

# Master Terms of Service

Thank you for choosing DiMercurio Advisors LLC (“DA”, “us”, “we”, “our”). This document is our Master Terms of Service (“Terms”), which govern our relationship with you as our client (“you” or “Client”). These Terms, together with any Statement of Work (defined below), constitute a legally binding contract between you and us (collectively, the “Agreement”), so please read these Terms carefully. You and we together are sometimes referred to as the “Parties”.

THESE TERMS INCLUDE AN ARBITRATION CLAUSE, A WAIVER OF YOUR RIGHT TO PARTICIPATE IN A CLASS ACTION OR REPRESENTATIVE LAWSUIT, AND A WAIVER OF YOUR RIGHT TO A JURY TRIAL.

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## I. The Services

### A. What services do we provide?

We offer a variety of services, including, but not limited to:

1. Tax Compliance Services. This service can include preparing and filing tax returns, and other filings with taxing authorities.
2. Accounting Services. This service can include bookkeeping and preparing financial reports, like balance sheets, profit and loss statements, and other reports.
3. Business Registration Services. This service can include preparing and filing documents with the governmental authority that handles business entity formation and can include maintenance, like filing annual reports.
4. Registered Agent Services. This service can include serving as the registered agent for a business entity.
5. Advisory Services. This service can include providing general accounting, tax, and financial advice. However, this service does not include, and we do not provide, services as a money manager, financial planner, or investment adviser or broker. This service does not include any of the other types of services.

This is just a listing and general description of the services we offer. The specific services we agree to provide you are governed by a Statement of Work (defined below).

### B. How do you engage us to provide services?

To engage us to provide services to you, you will accept a statement of work (“Statement of Work” or “SOW”) that lists the specific services we agree to provide (the “Services”) and the fees or rates for the Services. The SOW may list the duration of the Services. By accepting a SOW, you are agreeing to these Terms. The specific Services stated in the SOW will each fall under one of the five general types of services stated above in I(A), even if the SOW does not specifically state which of the five types each of the Services fall under. Together, the SOW and these Terms are the Agreement between you and us. Each SOW you accept creates a new and separate agreement between you and us.

A Statement of Work may be established through one of the following ways (this is the “SOW Way”):

- A SOW Document. A separate, written document titled “Statement of Work,” “SOW,” or something similar, whether in physical (paper) or electronic form, that we have prepared and sent to you for acceptance. Under this SOW Way, you are deemed to accept the SOW if you sign it (wet ink) or eSign it, which can include something like checking a box. This SOW Way is typically used for your initial engagement and for bigger projects.
- Within our Project Management Tool. An entry prepared by us within our Project Management Tool (currently Karbon) and published to you for acceptance. Under this SOW Way, you are deemed to accept the SOW if you indicate your acceptance as instructed or presented by our Project Management Tool, which can include something like checking a box. Your acceptance in our Project Management Tool is your Electronic Signature.
- Email or Other Writing. An email or other written communication where you request Service from us and we have accepted the request for Service in writing. Your request to us is your Electronic Signature. Under this SOW Way, you will be deemed to have accepted the SOW when we accept your request for Service in writing.

We want to have helpful, productive conversations with you. But you also understand that our conversations will not obligate us to provide any service unless the service is confirmed through one of the SOW Ways listed above. In other words, if you expect us to perform a service for you, you cannot rely on our conversations as engaging us to perform that service. See also Part II, Section C, What about other services not covered by the Statement of Work? below.

The SOW Ways are intended to make it easier for you to ask us to perform service for you, and for us to accept your request. Since the process is easy, you agree that these Terms cannot be changed, amended, or modified by any of the SOW Ways. See Part XV, Section J, Entire Agreement.

### C. What about other services not covered by the Statement of Work?

If you ask us to provide services not specifically stated in a Statement of Work, we are not obligated to provide those services, nor are we responsible for such services unless those services are confirmed through one of the SOW Ways. . Regardless of whether there is a SOW specifically covering each of the services we perform for you, you agree that any services we provide to you, even if new or additional services and/or services for another entity , are governed by these Terms and that you will pay the fees and costs associated with such services.

### D. What is the duration of the Services?

The Agreement becomes effective on the date you accept the SOW and continues in force until the earlier of:

1. The end of the period stated in the SOW;
2. The services under the SOW have been performed; or
3. The date on which this Agreement is terminated pursuant Part IV below.

The period sated in the SOW does not automatically renew, unless otherwise specifically stated in the SOW. The period stated in the SOW may be extended only by one of the SOW Ways. For services that may be recurring (for example filing annual reports to maintain your entity), we may ask for a new SOW at least every year.

### E. Which Terms govern?

These Terms will be updated from time to time, and we will give you notice by email when they do. If you have engaged us under a SOW for recurring service (like Advisory Services) that has no defined end date or is not solely for a discrete task (like preparing a tax return), you will be deemed to have accepted and be bound by any update to these Terms if you continue to accept service from us under that engagement. If you have engaged us under a SOW that has a defined end date and/or provides only for a discrete task, the version of these Terms in effect at the time you accept a SOW will govern that SOW..

## II. The Client

### A. Who is our Client?

The Client engaging us under the Agreement is the entity listed in the SOW or reasonably inferable, by us, from the SOW (e.g., for if the SOW is established within our Project Management Tool, the SOW will be under the Client's or Clients' account). If multiple entities are listed, each entity listed or reasonably inferable, by us, is our Client under the Agreement. For purposes of the Agreement, an "entity" can be a natural person (i.e., a human being), a business entity (e.g., a corporation, an LLC, etc.), or some other entity that is legally recognized (e.g., a trust). If you ask us to do work for another entity not listed in your existing SOW, we accept that work only if we are engaged to do so under one of the SOW Ways, in which case =the entity is a Client and is deemed to have accepted all of the terms of the SOW and this Agreement.

