

2006-2007 COMPLETE TAX TAXWISE AFFILIATE PROGRAM AGREEMENT

IMPORTANT – READ CAREFULLY: This CompleteTax TaxWise Affiliate Program Agreement (“Agreement”) is a legal contract between you as an individual or other legal entity (“Affiliate”) and CCH INCORPORATED (“CCH”) with offices at 21250 Hawthorne Blvd., Torrance, CA 90503. Under this Agreement, Affiliate shall enter into an Affiliate licensing arrangement with CCH to offer CompleteTax to consumers from Affiliate’s web site via a dedicated link to a standard or private labeled web page.

1. Summary Description

- 1.1. The CompleteTax TaxWise Affiliate Program described in this Agreement is a licensing arrangement between CCH and Affiliate who wishes to offer CompleteTax to Users (as defined in Section 1.10 hereof) through a dedicated link to a standard or private labeled web site.
- 1.2. Completetax.com is a consumer tax web site developed and supported by CCH. The web site’s main component is CompleteTax, an online "do-it-yourself" tax preparation program. This program is available for Federal and all applicable resident state Individual income tax returns, including electronic filing capability. The CompleteTax site also includes the CCH Tax Guide, over 500 web-enabled pages of tax explanations, examples, worksheets, due dates, forms, tax related news and highlights of tax law changes. All content is created by the CCH editorial team.
- 1.3. This Agreement is for the filing of tax year 2006 returns during calendar year 2007. The 2006 CompleteTax program will be made available for general use by January 20, 2007 and will continue to be available for use until mid-December, 2007. The IRS does not allow electronic filing past October 15, 2006.
- 1.4. CCH offers the CompleteTax TaxWise Affiliate Program in a Standard and a Private Label option, as described in Section 2.
- 1.5. CCH will pay the Affiliate a revenue share according to the terms and conditions set forth below (pursuant to Section 4) on each tax return successfully e-filed and/or successfully printed and paid for by a User who accesses the CompleteTax program through a link from the Affiliate web site.
- 1.6. The CompleteTax TaxWise Affiliate Program provides Affiliates access to a personal CompleteTax Toolkit. The CompleteTax Toolkit is an online utility that acts as a “central command” and allows the Affiliate to set preferences and handle administrative tasks related to the CompleteTax TaxWise partnership.
- 1.7. This is a non-exclusive Agreement. CCH reserves the right to enter into similar Affiliate and partnering arrangements with other companies and web sites, whether or not they are in direct competition with Affiliate.
- 1.8. During the term of this Agreement, CCH will make the CompleteTax web site available at www.completetax.com as a separate consumer on-line tax preparation offering and, accordingly, will promote it to the general public in the normal course of business at CCH’s sole discretion.
- 1.9. Affiliate can also establish links to www.completetax.com or to Affiliate’s standard or private labeled web sites from web sites belonging to or operated by the Affiliate’s own clients. These will be considered sub-accounts of the Affiliate’s CompleteTax TaxWise account with CCH.
- 1.10. Prospects and Users must agree to the CompleteTax User Agreement provided by CCH before proceeding to the CompleteTax program. Prospects and Users who agree to the CompleteTax User Agreement are hereinafter referred to as "User" or "Users".

2. CompleteTax Options

CCH offers the following CompleteTax TaxWise Affiliate Program options: Standard or Private Label.

2.1. CompleteTax Standard option includes:

- a. Access to limited co-branding of completetax.com, which will include Affiliate's name and logo appearing: (a) in areas of the completetax.com home page designated by CCH; (b) other web pages and (c) within the tax software application in addition to the CCH and CompleteTax names and logos.
- b. Access to the CompleteTax Toolkit, which allows Affiliate to establish co-branding (as described in Section 2.1.a above), set preferences and handle administrative tasks related to the CompleteTax TaxWise affiliate relationship.
- c. A share of revenue derived from each tax return successfully e-filed and/or successfully printed and paid for by a User who accesses the CompleteTax program through a link from the Affiliate web site(s).
- d. Affiliate must accept and offer the set retail prices of \$25.95 for each federal tax return and \$12.95 for each resident state tax return. Customizable price points are not available to Affiliates as part of the CompleteTax Standard option.

