

## Worry-Free Audit Support Terms and Conditions

This Worry-Free Audit Support Terms and Conditions agreement ("WFAS Agreement") is between you and HRB Tax Group, Inc. ("Block", "we", "us", or "our"). The Worry-Free Audit Support services ("WFAS Services") are available only to Block clients for their individual returns, effective upon payment of tax preparation and all additional fees incurred at the time your return is completed. WFAS Services are separate from, and in addition to, the Block 100% Accuracy Guarantee and any other guarantees provided to Block clients.

If for any reason you are not satisfied with these terms, you may cancel the WFAS Services within seven (7) days from the date of purchase and obtain a full refund of any fee you paid for the WFAS Services. Call 1-855-897-8639 to speak to a Customer Service Representative.

**These Terms and Conditions contain the requirement that all disputes be resolved by individual arbitration unless you opt-out of arbitration. Please see Section 7 below for more information.**

### 1.0 DESCRIPTION OF THE WFAS SERVICES

**1.1 Eligibility.** The WFAS Services are only available to Block customers if you successfully file your personal federal income tax return or personal state income tax return or both using either (i) H&R Block Online Software or (ii) H&R Block tax software products (Basic, Deluxe, Premium, or Premium & Business (personal only) editions) (together (i) and (ii), the "Software").

**1.2 Services Description.** The WFAS Services will provide you with tax authority notice support and in-person audit support and representation for the life of the return (typically 3 years from the date you file and pay for your return), when properly submitted according to the process set forth below and subject to other limitations described herein. WFAS Services do not include any payment or reimbursement of additional taxes owed. If you believe a Block tax preparation calculation error discovered by you resulted in penalties and interest, that may be processed and paid separately under and subject to the conditions and limitations of the Block 100% Accuracy Guarantee.

### 2.0 CLIENT RESPONSIBILITIES

**2.1 Acceptance & Purchase.** The WFAS Services are only available after you accept these terms and conditions and (a) we receive payment for the WFAS Services or (b) you provide eligible proof of purchase for H&R Block tax software products that include the WFAS Services at no additional charge.

**2.2 Provide Information.** You must provide us with full and accurate personal information that we require, to provide or supply you with, one or more of the benefits associated with the WFAS Services which may include, without limitation, your name, address, telephone number, email address, Social Security number and other personal information. If we are unable to obtain the required personal information from you, or if you do not take the required steps outlined below, the services or benefits that you receive through the WFAS Services may be limited or reduced.

**2.3 Tax Payment.** You have the obligation to timely pay all your tax liability for current and future tax years, including payment of the withholdings and quarterly estimated tax payments, and to comply with all filing requirements during and subsequent to the WFAS Services

**2.4 Request WFAS Services.** You must comply with the process for requesting WFAS Services outlined below in Section 4.

**2.5 IRS Engagement.** You must allow Block, at its sole discretion and expense, to challenge the IRS determination of additional taxes, penalties, and interest owed. If your return is audited, Block will make available an agent (but not an attorney) to represent you before the tax authority should such tax authority question the accuracy of your return, and you will allow the agent to attend any audits with you or to represent you with a Power of Attorney as outlined in Section 4 below.

### 3.0 WFAS SERVICE LIMITATIONS

**3.1. Ineligibility.** The WFAS Services cannot be transferred to others. The WFAS Services are not available for ineligible returns, including business returns or returns not eligible under Section 1.1 above. You must be eighteen (18) years of age.

**3.2 No Independent Verification.** You understand that we are relying upon information provided by you and the Tax Authorities, and we do not independently verify information provided by you or the Tax Authorities. However, we may ask you for further clarification and expect you to provide that clarification promptly and candidly.

**3.3 Failure to Perform.** We assume no responsibility for adverse consequences due to your failure to provide information to us or to Tax Authorities in a timely fashion and in accordance with Section 4. We are not responsible for any services under the WFAS Services, if you fail to comply with any of your responsibilities set forth in Section 2.

**3.4 No Legal Representation.** You understand and agree that we are not engaged in rendering legal services or advice, and the WFAS Services are not legal services or advice.

