

## END-USER LICENSE AND SERVICES AGREEMENT

**PLEASE READ THIS END-USER LICENSE AND SERVICES AGREEMENT (“AGREEMENT”) CAREFULLY. BY INSTALLING OR USING THE SOFTWARE THAT ACCOMPANIES THIS AGREEMENT, ANY COMPONENTS OF THE SOFTWARE, OR ANY GREATLAND WEBSITE THE APPLICATION CONNECTS WITH (ALL COLLECTIVELY AND EACH INDIVIDUALLY THE “SOFTWARE”), OR BY USING THE GREATLAND SERVICES THAT ACCOMPANY THIS AGREEMENT, OR ANY GREATLAND WEBSITE THROUGH WHICH THE SERVICES ARE PROVIDED (ALL COLLECTIVELY AND EACH INDIVIDUALLY THE “SERVICES”), YOU AGREE TO THE TERMS OF THIS AGREEMENT. IF YOU DO NOT AGREE, THEN GREATLAND CORPORATION IS UNWILLING TO GRANT YOU A LICENSE TO USE THE SOFTWARE OR PROVIDE YOU THE SERVICE, AND YOU MAY NOT USE THE SOFTWARE OR SERVICE.**

1. **GENERAL.** This Agreement is a legal agreement between you (either an individual or entity) and Greatland Corporation, doing business as Greatland or Nelco Solutions (“**Greatland**”). This Agreement governs use of the Software, which includes computer software (including any online and electronic documentation) and associated media and printed materials and the Services. This Agreement applies to updates, enhancements or other add-on components that Greatland may provide or make available to you, unless Greatland provides other terms with the update, enhancement or add-on component. **THE SOFTWARE IS LICENSED, NOT SOLD.**

### 2. **GRANT.**

2.1 **License.** Subject to the use limitations and other terms and conditions set forth in this Agreement, and provided that you comply with all terms and conditions of this Agreement, Greatland hereby grants you a limited, nonexclusive, nontransferable and revocable license, during the Agreement term, to access and use the Software in the format in which it was distributed (i.e. machine language compiled format) and the Services for your own internal business use. No license or access is granted for any other purpose and there are no implied licenses in this Agreement.

2.2 **Limitations.** In addition to other restrictions in this Agreement, you will not: (a) decompile, reverse engineer, disassemble, attempt to derive the source code of, or decrypt the Software or Services; (b) make any modification, improvement, adaptation, enhancement or derivative work from the Software or Services; (c) violate any applicable laws, rules or regulations in connection with your access or use of the Software or Services; (d) remove, alter or obscure any proprietary notice (including any notice of copyright or trademark) of Greatland or its affiliates, partners, suppliers or the licensors of the Software or Services; (e) use the Software or Services for any purpose for which it is not designed or intended; (f) install, use or permit the Software to exist beyond the number of licenses you have purchased or otherwise exceed your licensed usage; (g) distribute the Software; (h) rent or time-share the Software or, except as expressly provided by Greatland, make the Software available over a network or other environment or permit access or use by multiple users or devices unless otherwise expressly agreed to by Greatland in writing, including in your order; (i) use the Software or Services for creating a product, service or software that is, directly or indirectly, competitive with or in any way a substitute for any services, product or software offered by Greatland; (j) engage in any activity with the Software that interferes with, disrupts, damages, or accesses in an unauthorized manner the servers, networks, or other properties or services of Greatland or any third-party service provider; or (k) use any proprietary information or interfaces of Greatland or other intellectual property of Greatland in the design, development, manufacture, licensing or distribution of any Software, accessories or devices for use with the Software or Services.

2.3 **Title.** Greatland reserves all rights not expressly granted. You understand that the license granted herein transfers neither title nor proprietary rights to you with respect to the Software or Services.

