

TERMS OF SERVICE FOR H&R BLOCK SOFTWARE PAID FEATURES AND SERVICES

Additional features and services (the “Services”) may be offered to you in connection with your use of the HRB Software. Additional fees may apply, and the Services will be subject to the additional terms and conditions set out below (subject to amendment from time to time at Block’s discretion).

By purchasing a Service you are accepting the respective terms and conditions applicable to it, and your use of the Service is conditional on that acceptance. If you do not agree to the terms and conditions, then you may not use the Services.

EXPERT PRO REVIEW SERVICE

An H&R Block tax expert will review your tax return, answer your questions and assist you over the phone to accurately address the items in your tax situation. You may select one of three options available or your Expert Review – 15 min, 30 min and 60 min.

You consent, as of the time you book your appointment, to the H&R Block tax expert accessing your tax return data file prior to the appointment. Use of the Expert Review Service requires phone and Internet access. H&R Block may use a variety of other methods (e.g., software, chat and email) to provide technical support and customer service for the Services. Pro Review Service hours of availability can be found at <https://www.hrblock.ca/online-tax-software/pro-review/>. 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 Services, the H&R Block tax expert may terminate the communication at his/her sole discretion once the purchased time allotment is reached, or if it is otherwise determined that you are misusing the Service.

It is your responsibility to schedule an appointment for the Expert Review service and to select a date, time and time zone that meets your availability. You will be provided with a link to the online booking software in the HRB Software, and in your order confirmation email. You must go online within 30 days of purchase to schedule your appointment, unless your confirmation email states that the booking service is not yet open (in which case a further email will be sent to you when it opens, at which point the 30-day booking period will commence). If you do not book your appointment within 30 days, the Expert Review service you purchased will expire and you will not be eligible for a refund.

At the scheduled appointment time, the H&R Block tax expert will attempt to call the number you provided on the booking. If there is no answer, the H&R Block tax expert will attempt to call you three more times at five- minute intervals. If there is no response after the fourth attempt, the appointment will be considered a ‘no show’ and you will forfeit the purchase price you paid and redeem the Service.

If you need to cancel a scheduled appointment, you must notify H&R Block a minimum of 48 hours prior to your appointment by cancelling in the online booking software using the link provided in your email confirmation or by calling H&R Block’s Customer Care at 1-800-HRBLOCK (1-800-472-5625). If the cancellation notice is not received within 48 hours of the scheduled appointment time you will forfeit your money and the redemption of the Service.

If you are late for your appointment time the H&R Block tax expert will proceed with your Expert Review but the appointment time will be reduced at the tax expert’s sole discretion, to respect other customers that might be scheduled right after the appointment.

Exclusions: The following tax-related topics are not included as part of the Expert Review Service:

- 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

- Tax returns for prior years
- Estates and trusts (T3 returns)
- Non-resident or expatriate returns

If you purchase and use the Expert Review Service, are a registered user of any H&R Block Tax Software, and you are required to pay a federal or provincial government penalty and/or interest amount solely due to reliance on incorrect advice provided to you through the Service, and not as a result of, among other things, (i) your failure to provide accurate or complete information to the H&R Block Tax Expert, (ii) your negligent, willful or fraudulent omission of pertinent information or inclusion of inaccurate information on your tax return, (iii) your misclassification of information on your tax return, or (iv) your failure to file an amended return to avoid or reduce your penalty and/or interest after H&R Block notified you of the incorrect advice, then H&R Block will reimburse you in the amount of the federal or provincial government penalty and/or interest paid by you to the government, but only the amount directly attributable to the incorrect advice. If you believe you have received incorrect advice through the Tax Expert Service, you must contact H&R Block as soon as you learn of the mistake and in no event later than 30 days after the penalty and/or interest is assessed. Your notice must include a copy of your Notice of Assessment or Notice of Reassessment from the applicable tax authority and an electronic copy of the applicable tax return. By filing such a claim, you authorize H&R Block to obtain and review any data files that may be in H&R Block's possession or control, as well as any materials provided by you in order to evaluate and validate your claim. H&R Block is not responsible nor liable for paying any additional tax liability that you may owe other than as expressly stated herein. You are solely responsible and liable for providing assistance and additional information as reasonably requested by H&R Block to validate your claim.

