



# TTR, Inc. Exemption Certificate Management System (“ECMS”) Terms of Service

## Welcome to TTR’s ECMS!

Thanks for using our online service (“Online Service”). This Online Service is provided by TTR, Inc. (“TTR”), located at 3850 Three Mile Lane, McMinnville, Oregon 97128.

## What is TTR’s ECMS?

TTR’s ECMS is remotely accessed software on a subscription basis and is accessed using the Internet. You must have an Internet connection to use TTR’s Online Service. No software gets downloaded as part of your access to use TTR’s Online Services. TTR’s servers are located in Portland, Oregon.

## Agreement and Terms of Service

By using our Online Service, you are agreeing to the terms set forth in this document (we call this an “Agreement” or “Terms of Service”). Customer agrees and accepts to be bound by this Agreement by signing an Order Form, Statement of Work, or other document that references this Online Service, or by using this Online Service. This Agreement constitutes a binding agreement between TTR and Customer (each “Party”) under which TTR provides Customer access to TTR’s Online Services and/or provides TTR Professional Services.

## Introduction

This Agreement is organized into “Sections.” Sections are organized by number and may be found below. Each numbered Section opens with a “PURPOSE,” which is a clear statement of why that particular Section exists. Each numbered Section also has a simple explanation of the “IMPORTANCE,” which is a clear statement of why that particular Section is important.

Please take a moment to read them carefully.

## 1. DEFINITIONS

**PURPOSE of this Section:** To simply describe/define the meaning of words used in this Agreement.

**IMPORTANCE of this Section:** To make sure that the words used in this document are understood and there is no confusion about what words mean. If there is a word that is not defined or listed specifically below, then please use the plain English definition of that word for understanding its meaning.

Unless there is a definition provided somewhere else in this Agreement, capitalized terms have the meaning described below:

**“Affiliate”** means any company or entity that controls, is controlled by, or is under common control with a Party. For this definition, “control” means direct or indirect ownership of more than 50% of the voting interests of the company or entity.

**“Agreement”** means this document, any Order Forms, and additional Supplemental Terms.

**“Authorized User”** means a person that is authorized to use TTR’s Online Service.

**“Confidential Information”** means all information designated by a Party as confidential, or given the circumstances, would reasonably be understood by the receiving Party to be confidential, and that is disclosed by either Party to the other Party, regardless of the form of disclosure. Confidential Information includes, with respect to TTR, TTR Technology and Documentation, and with respect to Customer, all Customer Data and Personal Information, and with respect to both Parties, all information relating to business plans, customers and customer lists, data, designs, financial information, forecasts, Inventions, know-how, methods, market analysis, pricing, products, prerelease offerings, research and development, security policies and processes, source and object code, and strategies of the disclosing Party.

**“Customer”** means the legal entity that signs, executes, or otherwise accepts an Order Form, or uses the Online Service, or uses TTR



Professional Services, and as a result accepts these Terms of Service on behalf of itself and all Affiliates.

**“Customer Data”** means any information uploaded to TTR’s systems by Customers or Authorized Users, the resulting Customer unique output that is generated by the Online Services when processing uploaded information, and any information provided by Customer in connection with use of the Online Services.

**“Intellectual Property”** means all trade secrets, patents and patent applications, trademarks (whether registered or unregistered and including any goodwill acquired in such trademarks), service marks, trade names, copyrights, moral rights, rights in Inventions, and all other intellectual property and proprietary rights (whether registered or unregistered, and any application for the foregoing, and all rights to enforce the foregoing), and all other equivalent rights that may exist anywhere in the world.

**“Invention”** means any work of authorship, invention, know-how, device, design, algorithm, method, process, improvement, concept, idea, expression, discovery or invention, whether or not copyrightable or patentable and whether or not reduced to practice.

**“Online Service”** means the TTR service offerings to which Customer subscribes as specified in the applicable Order Form.

**“Order Form”** means a Sales Order Form, SOW, or other document used to purchase Online Services or TTR Professional Services from TTR.

**“Party”** refers to TTR, Customer, or both.

**“Privileged User”** is a TTR employee that has access to systems that process Customer Confidential Information.

**“SOW”** is an abbreviation for Statement of Work.

**“Statement of Work”** means a statement of work executed by the Parties that describes the TTR Professional Services that TTR will provide for Customer and any related obligations that may be more fully described within the SOW.

**“Supplemental Terms”** means any terms that are agreed to by the Parties and supplement these Terms of Service.

**“Terms of Service”** means the terms as set forth in this document.

**“Third Party Applications”** means computer programs and other technology provided or made available to Customer by third parties.

**“TTR”** means TTR, Inc., a Delaware Corporation, and its Affiliates.

**“TTR Professional Services”** means services that are provided separate and apart from the Online Services, including professional consulting services, to be performed for Custom by TTR’s employees or contractors, as specified in the applicable Order Form and described in the applicable SOW.

**“TTR Technology”** means the technology and Intellectual Property used in providing the products and services offered by TTR, including computer software programs, connectors, websites, networks, and equipment. TTR Technology does not include Third Part Applications.

## 2. USE OF ONLINE SERVICES

**PURPOSE of this Section:** To simply describe what rights and responsibilities you have as a Customer or Authorized User.

In addition to Customers who sign an Order Form with TTR, there are also Authorized Users. If you access TTR using TTR’s Online Services Portal, then you have created an “Account” with TTR and have access to TTR’s Online Services. We refer to Account holders as “Authorized Users.” That Account is now your responsibility to maintain and you decide who is granted access to that Account.

The purpose of this Section is also to get your agreement not to steal TTR content, or try to resell it (in whole or part), or misuse it, or interfere with TTR’s Online Service. As part of this Section, TTR explains that if we believe you are misusing TTR, we may temporarily suspend use (we will let you know, of course). In addition, your use of TTR is your responsibility from a username/password and access standpoint.

TTR is committed to the highest level of security and regularly contracts with outside parties to independently verify the security protocols used by TTR and to attest that TTR is employing Best Practices in the area of security. That said, security is also your responsibility – especially as it relates to who is granted access to your account. Please make sure you fully understand what to do if you run into security concerns.

**IMPORTANCE of this Section:** To make sure people don’t steal from our employees, who spend 1,000s of hours daily making sure TTR is here for your use by you and our other individuals. To also make sure you maintain the security of your Account so that there is never unauthorized access to information stored in your Account.



### [Who may use TTR?](#)

TTR's Online Services may be used by Customers as well as individuals who are included on a signed order form with TTR ("Authorized Users"). Authorized Users also include individuals who have validly registered for access to TTR's Online Services. TTR will enable an Account for Authorized Users.

### [What do you get from TTR's Online Services?](#)

TTR provides "software as a service" on a subscription basis to Customers and Authorized Users. TTR grants Customer and Authorized Users a nonexclusive, nontransferable, worldwide right to access and use the Online Services, solely for Customer and Authorized User's internal business operations. TTR reserves all other rights.