2.2. CompleteTax Private Label options include:

- a. Access to private labeled version of completetax.com, eliminating the CCH and CompleteTax name on the completetax.com home page and other CompleteTax web pages to the extent possible and replacing it with Affiliate’s name/logo and a generic domain name (this does not apply to any CCH copyright notices or other proprietary legends included in the CompleteTax program).
- b. Access to the CompleteTax Toolkit, which allows Affiliate to establish private label branding (as described in Section 2.2.a above), set preferences and handle administrative tasks related to CompleteTax.
- c. Ability to choose from six web color schemes for all pages on the private labeled tax web site.
- d. The ability to customize the federal and state retail prices from a select number of alternative price points, as described in Section 4.

3. CompleteTax Toolkit

- 3.1. The CompleteTax TaxWise Affiliate Program provides Affiliate access to and use of the CompleteTax Toolkit. This online utility allows Affiliate to control and perform the following:
 - a. Brand the CompleteTax web pages and tax application with Affiliate’s name and logo per the options described in Section 2 herein.
 - b. Activate the "Ask a Professional" feature within CompleteTax to offer Users a method to confer via an online link with Affiliate during the tax preparation process. The link can be turned on or off according to several parameters available to Affiliate.
 - c. Activate the “Deduct Fee from Refund” (DFFR) feature within CompleteTax which allows Users an alternative method payment of their tax return processing fee whereby they do not need a credit card or bank card.
 - d. Monitor and track all tax return activity of Users who access the CompleteTax program through a link from the Affiliate’s web site(s) through the use of the status system. The status will be populated with a ‘generic’ user description listing in lieu of personal information if that User has chosen the privacy opt-out option within CompleteTax. As required by law, CCH does not share the User’s contact or personal information with Affiliate if the privacy opt-out option has been chosen.
 - e. Designate Affiliate’s URL and company name for identification on communication e-mails sent by CCH to prospects and Users.
 - f. Generate “Promotion Codes” that can be selectively distributed by Affiliate to prospects and Users to allow free, discounted or premium return filing. Affiliate is responsible for the CCH portion of revenue for these free, discounted or premium returns and will be billed

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accordingly.

- g. Establish links, co-branding logos and other preferences for sub-accounts subject to any guidelines established by CCH from time to time.
- h. Choose from multiple discounted or premium price options as described in Section 4.2 b – *Available only with Private Label option*.
- i. Select from six (6) web site color schemes – *Available only with Private Label option*.

4. Pricing and Revenue Sharing

4.1. Pricing - Standard option:

- a. Affiliate will pay CCH an annual nonrefundable license fee of US \$195 for the set-up, maintenance, and support of the CompleteTax Standard option.
- b. The price a User will pay to process one tax return on www.completetax.com is \$25.95 for each federal tax return and \$12.95 for each resident state tax return (if applicable). This price includes electronic filing for both the federal and state returns (for applicable states). Affiliate must accept and offer these retail prices for each tax return processed by Users from Affiliate's web site(s). Customizable price points are not available to Affiliate as part of the CompleteTax Standard option.
- c. Revenue received from each tax return successfully e-filed and/or successfully printed and paid for by a User who accesses the CompleteTax program through a link from the Affiliate's web site(s) is shared between CCH and Affiliate as follows:
 - i. CCH is entitled to retain \$14.95 of each federal tax return filing fee and \$7.95 of each resident state tax return filing fee.
 - ii. After deducting the CCH share, CCH will pay the remaining balance to Affiliate per section 4.3.h below.