### B. What about conflicts of interest?

If we are representing more than one Client under an Agreement, each Client understands that a conflict of interest may arise in the course of representing the Clients. If a conflict of interest arises that, in our judgment, poses a significant threat to our ability to independently and objectively advise each Client, each Client agrees that we may require certain safeguards to be implemented to reduce the impact of the conflict of interest; the Clients will bear the reasonable costs of such safeguards. If the conflict of interest cannot be reasonably addressed by safeguards, we may, in our discretion:

1. Discontinue providing certain Services to the Clients;
2. Terminate the representation of one or more of the Clients and continue representing the remaining Clients under the Agreement;
3. Terminate the representation of the Clients entirely; or

4. Take such other action as we determine in our judgment.

### C. Who is the Primary Contact?

The person listed as the “Primary Contact” in the SOW is the person with whom we will communicate concerning the Client(s) and the Services under the Agreement. If the SOW does not list a Primary Contact, the Primary Contact is the person listed in our Project Management Tool. The Primary Contact and each Client hereby represent and warrant to us that the Primary Contact is authorized to act on behalf of each Client listed in the SOW, including, but not limited to, binding each Client under the Agreement. We may and will rely on the Primary Contact as the authorized representative of each Client. Unless the Primary Contact is listed as a Client in the SOW or in our Project Management Tool, the Primary Contact is not our client and we are not obligated to provide any services to the Primary Contact.

### D. Who else will we communicate with?

In addition to the Primary Contact, we may and will rely on any Client employee, contractor, agent or representative who requests services on your behalf or provides information to us on your behalf, unless you tell us otherwise in writing.

### E. How do we communicate to you our advice?

It is our policy to provide all professional advice in writing. You should not rely on any advice that has not been issued by us in final form in writing.

### F. What is our Project Management Tool?

We currently use a platform called “Karbon” as our “Project Management Tool.” The Project Management Tool is intended to streamline and consolidate our communications with you, including how you provide documentation to us. The Project Management Tool is also used to manage the Services you are engaging us to perform. You are required to register and use the Project Management Tool. Our Website Terms of Service also govern your use of our Project Management Tool. And so do Karbon’s terms, which can be found here: <https://karbonhq.com/terms-of-use/>, and which may be updated from time-to-time.

## III. Fees & Invoicing

### A. How are fees determined?

Depending on the type of Service requested, we will provide you with a fee estimate of the Services either (a) on your Statement of Work or (b) upon request. For example, for Tax Compliance Services, we may provide in the SOW a range of the fee we expect to charge upon the completion of the service. By comparison, for Advisory Services, we may list the hourly rate for our team members, but not necessarily an estimate of the total fees for the service. If you have questions or reservations about potential fees for services, please ask us for an estimate for those services prior to requesting those services. While we endeavor to meet our estimate, the estimate is not intended to be construed as a cap on fees. Depending on how the matter develops, the time to complete the service, and the complexity of the circumstances, the fees could be significantly more or less.

### B. How do we invoice for the Services?

Depending on the Services being performed, we will invoice you generally in one of three ways:

1. **Prepayment.** Prepayment requires that you pay the fee for the Service prior to the Service being performed. The SOW will state the amount of the Prepayment. Our obligation to perform the Service will not begin until we receive the Prepayment in full. Any Prepayment is not refundable and is not transferrable to another Client, even if you end up not using all or some of the Services, including, but not limited to, you failing to meaningfully communicate with us as we try to provide you the Services (e.g. you’ve ghosted us). Prepayment is different from a Retainer, which is discussed below.

2. Periodic Invoicing. Periodic Invoicing requires that you pay for the Services as they are performed, typically on a bi-weekly basis.
3. Conclusion Invoicing. Conclusion Invoicing requires that you pay for the Services after they have been performed. However, we may require that you pay for the fees incurred in providing the Services before we submit any filing that is included in the Services. For example, if you have engaged us to prepare a tax return, we may require that you pay for the Service of preparing the tax return before we file it with the appropriate taxing authority.

The SOW may provide for different invoicing arrangements and the SOW will govern if it expressly provides for a different invoicing arrangement than the three arrangements stated above.

You agree to pay for all services you request, including those services requested by your employees, contractors, representatives, agents or others acting on your behalf.

#### C. Are costs invoiced?

In addition to our fees, you will reimburse us for any incidental costs and expenses we incur in performing the Services, including, but not limited to, photocopying and related expenses, shipping and mailing charges, out-of-pocket travel expenses document filing fees, other government fees, notary fees, and similar expenses. Costs and expenses incurred will be billed to you on your invoice(s).

#### D. How are invoices paid?

You shall pay each invoice in full by the due date stated on the invoice (the “Due Date”). We offer various payment methods. If you choose to pay by credit card, we may charge a fee to help offset the cost of processing, where permitted by law.

We may request that you pay us a retainer deposit prior to us providing the Services (“Retainer”). The Retainer is security for your timely payment of invoices. The Retainer is refundable after the conclusion of the Services, but only to the extent that all amounts due to us under the Agreement (and under any other agreement between you and us) have been paid in full. You will not earn or accrue interest on the Retainer while we hold it.

#### E. Who is responsible to pay for invoices?

You are responsible for paying your invoices and paying them timely. In addition, by accepting a SOW, each Client agrees to be jointly and severally liable to us for the invoices of the other Clients listed in the SOW or reasonably inferable, by us, from the SOW. In addition, each Client listed in the SOW or reasonably inferable, by us, from the SOW, agrees that we may setoff against any Retainer we are holding for the Client to pay for any unpaid invoice of another Client listed in the SOW or reasonably inferable, by us, from the SOW. See Part II, Section A above, *Who is Our Client?*, which governs who are our Clients.