2.4 **Third Party Software.** The Software or Services may utilize, integrate with, receive information from, or include third party applications, software, programs and services (“Third Party Applications”). You acknowledge and agree that each Third Party Application is the property of the respective third-party owner or licensor and that you have no right or title, nor will you assert any right or title, in the same except as expressly granted in writing by the terms and conditions of such third-party’s license or purchase agreement. All Third Party Applications provided to you under this Agreement will be used only in accordance with the applicable license from the third party and only in conjunction with Software. You acknowledge and agree that Greatland has no control over the Third Party Application and that Greatland’s ability to access and use the Third Party Application may be suspended or terminated at any time, for any reason, at the Third Party Application provider’s discretion. In the event of a conflict between the terms of this Agreement and the terms of such open source or third party licenses, the terms of the open source or third party licenses will control with regard to your use of the relevant Third Party Application. In no event will the Software or components thereof be deemed to be “open source” or “publicly available” software.

### 3. TRANSACTIONS.

3.1 **Transactions.** The Software offers you access to and use of a service that transmits certain federal and/or state forms, documents, or filings (collectively, “Forms”) on your behalf through the Services. By using the Software and Services, you, the filer, and the filer’s authorized representative each authorize Greatland to transmit Forms on your behalf.

3.2 **Support and Updates.** During the Agreement term, Greatland may provide certain telephone, email, and/or online chat support Services during Greatland’s normal business hours for questions regarding general content and use of the Software. Greatland may provide bug fixes, general improvements, and modifications to the Software that Greatland generally releases or makes available (“Updates”), which will then be deemed a part of the Software provided hereunder. Any Updates and Services provided to you for the Software will end upon the termination of your rights under this Agreement. You acknowledge that if Greatland needs access to your computer(s) to provide Updates or other support Services for the Software and you do not consent to such remote access, Greatland may be unable to provide the same.

3.3 **Submission Process.** By clicking “Confirm & Submit” or otherwise providing your approval to Greatland, you authorize Greatland to print, file, and/or make available, as applicable, the Forms that you provide on behalf of your company (or other person required to file). By doing so, you represent, warrant and agree to the following:

- (a) You are authorized to file on behalf of the company and the payer and track the status of submitted Forms.
- (b) Once the Forms are submitted, the Forms cannot be changed and you are responsible to follow up on all submitted Forms and to respond to the appropriate agency if the Forms are rejected.
- (c) Greatland is authorized to do any of the following, as applicable: (i) extract, convert and load the Software with your year-end data; (ii) file the Forms you provide electronically to the appropriate government agency; (iii) print and mail your Form(s); (iv) provide payer copies; (v) provide archive versions of your Form(s); (vi) receive confidential information from federal or state agencies to assist in responding to certain notices relating to submitted Forms; (vii) submit a bulk TIN Matching file to the IRS; (viii) post secure PDF copies of the Forms for recipients to retrieve online via email or your employer portal; and (ix) utilize certain United States Postal Service address validation processes.
- (d) You are responsible for: (i) providing and reviewing all information and filings to ensure complete, accurate, and timely information; (ii) submitting timely corrections if required; (iii) filing the Forms electronically with the appropriate government agencies (except in the cases where you have contracted with Greatland to do so as part of the Services); (iv) paying any IRS/SSA or state agency penalties; and (v) retaining copies of the submitted Form and any supporting material.

You acknowledge and agree that Greatland: (i) is not an agent for the filer and does not relieve filer of liability or penalties as a result of incorrect data; (ii) may need a signed power of attorney to assist in questions from a government agency; and (iii) encourages you to retain copies of all Form(s).

**3.4 IMPORTANT NOTICE.** YOUR FILING INFORMATION IS PROCESSED THROUGH AN AUTOMATED SYSTEM. GREATLAND CANNOT MAKE ANY CHANGES TO SUCH INFORMATION ONCE YOU APPROVE OR OTHERWISE FORMALLY SUBMIT THAT INFORMATION TO GREATLAND. YOU ARE SOLELY RESPONSIBLE FOR ENSURING THAT ALL FORMS AND REQUIRED DOCUMENTS ARE FILED WITH ACCURATE INFORMATION AND THAT ALL DEPOSITS AND PAYMENTS ARE MADE. GREATLAND HAS NO OBLIGATION TO VERIFY THE ACCURACY, QUALITY, INTEGRITY, LEGALITY OR RELIABILITY OF SUCH INFORMATION.

#### **4. CONFIDENTIALITY AND DATA SECURITY.**

**4.1 Defined.** A party's "Confidential Information" means information or data designated as confidential or proprietary or which reasonably ought to be considered as confidential from its nature or from the circumstances surrounding its disclosure including, without limitation, information regarding the party's business, operations or activities that is not generally available to the public. Any information included on Forms you or your end users file through the Software or Services shall be deemed your Confidential Information.