4.2. Pricing - Private Label option:

- a. Affiliate will pay CCH an annual nonrefundable license fee of US \$995 for the set-up, maintenance, and support of the CompleteTax Private Label option.
- b. If Affiliate so designates, the price a User may pay to process one tax return on Affiliate Private Label web site is \$25.95 for each federal tax return and \$12.95 for each resident state tax return (if applicable). This price includes electronic filing for either or both the federal and state returns (for applicable states).
- c. Private Label Affiliate can accept the prices set forth under 4.2.b. above as the default prices or, at Affiliate's sole discretion, alternative per federal and or state return prices may be established for Users entering from the Affiliate web site(s). The alternative price points effective throughout the term of this Agreement may be set at: Federal: \$0, \$9.95, \$14.95, \$19.95, \$24.95, \$25.95, \$29.95, \$34.95, \$39.95, \$44.95, \$49.95, \$59.95, \$69.95, \$79.95; State: \$0, \$4.95, \$9.95, \$12.95, \$14.95, \$19.95, \$24.95, \$29.95.
- d. Revenue received from each tax return successfully e-filed and/or successfully printed and paid for by a User who accesses the CompleteTax program through a link from the Affiliate's web site(s) is shared between CCH and Affiliate as follows:
 - i. CCH is entitled to retain \$14.95 of each federal tax return filing fee and \$7.95 of each resident state tax return filing fee.
 - ii. After deducting the CCH share, CCH will pay the remaining balance to Affiliate, regardless of whether Affiliate chooses to charge Users free, discounted or premium prices.

4.3. Pricing & Revenue Sharing – General:

- a. CCH will not pay minimum guaranteed revenues to Affiliate. As such, CCH also does not require Affiliate to guarantee minimum web site traffic. Tax returns must be completed to be included in the revenue sharing program, as CCH charges the tax return processing fee only when the tax return is successfully e-filed and/or successfully printed and paid. No remuneration is available for traffic from the Affiliate's web site that does not result in a completed, filed and paid tax return.
- b. Free, discounted or premium returns can be provided by Affiliate to select Users by using the "Promotion Code" feature within CompleteTax Toolkit. Affiliate, however, is responsible for the revenue share remuneration to CCH for each return that is printed or successfully electronically filed. This fee will be invoiced and deducted from the Affiliate's revenue share account.
- c. If Affiliate's web site includes third-party advertising, CCH will not participate in the revenue generated by said advertising.
- d. Charges for third party services made available through CCH or its partners on the CompleteTax Web site are excluded from this Agreement. All revenues generated by these services belong exclusively to CCH and its partner service providers, and Affiliate will not participate in the revenue generated by said services. At this time these services consist of, but are not limited to, deduct fee from refund, early refund bank products, stored value refund cards, tax return extensions, PayPal fees, online chat support and credit card payment of taxes due.
- e. "Successfully e-filed and/or successfully printed and paid" returns are those that have been electronically filed with the U.S. Internal Revenue Service ("IRS") and have been acknowledged as accepted by the IRS. In the event that the Affiliate offers the Deduct Fee From Refund (DFFR) payment feature to the User, and the User uses this payment feature; and if the User's tax preparation payment, along with the refund is withheld by the IRS, that return will not be considered to have been successfully e-filed. In this event, since CCH will not receive a payment, the Affiliate will not receive its share of revenue.
- f. Affiliates establishing sub-accounts with their own partners must negotiate the revenue share terms with those sub-accounts themselves. CCH will only remit payment under this Agreement to Affiliate; any portion of the revenue that is to be received by the sub-accounts will be paid from Affiliate's share of the revenue and by Affiliate. CCH will receive the revenue share regardless of the involvement of a sub-account. Links to www.completetax.com on the sub-accounts' web site are not subject to the license fee.
- g. In the event that a User contests a tax preparation fee charge, the Affiliate's revenue share portion will be debited to the Affiliate's account. Credit card or other transaction fees associated with this contested charge will be assumed solely by CCH.
- h. CCH will submit to Affiliate, by mail, a revenue share report listing the CompleteTax returns successfully e-filed or printed and paid via the Affiliate's link. The revenue share report and the corresponding revenue share payment will be mailed to Affiliate within 30 days of each CCH monthly billing close, which occurs on or about the 25th of each month. Monthly revenue share payments will be made January 2006 through May 2006, and then two additional payments will be made September 30, 2006 and November 30, 2006.
- i. Payment will be made in the first monthly payment cycle in which the aggregate amount of the Affiliate's revenue share reaches \$200.
- j. Retail prices, revenue share amounts, alternative price points and other fees are fixed for the term of this Agreement and CCH may change them in subsequent years.

5. CCH Responsibility

- 5.1. CCH, in its discretion, is responsible for developing, maintaining and providing the tax software application, tax content and tax web sites.