### [Who is responsible for setting up passwords, confidentiality, etc.?](#)

In short, you are. Authorized Users or Customers shall designate a specific person or persons to manage and support their own account, including the creation of usernames and passwords for Authorized Users.

### [Who is responsible for access to TTR's Online Services and Security connected with this access?](#)

In short, you are. Authorized Users or Customers are solely responsible for maintaining the status of its Authorized Users. Authorized Users and Customers shall maintain the confidentiality of all usernames, passwords, access, and account information under their control. Unless TTR breaches or violates this agreement, TTR is not responsible for unauthorized access to your Account.

### [What should you do if you feel there may be a breach of security?](#)

You should contact TTR immediately if (1) Your Account information is lost, stolen, or disclosed to an unauthorized person; (2) You reasonably believe that the Account has been compromised, including unauthorized access, use, or disclosure of account information, or (3) You feel there is any other breach of security in relation to your passwords, usernames, access information, or TTR's Online Services may have occurred or is reasonably likely to occur.

It is not a good idea to give out or make your username and password to others within your organization without training from TTR. It is not okay to give out this information to people outside of your organization.

If something happens and you believe that your username or password has been lost or stolen or that an unauthorized person has or may attempt to use TTR's Online Service (because sometimes things happen), please give us a call, utilizing the TTR Customer Information Security (InfoSec) Hotline 971-261-6033, promptly upon initial detection of any suspected Confidential Information Violation related to the Services and in no event later than twenty-four (24) hours after the initial detection of the suspected Violation. The InfoSec can also be contacted via email at [infosec@ttrus.com](mailto:infosec@ttrus.com).

No one will get mad about this, we'll just help fix it.

### [What you get to use, keep, take, and do.](#)

Any and all Customer Data is yours to do with as you wish. You own this data and TTR in no way shares this information with outside parties, unless legally required to by law.

Anything contained in TTR's Online Services that is not Customer Data is made available to you in order to allow you to find and use important information for your organization, to help with internal management, for reference or information purposes, or for providing services to your clients (not including the resale of content contained within our Online Services). You may retain copies for the above reasons for future reference. You may also make printouts of information found in the Online Services to the extent permitted under the "fair use" provisions of the Copyright Act of 1976 (17 U.S.C. sec. 107). You may also download and store insubstantial portions (not the entire website) so long as downloading is consistent with the purposes authorized by these terms.



### *What you don't get to use, keep, take, or do.*

Anything contained in TTR's Online Services that is not Customer Data is not yours to take or resell. The idea here is to use the information contained in the Online Service to help you and your organization. The idea here is NOT to permit you to take advantage of the system or to in some way avoid paying for TTR's Online Service. With this in mind, please don't misuse our Online Services. For example, don't interfere with our Online Services or try to access them using a method other than the interface and the instructions provided by TTR. Please don't use robots, spiders, or other automatic devices to "screen scrape" (use a computer program to copy data from our website), monitor, "mirror", mine or copy TTR's Web pages on the Online Service. You may use our Online Services only as permitted by law, including applicable export and re-export control laws and regulations.

Using TTR's Online Services does not give you ownership of any Intellectual Property rights in our Online Services or the content you access. You may not use content from our Online Services to create a competing product. It is worth mentioning that information and all content provided through our Online Service is created by TTR employees, is fully owned by TTR, and is protected by law, including, but not limited to, United States copyright law and international treaties. This includes, without limitation, text, pictures, graphics, and other files and the selection and arrangement of the Online Services. These Terms of Service do not grant you the right to use any branding or logos used in our Online Services. Don't remove, obscure, or alter any legal notices displayed in or along with our Online Services.

### *TTR may get in touch with you.*

In connection with your use of the Online Services, we may send you Online Service announcements, updates and news tied to your subscription, administrative messages, and other information. You may opt out of some of those communications.

### *Safety, because we care about you.*

Some of our Online Services are available on mobile devices. Please do not use Online Services in a way that distracts you and prevents you from obeying traffic or safety laws.

### *Just in case things look funny.*

We may suspend or stop providing our Online Services to you if you do not comply with our terms or policies or if we are investigating suspected misconduct. Someone with TTR will contact you or your organization should this occur.

## 3. DURATION OF THESE TERMS

**PURPOSE of this Section:** To let you know how long these terms apply to you.

**IMPORTANCE of this Section:** To make sure people don't think that waiting a few years makes it okay to misuse our content. These terms apply at all times.

The Terms of Services for TTR's Online Services apply indefinitely to the Parties.

## 4. ENDING THE RELATIONSHIP

**PURPOSE of this Section:** To let you know how to end the relationship and what happens after that.

**IMPORTANCE of this Section:** To make sure you have a clear idea of how to end the relationship, what happens next, and if money is involved, how that gets handled.

We would love to keep you as a customer. Our hope is we can find a way to stay together. If there is any change we can make in order to stay together, please let us know. We really do care about you.



### *How do I end my relationship with TTR?*

If you have to go (and we'll miss you), then contact your Account Executive to facilitate ending the relationship. This is typically done by sending a written request to end the relationship.

### *What happens when our relationship ends?*

If you have to go, for one reason or another, the username and password issued will no longer permit you to access TTR's Online Services. You will have access to all of your Customer Data in a format that is acceptable. All Customer Data will be made available to you immediately upon reasonable request or within 10 days from the end of your agreement with TTR. That is pretty much it.

### *Do I get a refund if I have to end the relationship early?*

Because TTR's content is so valuable in a single use (some charts would take over \$100,000 in hourly consulting work to create), can be so easily downloaded and stored, TTR does not typically give refunds. That said, TTR does provide refunds as outlined in TTR's Cancellation Terms and Conditions, which are incorporated by reference and available at

[www.ttrus.com/CANCELLATION%20TERMS%20AND%20CONDITIONS.pdf](http://www.ttrus.com/CANCELLATION%20TERMS%20AND%20CONDITIONS.pdf).

### *Why doesn't TTR typically offer a full refund?*

Because it is not fair to other customers or TTR. So let us explain.

TTR created and maintains over 110,000,000 tax answers on a daily basis. A typical tax answer takes 20 to 30 minutes to research, document and verify for accuracy. That is a little over 36 million hours of research. Because TTR's Online Services are so user-friendly, it only takes minutes to locate, access, read, or download this information. What this means in real life is that a single user can access and use tens or hundreds of thousands of dollars' worth of research – instantly.

One of the largest consulting firms in the world, after conducting an independent one year study, found that using TTR reduces the time normally spent doing tax research by 40%. Therefore, using TTR even for one day is like getting tens of thousands of dollars of valuable information.

## 5. ADDITION AND REMOVAL OF CONTENT

**PURPOSE of this Section:** To let you know that TTR constantly adds, changes and makes improvements to TTR's Online Service.