Furthermore, you, or an entity you are related to (an “Affiliate”) regardless of whether that entity is a Client under a SOW with you, may have executed a credit card authorization or ACH authorization. In order to keep your account current, you agree that we are authorized to charge any payment method we have on file for you, or any Affiliate, for unpaid invoices of yours or any Affiliate, including those covered by a payment plan we have established with you or any Affiliate. For the avoidance of doubt, multiple Clients covered under a SOW are treated as Affiliates of each other for purposes of this Agreement.

#### F. What happens if invoices are not timely paid?

If you do not pay an invoice in full by the Due Date stated on the invoice, we may do any or all of the following without further notice to you:

1. Charge any payment method we have on file for you for unpaid invoices, including any payment method of an Affiliate;
2. Setoff against any Retainer held for you or held for any Affiliate;
3. Stop all work being performed until unpaid invoices are brought current;
4. Withhold work product and deliverables until unpaid invoices are brought current;
5. Terminate this Agreement and any other agreement between you and us;

6. Terminate any agreement between us and any Affiliate; and/or
7. Charge a late fee of 1% per month on the entire balance of all unpaid invoices.

These remedies are cumulative and not exclusive to other remedies we may have. You agree to reimburse us for the reasonable attorneys' fees and costs we incur in collecting any unpaid invoices, including attorneys' fees incurred in arbitration, in court, and in any appeal.

If you bring unpaid invoices current, as a condition of agreeing to continue working with you, we may require you to deposit a Retainer with us and/or we may require Prepayment for services as a condition of us continuing to work with you. However, nothing in this Agreement obligates us to continue working with you.

## IV. Termination

### A. By You or By Us

1. For Convenience. Either Party may terminate the Agreement at any time for any reason by giving 30 days' written notice to the other Party.
2. Force Majeure. Either Party may terminate the Agreement as provided in Part XV, Section F.

### B. By Us, for Cause

We may, at our option, terminate the Agreement immediately upon the occurrence of any of the following events:

1. You fail to cooperate in providing us with access to all necessary records, data, and other materials that we reasonably request to enable us to perform the Services for you under the terms of the Agreement or any other agreement between us and you or any Affiliate.
2. You or any Affiliate declare bankruptcy, become insolvent, or reasonably appear to us to be or be likely to become unable to meet your financial obligations to us under the terms of the Agreement or any other agreement between us and you or any Affiliate.
3. You or any Affiliate engage in, or we have reason to believe you or any Affiliate are about to engage in, any illegal or fraudulent activity, misrepresentations, or similar activity involving or arising out of the Services performed by us under the Agreement or any other agreement between us and you or any Affiliate.
4. As provided in Part II, Section B above.
5. As provided in in Part III, Section F above.

### C. Amounts Due

In the event that the Agreement is terminated, you agree to immediately pay us for all amounts due under the Agreement, including, but not limited to, all accrued but unbilled time expended at our regular hourly rate, as well as any costs or expenses as specified above incurred but not billed as of that date. In addition, if the SOW provides for a flat fee arrangement and the Agreement is terminated before we have completed the flat fee Service, you agree to immediately pay us the lesser of the flat fee or our regularly hourly rate for any time expended but not billed as of the termination date.

## V. Limits on Our Representation

### A. We Rely on Information from You

In providing the Services, we will rely on the data, information, and documentation you provide to us and from other sources, like other professionals who represent you. We will rely on such data, information, and documentation without any obligation on our part to conduct an independent investigation or verify the accuracy or completeness of such data, information, and documentation. We disclaim any obligation verifying the truth, accuracy, completeness or otherwise evaluating such data, information, and documentation, and, as such, we are not responsible for the truth, accuracy, or completeness of such data, information, and documentation.

### B. You Promise Your Information is Correct

You hereby agree and represent to us that all data, information, and documentation you provide to us is and shall be true, correct, and complete. You will execute from time to time upon request certificates or other documents representing and warranting the accuracy and completeness of all pertinent facts.

### C. You Will Cooperate with Us

You agree that you will: (1) make available to us all data, information, and documentation we request in connection with the Services (including those pertaining to any Affiliate); (2) disclose all material information to us; (3) cooperate fully and completely with us; and (4) provide unrestricted access to your personnel for the duration of the Agreement.

### D. No Guaranty of Success

You understand and acknowledge that it is not possible to provide any promise or guaranty regarding the outcome of the Services we provide. Nothing contained in the Agreement nor any statement which has been or may be made to you by our us constitutes a promise or guaranty. You understand and acknowledge that any comment made by us about the outcome of the Services we provide constitutes an expression of opinion only.

### E. It is Your Responsibility to Keep Records

It is your obligation to understand and comply with the laws, rules, and regulations concerning keeping documentation, including, but not limited to, retaining documentary support for all income, expenses, positions, and all other transactions underlying your financials, and retaining copies of the work product we provide you in connection with the Services. Penalties and other consequences may apply for failure to maintain adequate documentation.

### F. We Are Not Lawyers

We have no responsibility to address any legal matters or questions of law. By performing a Service, we are not providing any legal advice or otherwise agreeing that your chosen course of action is what an attorney would advise you to do. For example, if you engage us to form an entity, we are not giving you legal advice that the formation of the entity, or how you chose to use the entity, is what an attorney would advise you to do. We usually work well with lawyers, and sometimes it is best for you to work with them, too.

### G. Forensic Analysis is Not Included

Unless the SOW specifically provides otherwise, the Services do not include any procedures designed to discover the existence of any defalcations or irregularities, and we are not responsible for finding any such defalcations or irregularities.

#### H. Tax Examination Representation is Not Included

Unless the SOW specifically provides otherwise, the Services do not include representing you in connection with tax examinations or audits, and we are not responsible for any such tax examinations or audits.

#### I. Financial Reporting is Not Included

Unless the SOW specifically provides otherwise, the Services do not include any financial reporting, and we are not responsible for any such financial reporting.

#### J. Services Performed by Our Owners

The Services, in whole or in part, will be provided to you by persons who are not owners of DA, including that an owner of DA might not be the one signing your tax return for filing. Any person we staff to provide Services will be adequately qualified to undertake the tasks we assign them.