**4.2 Restrictions.** Neither party shall disclose or use any Confidential Information of the other party except for the sole and limited purpose of performing the requirements of or exercising its rights pursuant to this Agreement, except with the other party's prior written permission. Each party shall limit dissemination of Confidential Information of the other party within the party's and its affiliates' organizations involved in the performance of this Agreement to those of their agents, including auditors or legal representatives, who may reasonably require the same for purposes of assisting in the party's performance of its obligations under this Agreement. Each party agrees to protect the Confidential Information of the other party in the same manner that it protects its own Confidential Information of like kind, but in no event using less than a reasonable standard of care. Each party shall protect any Confidential Information of the other party in accordance with this Agreement for so long as it retains such Confidential Information.

**4.3 Exceptions.** The obligations set forth in this Section 4 shall not apply to any information that (i) is generally available to the public, other than as a result of a party's breach of its obligations pursuant to this Agreement; (ii) is obtained by the receiving party from a third party as a matter of right; or (iii) is already known or independently developed by the receiving party. In the event that the receiving party is required to disclose any Confidential Information of the disclosing party by law, or governmental, judicial, or legal process, to the extent not contrary to law or any provision of any regulatory authority, the receiving party shall timely inform the disclosing party and, at the disclosing party's expense, cooperate with the disclosing party to limit such disclosure.

**4.4 Personal Information.** Except as otherwise expressly set forth in this Agreement, Greatland will not retain, use, or disclose any personal information provided by you or your end users in connection with the Software and Services ("Personal Information") for any purpose other than to provide or perform the Software and Services specified in this Agreement or as otherwise required by applicable law without your consent or consent of the owner of the Personal Information, as applicable. Greatland will at all times abide by its Privacy Policy (available at <https://www.greatland.com/privacy-security/> with respect to any other personal information you provide. In addition to the requirements of this Agreement, Greatland will abide by all data privacy laws with respect to Personal Information, including as detailed in Greatland's Personal Data Processing Addendum ("DPA"), available at <https://www.greatland.com/content/pdf/Greatland-Data-Processing-Addendum-DPA-for-EULA.pdf>. Any changes to the DPA will not result in a material reduction of your rights or protections under the DPA. Should Greatland process any Personal Information that is deemed Protected Health

Information (as that term is defined in Title II, Subtitle F of the Health Insurance Portability and Accountability Act), the terms and conditions of Greatland's Business Associate Addendum, available at <https://www.greatland.com/content/pdf/Greatland-HIPAA-Business-Associate-Agreement-for-EULA.pdf>, in addition to the terms and conditions of this Agreement, shall apply to Greatland's use and access of such Protected Health Information.

**4.5 Data Security; Incident Notification.** Greatland uses commercially reasonable efforts to ensure that its information systems are protected against security risks and vulnerabilities that the Software contains no "computer viruses" or "time bombs" as those terms are commonly understood in the information processing industry. Greatland also uses commercially reasonable efforts to protect your Confidential Information consistent with applicable federal and state laws and regulations. Additional details about Greatland's security practices and safeguards are available at <https://www.greatland.com/content/pdf/Greatland-Information-Security-Controls-for-EULA-and-DPA.pdf>. Except where prohibited by applicable law, Greatland will promptly notify you upon becoming aware of any unauthorized access to, use or disclosure of any of your Personal Information while in the possession or control of Greatland, and will take such actions as are commercially reasonable or necessary to assess the nature and scope of such incident to prevent further occurrences.

**4.6 Audits.** At least annually and at its own expense, Greatland will have a reputable independent third party conduct a review of Greatland's operations and procedures related to the material aspects of its services. Such review will be, as applicable, a Type 2 conducted in accordance with the Standards for Attestation Engagements (SSAE) No. 16 and/or a Type 1 or Type 2 Service Organization Controls (SOC) 2 ("Audit"). Greatland will operate in conformance with its security and confidentiality policies and will act promptly to address any nonconformance therewith identified by such Audit. Such Audits are the Confidential Information of Greatland. Upon request, Greatland may share with you Audit results or such other information about its security practices as you may reasonably request, subject to the execution of a non-disclosure agreement that is reasonably acceptable to Greatland.