**IMPORTANCE of this Section:** To make sure you don't get surprised by this. Not everyone loves it when things change.

Because TTR is a company that provides tax information and tax laws and information changes all the time, TTR may also make changes to TTR's Online Services in an effort to make TTR more valuable to customers. TTR will never change, alter, modify, or delete Customer Data.

## 6. FEES AND TAXES

**PURPOSE of this Section:** To let you know about fees tied to TTR's Online Service and any taxes that may apply.

**IMPORTANCE of this Section:** To make sure you know that fees and taxes need to be paid by you in order to use TTR's Online Service.

**Fees.** Customer shall pay all fees specified in each Order Form. Customer may be invoiced based on the Order Form. Except as otherwise specified in these Terms or an Order Form: (i) fees are quoted and payable in the currency specified on the Order Form; and (ii) payment



obligations are non-cancelable and fees paid are nonrefundable. Unless otherwise specified in an Order Form, TTR will automatically charge Customer's payment information on file for any renewals, upgrades, overage fees, and additional Services purchased.

**Taxes.** Customer is responsible for any applicable taxes, including without limitation, any sales, use, levies, duties, or any value added or similar taxes payable with respect to Customer's order of Services or TTR Professional Services assessable by any local, state, provincial, federal, or foreign jurisdiction. Unless expressly specified otherwise in any Order Form, all fees, rates and estimates exclude sales taxes. TTR is solely responsible for taxes based upon TTR's net income, assets, payroll, property, and employees.

## 7. CONFIDENTIAL INFORMATION

**PURPOSE of this Section:** To let you know that we care about your confidentiality and about our own. To walk through the details of keep your information confidential.

**IMPORTANCE of this Section:** To make sure you know the details surrounding confidentiality.

**Confidential Information.** *"Confidential Information"* means all information designated by a Party as confidential, or given the circumstances, would reasonably be understood by the receiving Party to be confidential, and that is disclosed by either Party to the other Party, regardless of the form of disclosure. Confidential Information includes, with respect to TTR, TTR Technology and Documentation, and with respect to Customer, all Customer Data and Personal Information, and with respect to both Parties, all information relating to business plans, customers and customer lists, data, designs, financial information, forecasts, Inventions, know-how, methods, market analysis, pricing, products, prerelease offerings, research and development, security policies and processes, source and object code, and strategies of the disclosing Party.

**Exclusions.** Confidential Information does not include information that the receiving Party can establish: (i) (except with respect to Personal Information) becomes generally known to the public without the receiving Party's breach of any obligation owed to the disclosing Party; (ii) has been rightfully received by the receiving Party from a third Party without confidentiality restrictions; (iii) is known to the receiving Party without any restriction as to use or disclosure prior to first receipt by the receiving Party from the disclosing Party; or (iv) has been independently developed by the receiving Party without use of or reference to the disclosing Party's Confidential Information.

**Disclosures Required by Law.** If any Applicable Laws or judicial or administrative order requires the receiving Party to disclose any of the disclosing Party's Confidential Information (a *"Disclosure Order"*) then, unless otherwise prohibited by the Disclosure Order, the receiving Party shall promptly notify the disclosing Party in writing prior to making any such disclosure, in order to facilitate the disclosing Party's efforts to protect its Confidential Information. Following such notification, the receiving Party shall cooperate with the disclosing Party, at the disclosing Party's reasonable expense, in seeking and obtaining protection for the disclosing Party's Confidential Information. If, in the absence of a protective order or other remedy or the receipt of a waiver by disclosing Party, receiving Party is legally compelled to disclose Confidential Information by any tribunal, regulatory authority, agency or similar entity, receiving Party may disclose, without liability hereunder, that portion of the Confidential Information that is legally required to be disclosed and receiving Party shall exercise its best efforts to preserve the confidentiality of the remaining Confidential Information.

**Restrictions on Use and Disclosure.** Subject to the permitted disclosures set forth in *"Disclosures Required by Law"* above, the receiving Party shall hold Confidential Information in strict confidence and shall not directly or indirectly disclose Confidential Information to third parties except as otherwise permitted by the Terms. The receiving Party may disclose Confidential Information to an employee, advisor, or consultant (*"Representatives"*) on the condition that the receiving Party: (i) ensures that such Representatives are bound by a written agreement that is as substantially protective as these Terms; and (ii) accepts full responsibility for its Representatives' use of the Confidential Information. The receiving Party shall protect Confidential Information from unauthorized access and disclosure using the same degree of care, but in no event less than a reasonable standard of care, that it uses to protect its own Confidential Information and refrain from reverse engineering, decompiling or disassembling any Confidential Information.

**Protection of Customer Data, Personal Information, and Confidential Information.** TTR shall implement and maintain commercially



reasonable and appropriate technical, administrative, and physical safeguards and security methods designed to prevent any unauthorized release, access to or publication of Customer Data, Confidential Information, or Personal Information. TTR shall implement processes and maintain procedures designed to comply with Applicable Laws and shall facilitate Customer's data security obligations with respect to Personal Information in TTR's possession or control to the extent that Customer is required to comply with the following: (i) the U.K. Data Protection Act 1998; (ii) Directive 95/46/EC of the European Parliament and of the Council and any applicable laws enacted by an EU member state implementing the requirements of the Directive; (iii) the Australian Privacy Act 1988 and National Privacy Principles; (iv) the Canadian Personal Information Protection and Electronic Documents Act; and (v) any amendments and successors to the aforementioned privacy laws, or any newly enacted Applicable Laws regarding privacy. TTR may use subcontractors to facilitate its obligations under the Agreement. TTR shall use commercially reasonable measures to ensure that such subcontractors implement and comply with reasonable security measures in handling any Customer's Data, Personal Information, or Confidential Information.

**Notice.** TTR shall promptly notify Customer, as soon as reasonably practicable and not later than 72 hours from the time of confirmation by TTR, of unauthorized access, use, or disclosure of any Customer Data, Confidential Information, or Personal Information under TTR's control. Each Party shall reasonably cooperate with the other with respect to investigation and mitigation of any such unauthorized access, use, or disclosure. Upon confirmation of any vulnerability or breach of TTR's security, TTR shall modify its processes and security program as necessary to remediate the vulnerability or breach at TTR's sole cost and expense.

**General Data Protection Regulation.** As of May 25, 2018, TTR shall facilitate Customer's compliance with the General Data Protection Regulation (EU) 2016/679 of the European Parliament and of the Council ("**GDPR**") with respect to the exercise of individual data subjects' rights. The Agreement and the Documentation are Customer's instructions for processing Customer Data, and TTR shall not process Customer Data for any other purpose.

## 8. DATA SECURITY

**PURPOSE of this Section:** To let you know that we care about data security and to walk through the details of what we do to ensure your data is secure.

**IMPORTANCE of this Section:** To make sure you know the details surrounding data security.

TTR provides industry standard encryption of Customer Confidential Information in transit over public or leased circuits.