#### K. Review for Accuracy

Ultimately, since we rely on the data, information, and documentation you provide to us (see Section A of this Part, above), you are responsible for our work and, therefore, you should review our work carefully to confirm that it is true, correct, and complete. You should keep all data, information, and documentation that support any work that we create for you, as they may be necessary to prove accuracy and completeness to a taxing authority or to others.

#### L. Disclaimer of Warranties

EXCEPT AS EXPRESSLY SET FORTH IN PART VIII, SECTION A (IN RESPECT TO TAX COMPLIANCE SERVICES) AND PART IX, SECTION A (IN RESPECT TO ACCOUNTING SERVICES), (i) THE SERVICES AND ANY RESULTS AND/OR WORK PRODUCT IS PROVIDED ON AN “AS IS” AND “WITH ALL FAULTS” BASIS, AND NEITHER US NOR ANY THIRD-PARTY PROVIDER (DEFINED BELOW) MAKES ANY WARRANTY, REPRESENTATION OR GUARANTY AS TO THE SEQUENCE, ACCURACY, TRUTH, TIMELINESS, COMPLETENESS, OR RESULTS OF THE SERVICE; (ii) NEITHER US NOR ANY THIRD-PARTY PROVIDER MAKES ANY WARRANTY, REPRESENTATION OR GUARANTY THAT ANY SOFTWARE WILL MEET YOUR REQUIREMENTS OR THAT OPERATION OF ANY SOFTWARE WILL BE UNINTERRUPTED OR ERROR FREE OR THAT ANY DEFECTS CAN BE CORRECTED, AND (iii) WE MAKE NO WARRANTY, REPRESENTATION OR GUARANTY, EITHER FOR US OR FOR ANY THIRD-PARTY PROVIDER, REGARDING ANY MAINTENANCE. THE WARRANTIES SET FORTH IN PART VIII, SECTION A (IN RESPECT TO TAX COMPLIANCE SERVICES) AND PART IX, SECTION A (IN RESPECT TO ACCOUNTING SERVICES) ARE IN LIEU OF ANY AND ALL OTHER WARRANTIES, REPRESENTATIONS AND GUARANTIES, EXPRESS OR IMPLIED, AND ALL SUCH OTHER WARRANTIES, REPRESENTATIONS, AND GUARANTIES ARE HEREBY DISCLAIMED WITH RESPECT TO THE SERVICES, ANY AND ALL SOFTWARE, AND ANY MAINTENANCE. ANY AND ALL WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE OR NON-INFRINGEMENT ARE HEREBY EXPRESSLY DISCLAIMED BY US. No employee, salesperson, vendor or other agent or purported agent of ours is authorized to make any warranties, representations or guaranties to the contrary of the foregoing, and any such purported warranties, representations or guaranties shall not be relied upon as having been given by or on behalf of us.

#### M. No Nexus Determination

Generally speaking, nexus determination involves determining the relative economic interaction of an entity between and amongst various states. None of our Services include nexus determination and we disclaim responsibility for making any nexus determination in connection with providing Services to you.

## VI. Your Information

### A. We Protect Your Information, but there are Limits

We will use commercially reasonable methods to keep your information securely in our files and systems. With current technology, however, we cannot guarantee the security of your information from all possible attacks or intrusions on our systems or guarantee the security of your data as it travels over the Internet. Thus, you hereby release and hold harmless DA, its principals, officers, agents, employees, successors and assigns from any liability arising from or relating to such possible attacks or intrusions that might compromise the security of your information, except to the extent such liability was the sole and direct result of DA's reckless acts or intentional misconduct.

### B. Follow Our Instructions When We Request Information

To assist us in protecting your information, it is important that you only send us the specific information that we request and provide it to us via the method we request at the time we request. For example, if our office requests a user name, do not send us your user name *and* password. If our office requests the last four digits of your Social Security Number, do not send us your entire Social Security Number.

### C. We Retain Your Information for a Limited Time

In our discretion we may keep certain data, information, and documentation used in providing the Services for certain periods of time we decide after the date you accepted the SOW, after which time periods any such data, information, or documentation will be destroyed. We reserve the right to modify our record retention policies from time to time in accordance with our professional obligations. It is ultimately your responsibility to keep and maintain data, information, and documentation, as well as the work product we provide to you. See Part V, Section E, above.

### D. Consent to Disclose Your Information

You agree that we may disclose your information to our affiliates, related entities, and/or Third-Party Providers (defined below), including those who are located outside of the United States, who are involved in assisting us to provide you the Services. Your disclosure authorization is valid and will continue for a period that is the shorter of (1) the duration of our document retention policy; (2) five years from the date you accept the SOW; or (3) upon your written request to withdraw your authorization. BY CONSENTING TO THIS LIMITED DISCLOSURE FOR THE PURPOSE OF PROVIDING THE SERVICES, YOU ARE NOT AND WE ARE NOT AGREEING TO OR INTENDED TO WAIVE, IN WHOLE OR IN PART, THE ACCOUNTANT-CLIENT PRIVILEGE, WHICH WE AND YOU INTEND TO PRESERVE.

### E. When Disclosure is Legally Required

If we are confronted with legal action requesting us to disclose data, information, or documentation received from you or generated or created in connection with the Services, we will, unless prohibited by applicable law, provide you with prompt written notice to allow you an opportunity to seek a protective order or other relief you deem appropriate. If you do not timely seek and obtain a protective order, you hereby release us and hold us harmless from any liability that results from or is related to our disclosure in response to the legal action. You will promptly reimburse us for professional time and reasonable expenses, including reasonable attorney's fees, we incur in connection with such legal action.

## VII. Third Parties

### A. Use of Third-Party Providers

In conjunction with providing the Services, you agree that we may use outside service providers such as application providers, technology providers, independent contractors as well as accounting, technical, and other support service providers (each a "Third-

Party Provider”). These outside service providers may have service locations inside and outside the United States of America. Where the use of a Third-Party Provider requires the disclosure of your information, we will take reasonable steps to require such Third-Party Provider use commercially reasonable methods to keep your information securely in their files and systems.