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- 5.2. CCH is responsible for the costs of handling and processing the CompleteTax returns including technical support, electronic filing transmission, credit card payment processing, data storage, server requirements, program updates and user communications, etc.
- 5.3. Data for all the CompleteTax returns, both completed and work in process, will reside on secure servers. Data security, integrity, backup and maintenance are the sole responsibility of CCH. CCH uses appropriate industry standard measures to ensure the integrity and security of all confidential CompleteTax client data.
- 5.4. As between CCH and Affiliate, CCH owns and shall retain all right, title and interest in CompleteTax and its web site www.completetax.com, including the personal data and tax information provided by its Users. CCH will communicate directly with prospects and Users – whether they accessed the program directly from www.completetax.com, Standard Affiliate sites or Private Label Affiliate sites. The Affiliate's web address and company name, if entered by Affiliate in the CompleteTax Toolkit, will be used by CCH in all communications and correspondence with the Affiliate's Users relating to CompleteTax during the term of this Agreement. Notwithstanding the foregoing, upon termination or expiration of this Agreement, CCH shall retain the right to communicate with and promote CompleteTax services and third party services directly to the Users referred by Affiliate. Users are deemed to be clients of CCH.
- 5.5. CCH shall provide to Affiliate via email a username and password to access the CompleteTax Toolkit within seven (7) business days after CCH accepts this signed 2006-2007 CompleteTax TaxWise Affiliate Program Agreement. In the event of any inconsistency between the terms of this Agreement and the content in the CompleteTax Toolkit site, the terms and conditions here shall control.

6. Affiliate Responsibility

- 6.1. Affiliate shall complete, sign and submit the Affiliate Agreement and the Order Form to CCH via mail or facsimile. CCH may accept or reject Affiliate's application at its sole discretion, and this Agreement will not become effective until CCH accepts the Affiliate application.
- 6.2. Upon receipt of Affiliate's signed Affiliate Agreement and Order Form, Affiliate shall receive access via email to the CompleteTax Toolkit with the username and password supplied by CCH pursuant to Section 5.5.
- 6.3. Affiliate is responsible for placing and maintaining the link to a standard or private labeled site on Affiliate's web site(s). The placement location of the link is at the sole discretion of Affiliate.
- 6.4. Affiliate is solely responsible for promoting the CompleteTax link to its clients, employees, web site visitors, and otherwise. Affiliate will use its best efforts to promote the CompleteTax link. CCH is not responsible for participating in any joint promotional campaigns with Affiliate unless otherwise agreed to in writing.
- 6.5. As required by the Internal Revenue Service, CCH will report on Form 1099 all revenue share payments made to Affiliate. Affiliate is responsible for providing to CCH the Affiliate's Federal Taxpayer Identification Number upon request from CCH and per IRS guidelines and requirements.

7. Ownership and Licenses

- 7.1. **Ownership.** Each party owns, and shall retain all right, title and interest in its respective trademarks, content and other intellectual property worldwide, subject to the limited license granted to the Affiliate hereunder in connection with such Affiliate's performance of this Agreement.
- 7.2. **Limited License.** CCH hereby grants to Affiliate a revocable, non-exclusive, worldwide, non-transferable, non-sublicensable, royalty-free and limited license to use CCH's trademarks and the content provided hereunder solely in connection with its marketing and promotion obligations under this Agreement. All such use shall be in accordance with CCH's reasonable policies regarding advertising and trademark usage, as shall be established or changed from time to time at CCH's sole discretion upon written notice to Affiliate. All usage by Affiliate of CCH's trademarks shall include the appropriate registered or unregistered trademark symbol and, where space reasonably permits, a legend stating that the "[CCH trademark] is a registered trademark of CCH INCORPORATED" or a reference to the effect that third party marks are owned by their respective owners or as may otherwise be specified by CCH from time to time. If the Affiliate fails to comply with the terms and conditions of this section, CCH may provide notice thereof to the Affiliate and may terminate this Agreement, including without limitation, the rights granted the Affiliate under this section, if the Affiliate does not cure the failure within ten (10) days from the date of said notice. Affiliate shall not remove or alter any copyright statement of ownership that is displayed on any of the CCH content web site pages.
- 7.3. **Restrictions and Acknowledgements.** Affiliate hereby acknowledges and agrees that (i) the CCH trademarks and content are owned solely and exclusively by CCH, (ii) except for the limited license granted pursuant to 7.2, the Affiliate has no rights, title or interest in or to the CCH trademarks or content, and (iii) all use of the CCH trademarks or content by Affiliate shall inure to the benefit of CCH. Affiliate shall not apply for registration of the CCH trademarks (or any mark confusingly similar thereto) anywhere in the world, and shall not engage, participate or otherwise become involved in any activity or course of action that diminishes and/or tarnishes the image and/or reputation of CCH trademarks. Upon the expiration or termination of this Agreement, Affiliate will promptly cease using the CCH trademarks and content, and shall remove such CCH trademarks and content from its web sites, except as the parties may agree in writing.
- 7.4. CCH grants Affiliate a revocable, non-exclusive, worldwide, non-transferable and limited license to market and/or resell, under the CompleteTax TaxWise Affiliate Program, CompleteTax to consumers from Affiliate's web site(s). Affiliate is also licensed to establish links to www.completetax.com from web sites maintained and operated by Affiliate's clients.