TTR provides industry standard encryption of Customer Confidential Information in motion on local desktops, laptops, mobile devices, shared drives, removable media, as well as on public facing systems that do not fall under the administrative control or compliance monitoring processes of the TTR.

TTR maintains logical and/or physical data segregation that meets or exceeds industry standards to ensure Customer Confidential Information is not viewable by unauthorized users.

TTR maintains technical controls designed to prevent the unauthorized bulk export of Customer Confidential Information outside of TTR's network.

TTR maintains website filtering standards that meet or exceed industry standards and that:

- (i) prevent the unintended download of malicious software from known hacking sites and,
- (ii) block access to all other inappropriate non-work related services and websites, including without limitation, those related to personal email, Internet Messenger (IM) and public file sharing.



TTR maintains a process to monitor and detect unauthorized access to, misuse or misappropriation of, or fraudulent activity, involving Customer Confidential Information that meets or exceeds industry standards.

**Data Security Breach Notification Procedure:**

TTR will notify Customer, utilizing the Customer Information Security (InfoSec) Hotline 971-261-6033, promptly upon initial detection of any suspected Confidential Information Violation related to the Services and in no event later than twenty-four (24) hours after the initial detection of the suspected Violation. The InfoSec can also be contacted via email at [infosec@ttrus.com](mailto:infosec@ttrus.com).

**9. DESKTOP, SERVER, AND SYSTEM SECURITY**

**PURPOSE of this Section:** To let you know that we care about infrastructure and system security and to walk through the details of what we do to ensure your data is secure.

**IMPORTANCE of this Section:** To make sure you know the details surrounding infrastructure and system security.

TTR maintains system administration procedures that meet or exceed industry standards, including without limitation, system hardening, system and device patching (operating system and applications) and proper anti-virus installation as well as daily signature updates of same.

TTR maintains security and system event logging procedures designed to meet or exceed industry standards in the detection, investigation and response to suspicious activity in a timely manner, including the retention of:

- Event logs for at least twelve (12) months for all its security devices, perimeter devices and policy enforcement points (including without limitation, firewalls, VPN servers and intrusion detection/protection systems).
- Network log-on records from authentication systems, including without limitation, domain controller logs (e.g., AD, LDAP, stand-alone local authentication controller, etc.) for at least one hundred twenty (120) days.
- Event logs for all other systems and applications for at least sixty (60) days.

TTR maintains patch management procedures that meet or exceed industry standards and that require patches to be prioritized, tested and installed based upon criticality for all systems storing, transmitting and/or processing Customer Confidential Information. TTR shall have the relevant patch installed within seven (7) days of patch release for vulnerabilities prioritized as 'critical' by the software/hardware vendor. TTR shall have the relevant patch installed within thirty (30) days of patch release for vulnerabilities rated as 'high' by the software/hardware vendor. Upon request, TTR shall provide Customer a status of remediation efforts for zero-day or vulnerabilities determined to present material risk as identified at the sole discretion of Customer.

TTR maintains change logs to document patch implementation activities including without limitation details regarding affected systems, patch identifiers, patch release dates and dates of implementation.

**10. SYSTEM ACCESS MANAGEMENT PROCEDURES**

**PURPOSE of this Section:** To let you know about TTR’s system access management procedures.

**IMPORTANCE of this Section:** To ensure you know our procedures surrounding system access.



TTR maintains a logical system access provisioning process that meets or exceeds industry standards for all systems that access, process or store Customer Confidential Information. Process documentation shall include procedures for proper segregation of access control roles, periodic management reviews for appropriateness of the current roles and timely access terminations.

TTR's process includes operating standards for Privileged Users. A 'Privileged User' means a user who, by virtue of function and/or seniority, has been allocated access to systems that process Customer Confidential Information that is significantly greater than that available to the majority of users.

## 11. AUTHENTICATION

**PURPOSE of this Section:** To let you know that TTR uses strict authentication procedures.

**IMPORTANCE of this Section:** To ensure you know why TTR is so strict in password length and required password changes. It is all to make sure that only authorized users gain access to your data.

TTR maintains password configuration and management procedures for all Authorized User and system accounts related to the processing environment. TTR's procedures follow recognized industry best practices in their configuration and management, including length and structure (commonly referred to as strong passwords), and passwords must be changed no less frequently than every ninety (90) days.

## 12. INFORMATION SECURITY POLICY & GOVERNANCE

**PURPOSE of this Section:** To let you know that TTR maintains and reviews its security policy and governance on a regular basis.

**IMPORTANCE of this Section:** To give you peace of mind that TTR is regularly reviewing and, as necessary, improving its security policies and that all of this is done with approval at the highest level (TTR's board of directors).

TTR maintains an enterprise information security program that meets or exceeds industry standards and that includes without limitation, appropriate policies, governance structures, staffing, monitoring, and assessment procedures. TTR's written program is updated annually and approved by TTR's board of directors annually.

## 13. NETWORK SECURITY

**PURPOSE of this Section:** To let you know that we care about network security and to walk through the details of what we do to ensure that our network is secure.

**IMPORTANCE of this Section:** To make sure you know the details surrounding network security.

TTR maintains internal and external network security policies and procedures, including denial of service attack procedures where appropriate, all of which shall meet or exceed industry standards.

TTR actively monitors all systems for suspicious activity.

TTR application(s) being provided to Customer over the Internet, TTR provides access only to those IP addresses that are permitted to access the network.

TTR maintains a network security assessment program in which network assessments are performed by TTR or by an external service provider on TTR's behalf to identify any vulnerabilities. The network is scanned for security vulnerabilities:

- (i) on a quarterly basis, and
- (ii) after major hardware or software changes related to the Services.



TTR provides a summary report to Customer defining remediation activities of any assessment findings that affect the delivery of the Services and an appropriate remediation strategy.

TTR Personnel are not permitted to remote access the system that protects, processes, or stores Customer Confidential Information. TTR maintains remote access policies and procedures that meet or exceed industry standards. These policies and procedures include without limitation, restriction of TTR Personnel access to TTR-owned devices, a minimum of two-factor authentication and retention for twelve (12) months of logs detailing all activity conducted during each user session.

TTR provides Customer with the roles and responsibilities of all TTR Personnel who need access to Customer owned or managed systems to perform the Services.

## 14. HUMAN RESOURCE GOVERNANCE

**PURPOSE of this Section:** To let you know that TTR is very particular about who we allow to work on projects for our Customers.

**IMPORTANCE of this Section:** To provide details about all we do to ensure that anyone working on Customer projects or accessing Customer Data are fully screened, on a regular basis, and that access is strictly limited.

TTR maintains policies and procedures, which shall be documented and approved by its senior management, to support the hiring, termination, code of conduct, ethics and background screening of all TTR Personnel.

TTR maintains a security awareness program for TTR Personnel, which provides initial education, on-going awareness and individual TTR Personnel acknowledgment of intent to comply with TTR's corporate security policies.