### B. Applications Purchased on Your Behalf

Depending on the Services covered by the Agreement, we may act as an intermediary purchasing agent for you in respect to certain software and/or website applications (“Applications”) from Third-Party Providers, such as, but not limited to, Xero ([www.xero.com](http://www.xero.com)), Quickbooks Online ([quickbooks.intuit.com](http://quickbooks.intuit.com)) and Gusto ([www.gusto.com](http://www.gusto.com)). When we purchase an Application (often by the purchase of a user license), we pay for the use of it on your behalf as part of providing the Services.

The use of any Application is subject to separate terms of service and other legal disclosures and disclaimers. We have no control over, and assume no responsibility for, the content, privacy policies, or practices of any Third-Party Provider or any Application. We strongly encourage you to review the Application terms of service and other important disclosures and disclaimers to familiarize yourself with them. Should any Third-Party Provider increase their price, you agree that we have the right to increase the cost being charged to you by the same amount retroactive to the price increase date.

### C. Commissions, Revenue Share & Discounts

In certain circumstances, we may receive a commission, revenue share, discount or other incentives from Third-Party Providers or other services that we recommended to you. We utilize these funds to offset the cost of Services being provided to you. For a full list of current commission, revenue share or discount programs see [www.DiMercurioAdvisors.com/commissionlist](http://www.DiMercurioAdvisors.com/commissionlist). We may update this list periodically without further notice to you.

### D. No Third-Party Beneficiaries

The Agreement is being entered into for the sole benefit of the Parties, and nothing herein, express or implied, is intended to or shall confer upon any other person or entity any legal or equitable right, benefit, or remedy of any nature whatsoever. Except as otherwise agreed, the Services shall be solely for your internal purposes and use, and the Agreement does not create privity between us and any person or entity other than you. No person or entity, other than you, is entitled to rely, in any manner or for any purpose, on the advice, opinions, reports or other services of ours. If you disclose our advice, opinions, reports or other services to any other person or entity, you agree to inform them in writing that they may not rely upon our advice, opinions or reports without our written consent, and you agree to simultaneously provide a copy of such writing to us.

## VIII. Specific Terms: Tax Compliance Services

The provisions of this Part VIII apply only to Tax Compliance Services provided by us under the Agreement.

### A. Professional Standards

Tax Compliance Services will be performed by qualified personnel in a professional and workmanlike manner and in accordance with any applicable professional standards generally observed in DA’s industry in Orange County, Florida, taking into account the nature, size, and complexity of your business. We further represent and warrant that (i) we have the experience, capability, and appropriately skilled resources to perform the Tax Compliance Services in a professional, timely, and competent manner, and (ii) that our employees and personnel will be properly supervised. While we may use Third-Party Providers to assist in preparing your tax returns, we will make the substantive determinations or provide substantive advice affecting your tax liability or tax attributes in accordance with professional standards; we remain responsible for all work performed by any Third-Party Service Providers but only to the extent of any Tax Compliance Services we are providing.

## B. You Agree to Extensions

You hereby give us authority to file any extension we believe, in our professional judgment, is necessary. We will give you notice of such extension. You understand that an extension gives you additional time to file your tax return, it does not give you additional time to pay any potential amount due to a tax authority.

## C. Tax Return Positions

You agree that we may refuse to provide tax advice or sign a tax return unless we believe that the material positions reflected therein are supported by appropriate authority, or when required, are adequately disclosed.

## D. Federally Authorized Tax Practitioner Privilege

Communications between you and us may be privileged under IRC Sec 7525 in a manner similar to communications between a client and an attorney, and disclosure of such information may result in waiver of such privilege. While we will not take actions to cause a waiver of such privilege unless required to by law, we will not take affirmative steps to protect or assert privilege claims on your behalf unless specifically engaged to do so.

## E. Filing of Tax Returns

You agree to file tax returns that are prepared by us without any modifications. If modifications must be made to the tax returns prior to filing, you agree to obtain our written approval in advance.

## F. Reportable Transactions

Treasury regulations require that taxpayers disclose to the Internal Revenue Service their participation in certain types of transactions referred to as “reportable transactions”. These transactions include certain tax strategies/transactions that the Internal Revenue Service has identified as “Listed Transactions” or transactions deemed to be substantially similar to a listed transaction, as well as other types of potentially abusive transactions including “Transactions of Interest” and “Patented Tax Transactions”. Disclosure may be required of normal transactions entered into in the course of your business. In addition, certain state tax shelter rules require taxpayers to file reportable transaction disclosure statements with the appropriate state income and franchise tax returns, if applicable. Failure to disclose any of these strategies/transactions may result in the imposition of substantial penalties and/or other consequences. In connection with the performance of Tax Compliance Services covered by the Agreement, you agree that you are exclusively responsible for adequate disclosure of all reportable transactions which you have entered into. We will advise you if we identify any reportable transaction based upon information that come to our attention. We disclaim responsibility for the identification of reportable transactions, and you agree that we are not liable to you or any other person or entity for any penalties that may be incurred with respect to any failure to adequately and timely disclose reportable transactions.

## G. Sales Tax Returns

If you are claiming exempt or non-taxable sales you are responsible for verifying the exempt status for those transactions and/or customers. You are required by law to collect and maintain copies of exemption forms applicable to those transactions. You agree that you are exclusively responsible for verifying and retaining such documentation.

# IX. Specific Terms: Accounting Services

The provisions of this Part IX apply only to Accounting Services provided by us under the Agreement.

