

# Website and Web Portal Usage Policy

Your access to and the use of Spoor Bunch Franz's web site and portal are subject to the following terms and conditions, as well as all applicable laws. Your access to the web site is in consideration for your agreement to the Use Policy, whether or not you are a registered user. By accessing, browsing, and using the web site, you accept, without limitation or qualification, these Terms and Conditions of Use Policy. There are sections of the web site that connect you to other sites outside of the control of Spoor Bunch Franz web site. These terms and conditions apply ONLY to those areas that are on the Spoor Bunch Franz web site.

## Modification of the Agreement

Spoor Bunch Franz maintains the right to modify the Use Policy, and may do so by posting notice of such modifications on the web site. Any modification made is effective immediately upon posting the modification (unless otherwise stated). Your continued use of Spoor Bunch Franz's web site following the posting of any modification signifies your acceptance of such modification. You should visit this page, periodically, to review the current Use Policy.

## Conduct

You agree to access and use Spoor Bunch Franz's web site for lawful purposes ONLY. You are solely responsible for the knowledge of and adherence to any and all laws, statues, rules, and regulations pertaining to your use of this website. By accessing Spoor Bunch Franz's web site, you agree that you will NOT:

1. Use Spoor Bunch Franz's web site to commit a criminal offense, or to encourage others to conduct acts that would constitute a criminal offense or give rise to civil liability;
2. Post (or transmit) any unlawful, threatening, libelous, harassing, defamatory, vulgar, obscene, pornographic, profane, or otherwise objectionable content;
3. Use the web site to impersonate other parties or entities;
4. Use the web site to upload any content that contains a software virus, such as a Trojan Horse or any other computer codes, files, or programs that may alter, damage, or interrupt the daily function of the web site (or the hardware/software of any other person who may access the web site);
5. Upload, post, e-mail, or otherwise transmit any materials, that you do have the right to transmit under any law (or under any contractual relationship);
6. Alter, damage, or delete any content posted on the web site;
7. Disrupt the normal flow of communication in any way;
8. Claim a relationship with or speak for any department, division, organization, unit, etc., with which you are not authorized to claim such a relationship;
9. Post or transmit any unsolicited advertising, promotional materials, or other forms of solicitation;
10. Post any material that infringes (or violates) the academic/intellectual rights of others; or
11. Collect (or store) personal information about others.

## **Registration**

Certain portions of Spoor Bunch Franz's web site are limited to registered users, and/or may allow a user to request support/services online by entering personal information. You agree that any personal information provided to us is complete and accurate, as well as given to us at your own risk. Also, you agree not to register under the name of, nor attempt to enter the web site under the name of, another person, and you will not adopt a user name that Spoor Bunch Franz, in its sole discretion, deems offensive.

## **Termination of Use**

Spoor Bunch Franz may (in its sole discretion) suspend/terminate your access to Spoor Bunch Franz's web site, as well as the use of this web site without notification and for any reason including the violation of the Use Policy, or for other conduct that Spoor Bunch Franz deems is harmful/unlawful to others.

**NOTE:** In the event of termination, you are no longer authorized to access Spoor Bunch Franz web site, and Spoor Bunch Franz will use whatever means necessary to enforce this termination. In the event that you terminate our services, your access to Spoor Bunch Franz's web site, portal and uploaded information will be removed no later than 30 days after notification. If we have not received a request from you by the unextended due date of the prior year's income tax return to file or extend the return we will discontinue your access to the web portal. After access to the portal is discontinued, all data will be deleted.

## **Other Site Links**

There are some links on Spoor Bunch Franz's web site that are not maintained/operated by Spoor Bunch Franz. Spoor Bunch Franz does not control these web sites and servers, nor do we review their content. Spoor Bunch Franz provides these outside resource links to users for their convenience. The listing of links are not an endorsement of information, products, or services, and do not imply a direct association between Spoor Bunch Franz and the operators of the outside resource links. Your use of such sites is entirely at your own risk.

## **Content**

Spoor Bunch Franz has the right to monitor the content that you provide. We reserve the right to delete, move, and/or edit any postings that come to our attention, which we consider to be unacceptable or inappropriate, whether for legal or other reasons. Note: The United States and foreign copyright laws, as well as international conventions protect the contents of Spoor Bunch Franz's web site. (You have agreed to abide by all copyright notices by entering Spoor Bunch Franz's web site.)

While we use reasonable efforts to provide accurate and up-to-date information, we do not warrant that any information contained in or made available through this website is accurate, complete, reliable, current or error-free. We assume no liability or responsibility for any errors or omissions in the content of or made available through this website.

## **Indemnity**

You agree to defend, indemnify, and hold harmless Spoor Bunch Franz (and its employees) from any and all liabilities and costs incurred by Indemnified Parties in connection with any claim arising from any breach by you of this Use Policy, including reasonable attorney fees and costs. You agree to cooperate as fully as may be reasonably possible in the defense of any such claim. Spoor Bunch Franz reserves the right to assume, at its own expense, the exclusive defense and control of any matter otherwise subject to indemnification by you. You in turn shall not settle any matter without the written consent of Spoor Bunch Franz.

## **No Rendering of Advice**

The information presented within this website is provided for informational purposes only, and is not intended to be a substitute for obtaining accounting, tax, or financial advice from a professional. Presentation of this information is not intended to create, and receipt does not constitute, an accountant-client relationship. Internet subscribers, users and online readers are advised not to act upon this information without seeking the service of a professional.

## **Disclaimer of Warranty**

You expressly understand and agree that your use of Spoor Bunch Franz's web site, or any material available through the web site, is at your own risk. Neither Spoor Bunch Franz nor its employees warrant that the web site in question will be uninterrupted, problem-free, free of omissions, or error-free; nor do they make any warranty as to the results that may be obtained from the use of the web site. The content and function of Spoor Bunch Franz's web site are provided to you as is, without warranties of any kind, either express or implied, including, but not limited to, warranties of title, merchantability, fitness for a particular purpose or use, or current fitness.

## **Limitation of Liability**

In no event will Spoor Bunch Franz (or its employees) be liable for the incidental, indirect, special, punitive, exemplary, or consequential damages, arising out of your use of or inability to use Spoor Bunch Franz's web site, including without limitation, loss of revenue or anticipated profits, loss of goodwill, loss of business, loss of data, computer failure or malfunction, or any and all other damages.

## **Data Security**

All communications between our firm and the user are encrypted using the Secure Socket Layer (SSL). This is the same functionality used by banks and popular e-commerce services for secure communication. We also store your files encrypted when they are at rest on our servers, adding an additional layer of security. To protect against data loss, our servers are equipped with technology that automatically mirrors all data in real-time to two separate locations. Regular incremental and full backups of all system data are performed, including off-site data backups stored in two separate secure physical locations, to protect against almost all disaster scenarios.