TTR maintains a program to ensure TTR Personnel's physical access is revoked immediately upon termination or when access is no longer required.

TTR maintains a reporting mechanism to allow TTR Personnel to report any instance of questionable or unethical behavior, such as fraud and/or discriminatory behavior.

TTR ensures that all TTR Personnel are screened, to the extent permitted under law, in accordance with Customer's requirements for TTR Personnel criminal background screening as provided or referenced herein, as well as industry best practices for performing criminal background screening.

TTR also ensures that no TTR Personnel that is deemed Ineligible (as defined further below) shall perform any TTR Services or otherwise support the ongoing operations of Customer.

### Covered Personnel

All TTR Personnel who have access to any funds, account, confidential or protected information or Customer Data, or computer systems of Customer or any of its customers, Associates, or non-Associates. These individuals include, but are not limited to:

- Persons with access to any Customer computer system containing customer or account information.
- Persons with access to any personnel, confidential and/or legally protected information regarding an Associate or non-Associate of Customer.
- Persons with access to customer or company accounts, funds, or assets.



- Persons with access to any Customer Confidential Information

### Screening Scope

Criminal history screening for these offenses cover a period of no less than seven (7) years from the present, to the extent permitted by Applicable Laws, for all jurisdictions (domestic and international) in which the individual has resided, worked and/or attended school during that period.

### Ineligibility Criteria

TTR Personnel are excluded from engagement with Customer if the employee has been convicted of a crime involving theft, fraud, money laundering, breach of fiduciary duty, or similar financial crime which suggests that the employee poses a more than marginally greater level of risk than someone without a conviction to the safety and soundness of the human, intellectual, fiscal, or physical assets of Customer, the confidentiality or security of data regarding its customers, Associates, or non-Associates, or the security of the financial accounts or assets of its customers, after an individualized assessment of the facts and circumstances of the conviction and individual.

New and/or Re-hired TTR Personnel: TTR conducts the above-described criminal background screening, for the purposes of determining eligibility, prior to the granting of access or assignment to Customer. The criminal background screening is for the described period to the present (i.e. the current date or the date the screening was initiated).

## 15. PHYSICAL SECURITY

**PURPOSE of this Section:** To let you know that TTR maintains the highest levels of physical security in our offices.

**IMPORTANCE of this Section:** To make sure you know the details surrounding TTR’s physical security of their offices.

TTR maintains physical security policies and procedures for all facilities that contain systems or personnel that provide the Services. Such policies and procedures include a process for managing, tracking and logging visitors to and within TTR's facility(s) and environment(s) where the Services are performed.

TTR maintains a program of physical security monitoring and systems surveillance for all facilities that contain systems or personnel that provide Services to Customer. This program includes appropriate alarms, monitoring and response, access provisioning, CCTV cameras, access control points and visitor logging. This program covers the entry into TTR's facilities as well the overall internal operations. TTR shall retain all visual and other logging data for a minimum of: video; 30 days for Office/Professional worker space, access and visitor logs (1 year).

TTR maintains a process for managing, tracking and logging visitors to and within TTR's facility(s) and environment(s) where the Services are performed.

TTR maintains a documented process for managing, tracking and logging the protection, retention and destruction (e.g. shredding) of Customer Confidential Information, regardless of media or format.

## 16. BUSINESS CONTINUITY

**PURPOSE of this Section:** To let you know the exact procedures in the event that there is “down time” or something happens that interrupts Customer access to TTR.



**IMPORTANCE of this Section:** To make sure you know the details surrounding what happens in the event of an outage, interruption to Service, inability to access Customer Data, or other issues.

TTR maintains a Business Continuity Program (BCP) that meets or exceeds industry standards and that provides a formal framework and methodology, including without limitation, a business impact analysis and risk assessment process to identify and prioritize critical business functions.

TTR utilizes internal and/or independent auditors to perform an audit every twelve (12) months, including without limitation, a review of the BCP, governance structure, business documentation requirements, recovery strategies, Recovery Time Objectives (RTOs), Recovery Point Objectives (RPOs), testing strategy and frequency.

Upon reasonable request, TTR will provide Customer with information reasonably necessary to enable Customer's BCP to work in concert with TTR's BCP.

TTR will participate in Customer's recovery testing and/or exercises as reasonably requested by Customer.

TTR performs BCP testing at a minimum of once every twelve (12) months.

- i. Upon reasonable request, TTR will permit Customer to participate in TTR's BCP testing.
- ii. Upon reasonable request, TTR will share the results of all such BCP testing upon.

TTR maintains, for Customer's review and approval, the appropriate Service Level Objectives (SLOs), Recovery Time Objectives (RTOs) and Recovery Point Objectives (RPOs) necessary to restore or reconstitute the Services.

**Business Continuity Notification Procedure:**

TTR will notify Customer within twenty-four (24) hours of an event requiring implementation of TTR's BCP.

TTR implements its BCP as required to ensure TTR continues to function through an operational interruption and continues to provide the Services within 2 hours. Typical recovery time is less than 15 minutes. However, in the event we need to fully restore servers from a back-up, it would take up to, but less than 2 hours.

**17. DISASTER RECOVERY**

**PURPOSE of this Section:** To let you know the exact procedures in the event that there is disaster (data is lost or systems crash).

**IMPORTANCE of this Section:** To make sure you know the details surrounding what happens in the event of a disaster.

TTR maintains a Disaster Recovery Program (DRP) that meets or exceeds industry standards and that provides a formal framework and methodology, including without limitation, a business impact analysis and risk assessment process to identify and prioritize critical business functions.

TTR utilizes internal and/or independent auditors to perform an audit every twelve (12) months, which shall include without limitation a review of the DRP, governance structure, business documentation requirements, recovery strategies, Recovery Time Objectives (RTOs), testing strategy and frequency.

TTR provides Customer with information reasonably necessary to enable Customer's DRP to work in concert with TTR's DRP.

TTR will participate in Customer's DRP testing and/or exercises as reasonably requested by Customer.



TTR performs DRP testing no less frequently than once every twelve (12) months.

- i. Upon reasonable request, TTR shall permit Customer to participate in TTR's DRP testing.
- ii. Upon reasonable request, TTR shall share the results of all such testing with Customer.

In the event of a business disruption affecting the Services, TTR shall retain for a minimum of ten (10) days any data or files needed for Customer to recover its business operations, unless Customer directs a longer period in a particular instance of disruption.

TTR will develop, in concert with Customer, the appropriate Service Level Objectives (SLOs), Recovery Time Objectives (RTOs) and Recovery Point Objectives (RPOs) necessary to restore or reconstitute the Services.

### Disaster Recovery Notification Procedure:

TTR will notify Customer within twenty-four (24) hours of an event requiring implementation of TTR's DRP.

TTR will implement its DRP as required to ensure TTR continues to function through an operational interruption and continues to provide the Services within 2 hours. Typical recovery time is less than 15 minutes. However, in the event we need to fully restore servers from a back-up, it would take up to, but less than 2 hours.