## A. Professional Standards

Accounting Services will be performed by qualified personnel in a professional and workmanlike manner and in accordance with any applicable professional standards generally observed in DA’s industry in Orange County, Florida, taking into account the nature, size, and complexity of your business. We further represent and warrant that (i) we have the experience, capability, and appropriately

skilled resources to perform the Accounting Services in a professional, timely, and competent manner, and (ii) that our employees and personnel will be properly supervised.

## B. Payroll Services

You are and remain exclusively responsible for maintaining your payroll system, including, but not limited to, the following:

1. Inputting hours;
2. Confirming accuracy of payment structure;
3. Completion of any separate service agreement;
4. Monitoring any and all automatic payments;
5. Termination of team members;
6. Payment of payroll taxes;
7. Filing of payroll tax returns; and
8. Sending annual Form W2 and 1099s to applicable parties.

Although we may be sent and/or copied on emails from your payroll service provider, we do not necessarily review them unless you have specific questions. Therefore, you are strongly encouraged to review and investigate each and every email or communication you receive from your payroll service provider. We are not responsible for any damage arising from or related to the maintenance of your payroll system.

## X. Specific Terms: Business Registration Services

The provisions of this Part X apply only to Business Registration Services provided by us under the Agreement.

### A. No Legal Advice

You understand and agree that we do not provide legal services or legal advice, including in respect to the structuring of your business. We highly recommend that before you request that we register a business for you, you consult with competent legal counsel.

### B. Use of Third-Party Provider

Business registration services may be provided directly by us or may be provided to you by a Third-Party Provider (or another entity they may designate), which is currently DA BizServ LLC (an entity related to us), and/or Northwest Registered Agent Service Inc. and/or Northwest Registered Agent LLC (“Business Registration Partner”).

### C. Annual Filings

Unless the SOW expressly states that we will file the annual report necessary to maintain your entity, we are not responsible to do so; that responsibility falls entirely on you. If the SOW does expressly state that we will file the annual report necessary to maintain your entity, our obligation will be limited to filing with the State of Florida, unless the SOW provides for a different state or states. For this service, we may ask for a new SOW at least every year. If we ask for a new SOW and you do not accept it pursuant the applicable SOW Way, we are not responsible for ensuring the maintenance of any entity.

## XI. Specific Terms: Registered Agent Services

The provisions of this Part XI apply only to Registered Agent Services provided by us under the Agreement.

### A. Transmittal of Documentation

Registered Agent Services are provided to you by our Business Registration Partner or another entity they may designate. We act in the capacity of a reseller. We will transmit any documents we receive on your behalf to the Primary Contact. You are responsible for providing and keeping current a contact to whom we can transmit documents received on your behalf. Documents will be transmitted via email to you. Upon the email being sent, we will consider it delivered to you, regardless if you opened the email or not. You hereby release us and hold us harmless from any errors or omissions: (1) in the transmittal of data between the Business Registration Partner and us; and (2) in the transmittal of data and/or documents between us and you.

### B. Change in Fee

Fees for Registered Agent Services are generally based on you receiving a reasonable number of documents each year (approximately 5 or less). Should we determine, in our sole discretion, that you are receiving a higher number of documents, we reserve the right to increase your registered agent service fee appropriately to cover the additional cost with processing these documents. If we cannot agree on a new acceptable registered agent fee, we reserve the right to cause the Business Registration Partner to withdrawal as your registered agent.

### C. Renewal and Non-Renewal

Registered Agent Services renew automatically in December of each year on a calendar-year basis. Should you not pay your invoice from us for Registered Agent Services, we reserve the right to cause our Business Registration Partner to withdrawal as your registered agent. So we are on the same page, Registered Agent Services do not include the filing annual reports or other required maintenance filings with the relevant governmental authority to keep your entity active and in good standing. That type of service is a Business Registration Service and we are not obligated to provide it unless the SOW specifically states.

### D. Consequences of Withdrawal

You understand that the withdrawal of a registered agent could cause severe operational challenges for you in the state(s) you are operating in. We are not responsible for any damage or other consequences caused by the withdrawal of our Business Registration Partner as your registered agent.

## XII. Limitation of Liability

### A. Waiver of Consequential Damages

IN NO EVENT SHALL EITHER PARTY BE LIABLE UNDER THIS AGREEMENT TO THE OTHER PARTY FOR ANY INCIDENTAL, CONSEQUENTIAL, INDIRECT, STATUTORY, SPECIAL, OR PUNITIVE DAMAGES, INCLUDING, BUT NOT LIMITED TO, LOST PROFITS, LOSS OF USE, LOSS OF TIME, INCONVENIENCE, LOSS OF BUSINESS OPPORTUNITIES, DAMAGE TO GOOD WILL OR REPUTATION, OR LOSS OF DATA, REGARDLESS OF WHETHER SUCH LIABILITY IS BASED ON BREACH OF CONTRACT, TORT, STRICT LIABILITY OR OTHERWISE, AND EVEN IF ADVISED OF THE POSSIBILITY OF SUCH DAMAGES OR SUCH DAMAGES COULD HAVE BEEN REASONABLY FORESEEN.

### B. Cap on Our Liability

IN NO EVENT WILL OUR TOTAL COLLECTIVE LIABILITY TO YOU UNDER THE AGREEMENT OR ARISING FROM OR RELATED TO THE SERVICES EXCEED THE AGGREGATE FEES PAID OR OWED BY YOU UNDER THE AGREEMENT DURING THE SIX (6) MONTH PERIOD PRECEDING THE DATE ON WHICH THE CLAIM AROSE.

### XIII. Indemnity

In addition to any indemnity obligation you owe us under any other agreement you may have with us, you agree to defend, indemnify, and hold harmless DA, its directors, affiliates, officers, directors, agents, partners, members, employees, affiliates, subsidiaries, successors and assigns, and any other related persons from any claim, damages, or losses (including any attorneys' fees or costs incurred by us) relating to or arising from:

1. Your breach of the Agreement;
2. The failure or falsity of any representation or warranty you make to us under the Agreement or in connection with the Agreement, including, but not limited to, misrepresentations to us, or the intentional withholding or concealment of information from us;
3. Your acts or omissions, or the acts or omissions of your directors, affiliates, officers, directors, agents, partners, members, employees, affiliates, subsidiaries, successors and assigns; and/or
4. The disclosure of your information

except to the extent such claim, damages, or losses are the sole and direct result of or reckless conduct or intentional misconduct as determined in a final judgment.

