

Pro Review Service Agreement

The terms and conditions below (the "Agreement"), shall govern your use of the Pro Review service (the "Service"). By using the Service you are accepting the terms and conditions in this Agreement between you and Intuit Canada ULC ("Intuit"). Fees apply.

You understand that as part of the Service, an Intuit tax reviewer will review your federal and provincial tax returns for accuracy and completeness based on the information you have entered into Turbo Tax. By using the Service, you authorize Intuit to have access to your tax returns. While the tax reviewer may be able to view your tax returns and provide you with feedback, the tax reviewer will not be able to make any changes on your return. Any changes must be made by you at your sole discretion.

The following tax related topics are not included as part of the Service even if your tax return relates to any of the following:

- Like kind exchanges
- Estates and trusts (T3 returns)
- Non-resident or expatriate returns
- Issues unrelated to the preparation of the tax return or unrelated to income taxes (i.e: sales, use, inheritance, etc.)
- Bankruptcy questions
- Tax or investment planning questions
- Audit or audit risk questions
- Business incorporation questions
- Multiple jurisdictions (Form T2203)
- Prior year tax returns

Internet access is required to use this Service. Service levels and availability will vary based on demand and capacity and are subject to change without notice. To ensure a good experience and appropriate levels of coverage for everyone using the Service, the tax expert may terminate the communication at his/her sole discretion after a reasonable period of time (for example 30 minutes), or if it is otherwise determined that you are misusing or unnecessarily extending the duration of the communication. Intuit reserves the right to terminate this Service at any time.

Pursuant to Canada Revenue Agency (CRA) guidance, be advised that any federal tax advice given to you, including anything provided to you in writing, is not intended to be used, and it cannot be used, by any person or entity for the purpose of avoiding penalties imposed under the Canadian Income Tax Act and Regulations.

Our review service is provided to you based on your tax returns and the information you provide to the reviewer. You understand and agree that the tax reviewer is not able to verify the information you provide, and that if you provide or entered incorrect or incomplete information, the information provided to you may not be accurate. You understand and agree that the tax reviewer will not sign your tax return. You have the sole responsibility for reviewing your tax return(s) and confirming their overall accuracy and completeness prior to filing.

If you use the Service, are a registered user of any TurboTax product, and you pay a CRA or Revenu Québec penalty and/or interest solely due to reliance on incorrect advice provided to you through the Service, and not as a result of, among other things, your failure to provide accurate or complete information to the tax reviewer, willful or fraudulent omission or inclusion of information on your tax return, misclassification of information on the tax return, your failure to update your tax return accurately based on information provided by our tax reviewer or failure to file an amended return to avoid or reduce an applicable penalty/interest after Intuit notified you of the incorrect advice, then Intuit will reimburse you in the amount of the CRA or Revenu Québec penalty and/or interest paid by you to the CRA or Revenu Québec applicable to the current tax year. If you believe this has occurred to you, you must notify Intuit in writing at Intuit Canada, Attention: TurboTax Returns Dept, 5100 Spectrum Way, Mississauga, ON L4W 5S2

as soon as you learn of the mistake (and in no event later than thirty (30) days after the penalty and/or interest is assessed). Your written notice must also include a copy of your Notice of Assessment or Notice of Reassessment from the Taxing Authority, a hardcopy and electronic copy of the applicable *.TT15 tax return. By filing such a claim, you authorize Intuit to obtain and review any data files (including your *.TT15 tax return files) that may be in Intuit's possession or control, as well as any materials provided by you in order to evaluate and validate your claim. You are responsible for paying any additional tax liability you may owe, and providing assistance and additional information as reasonably requested by Intuit to validate your claim.

All warranties or guarantees given or made by Intuit with respect to the Service (1) are for the benefit of the original user of the Service only and are not transferable, and (2) shall be null and void if the user breaches any terms or conditions of this Agreement.

DISCLAIMER OF WARRANTIES

EXCEPT AS EXPRESSLY PROVIDED ABOVE, THE SERVICE IS PROVIDED "AS-IS" AND, TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAW, INTUIT AND ITS AFFILIATES, DISCLAIM ALL WARRANTIES, EXPRESS OR IMPLIED, REGARDING THE SERVICE. INTUIT IS NOT PROVIDING, AND THE SERVICE SHALL NOT BE DEEMED TO BE FINANCIAL OR LEGAL ADVICE.

LIMITATION OF LIABILITY AND DAMAGES

YOU AGREE NOT TO HOLD INTUIT AND ITS AFFILIATES LIABLE FOR ANY LOSS OR DAMAGE INCURRED AS A RESULT OF YOUR USE OF THE SERVICE. ADDITIONALLY, EXCEPT FOR THE REIMBURSEMENT FOR ADVICE ERRORS DESCRIBED ABOVE WHICH IS YOUR EXCLUSIVE REMEDY, INTUIT AND ITS REPRESENTATIVES ASSUME NO LIABILITY FOR ANY REASON RELATED TO THE SERVICE.

TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAW, INTUIT AND ITS AFFILIATES ARE NOT LIABLE FOR ANY INDIRECT, SPECIAL, INCIDENTAL, OR CONSEQUENTIAL DAMAGES (INCLUDING DAMAGES FOR LOSS OF BUSINESS, LOSS, CORRUPTION OR THEFT OF DATA, LOSS OF PROFITS OR INVESTMENT, OR THE LIKE), WHETHER BASED ON BREACH OF CONTRACT, BREACH OF WARRANTY, TORT (INCLUDING NEGLIGENCE), STRICT LIABILITY, PRODUCT LIABILITY OR OTHERWISE, EVEN IF INTUIT OR ITS AFFILIATES HAVE BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES AND EVEN IF A REMEDY SET FORTH HEREIN IS FOUND TO HAVE FAILED OF ITS ESSENTIAL PURPOSE. IN NO EVENT DOES INTUIT ASSUME ANY LIABILITY TO ANY PARTY OTHER THAN YOU ARISING OUT OF YOUR USE OF THE SERVICE.

Some provinces do not allow the limitation and/or exclusion of liability for incidental or consequential damages, so the above limitation or exclusion may not apply to you.

The limitations of damages or liability and the disclaimers of warranties set forth in this Agreement are fundamental elements of the basis of the bargain between Intuit and you. You acknowledge and agree that Intuit would not be able to provide the Service on an economic basis without such limitations and that Intuit provides the Service in reliance upon such limitations of damages and liability and disclaimers of warranties.

The details of Intuit's privacy statement are available at: <http://www.intuit.ca/about-intuit-canada/info/privacy-policy.jsp>

Miscellaneous. This Agreement is a complete statement of the agreement between you and Intuit, and sets forth the entire liability of Intuit and its reviewers and your exclusive remedy with respect to the Service. The Intuit reviewers and employees are not authorized to make modifications to this Agreement, or to make any additional representations, commitments, or warranties binding on Intuit. Intuit may change this Agreement from time to time, and the changes will be effective when posted on our website for the Service or when we notify you by other means. If any provision of this Agreement is invalid or unenforceable under applicable law, then it shall be, to that extent, deemed omitted and the remaining provisions will continue in full force and effect. This Agreement will be governed

by The Province of Ontario and the federal laws of Canada without regard to its choice of law or conflicts of law principles. The parties hereby consent to the exclusive jurisdiction and venue in the Province of Ontario.

February 2016