



## Terms of Service

Effective 6/1/2024

Welcome to Colorado Sales Tax Assistance (“CO Sales Tax Assistance”, “COSTA”, “We”, “Us”). We are a provider of services and products designed to educate and simplify Colorado sales tax filing, remittance and management.

Please read these Terms of Service, together with the COSTA Privacy Policy (“Privacy Policy,” a copy of which may be found at [COSTA Privacy Policy](#)) which is hereby incorporated by reference as if fully set forth herein) (collectively the “Terms”) fully and carefully before accessing or using <https://www.inukshuk.online> or any other platform or website(s) offering the COSTA Services, (collectively, “Website”) or any content, products, and/or services made available by Us (together with the Website, the “COSTA Services”).

The Terms set forth the legally binding terms and conditions governing your access to and use of the Services. You understand that your acceptance as a client of the COSTA Services is conditioned upon COSTA's client acceptance policies and procedures. You understand the quality of the services provided by COSTA are dependent upon the accuracy of the information provided by you, including but not limited to the completeness, spelling, grammar and consistency of names, addresses, descriptions, financial information and the like. You also understand it is your sole responsibility to provide complete and accurate information and you will review all final document(s) before approving, signing, submitting and or returning them to the designated recipients.

The COSTA Services are currently only available to users and businesses who are located in the United States of America. If You or Your business are located outside of the United States, you may not use the COSTA Services. For the purpose of this provision, to be located in the United States, a business must be both operated and legally established within the United States.

By registering to use and/or using the COSTA Services in any manner, You, just as if You had done so in writing, (i) acknowledge that You have read and understood the Terms, (ii) represent and warrant that You are at least eighteen (18) years of age, and if applicable, have the authority to enter into these Terms on behalf of any person or entity for whom You are accessing or using the COSTA Services, and (iii) agree to these Terms and all other rules, policies, and procedures that may be published on the Website from time to time, each of which are incorporated into these Terms and each of which may be updated without notice to you. Certain of the COSTA Services may be subject to additional terms and conditions specified by us from time to time; Your use of such COSTA Services is subject to those additional terms and conditions, which are incorporated into these Terms by reference. These Terms are binding upon any use of the COSTA Services, including by Subscribers and Authorized Users (each as defined below), and apply to You from the time that COSTA provides You with access to the COSTA Services.

The COSTA Services will evolve over time based on user feedback. COSTA may amend these Terms from time to time, at which point You will be required to click “accept” or “agree” to show Your consent to an amended version of these Terms.

You are solely responsible for ensuring that these Terms are in compliance with all laws, rules and regulations applicable to you. The right to access the COSTA Services is revoked where these Terms or



## Terms of Service

Effective 6/1/2024

use of the COSTA Services is prohibited or to the extent offering, sale or provision of the COSTA Services conflicts with any applicable law, rule or regulation.

IF YOU ARE ACCESSING THE COSTA SERVICES IN YOUR CAPACITY AS AN ACCOUNTING FIRM OR A CERTIFIED PUBLIC ACCOUNTANT (EACH, A "CPA"), OR A CLIENT OF A CPA (EACH, A "CPA CLIENT"), CERTAIN TERMS AS EXPRESSLY INDICATED HEREIN MAY SPECIFICALLY APPLY TO YOU BUT NOT OTHER USERS AND CERTAIN TERMS AS EXPRESSLY INDICATED HEREIN MAY NOT APPLY TO YOU AT ALL.

### 1) DEFINITIONS

- a) "Subscription Fee" means the monthly fee (excluding any taxes) payable by You in accordance with the fee schedule set out on the Website (<https://www.inukshuk.online/index.php/pricing>) or your pricing agreement with COSTA.
- b) "Data" means any data and/or information inputted by You or on Your behalf into the Website.
- c) "Intellectual Property Right" means any patent, trade mark, service mark, copyright, moral right, right in a design, know-how and any other intellectual or industrial property rights, anywhere in the world whether or not registered.
- d) "COSTA", "we" or "us" means TLS Enterprises, LLC, and their affiliates, and their respective partners, principals, employees, and agents (also collectively referred to herein as the "COSTA Parties").
- e) "Authorized User" means any person or entity authorized by the Subscriber to access or use the COSTA Services from time to time on behalf of the Subscriber.
- f) "Subscriber" means the person or entity who registers to use the COSTA Services, and/or any person or entity on whose behalf that person registers to use the COSTA Services.
- g) "You" means any Subscriber or Authorized User.
- h) "Your" has a corresponding meaning.