### XIV. Dispute Resolution

PLEASE READ THIS PART XIV CAREFULLY – IT MAY SIGNIFICANTLY AFFECT YOUR LEGAL RIGHTS, INCLUDING YOUR RIGHT TO FILE A LAWSUIT IN COURT, YOUR RIGHT TO PARTICIPATE IN A CLASS ACTION, AND YOUR RIGHT TO A JURY TRIAL.

#### A. Mediation

If any dispute, controversy, or claim arises out of, relates to, or results from the interpretation, performance, or breach of the Agreement, excluding claims for non-monetary or equitable relief (collectively, the "Dispute"), either Party may, upon written notice to the other Party, request non-binding mediation.

##### 1. Failure to Mediate

If such a request is made and the Party receiving the request for mediation fails to submit to mediation within 30 days after the receipt of the request, the Party who failed to submit to mediation shall not be entitled to any attorneys' fees or costs under the Agreement, under law, or otherwise, even if that Party is the prevailing party. Failure to mediate means the failure to coordinate and/or attend mediation absent extenuating circumstances; failure to mediate does not mean failure to resolve the dispute at mediation.

##### 2. Good Faith

The mediation shall be assisted by a neutral mediator acceptable to both Parties and shall require the commercially reasonable efforts of the Parties to discuss with each other in good faith their respective positions and different interests to finally resolve such Dispute.

##### 3. Selection of Mediator

If the Parties are unable to agree on a mediator within twenty (20) days from the delivery of the written notice, either party may invoke the mediation service of the American Arbitration Association (the "AAA").

##### 4. Locale

Mediation shall be conducted in person in Orlando, Florida, unless we agree otherwise in writing.

## 5. Costs

The attorneys' fees and costs incurred by each Party in such mediation shall be borne solely by such party, except that the fees and expenses of the mediator, if any, shall be borne equally by the Parties.

## B. Binding Arbitration

Any Dispute not resolved first by mediation between the Parties shall be fully and finally decided by binding, confidential arbitration.

### 1. Locale

The arbitration proceeding shall take place in Orlando, Florida, unless the parties agree in writing to a different locale.

### 2. Rules

The arbitration proceeding shall be governed by the then current Arbitration Rules for Professional Accounting and Related Disputes of the AAA, to the extent such rules do not conflict with the Agreement. To the extent of a conflict, the Agreement governs. The language of the arbitration shall be English.

### 3. Panel

The arbitration shall be conducted before a panel of three persons, one selected by each party, and the third selected by the two party-selected arbitrators (the "Arbitration Panel"). The selected arbitrators shall be treated as neutrals.

### 4. Limit on Award

The Arbitration Panel shall have no authority to award non-monetary or equitable relief. The Arbitration Panel shall only have authority to award compensatory damages, if any, and shall have no authority to award any other damages, whether waived in Part XII, Section A, and shall abide by the limitation of damages provided in Part XII, Section B.

### 5. Entry of Judgment

Judgment on the award rendered by the Arbitration Panel may be entered in any court of competent jurisdiction within the exclusive venue provided in Part XV, Section G.

## C. CLASS ACTION WAIVER.

YOU AND DA AGREE THAT EACH MAY BRING DISPUTES AGAINST THE OTHER ONLY IN YOUR OR OUR INDIVIDUAL CAPACITY AND NOT AS A PLAINTIFF OR CLASS MEMBER IN ANY PURPORTED CLASS OR REPRESENTATIVE PROCEEDING. YOU FURTHER AGREE WITH US THAT NEITHER YOU NOR WE WILL JOIN ANY ARBITRAL CLAIM WITH THE CLAIM OF ANY OTHER PERSON OR ENTITY IN A LAWSUIT, ARBITRATION OR OTHER PROCEEDING; THAT NO ARBITRAL CLAIM WILL BE RESOLVED ON A CLASS-WIDE BASIS; THAT NEITHER YOU NOR WE WILL ASSERT AN ARBITRAL CLAIM IN A REPRESENTATIVE CAPACITY ON BEHALF OF ANYONE ELSE; AND BOTH PARTIES EXPRESSLY WAIVE THEIR RIGHT TO FILE A CLASS ACTION OR SEEK RELIEF ON A CLASS BASIS. If any court or arbitrator determines that the class action waiver set forth in this paragraph is void or unenforceable or that arbitration can proceed on a class basis, then this Agreement to Arbitrate shall be deemed null and void in its entirety and the Parties shall be deemed to have not agreed to arbitrate disputes.

## D. PAGA WAIVER

TO THE EXTENT PERMISSIBLE BY LAW, THERE WILL BE NO RIGHT OR AUTHORITY FOR ANY DISPUTE TO BE BROUGHT, HEARD OR ARBITRATED ON A GROUP BASIS OR IN ANY ACTION IN WHICH A PARTY SEEKS TO REPRESENT OTHER INDIVIDUAL(S) IN A PRIVATE

ATTORNEY GENERAL ACTION (“PAGA WAIVER”). PAGA CLAIMS MAY ONLY BE ARBITRATED ON AN INDIVIDUAL BASIS. If any court or arbitrator determines that the PAGA Waiver set forth in this paragraph is void or unenforceable, then this clause shall be deemed null and void in its entirety, but the remaining clauses herein shall survive unless a court or arbitrator determines otherwise.

#### E. NO RIGHT TO JURY TRIAL

IN RESPECT TO ANY POSSIBLE CLAIM OR DISPUTE ARISING FROM OR RELATED TO OUR RELATIONSHIP WITH YOU, YOU AND DA HEREBY WAIVE THE RIGHT TO A JURY TRIAL, EVEN IF THIS AGREEMENT TO ARBITRATE IS HELD NOT TO APPLY.