## 18. CLOUD UTILIZATION

**PURPOSE of this Section:** To let you know that TTR does not provide Cloud Services as defined below.

**IMPORTANCE of this Section:** To make sure you know that TTR's Services are not Cloud Services.

TTR does not provide Services in a Cloud-based environment. For the purposes of clarity, a Cloud-based environment is defined below.

### Definition of Cloud Services:

The use of the term 'cloud' suggests a different multi-tenant IT hosting environment than traditional IT hosted services environments (like mainframes or traditional application hosting providers). For the purposes of this Agreement, Customer follows the National Institute of Standards and Technology (SP 800-145) to establish whether or not TTR is a public cloud service. Characteristics that identify a service as 'cloud' are:

- On-demand Self-Service: A consumer can unilaterally provision computing capabilities.
- Broad Network Access: Capabilities are available over the network and accessed through standard mechanisms that promote use by thin or thick client platforms, both mobile and fixed.
- Resource Pooling: The provider's computing resources are pooled to serve multiple consumers in a multi-tenant model, with resources dynamically assigned and reassigned according to demand. Examples of resources include storage, processing, memory and network bandwidth.
- Rapid Elasticity: Capabilities can be elastically provisioned and released, in some cases automatically, to scale rapidly outward and inward commensurate with demand.
- Measured Service: Cloud systems automatically control and optimize resource use by leveraging a metering capability appropriate to the type of service. Resource usage can be monitored, controlled and reported, providing transparency for both the provider and consumer of the utilized service. Further, third parties who are cloud providers offer different types of IT services within their cloud environment, with each having their own specific risk concerns. Third parties who utilize cloud service providers as part of the Services fall into one of these categories.



- There are three distinct Cloud Service Models:
  1. SaaS - Software as a Service: The capability provided to the consumer is to use the provider's applications running on a cloud infrastructure.
  2. PaaS - Platform as a Service: The capability provided to the consumer is to deploy onto the cloud infrastructure consumer-created or acquired applications created using programming languages, libraries, services and tools supported by the provider.
  3. IaaS - Infrastructure as a Service: The capability provided to the consumer is to provision processing, storage, networks and other fundamental computing resources where the consumer is able to deploy and run arbitrary software, which can include operating systems and applications.

## 19. INDEMNIFICATION of YOU (Protecting You)

**PURPOSE of this Section:** To let you know that you are protected from any and all claims of infringement (where someone tries to sue you for using things you got from TTR that they say don't belong to TTR).

**IMPORTANCE of this Section:** To make sure you are protected from infringement claims.

TTR agrees to indemnify, hold harmless, defend (at its expense) and pay damages and costs awarded against you and your affiliates, from and against any and all losses that result from infringement claims that result in an actual infringement, misappropriation, or violation of any third party's patents, copyrights, trade secret rights, trademarks, or other intellectual property or proprietary rights of any nature, resulting from your use of TTR's Online Service.

### Why would TTR have to indemnify you?

Chances are, TTR won't have to. Just in case TTR didn't actually own something they sold to you, then you are protected from the actual owner trying to get you to pay them for using their things. TTR doesn't take things from others. Therefore, it is highly unlikely that anything like this would ever happen.

## 20. INDEMNIFICATION of TTR (Protecting TTR)

**PURPOSE of this Section:** To get your agreement that you will be responsible for your actions. In short, if you or your company violates these terms and bad thing happen, then you will make it right financially, if necessary.

**IMPORTANCE of this Section:** To make sure TTR is here to provide valuable services to companies.

You agree to take responsibility for violations of the terms set forth in this document.

### Why do I have to indemnify TTR?

Chances are, you will never have to. However, if your actions or company's actions violate these terms, you agree to defend TTR, to indemnify TTR and hold TTR harmless from any and all claims, causes of action, lawsuits, proceedings, losses, damages, costs and expenses (including reasonable legal and accounting fees) that happen as a result of:

- (i) Your use of the Online Service;
- (ii) Your violation of the Terms of Service;
- (iii) Incomplete or inaccurate information or data provided by you;
- (iv) Unauthorized use of any content or materials available on or through the Online Service; or
- (v) Any content you upload or post to the Online Service.

TTR includes its licensors, and any of their respective officers, directors, employees, subcontractors, agents, successors, assigns, affiliates or subsidiaries.

TTR reserves the right, at its discretion, to assume or participate, at your and your organization's expense, in the investigation, settlement



and defense of any action or claim to which it is entitled to indemnification. No claim shall be settled without TTR’s prior written consent unless such settlement includes a complete release of TTR from all liability and does not contain or contemplate any payment by, or injunctive or other equitable relief binding upon, TTR.

[Why not limit this indemnification to the subscription amount?](#)

Because if someone steals TTR content and creates a competing website, then a single year subscription is not a fair amount to repay TTR. For example, would Microsoft be okay with limiting the indemnification to the cost of a single software license if someone were to steal it and start reselling it?

21. LIMITED WARRANTY & WARRANTY DISCLAIMER (TTR “guarantees”) & AUDIT GUARANTEE

**PURPOSE of this Section:** To let you know that TTR’s Online Service does not provide guarantees other than TTR’s Audit Guarantee (see below). It is information for you and your company’s use. Only you and your company can use this information in a useful manner.

**IMPORTANCE of this Section:** To make sure that everyone understands that using TTR requires a bit of professional care. TTR’s assumptions or fact patterns may not match your company’s assumptions or fact patterns.

[Why doesn’t TTR make warranties?](#)

It just isn’t practical. TTR presents descriptions, assumptions, and detailed descriptions. Yet, even with that level of care, TTR’s Online Service is still mostly written material that includes quite a bit of interpretation, assumptions, and requires a fair amount of reading, understanding, and application by a professional, in order to ensure proper use.

TTR is just not in a position to make guarantees or warranties about the content.

[TTR’s Audit Guarantee](#)

TTR makes commercially reasonable efforts to keep all the content on its website up to date at all times and to have the most accurate tax answers anywhere. If a TTR answer is questioned or disagreed with by federal, state, or local government agencies, TTR will work directly with the governmental agency in order to reconcile TTR’s answer with the government agency’s position. TTR does not warrant that our answers are correct, but TTR stands behind every answer and will work with government agencies to get the right answer and will do so on our dollar.

[TTR’s limited warranty](#)

TTR makes commercially reasonable efforts to keep all the content on its website up to date at all times and to have the most accurate tax answers anywhere. While TTR does not warrant keeping TTR up to date, TTR does all it can to ensure that the website and its content is as or more current than any other source of tax information.

TTR would go out of business if its information were out of date and inaccurate. That said, with over 150,000,000 documents on TTR and assumptions made by TTR in creating content and providing answers, it is not possible to warrant the accuracy of everything, everywhere within TTR.