### 2) USE OF SOFTWARE

- a) Subject to these Terms, COSTA grants You a non-exclusive, non-transferable and non-sub licensable (except as expressly permitted herein) license to access and use the COSTA Services via the Website in accordance with Your role
- b) Use of QuickBooks Online or QuickBooks Self Employed is subject to their Terms and Conditions and Privacy policies
- c) Use of any other Third Party bookkeeping or accounting software is subject to their Terms and Conditions and Privacy policies

### 3) COSTA IS NOT A SUBSTITUTE FOR A LAWYER OR LAW FIRM

- a) YOU HEREBY ACKNOWLEDGE AND AGREE THAT COSTA, THE COSTA SERVICES, AND OTHER CONTENT ARE NOT A LAW FIRM OR A SUBSTITUTE FOR A LAW FIRM. COSTA CANNOT AND DOES NOT RENDER ANY LEGAL SERVICES TO YOU, AND THE COSTA SERVICES ARE NOT, AND SHOULD NEVER BE, A SUBSTITUTE FOR LEGAL ADVICE OR LEGAL SERVICES. WITHOUT LIMITING THE FOREGOING, YOU ACKNOWLEDGE AND AGREE THAT ANY FORMS, TEMPLATES, OR CONTENT PROVIDED THROUGH THE COSTA SERVICES ARE PRESENTED "AS IS" WITHOUT WARRANTIES, EXPRESS OR IMPLIED, OF ANY KIND AND DO NOT CONSTITUTE LEGAL ADVICE. YOUR RELIANCE ON ANY COSTA SERVICES IS SOLELY AT YOUR OWN RISK. YOUR COMMUNICATIONS WITH COSTA



## Terms of Service

Effective 6/1/2024

ARE NOT ATTORNEY WORK-PRODUCT AND ARE NOT PROTECTED UNDER ANY PRIVILEGE, INCLUDING ATTORNEY-CLIENT PRIVILEGE.

- b) If You need legal advice, we encourage You to hire a lawyer.
- c) Federal, state or local law (statutory, common or otherwise), constitution, treaty, convention, ordinance, code, rule, regulation, order, injunction, judgment, decree, ruling or other similar requirement enacted, adopted, promulgated or applied by a governmental authority, consumer contracts (collectively, "Law") and publicly available facts about entities that issue consumer contracts are voluminous and ever-changing. Accordingly, COSTA cannot and does not guarantee that any information provided through the COSTA Services is current. Law relevant to consumers varies depending on the relevant jurisdiction (for example, the applicable U.S. state), and the COSTA Services are not, and cannot be, necessarily customized to Your jurisdiction.

#### 4) PAYMENT

- a) **Billing:** Upon being accepted as an COSTA client/member, you acknowledge that the COSTA Services have an initial and recurring payment feature, and you accept responsibility for all recurring charges prior to cancellation. YOU ACKNOWLEDGE AND AGREE THAT COSTA MAY SUBMIT MONTHLY CHARGES WITHOUT FURTHER AUTHORIZATION FROM YOU, UNTIL YOU PROVIDE PRIOR NOTICE (RECEIPT OF WHICH IS CONFIRMED BY COSTA) THAT YOU HAVE TERMINATED THIS AUTHORIZATION OR WISH TO CHANGE YOUR PAYMENT METHOD. SUCH NOTICE WILL NOT AFFECT CHARGES SUBMITTED BEFORE COSTA REASONABLY COULD ACT. TO TERMINATE YOUR AUTHORIZATION OR CHANGE YOUR PAYMENT METHOD, CONTACT US AT [support@inukshuk.online](mailto:support@inukshuk.online).
- b) **Subscription and Service Fee changes:** COSTA may change the amount of the Subscription and/or Service Fees in its sole discretion from time to time upon notice to You.
- c) **Payment:** COSTA shall bill through a payment method linked to Your account on the COSTA Services for use of the COSTA Services. By choosing to register for the COSTA Services, you agree to pay COSTA all charges at the prices then in effect for any use of such COSTA Services in accordance with the applicable payment terms and you authorize us to charge your chosen payment provider (your "Payment Method"). You agree to make payment using that selected Payment Method. COSTA reserves the right to correct any errors or mistakes that it makes even if it has already requested or received payment. COSTA will continue billing monthly until this Agreement is terminated in accordance with Section 9. All billing information will be sent to You by email. You are responsible for payment of all taxes and Service Fees in addition to the Subscription Fee.
- d) **Reaffirmation of Authorization:** Your non-termination or continued use of the COSTA Services reaffirms that COSTA is authorized to charge You for those COSTA Services. We may submit those charges for payment and you will be responsible for such charges. This does not waive our right to seek payment directly from you. Your charges may be payable in advance, in arrears, per usage, or as otherwise described when you initially selected to use the COSTA Services.
- e) **Preferential pricing or discounts:** You may from time to time be offered preferential pricing or discounts for the COSTA Services. Eligibility for such preferential pricing or discounts is conditional upon Your acceptance of responsibility for payment of any Subscription Fees. Without prejudice to any other rights that COSTA may have under these Terms or at law, COSTA reserves the right to bill for the full (non-discounted) Subscription Fees due or suspend or



## Terms of Service

Effective 6/1/2024

terminate Your use of the COSTA Services in the event that any amount owed for those Subscription Fees are not paid in full by the due date for payment.