#### F. Two-Year Limitation

Unless otherwise prohibited by applicable law, any Dispute or any other claim must be filed within two (2) years from the date on which such Dispute or claim arose or accrued.

## XV. Other Terms

### A. Headings

The headings of the Parts and Sections of these Terms are for reference purposes only and do not affect the interpretation of the Agreement.

### B. Independent Contractor

The Parties acknowledge and agree that the relationship between the Parties is exclusively that of an independent contractor. Our obligations to you are exclusively contractual in nature. The Agreement does not create an agency, employment, partnership joint venture, trust or other fiduciary relationship between the Parties. Neither Party shall have the right to bind the other or otherwise to act in any way as a representative or agent of the other except as otherwise agreed in writing between the Parties.

### C. Electronic Signatures and Acceptances

The Parties consent to electronically signing the Agreement, and other documents during the course of us providing the Services, via DocuSign, RSign, or similar electronic signature program. Each Party agrees that the electronic signatures of the Parties included in the Agreement are intended to authenticate this writing and to have the same force and effect as manual signatures. “Electronic Signature” means any electronic sound, symbol, or process attached to or logically associated with a record and executed and adopted by a Party with the intent to sign such record pursuant to the Electronic Signature Act of 1996 (§ 668.001 et seq., Fla. Stat.) and the Uniform Electronic Transaction Act (§ 668.50, Fla. Stat.) as amended from time to time. If you “eSign” something, it means you have provided an Electronic Signature. An email from or to a Party does not constitute an Electronic Signature and does not create a contract, except as expressly provided in Part I, Section B concerning the SOW Ways, or otherwise modify this Agreement.

### D. Assignment

You may not assign or otherwise transfer the Agreement, in whole or in part, without our prior written consent signed by us; we may require that you remain liable to the us hereunder. Notwithstanding the foregoing, we may assign the Agreement without consent to any affiliate or any successor of ours, whether by merger, sale, or otherwise. We will give you reasonable notice of any such assignment once it has occurred.

### E. Force Majeure

Except in respect to your obligation to pay us amounts due under the Agreement, neither Party shall be held responsible for delays in performance or non-performance caused by activities or factors beyond its reasonable control, including without limitation, war, weather, strikes, lockouts, fires, acts of God, terrorism, epidemic, pandemic, or any other activities or factors beyond its control, whether similar or dissimilar to any of the foregoing. Notwithstanding the foregoing, the affected Party shall promptly provide written

notice thereof to the other Party, which notice shall include a description of the event of force majeure along with the affected Party's best estimate of the length of time such event will delay or prevent performance hereunder. Additionally, the affected Party shall use all reasonable efforts to limit the impact of the event of force majeure on its performance hereunder. If an event of force majeure continues for at least 30 consecutive days, the non-affected party shall have the right to immediately terminate this Agreement. See Part IV, Section C for the effect of termination.

#### F. Survival

Following the end of the Agreement – whether by end of the duration of the Agreement or by termination – the provisions of the Agreement which, by their nature or term, survive the end of the Agreement, shall survive, including, but not limited to, Part XII (Limitation of Liability), Part XIII (Indemnity), Part XIV (Dispute Resolution), and Part XV (Other Terms).

#### G. Governing Law

The Agreement is governed by, and construed in accordance with, the laws of the State of Florida, without giving effect to its choice of law principles. Venue shall be exclusively in the City of Orlando, Orange County, Florida. You agree to be subject to the jurisdiction of the State of Florida, including as if you are a citizen of the State of Florida for purposes of the Agreement.

#### H. Severability

If any portion of the Agreement, including but not limited to any provision addressing dispute resolution, indemnification, or limitation of liability, is held to be void, invalid, or otherwise unenforceable in whole or in part, for any reason whatsoever, such provision of the Agreement shall be amended to the minimum extent required to make the provision enforceable and the remaining portions of the Agreement shall remain in full force and effect.

#### I. You are Not a Consumer

YOU AGREE AND REPRESENT TO US THAT WE ARE NOT PROVIDING TO YOU ANY CONSUMER GOODS OR SERVICES. THE AGREEMENT SHALL BE READ AND INTERPRETED SUCH THAT: (1) THE SERVICES WE PROVIDE ARE NOT “CONSUMER GOODS,” “CONSUMER SERVICES,” OR ANY OTHER LIKE TERM THAT WOULD IMPLICATE ANY POTENTIALLY APPLICABLE CONSUMER PROTECTION LAW; (2) NO CLIENT MEETS THE DEFINITION OF A “CONSUMER” OR LIKE TERM UNDER ANY POTENTIALLY APPLICABLE CONSUMER PROTECTION LAW; AND (3) ANY POTENTIALLY APPLICABLE CONSUMER PROTECTION LAWS DO NOT APPLY TO THE AGREEMENT, THE SERVICES, OR YOUR RELATIONSHIP WITH US.

#### J. Entire Agreement

The Agreement (that is, the SOW and these Terms together) sets forth the entire agreement between the Parties with respect to the subject matter herein, superseding all prior agreements, negotiations or understandings, whether oral or written, with respect to such subject matter. The SOW and these Terms shall be read and interpreted to avoid any conflict. To the extent of an unavoidable conflict between the SOW and these Terms, these Terms will control, unless these Terms specifically provide otherwise. Our Website Terms, Privacy Policy, and Cookies Policy shall supplement and be read to supplement, not conflict with, the Agreement, including, but not limited to, in respect to how we handle your information. You may view each of these policies on our website at [www.DiMercurioAdvisors.com/legal](http://www.DiMercurioAdvisors.com/legal). The Agreement may not be changed, modified or waived in whole or part except by a separate document (not one of the SOW Ways) signed by both Parties.