8. Term And Termination

- 8.1. **Term.** The Term of this Agreement (unless sooner terminated pursuant to Section 7) shall be from the date the Affiliate Program Agreement is signed by Affiliate and accepted by CCH until December 31, 2007.
- 8.2. **Termination for Breach.** Notwithstanding, this Agreement may be immediately terminated by either party upon written notice to the other party if the other party is in material breach of this Agreement and has failed to cure such breach within thirty (30) days after its receipt of written notice of such breach from the first party. In the case of a breach of the confidentiality provisions of this Agreement, the non-breaching party will have the right to immediately terminate this Agreement upon written notice to the other without giving the breaching party the right to cure.
- 8.3. **Automatic Termination.** This Agreement will terminate automatically, without notice,
 - a. upon the institution by or against either party of insolvency, receivership or bankruptcy proceedings, or any other proceedings for the settlement of its debts and such proceeding is not dismissed within sixty (60) days of its being filed,
 - b. upon either party's making an assignment for the benefit of creditors,
 - c. upon either party's dissolution or liquidation,
 - d. upon either party's attempt to assign this Agreement in contravention hereof, or
 - e. upon CCH's decision to discontinue the CompleteTax product.

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8.4. **Rights and Obligations upon Termination.** In the event of any termination of this Agreement, the parties shall promptly discontinue all use of links, the other party's names, content, marks and other trademarks and within thirty (30) days account and pay for all compensation/fees due under this Agreement.

9. Representations

- 9.1. Each party, to the best of its knowledge, represents to the other that: (a) it has the authority to enter into this Agreement and sufficient rights to grant any licenses granted hereby, and (b) all material on a party's site and any material which is provided to the other party and displayed on the other party's site will not (i) infringe on any third party's copyright, patent, trademark, trade secret or other proprietary rights or right of publicity or privacy; (ii) violate any applicable law, statute, ordinance or regulation; (iii) be defamatory or libelous; or (iv) be lewd, pornographic or obscene; (v) violate any laws regarding unfair competition, antidiscrimination or false advertising; (vi) promote violence or contain hate speech.
- 9.2. EXCEPT FOR THE ABOVE REPRESENTATIONS NEITHER PARTY MAKES ANY REPRESENTATIONS OR WARRANTIES TO THE OTHER PARTY, INCLUDING, BUT NOT LIMITED TO, ANY IMPLIED WARRANTIES, MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE.

10. Indemnification

- 10.1. Each party hereby agrees to indemnify, defend and hold harmless the other party and its affiliates, directors, officers, employees and agents, from and against any and all liability, claims, losses, damages, injuries or expenses (including reasonable attorney's fees) brought by a third party, arising out of a breach, or alleged breach, of any of its representations or obligations herein, provided that the indemnifying party is promptly notified in writing of any such claims. The indemnifying party shall have the sole right and obligation to defend such claims at its own expense. The indemnified party shall provide, at the indemnifying party's expense, such assistance in investigating and defending such claims as the indemnifying party may reasonably request. CCH guarantees the accuracy of the tax calculations on the CompleteTax online tax preparation software. If there is an inaccuracy with a tax calculation, CCH will pay the amount of the IRS or state penalty and/or interest paid to the IRS or state not to exceed the cost of the service paid.