[TTR’s warranty disclaimer](#)

TTR’s ONLINE SERVICE, INCLUDING ALL CONTENT, APPLICATIONS, SOFTWARE, FUNCTIONS, MATERIALS, TEXT AND INFORMATION, IS PROVIDED “AS IS,” “WITH ALL FAULTS” AND WITHOUT ANY WARRANTIES OF ANY KIND, EXPRESS OR IMPLIED. TTR AND ITS LICENSORS DISCLAIM ALL WARRANTIES WITH RESPECT TO THE ONLINE SERVICE, EXPRESS OR IMPLIED, INCLUDING, BUT NOT LIMITED TO, WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, NON-INFRINGEMENT, TITLE, QUIET ENJOYMENT, MERCHANTABILITY OF COMPUTER PROGRAMS, DATA ACCURACY, SYSTEM INTEGRATION, AND INFORMATIONAL CONTENT.

If TTR were to warrant any of the above, then TTR would be on the hook for differences of opinion, user error, and so much more. TTR is a



research website and as such must be looked at by professionals and evaluated fully. TTR provides “source content” or the laws themselves in order to encourage you and others in your company to read the law yourself, if in doubt of any TTR provided content.

TTR AND ITS LICENSORS DO NOT WARRANT OR MAKE ANY REPRESENTATIONS REGARDING THE OPERATION OF THIS ONLINE SERVICE, THE USE, VALIDITY, ACCURACY OR RELIABILITY OF, OR THE RESULTS OF THE USE OF THE MATERIALS ON THIS ONLINE SERVICE OR ANY OTHER WEBSITE LINKED TO THIS ONLINE SERVICE.

TTR cannot warrant the operation of the Online Service. If computers changed or something is done by an outside party’s IT group, TTR cannot reasonably control this. TTR will work with you and your IT group in the event that something needs changing in order to give you full access to your subscription.

THE MATERIALS OF THIS ONLINE SERVICE MAY BE OUT OF DATE, AND TTR MAKES NO COMMITMENT TO UPDATE THE MATERIALS AT THIS ONLINE SERVICE. THE ONLINE SERVICE MAY BE USED TO ACCESS AND TRANSFER INFORMATION OVER THE INTERNET; CUSTOMER ACKNOWLEDGES THAT TTR AND ITS VENDORS AND LICENSORS DO NOT OPERATE OR CONTROL THE INTERNET. TTR DOES NOT WARRANT THAT THE FILES AVAILABLE FOR DOWNLOADING FROM THIS ONLINE SERVICE, IF ANY, WILL BE FREE FROM INFECTION, VIRUSES, WORMS, TROJAN HORSES, OR OTHER CODE THAT MANIFEST CONTAMINATING OR DESTRUCTIVE PROPERTIES. TTR DOES NOT WARRANT THAT THIS ONLINE SERVICE, SOFTWARE, MATERIALS, PRODUCTS, OR SERVICES WILL BE UNINTERRUPTED OR ERROR-FREE OR THAT ANY DEFECTS IN THIS ONLINE SERVICE, SOFTWARE, MATERIALS, PRODUCTS, OR SERVICES WILL BE CORRECTED.

TTR does get out of date information directly from State and Federal agencies. This information is out of date and the state or federal agency says so. That said, TTR presents this information to you for your own review. Sometimes out of date information is valuable when evaluating how to tax a transaction.

TTR does not download anything to you or your company. TTR’s information is free of bugs. If TTR sent out viruses or bugs, TTR would go out of business or would be all over the news. However, TTR cannot warrant what happens on your end or in between us and you.

## 22. USER RESPONSIBILITY AND PROFESSIONAL ADVICE

**PURPOSE of this Section:** As a reminder to use TTR responsibly.

**IMPORTANCE of this Section:** TTR does not know all the things you do. Please remember to make sure TTR’s Online Service is giving you what you need.

TTR asks that you remember that Online Services are merely information for your review. Your company facts and circumstances and assumptions can vary greatly from the information presented in TTR. It is important that you verify the accuracy and review the impact of decisions made using TTR’s Online Service.

TTR is not a law firm and is not engaged in rendering legal, accounting, tax, or other professional advice or services. If legal, accounting, tax or other expert assistance is required, please seek the services of a competent professional.

## 23. LIMITATION OF LIABILITY

**PURPOSE of this Section:** To let the user know that TTR is fully responsible for copyright infringement for things that TTR does. However, there is no other liability on the part of TTR.

**IMPORTANCE of this Section:** TTR does not know all the things you do. Please remember to make sure TTR’s Online Service is giving you what you need. TTR cannot be responsible for all the actions of the individuals that use TTR.

### Why is TTR’s liability limited?

Because all available claims would come out of using TTR’s Online Service. Use of this service is your responsibility and should be done with care and professionalism. Incorrect or misuse of Online Services is not TTR’s fault. With the exception of possible infringement claims, there is no risk to you or your company. Therefore, TTR’s financial risk should be limited.



### Limitation of liability.

Except for indemnification as described in this Agreement or instances of gross negligence or willful misconduct, IN NO EVENT WILL TTR AND ITS LICENSORS, AND ANY OF THEIR RESPECTIVE OFFICERS, DIRECTORS, EMPLOYEES, SUBCONTRACTORS, AGENTS, SUCCESSORS, ASSIGNS, AFFILIATES OR SUBSIDIARIES, BE LIABLE FOR ANY INDIRECT, SPECIAL, INCIDENTAL, PUNITIVE, OR CONSEQUENTIAL DAMAGES, DAMAGES RESULTING FROM LOST PROFITS, LOST DATA OR BUSINESS INTERRUPTION ARISING OUT OF RELATING TO THE USE OR INABILITY TO USE THIS ONLINE SERVICE, ANY WEBSITES LINKED TO THIS ONLINE SERVICE, THE MATERIALS, SOFTWARE OR OTHER INFORMATION CONTAINED IN ANY OR ALL SUCH ONLINE SERVICES, REGARDLESS OF THE FORM OF ACTION, WHETHER BASED IN CONTRACT, TORT (INCLUDING BUT NOT LIMITED TO, NEGLIGENCE) OR ANY OTHER LEGAL THEORY AND WHETHER OR NOT ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. SOME STATES DO NOT ALLOW THE EXCLUSION OR LIMITATION OF INCIDENTAL OR CONSEQUENTIAL DAMAGES, SO THE ABOVE LIMITATION OR EXCLUSION MAY NOT APPLY TO YOU.

WHILE YOUR USE OF THE ONLINE SERVICE IS AT YOUR OWN RISK, IF TTR SHOULD HAVE ANY LIABILITY FOR ANY LOSS, HARM OR DAMAGE ARISING OUT OF OR RELATING TO THIS AGREEMENT OR YOUR USE OF THE ONLINE SERVICE, TTR'S TOTAL AGGREGATE LIABILITY FOR ANY AND ALL CLAIMS SHALL NOT EXCEED THE LESSER OF \$1000 OR THE AMOUNT OF FEES PAID TO TTR BY YOU OR YOUR SUBSCRIBING ORGANIZATION FOR THE APPLICABLE PORTION OF THE ONLINE SERVICES IN THE PRECEDING SIX (6) MONTHS.