AUDIT PROTECTION SERVICE

If you are audited or reassessed by a Canadian taxing authority, an H&R Block tax expert will review your tax return, help you prepare any required adjustment, help you prepare correspondence to be provided to the taxing authority, or a combination, as applicable to your personal situation. You understand and agree that the H&R Block tax expert will not represent you, provide legal advice, or help develop a defense strategy.

The Audit Protection Service will be available in the following situations:

- you have received notification that your tax return is under pre-assessment review, under processing review or being reviewed under the matching or special assessment program;
- amounts on your notice of assessment do not correspond to what you filed;
- your tax return has been reassessed; or
- your tax return is being audited.

H&R Block may use a variety of methods (e.g., in-product, Internet, chat, email and phone) to provide technical support and customer service in connection with the Service. You might be required to fill out and sign a T1013 form for H&R Block to be able to communicate with CRA on your behalf or a MR-69 form for Revenu Québec. To redeem the Service you will be required to provide a proof of purchase. You will also be required to provide to H&R Block a copy of the letter or other communication you received from the taxing authority, a copy of your Notice of Assessment or Notice of Reassessment, as the case may be, and access to all necessary supporting tax documentation. You also consent to an authorized H&R Block representative retrieving and reviewing an electronic copy of the tax return in question.

The Service is exclusively valid for the tax year for which you purchased it and expires one year from the date of purchase. The Service covers any issues or questions that are raised by taxing authorities during the coverage period regarding your tax return. You may purchase an additional coverage period beyond the expiry date. Except as may otherwise be expressly stated, H&R Block will not provide a refund for the Service if not redeemed prior to expiry.

WARRANTIES

All warranties or guarantees given or made by H&R Block with respect to any 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.

LIMITATION OF LIABILITY AND DAMAGES

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.

Any advice provided to you by an H&R Block tax expert will be based on information you provide in your tax return and to the tax expert. You understand and agree that the expert is not able to verify the information you provide, and that if you provide incorrect or incomplete information, the advice provided to you may not be accurate. You have sole responsibility for reviewing your tax return(s), documentation or adjustment and confirming their overall accuracy and completeness prior to submitting to CRA or Revenu Québec. You agree not to hold H&R Block liable for any loss or damage incurred as a result of your use of the Service. Additionally, except for the reimbursement for errors expressly set out in this Agreement, H&R Block assumes no liability whatsoever related to the Service.

CHANGES

H&R Block reserves the right to change this Agreement at any time, and the changes will be effective when posted through the Services, on the Block website for the Services or when Block notifies you by other means. Block may also change or discontinue offering the Services, in whole or in part. Your continued use of the Services indicates your agreement to the changes.

PRIVACY AND USE OF PERSONAL AND TAX RETURN INFORMATION

At H&R Block we place the highest importance on respecting and protecting the privacy of our customers. Our most important asset is our relationship with you. We want you to feel comfortable and confident when using our products and services and with entrusting your personal and tax return information to us. Our full Privacy Statement can be reviewed at: <https://www.hrblock.ca/legal/privacy/>.

GENERAL TERMS

This Agreement is a complete statement of the agreement between you and H&R Block, and sets forth the entire liability of H&R Block and your exclusive remedy with respect to the Services. The Services are protected by copyright, trade secret, and other intellectual property laws. You are only granted the right to use the Services and only for the purposes described by H&R Block. H&R Block reserves all other rights in the Services. You agree not to use, nor permit any third party to use, the Services or content in a manner that violates any applicable law, regulation or this Agreement. You agree you will not:

- Provide access to or give any part of the Services to any third party.
- Reproduce, modify, copy, deconstruct, sell, trade or resell the Services.
- Make the Services available on any file-sharing or application hosting service.