11. Limitation of Liability

- 11.1. IN NO EVENT, EXCEPT AS EXPRESSLY PROVIDED FOR IN SECTION 10 OF THIS AGREEMENT, SHALL EITHER PARTY BE LIABLE TO THE OTHER PARTY OR OBLIGATED UNDER ANY CONTRACT, NEGLIGENCE, STRICT LIABILITY, OR OTHER LEGAL OR EQUITABLE THEORY FOR ANY DIRECT, INDIRECT, SPECIAL, EXEMPLARY, CONSEQUENTIAL OR INCIDENTAL DAMAGES ARISING OUT OF OR RELATED TO THIS AGREEMENT, EVEN IF INFORMED OF THE POSSIBILITY OF SUCH DAMAGES. FURTHER, EXCEPT AS EXPRESSLY PROVIDED FOR IN SECTION 10 OF THIS AGREEMENT, THE AGGREGATE LIABILITY OF EITHER PARTY ARISING WITH RESPECT TO THIS AGREEMENT SHALL NOT EXCEED THE TOTAL COMPENSATION PAID OR PAYABLE TO THE PARTIES UNDER THIS AGREEMENT.

12. Confidentiality

- 12.1. In the performance of this Agreement each party may disclose to the other party certain confidential business information orally or in writing ("Confidential Information"). Written Confidential Information shall be marked "Confidential" and, in order for orally disclosed information to be deemed "Confidential Information" hereunder, the disclosing party must notify the receiving party in writing within ten (10) days of disclosure of oral information that such information is confidential. Neither party will disclose or use the other party's Confidential Information except for the sole purpose of performing this Agreement, and each party will keep confidential and safeguard such information against unauthorized disclosure to others with at least the same degree of care as it exercises with its own information of a similar nature, but in no event less than reasonable care.
- 12.2. Confidential Information will not include information that: (i) the receiving party can demonstrate by written records was already rightfully known to that party prior to its receipt from the disclosing party; (ii) is now, or becomes in the future, public knowledge through no fault, act or omission of the receiving party; (iii) is independently developed by the receiving party without any use of or reliance on the disclosing party's Confidential Information; (iv) is acquired by the receiving party from a third party without restriction. In addition, the receiving party may disclose Confidential Information of the disclosing party that is required to be revealed by law, provided that written notice is given in advance to the disclosing party so that it can seek a protective order.

13. Security and Privacy

- 13.1. **Security.** Each party shall employ commercially reasonable security safeguards to protect User and prospect information from loss, misuse and unauthorized alteration during its storage, processing and transmission, including the use of commercially available computer security products, as well as industry standard security procedures and practices.
- 13.2. **Privacy.** CCH will make available to Affiliate the names and e-mail addresses of Users that enter the CompleteTax software application through links from the Affiliate's web site(s), including web sites of the Affiliate's own partners and sub accounts. This information will only be made available in the CompleteTax Toolkit and is intended solely to allow the Affiliate to track tax return status, to provide professional tax services as is clearly indicated on Affiliate's web site, and to conduct normal communication and business processes with the Users or prospects. This information is only made available to Affiliates if the User does not choose the privacy opt-out in the CompleteTax User Agreement. In the event that the User invokes the privacy opt-out, no personal information is shared. For purposes of the CompleteTax Toolkit status report, the name and e-mail addresses of opt-out Users are replaced by the time and date at which the tax return was paid. CCH does not sell or make available confidential client information to any third parties and will limit the use of personal User and prospect

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13.3. information, as needed, to transact the filing of tax returns, payment of necessary fees or as required by law. All Affiliates must also comply with CCH's CompleteTax privacy policies and statements in handling, using and disclosing any User information. The full text of the CompleteTax Privacy Policy is stated at www.completetax.com and is made part of this Agreement.

14. Publicity and User Communications

14.1. **Publicity.** Except as provided in Section 7 herein, neither party shall use the other party's name in any public statements, advertisements, promotional or marketing materials, press releases and other announcements (collectively, "publicity") relating to this Agreement without the prior written approval of the other party (except for any disclosures required by applicable law, e.g., securities laws). Each party shall cooperate with the other to provide prompt review of all proposed publicity material.