YOU ACKNOWLEDGE THAT ABSENT YOUR AGREEMENT TO THIS LIMITATION, TTR AND ITS LICENSORS WOULD NOT PROVIDE THE ONLINE SERVICE OR THE MATERIALS ACCESSIBLE HEREIN.

## 24. TRIAL USE

**PURPOSE of this Section:** To establish the rules for trial use of TTR.

**IMPORTANCE of this Section:** Makes certain that those that are using TTR on a trial basis don't leave with TTR's valuable information.

If you are using this Online Service (or accessing certain content herein) on a trial basis pursuant to a trial basis authorized by TTR, you may use this Online Service (or such content) solely for purposes of evaluating the execution of an order form. Your trial use is subject to all other terms and conditions, including, but not limited to, the USE AND RESTRICTIONS. At the conclusion of the trial period, you shall (i) cease all use of the Online Service (or accessing the trial content); (ii) delete any copies of content from the Online Service or data derived from your computer system and cause such copies to be deleted from any other computer system where you caused such content to be stored; and (iii) at your expense, destroy or return to TTR any physical copies of such content in your possession.

## 25. GOVERNMENT RESTRICTED RIGHTS

**PURPOSE of this Section:** To let the user know that TTR's content is protected legally by the government.

**IMPORTANCE of this Section:** To make sure TTR is still here in the future to offer services. If individuals come and take all of TTR's content, then TTR will not be around in the future to help individuals.

The materials on this Online Service are provided with "RESTRICTED RIGHTS." Use, duplication, or disclosure by the government is subject to restrictions as set forth in applicable laws and regulations. Use of the materials by the government constitutes acknowledgment of TTR's or other owners' proprietary rights in them.

## 26. DIGITAL MILLENNIUM COPYRIGHT ACT ("DMCA") NOTICE

**PURPOSE of this Section:** To help everyone protect the things that belong to them.

**IMPORTANCE of this Section:** TTR does not ever want to take something that does not belong to TTR.



Certain materials on this Online Service are from third parties not within TTR’s control. TTR is under no obligation to, and does not, scan such third party content used in connection with the Online Service for the inclusion of illegal or impermissible content. TTR respects the copyright interests of others and, as a policy, does not knowingly permit materials herein that infringe another party’s copyright. If you believe any materials on this Online Service infringe a copyright, you should provide us with written notice that at a minimum contains:

- A physical or electronic signature of a person authorized to act on behalf of the owner of an exclusive right that is allegedly infringed;
- Identification of the copyrighted work claimed to have been infringed, or, if multiple copyrighted works at a single online site are covered by a single notification, a representative list of such works at that site;
- Identification of the material that is claimed to be infringing or to be the subject of infringing activity and that is to be removed or access to which is to be disabled, and information reasonably sufficient to permit us to locate the material;
- Information reasonably sufficient to permit us to contact the complaining party, such as an address, telephone number, and, if available, an electronic mail address at which the complaining party may be contacted;
- A statement that the complaining party has a good faith belief that use of the material in the manner complained of is not authorized by the copyright owner, its agent, or the law; and
- A statement that the information in the notification is accurate, and under penalty of perjury, that the complaining party is authorized to act on behalf of the owner of an exclusive right that is allegedly infringed.

All DMCA notices should be sent to our Legal Department as follows:

TTR Legal Department TTR, Inc. 340 N.E. Kirby Street McMinnville, Oregon 97128 Tel: 866-578-8193 Fax: 503-472-8532 Email: [legal@ttrus.com](mailto:legal@ttrus.com)

TTR may, in appropriate circumstances and at its discretion, terminate the account or access of users who infringe the intellectual property rights of others.

## 27. REVISIONS TO THIS AGREEMENT

**PURPOSE of this Section:** To let you know that there may be revisions to this agreement if there is a really good reason to change it.

**IMPORTANCE of this Section:** To make sure that TTR is able to make needed changes to these terms if there is a reason they have to make changes. It would be impossible to track down the thousands of people that use TTR, send them each the new terms, ask them to read them, and then get their agreement. This makes it easier for everyone.

TTR may have to revise these terms by updating this posting. By using this Online Service you agree to be bound by any such revisions and should therefore periodically visit this Online Service and page to determine the then current terms and conditions of use to which you are bound.

## 28. MISCELLANEOUS

**PURPOSE of this Section:** If there was some mess up in these terms, we all agree that we should try to use as much of these terms as possible. Also, if there is anything we couldn’t fit elsewhere, we tried to put it here.

**IMPORTANCE of this Section:** To make sure that some silly mistake does not make all of these terms no good. Also to let you know about all of the other stuff we didn’t already cover.



If any part of these terms is held by a court of competent jurisdiction to be contrary to law, then such provision(s) shall be construed, as nearly as possible, to reflect the intentions of the parties with the other provisions remaining in full force and effect. TTR’s failure to exercise or enforce any right or provision of these terms shall not constitute a waiver of such right or provision unless acknowledged and agreed to by TTR in writing by an authorized representative from TTR. The provisions of these shall operate for the benefit of, and may be enforced by, any person that has licensed to TTR any of the materials in the Online Services.

Your subscription may be assigned in whole or in part by TTR at any time. Your subscription may not be assigned in any manner by you without the express, prior written permission of TTR.

Performance of TTR hereunder is subject to interruption and delay due to causes beyond its reasonable control such as acts of God, acts of any government, war or other hostilities, the elements, fire, explosion, power failure, acts or omissions of carriers, transmitters, or providers of telecommunications or Internet services, industrial or labor dispute, inability to obtain supplies and the like, or breakdown of equipment or any other causes beyond TTR’s control.

This Agreement is governed by the laws of the State of Oregon, excluding any conflict of laws rules, will apply to any disputes arising out of or relating to these terms or Online Services. All claims arising out of or relating to these terms or the Online Services will be litigated exclusively in the federal or state courts of Yamhill County, Oregon, USA, and you and TTR consent to personal jurisdiction in those courts.

This Agreement does not create a partnership, joint venture, agency, or fiduciary relationship between the Parties.

Customer acknowledges and agrees that TTR does not provide tax or legal advice, including legal opinions, tax opinions, or tax management advice specific to the facts and circumstances of Customer’s business. Customer shall conduct due diligence and seek the advice of a qualified legal, tax, or accounting professional.

TTR is not responsible for or in any way endorse Third Party Applications or websites linked to by TTR’s website or Online Services.

Neither Party shall issue any public statement regarding the Agreement without the other Party’s prior written consent. Unless a Party has specifically notified the other Party to the contrary in writing, either Party may include the name or logo of the other Party in lists of customers or vendors.