**4.7 Consent to Use Certain Information.** For the avoidance of doubt, Greatland will not use any information included on Forms filed through the Software or Services for any purpose other than to file the Forms with the appropriate recipient and maintain an archived copy of such Forms for an appropriate period. Where you desire to integrate the Software or Services with a Third Party Application, Greatland may need access to certain information stored with such Third Party Application or to share your information with the Third Party Application provider. Accordingly, as a condition to utilizing such functionality, you hereby authorize Greatland to obtain such information from and provide your information to such Third Party Application provider, and you represent and warrant that you have the authority to provide such authorizations. Greatland will only use any information received from the Third Party Application provider in accordance with this Agreement. You agree that Greatland may track and gather data regarding your use of the Software or Services and Forms contained within the Software or Services ("Usage Data"). Usage Data includes, without limitation, the following types of information and data, in an aggregate (not user level) form: search requests, search results, patterns, and data and suggestions based on user actions. Usage Data does not include the Personal Information provided on the Forms. You hereby authorize and consent to the collection, storage and use, by Greatland and its affiliates, partners, third-party service providers and agents, of any Usage Data. Greatland shall be deemed the owner of such Usage Data, and may reproduce and use the Usage Data without restriction, and may distribute or otherwise make available the Usage Data to third parties so long as it does not identify you or your end users. Greatland will also be free to use any ideas, concepts, know-how or techniques contained in the Usage Data or that you otherwise provide to Greatland in the form of feedback for any purpose whatsoever including, without limitation, developing, manufacturing and marketing products and services.

## **5. TERM AND TERMINATION.**

**5.1 Term.** This Agreement will be effective until terminated by either party as provided below.

5.2 **Termination.** Either party may terminate this Agreement by thirty (30) days advance written notice to the other party. In addition, Either party may immediately terminate this Agreement by written notice to the other: (a) if the other party has ceased its business activities or has otherwise begun winding up its business affairs; (b) if bankruptcy, reorganization, arrangement or insolvency proceedings or other proceedings for relief under any bankruptcy or similar law or laws for the relief of debtors are instituted by or against the other party and are consented to or are not dismissed; (c) if a custodian, liquidator, receiver or trustee is appointed for the other party or the major part of its property and is not discharged; or (d) if the other party becomes insolvent or bankrupt, is generally not paying its debts as they become due, makes an assignment for the benefit of its creditors or makes any comparable arrangement with its creditors.

5.3 **Effect of Termination.** Upon termination of this Agreement for any reason, you shall immediately stop using the Software or Services and will either destroy or return the original and all copies, in whole or in part, in any format, of the Software. You will certify such action in writing to Greatland within thirty (30) days of Greatland's request. Upon termination of this Agreement, those provisions that specifically provide for survival beyond expiration or termination, and all provisions, if any, regarding indemnification, limitations of liability and confidentiality will survive indefinitely.

## 6. WARRANTY AND DISCLAIMER.

6.1 **Warranty.** Greatland represents and warrants that: (a) the Software will operate in conformance with this Agreement; and (b) the Services will be performed in a good and workmanlike manner. Your sole and exclusive remedy for Greatland's breach of the foregoing warranties is, in the case of Software, for Greatland to modify the Software so that it does conform to the terms of this Agreement and, in the case of Services, for Greatland to re-perform the Services.