**3.5 Errors, Amendments and Other Important Limitations.** The WFAS Services do not apply to:

- a. Returns that were rejected by the IRS or state taxing authorities (the "Tax Authorities");
- b. Amended returns or nonresident returns;
- c. Non-individual returns such as employment (including taxes assessed on Form 4137 for income other than allocated tips), corporate, state, and local small business, occupation tax, partnership, trust, estate, and gift tax returns;
- d. Any returns used to file for tax credits, prebates or rebates such as property tax, Economic Impact Credit (stimulus payments), Advance Child Tax Credits, homestead or renters' credits (an "Ancillary Form") that are not filed in conjunction with a federal, state, or local return;
- e. The calculation of estimated tax payment vouchers or additional taxes owed as a result of an erroneous refund of your estimated tax payments by the IRS or a state or local taxing authority;
- f. Any return relating to previous years or for notices that are received by the Tax Authorities 3 years or more from the filing deadline for the return, not including extensions; or
- g. Returns that were prepared or filed in violation of the Online Services Agreement or End User License Agreement governing the use of H&R Block Software.

### 4.0 PROCESS TO MAKE A CLAIM FOR WFAS SERVICES

**4.1** Notify Block by calling us at 1-800-HRBLOCK within 60 days from the date of the initial Tax Authority notice and prior to any call, conference, or audit with the government agency.

**4.2** Promptly provide us with copies of the notice and any related documents, including your tax return and other information as described in Section 2.2 above.

**4.3** Provide us with proof of purchase of WFAS Services or of eligible Software products (as described above).

**4.4** A representative from a **[local]** Block office will investigate the issue, making available an agent (but not an attorney) to represent you at audit, if necessary, and assist you in responding to the Tax Authority notice. H&R Block will not prepare or assist in preparing an amended tax return; if you need an amended tax return prepared, that office will explain the details, including applicable fees. H&R

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**4.5** You will execute a Power of Attorney to the agent to receive any audit representation.

### 5.0 DISCLAIMER OF WARRANTIES

Unless otherwise explicitly stated, Block, for itself and its suppliers, makes no express, implied or statutory representations, warranties, or guarantees in connection with the WFAS services, relating to the quality, suitability, truth, accuracy or completeness of any information or material contained or presented in or through the WFAS Services. You understand and acknowledge that WFAS Services may not be sufficient to fully resolve your tax problems. Unless otherwise explicitly stated, to the maximum extent permitted by applicable law, the WFAS services, and any information or material contained or presented through the service is provided to you on an “as is,” “as available” and “where-is” basis with no warranty of merchantability, fitness for a particular purpose, or non-infringement of third-party rights. We do not provide any warranties against viruses, spyware or malware that may be installed on your computer. Some states, including New Jersey, do not allow exclusions or limitations of implied warranties. If you live in one of these states, the above limitations do not apply to you and in such case, any implied warranties are limited in duration to the minimum permissible under applicable law from the date you first received the plan.

### 6.0 LIMITATION OF LIABILITY

In no event shall we be liable for any special, consequential, incidental, indirect or punitive damages for any cause of action, whether in contract, tort (including negligence), even if we have been advised of the possibility of such damages. Consequential damages include, but are not limited to, lost profits, lost revenues and lost business opportunities, whether you were or should have been aware of the possibility of these damages. In no event shall our total cumulative liability hereunder exceed the amounts paid by you for the WFAS services. Some states, including New Jersey, do not allow the exclusion or limitation of incidental or consequential damages. If you live in one of these states, the above limitation or exclusion does not apply to you.

### 7.0 ARBITRATION IF A DISPUTE ARISES

All disputes and claims between you and Block shall be resolved as set forth in the Arbitration Agreement contained in the Online Service Agreement or End User License Agreement for the Software you purchased, between you and Block, unless you opt out of arbitration as provided in the Arbitration Agreement. The Arbitration Agreement and procedure to opt out of arbitration are set forth in the section of the Online Service Agreement titled “ARBITRATION IF A DISPUTE ARISES” (“ARBITRATION AGREEMENT”) which is hereby incorporated by reference.