15. General

15.1. **No Third Party Beneficiaries.** Except for any indemnified parties set forth in Section 10 or permitted assigns, no provisions of this Agreement, express or implied, create, and shall not be construed as creating, any rights enforceable by any person or entity not a party to this Agreement. The parties acknowledge and agree that each party has entered into this Agreement as an independent contractor, and nothing herein will be construed as creating an agency, partnership or any other form of legal association (other than as expressly set forth herein) between the parties.

15.2. **Applicable Law; Severability; Attorneys' Fees.** This Agreement and the performance of the parties under this Agreement shall be governed by and construed in accordance with the laws of the State of California without regard to the conflict of laws provisions thereof. If for any reason a court of competent jurisdiction finds any provision or portion of this Agreement to be unenforceable, that provision of this Agreement will be enforced to the maximum extent permissible so as to affect the intent of the parties, and the remainder of this Agreement will continue in full force and effect. No term or provision hereof shall be deemed waived or any breach excused, unless such waiver or consent shall be in writing and signed by the party claimed by the other to have waived or consented. Any consent by any party to, or waiver of, a breach by the other, whether ex-press or implied, shall not constitute a consent to, waiver of, or excuse for any other different or subsequent breach. The prevailing party upon final adjudication or resolution of any action or proceeding to interpret or enforce this Agreement will be entitled to reimbursement of its legal expenses, including reasonable attorneys' fees.

15.3. **No Assignment.** Except as expressly provided herein, neither party shall have any right or ability to assign, transfer, or sublicense any obligations or benefit under this Agreement without the written consent of the other party and any such attempt shall be void, except that a party may assign and transfer this Agreement and its right and obligations hereunder to any third party who succeeds to substantially all of its business or assets.

15.4. **Entire Agreement.** This Agreement constitutes the entire Agreement between the parties with respect to the subject matter hereof, and supersedes and replaces all prior or contemporaneous understandings, letters of intent or other Agreements, written or oral, regarding such subject matter. No failure of either party to exercise or enforce any of its rights under this Agreement will act as a waiver of such rights. Any waiver, amendment or other modification of any provision of this Agreement will be effective only if in writing and signed by both parties.

15.5. **Force Majeure.** Neither party hereto shall be deemed to be in default of any provision of this Agreement or for failure in performance, resulting from acts or events beyond the reasonable control of such party and arising without its fault or negligence, provided that prompt written notice of any such act or event is given to the other party. Such acts shall include, but not be limited to, acts of God, civil or military authority, interruption of electric or telecommunication services, civil disturbances, acts of war or terrorists, strikes, fires, floods or other catastrophes.

Affiliate:

By: _____

Name: _____

Title: _____

Date: _____



2006 – 2007 CompleteTax TaxWise Affiliate Program Order Form

ORDER VIA FAX: 1-877-202-0729

Order #: _____

PLEASE PRINT - ALL FIELDS REQUIRED

Company Name: _____ Account #: _____

Contact Name: _____

Shipping Address: _____

Billing Address (if different): _____

City: _____ State: _____ Zip: _____

Phone Number: _____ Fax Number: _____

Email Address: _____

URL: _____

CompleteTax Software - Standalone

License Fee (per Co.):	370600	___ Private Label	Price \$995
		Discount with Site Builder.....	(\$995)
		Discount without Site Builder.....	(\$700)

CompleteTax TaxWise Affiliate Program Software Order Total \$ _____
(Plus Applicable State and local tax when your order is billed)

*Except as provided herein above, all other terms and conditions of the CompleteTax TaxWise Affiliate Agreement shall remain in full force and effect. Contract must be signed and attached to be valid.

Signature: _____

Payment Information

Bill my existing account Enclosed is my check: Check Number: _____ Check Amount \$ _____

Charge By: VISA MC AMEX Authorized Charge Amount \$ _____

Credit Card Number: _____ Exp Date: _____

Cardholder Name: _____ Signature: _____

Cardholder Address: _____ Zip: _____

CCH USE ONLY:
SPECIAL INSTRUCTIONS: _____

CCH REVENUE SHARE: Federal: \$ _____ State: \$ _____
TAX RETURN PRICE: Federal: \$ _____ State: \$ _____

PM APPROVAL: _____ DATE: _____