6.2 **Disclaimer.** EXCEPT FOR THE WARRANTIES SET FORTH IN SECTION 6.1, THE SOFTWARE AND SERVICES, INCLUDING ANY UPDATES AND SUPPORT SERVICES, AS WELL AS ANY THIRD PARTY APPLICATION ARE PROVIDED ON AN "AS IS" AND "AS AVAILABLE" BASIS. GREATLAND AND ITS AFFILIATES, PARTNERS, SUPPLIERS AND LICENSORS HEREBY DISCLAIM ANY AND ALL ADDITIONAL REPRESENTATIONS, WARRANTIES AND GUARANTIES REGARDING THE SOFTWARE, SERVICES, AND THIRD PARTY APPLICATIONS, WHETHER EXPRESS, IMPLIED OR STATUTORY, AND INCLUDING, WITHOUT LIMITATION, THE IMPLIED WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, AND NON-INFRINGEMENT. IN PARTICULAR, GREATLAND AND ITS AFFILIATES, PARTNERS, SUPPLIERS AND LICENSORS MAKE NO REPRESENTATION OR WARRANTY THAT (A) THE SOFTWARE, SERVICES OR THIRD PARTY APPLICATION WILL MEET YOUR REQUIREMENTS; (B) THE SOFTWARE, SERVICES, OR THIRD PARTY APPLICATION WILL BE UNINTERRUPTED, ACCURATE, RELIABLE, TIMELY, SECURE OR ERROR-FREE; (C) THE QUALITY OF ANY PRODUCTS, SERVICES, INFORMATION OR OTHER MATERIAL ACCESSED OR OBTAINED BY YOU THROUGH THE SOFTWARE WILL BE AS REPRESENTED OR MEET YOUR EXPECTATIONS; OR (D) ANY ERRORS IN THE SOFTWARE, SERVICES OR THIRD PARTY APPLICATION WILL BE CORRECTED OR THAT IT WILL PROVIDE OR CONTINUE TO PROVIDE MAINTENANCE AND SUPPORT SERVICES. GREATLAND HAS NO OBLIGATION TO CORRECT ANY ERRORS OR PROBLEMS WITH THE PROPER FUNCTIONING OF THE SOFTWARE OR SERVICES OR OTHERWISE SUPPORT OR MAINTAIN THE SOFTWARE. YOUR USE OF OR RELIANCE UPON THE SOFTWARE, SERVICES, AND ANY THIRD PARTY APPLICATION ACCESSED THEREBY IS AT YOUR SOLE RISK AND DISCRETION.

## 7. INDEMNIFICATION.

7.1 **Indemnification by Greatland.** Greatland agrees to indemnify, defend and hold you harmless from and against any claim brought by a third party and all damages, costs and expenses arising therefrom (including, without limitation, reasonable attorneys' fees): alleging that the Software or Services, as provided

by Greatland and used in accordance with the terms of this Agreement, infringes upon any valid U.S. patent, copyright, trademark, trade secret, or other proprietary right of such third party.

**7.2 Indemnification by You.** You agree to indemnify, defend and hold harmless Greatland and its affiliates, partners, suppliers and licensors, and each of their respective officers, directors, agents and employees from and against any claim brought by a third party and all damages, costs and expenses arising therefrom (including, without limitation, reasonable attorneys' fees) arising out of or in connection with the following: (a) your access to or use of the Software, Services, or any Third Party Software, unless otherwise covered under Section 7.1; (b) your breach of this Agreement or violation of any applicable law; (c) your negligence or willful misconduct; or (d) your violation of the rights of a third party, including the infringement by you of any intellectual property right or misappropriation of any proprietary right or trade secret of any person or entity. These obligations will survive any termination of this Agreement.

**7.3 Infringement Remedies.** In addition to Greatland's indemnification obligations set forth above, as your sole and exclusive remedy for any claim, in the event any Software or Services are held or are likely to be held to constitute an infringement, Greatland shall: (a) obtain for you the right to continue to use the Software or Services; (b) modify the Software or Services so that it no longer infringes such rights; or (c) replace the Software with non-infringing software. If the options set forth in subsections (a), (b), or (c) above are not commercially reasonable in Greatland's sole determination, Greatland will accept return of the Software and refund to you an amount equal to the unused portion of the Software or Services term.

**8. LIMITATIONS OF LIABILITY.** UNDER NO CIRCUMSTANCES SHALL GREATLAND OR ITS AFFILIATES, PARTNERS, SUPPLIERS OR LICENSORS BE LIABLE FOR ANY INDIRECT, INCIDENTAL, CONSEQUENTIAL, SPECIAL OR EXEMPLARY DAMAGES (INCLUDING LOSS OF PROFITS, SAVINGS, REVENUE, OR USE, DAMAGED OR LOST FILES OR DATA, OR BUSINESS INTERRUPTION) ARISING OUT OF OR IN CONNECTION WITH THIS AGREEMENT AND YOUR USE OF THE SOFTWARE AND SERVICES, WHETHER OR NOT THE DAMAGES WERE FORESEEABLE AND WHETHER OR NOT GREATLAND WAS ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. IN ANY EVENT, GREATLAND'S AGGREGATE LIABILITY (WHETHER UNDER CONTRACT, TORT, STATUTE OR OTHERWISE) SHALL NOT EXCEED THE AMOUNT PAID FOR THE SOFTWARE OR THE SERVICES GIVING RISE TO THE CLAIM. THE FOREGOING LIMITATIONS WILL APPLY EVEN IF THE ABOVE STATED REMEDY FAILS OF ITS ESSENTIAL PURPOSE.

