at his/her sole discretion after 20 minutes, or if it is otherwise determined that you are misusing or unnecessarily extending the duration of the communication.

## 3. HELP AND SUPPORT

CMC2 may use a variety of methods (e.g., in-product, Internet, e-mail, chat, fax and phone) to provide technical support and customer service in connection with the Services. The terms and conditions governing the offering of this support, which may



require the payment of an additional fee, are subject to change as announced by CMC2 from time to time. Consult the CMC2 Help web site for the most up-to-date information relating to this support and any associated charges. The Services are not accessible after September 15 of each applicable tax year and shall not be supported beyond that date.

- i. Satisfaction Guaranteed. You may use the CMC2 Online tax software without charge up to the point you decide to your tax return. Printing your return reflects your satisfaction with software, at which time you will be required to pay for the Services.

#### **4. THIRD PARTY SERVICES**

To facilitate Third Party Services, CMC2 may be required to obtain your explicit consent for disclosure and/or use of the information you have provided to CMC2. By accepting these agreements and consents you authorize CMC2 to use and disclose your contact information, including name and address, for the purpose of making the Services you choose available to you. Your participation in such Third Party Services indicates your acceptance of such terms and conditions for such Third Party Services.

#### **5. USER ID AND PASSWORD SECURITY**

You are the only person authorized to use your user ID and password and for maintaining the confidentiality of your user ID and password. You shall not permit or allow other persons to have access to or use your user ID and password. You are responsible for the use of the Services under your user ID. If you have not electronically filed or printed your tax return, you must create a user ID and password in order for you to access your tax return data at a later date. You must remember your user ID and password to electronically transfer your tax return information into next year's tax return.

#### **6. PRIVACY OF PERSONAL AND TAX RETURN INFORMATION**

At CMC2 we place the highest importance on respecting and protecting the privacy of our customers. Our most important asset is our relationship with you. We want you to feel comfortable and confident when using our products and services and with entrusting your personal and tax return information to us. Our full CMC2 Privacy Statement can be found at [Hoataxhelp.com](http://Hoataxhelp.com). To contact us with a question, visit our website or write to us at: CMC2, LLC, 1111 Main Street, Suite 400, Vancouver, WA 98660.

You are responsible for protecting the information on your computer such as by installing anti-virus software, updating your software, password protecting your files, and not permitting third party physical or electronic access to your computer or tax files.

**7. LIMITATION OF LIABILITY AND DAMAGES.**

YOU UNDERSTAND THAT CMC2 WILL NOT AUDIT OR OTHERWISE VERIFY ANY INFORMATION YOU PROVIDE, AND IS NOT RESPONSIBLE FOR DISALLOWED DEDUCTIONS, OR THE INCLUSION OF ADDITIONAL UNREPORTED INCOME OR RESULTING TAXES, PENALTIES OR INTEREST.

CMC2 SHALL NOT BE LIABLE FOR LOSS OF PROFITS OR INVESTMENT, TAX POSITIONS TAKEN BY YOU, INABILITY TO FILE YOUR RETURN, DELAY IN PREPARING YOUR TAX RETURN, INCORRECT OR INCOMPLETE INFORMATION PROVIDED TO CMC2, ANY ACCESS TO, OR USE OF, YOUR PASSWORD AND USER ID BY AN UNAUTHORIZED PERSON.

CMC2 SHALL NOT BE LIABLE FOR ANY DEFAULT OR DELAY IN THE PERFORMANCE OF ITS OBLIGATIONS UNDER THIS AGREEMENT TO THE EXTENT ITS PERFORMANCE IS DELAYED OR PREVENTED DUE TO CAUSES BEYOND ITS REASONABLE CONTROL, SUCH AS ACTS OF GOD, NATURAL DISASTERS, TERRORIST ACTS, WAR OR OTHER HOSTILITIES, LABOR DISPUTES, CIVIL DISTURBANCES, THE ACTIONS OR OMISSIONS OF THIRD PARTIES, ELECTRICAL OR COMMUNICATION SYSTEM FAILURES, OR GOVERNMENTAL ACTION.

**8. MISCELLANEOUS MATTERS.**

You agree that CMC2 is not acting as your agent or fiduciary in connection with your use of the Software or any Services.