

Surgent **IncomeTax** SCHOOL Licensee Guarantee and License Agreement

Money Back Guarantee on School Kits for Licensees

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SURGENT INCOME TAX SCHOOL & TAX PRACTICE MATERIALS LICENSE AGREEMENT FOR TAX BUSINESS OWNER

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1. In consideration of and upon receipt of payment of the annual License Fee in the amount specified on the Order Form attached hereto/on the reverse hereof and incorporated herein by reference and subject to the following terms and conditions, SITS grants to you a limited term renewable non-exclusive, nontransferable, non-assignable license to use at the location (if any) set forth on the Order Form, the Materials (including optional student access to the SITS e-learning system) indicated on the Order Form. You are licensed to use the Materials for your internal business purposes only and more specifically as follows: (a) For the SITS Materials, solely for the purpose of operating a tax preparation training program either in a classroom and/or via a home study correspondence course format, in each case only for you and your employees or prospective employees; and (b) as tools for managing your business in the case of the Tax Practice Management materials (collectively, the "Programs"). For avoidance of doubt, this license prohibits you from reselling the materials to any individual or entity with the sole exception of the sale of student text books to employees and/or students who you are training to become prospective employees of your tax business or for personal use. The Materials licensed hereunder do not include enhancements or updates. Such enhancements and updates must be licensed separately from SITS. Included with payment of the annual License Fee is telephone support as described at SITS' Web site www.theincometaxschool.com for use by you in conducting the Programs (as herein defined). You agree to use reasonable efforts to protect the Materials from unauthorized use, reproduction, distribution, or publication and to promptly notify SITS if you become aware of any such unauthorized use, reproduction, distribution or publication.

2. SITS retains exclusive ownership of the Materials licensed under this Agreement. You acknowledge that the Materials are owned by SITS and are protected by United States copyright laws and applicable international treaties and/or conventions. You have not been granted any trademark license as part of this Agreement and may not use or trade under the name or marks, which you acknowledge are owned by SITS except insofar as they are incorporated into the SITS Materials (in which case, you will not alter them) or as otherwise agreed by SITS in writing. You may not remove or obscure any copyright or trademark notices on or in the Materials. You may not state or imply that you are affiliated with SITS in any way. The Materials shall not become subject to application for patent or copyright by you. Except

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3. During the term of this Agreement, neither you nor any of your employees or affiliates shall, directly or indirectly, compete with SITS in the business of operating any Program or providing materials intended for use in any Program in any area in which SITS operates, nor will you or any of your employees or affiliates attempt to hire any employee of SITS, encourage any employee to terminate his or her relationship with SITS, solicit or encourage any customer of SITS to terminate its relationship with SITS or to conduct with any other person or entity any business or activity which such customer conducts with SITS.

4. The Effective Date of this Agreement shall be the earlier of when you either sign the Order Form attached hereto/on the reverse hereof or sign this Agreement. The initial term shall expire on March 1 of the year next following the year in which the Effective Date falls. Unless earlier terminated in accordance with the terms hereof, this Agreement shall automatically renew for additional terms of twelve (12) months upon expiration on the then current term subject to advance payment of the then current annual renewal fee as set forth on SITS' Web sites at www.theincometaxschool.com prior to renewal. This Agreement shall terminate at the end of the then current term in the event either of the parties notifies the other of non-renewal at least thirty (30) days prior to the end of the then current term or if the annual renewal fee is not paid prior to renewal. If the Agreement is not renewed, SITS may charge the New Licensee fee if a new Agreement is made. SITS may terminate this Agreement at any time in the event you breach any of the terms hereof. Except as set forth in Section 5, within ten (10) days of termination of this Agreement, you shall return to SITS all Materials in your possession or destroy such Materials and furnish SITS with a sworn declaration confirming such destruction. The provisions of Sections 2, 4, 6 and 7 shall survive termination of this Agreement.

5. Subject to the terms and required return data and certifications more particularly described at SITS Web sites at www.theincometaxschool.com regarding its MONEY BACK GUARANTEE, within fifteen (15) days of receipt of SITS Materials, you may elect to terminate this Agreement and return Surgent Income Tax School Materials to SITS for a refund of the license fee less shipping and handling charges provided Surgent Income Tax School Materials are in re-sellable condition, in SITS' sole discretion. Tax Practice Management Materials may not be returned for a refund.

6. YOU ACKNOWLEDGE THAT INCOME TAX PREPARATION RULES, REGULATIONS AND METHODS ARE SUBJECT TO CHANGE AND ARE OF SUCH COMPLEXITY THAT THE MATERIALS MAY BE INACCURATE, INCOMPLETE OR CONTAIN DEFECTS. THE MATERIALS ARE PROVIDED "AS-IS" WITHOUT WARRANTY OF ANY KIND INCLUDING ANY WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, TITLE, QUIET ENJOYMENT, ACCURACY AND NONINFRINGEMENT. SITS SHALL HAVE NO LIABILITY OR RESPONSIBILITY FOR DAMAGES OF ANY KIND, HOWEVER CAUSED AND BASED ON ANY THEORY OF LIABILITY, INCLUDING SPECIAL, INDIRECT, PUNITIVE OR CONSEQUENTIAL

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7. You are an independent contractor and are not an agent or employee of SITS and you have no authority whatsoever to bind SITS by contract or otherwise. You are responsible for obtaining and maintaining all licenses, permits and approvals required under applicable law to operate your business and the Programs. If you lose your license to operate as a tax preparation business under any state, local or federal statutes or regulation, you must immediately cease using the Materials and this Agreement will terminate. You may not assign this Agreement, by operation of law or otherwise, without the prior written consent of SITS. The parties to this Agreement hereby submit to the jurisdiction of the Federal and state courts located in Radnor, Pennsylvania, in any action or proceeding arising out of, or relating to, this Agreement; and the parties waive all objections based on venue or forum non conveniens with respect to such courts. The parties agree that (a) all claims in respect to such action or proceeding may be heard and determined only in such courts and they agree not to commence any legal or equitable proceeding in any other court and (b) any arbitration or mediation arising out of, or relating to, this agreement shall take place in Radnor, Pennsylvania. The validity, construction, and performance of this Agreement shall be governed by the laws of Pennsylvania (excluding its principles of conflict of laws). This Agreement will not be governed by the United Nations Convention on Contracts for the International Sale of Goods, the application of which is expressly excluded. If any provision(s) of this Agreement shall be held to be invalid, illegal, or unenforceable by a court or other tribunal of competent jurisdiction, the validity, legality and enforceability of the remaining provisions shall not in any way be affected or impaired thereby. No failure or delay by SITS in enforcing any right or remedy under this Agreement shall be construed as a waiver of any future or other exercise of such right or remedy by SITS. This Agreement constitutes the sole and entire agreement of the parties as to the matter set forth herein and supersedes any previous agreements, understandings, and arrangements between the parties relating hereto. This Agreement may only be modified in writing and signed by an authorized officer of SITS.

Licensee Signature: _____ Date: _____

Address: _____

Authorized Signature: _____ Date: _____

Printed Name of Signer: _____

Title: _____