## **9. GENERAL.**

**9.1 Governing Law.** This Agreement will be governed by the laws of the State of Michigan without regard to conflicts of law principles. Any lawsuit related to this Agreement shall be brought in any state or federal court located in Kent County, Michigan, and each party hereby irrevocably agrees and consents to the exclusive jurisdiction of the state and federal courts sitting in the State of Michigan.

**9.2 Export Control.** You may not use or otherwise export or re-export the Software or Services except as authorized by United States law and the laws of the jurisdiction(s) in which the Software or Services were obtained. You represent and warrant that you are not (a) located in any country that is subject to a U.S. Government embargo, or that has been designated by the U.S. Government as a "terrorist supporting" country, or (b) listed on any U.S. Government list of prohibited or restricted parties including the Treasury Department's list of Specially Designated Nationals or the U.S. Department of Commerce Denied Person's List or Entity List.

**9.3 Insurance.** During the term of this Agreement, Greatland shall maintain in effect standard insurance of the types and the amounts as commercially reasonable for Greatland to protect against liabilities, losses, claims, demands, proceedings, actions, damages, costs (including reasonable attorneys' fees), charges and expenses for injuries or damage to any person or property, including death, resulting from, relating to, arising out of or in connection with the services performed pursuant to this Agreement which result from

the fault or negligence of Greatland. Upon written request from you, Greatland will provide a copy of a certificate of insurance showing such insurance, provided Greatland will not be obligated to provide such information more than once in any twelve-month period.

9.4 **Assignment.** You may not assign, sublicense or otherwise transfer your rights, duties or obligations under this Agreement, in whole or in part (including as a result of a merger, acquisition, or change of control), without Greatland's express prior written consent.

9.5 **Amendments.** Greatland may modify or amend the terms of this Agreement by posting a copy of the modified or amended Agreement on the Greatland website. You will be deemed to have agreed to any such modification or amendment by your decision to continue using the Software or Services following the date in which the modified or amended Agreement is posted on the Greatland EULA website. In the event you do not agree with any such changes, you may terminate this Agreement without penalty within thirty (30) days of the effective date of such changes upon written notice to Greatland. You will be responsible for all charges incurred through the effective date of termination.

9.6 **Severability; Waiver.** If any provision of this Agreement is prohibited or unenforceable by any applicable law, the provision will be ineffective only to the extent and for the duration of the prohibition of unenforceability, without invalidating any of the remaining provisions. Except as provided herein, the failure to exercise a right or require performance of an obligation under this Agreement shall not affect a party's ability to exercise such right or require such performance at any time thereafter nor shall the waiver of a breach constitute waiver of any subsequent breach.

9.7 **Third Party Beneficiary.** If you use the Software to receive information from a third-party and that third party requires Greatland to name it as a beneficiary to this Agreement, you acknowledge that such third party is a third-party beneficiary of this Agreement, subject to the terms and conditions of the agreement between Greatland and the third-party.

9.8 **Entire Agreement.** This Agreement embodies the entire agreement and understanding between Greatland and you with respect to the subject matter of this Agreement and supersedes all prior oral or written agreements and understandings relating to the subject matter of this Agreement. No statement, representation, warranty, covenant or agreement of any kind not expressly set forth in this Agreement will affect, or be used to interpret, change or restrict, the express terms and provisions of this Agreement.

9.9 **Contact.** You may direct questions, complaints or claims related to this Agreement or your use of the Software or Services to Greatland at 2480 Walker Avenue, NW, Grand Rapids, MI 49544, by phone at (616) 574-4000, or by email to [greatland@greatland.com](mailto:greatland@greatland.com).

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