- f) Automated Bank transaction data delivered into Your account: Where available, automated bank account transaction data feeds are generally provided to You free of charge. However, COSTA reserves the right to pass on any charges related to the provision of bank feed data on a case-by-case basis at COSTA's sole discretion. COSTA would first inform You via email to indicate what those charges are likely to be (as such charges may vary depending on Your bank and Your volume of bank feeds). You have the option to decide to discontinue use of automated bank feeds at any time. To exercise this option, You must notify COSTA of which automated bank account transaction data feeds You want to discontinue. Upon receiving such notice COSTA will arrange for such feeds to be terminated in accordance with each bank's usual practices.

### 5) YOUR OBLIGATIONS AND RESPONSIBILITIES

- a) General obligations: You must only use the COSTA Services for Your own lawful internal business purposes, in accordance with these Terms and any additional or amended terms and conditions posted on the Website and/or noticed to you by COSTA.
- b) Registration: You must provide accurate complete information and keep Your account information updated. You shall not: (i) select or use as a username a name of another person with the intent to impersonate that person; (ii) use as a username a name subject to any rights of a person other than You without appropriate authorization; or (iii) use, as a username, a name that is otherwise offensive, vulgar or obscene. You may never use another person's user account or registration information for the COSTA Services without permission. You must notify us immediately of any change in Your eligibility to use the COSTA Services, breach of security or unauthorized use of your account. You should never publish, distribute or post login information for your account. You shall have the ability to delete Your account, either directly or through a request made to one of our employees or affiliates.
- c) Access conditions: You must ensure that all usernames and passwords required to access the COSTA Services are kept secure and confidential. You must immediately notify COSTA of any unauthorized use of Your passwords or any other breach of security and COSTA will reset Your password. You must take all other actions that COSTA reasonably deems necessary to maintain or enhance the security of COSTA's computing systems and networks and Your access to the COSTA Services.
- d) Prohibited Uses: As a condition of use, You promise not to use the COSTA Services for any purpose that is prohibited by these Terms. You are responsible for all of Your activity in connection with the COSTA Services. When accessing and using the COSTA Services, You shall not (and shall not permit any third party to) either (i) take any action or (ii) upload, download, post, submit, transmit, input, or otherwise distribute or facilitate distribution of any Data on or through the COSTA Services that:
  - i) infringes any patent, trademark, trade secret, copyright, right of publicity, right of privacy or other right of any other person or entity, or that violates any law or contractual duty;
  - ii) You know is false, misleading, untruthful or inaccurate;
  - iii) is offensive, unlawful, threatening, abusive, harassing, defamatory, libelous, deceptive, fraudulent, invasive of another's privacy, tortious, obscene, vulgar, pornographic, offensive, profane, contains or depicts nudity, contains or depicts sexual activity, or is otherwise inappropriate as determined by us in our sole discretion;



## Terms of Service

Effective 6/1/2024

- iv) constitutes unauthorized or unsolicited advertising, junk or bulk e-mail (“spamming”);
  - v) contains software viruses or any other computer codes, files, or programs that are designed or intended to disrupt, damage, limit or interfere with the proper function of any software, hardware, or telecommunications equipment or to damage or obtain unauthorized access to any system, data, password or other information of COSTA or of any third party;
  - vi) may damage COSTA's , or any other person or entity's, computing devices or software or may in any way which may impair the functionality of the COSTA Services, Website, or other systems used to deliver the Services or impair the ability of any other user to use the COSTA Services;
  - vii) constitutes an attempt to modify, copy, adapt, reproduce, disassemble, decompile or reverse engineer any computer programs used to deliver the Services or to operate the Website except as is strictly necessary to use either of them for normal operation;
  - viii) undermines the security or integrity of COSTA 's computing systems or networks or, where the COSTA Services are hosted by a third party, that third party's computing systems and networks;
  - ix) constitutes an attempt to gain unauthorized access to any materials other than those to which You have been given express permission to access or to the computer system on which the COSTA Services are hosted;
  - x) impersonates any person or entity, including any of our employees or representatives; or
  - xi) includes anyone's identification documents or sensitive financial information (such as social security numbers, credit card account information, driver's license or passport information).
- e) Usage Limitations: Your use of the COSTA Services may be subject to limitations, including but not limited to monthly transaction volumes and the number of calls You are permitted to make against COSTA 's application programming interface. Any such limitations will be specified within the applicable Services.
- f) Referral Program: From time to time COSTA may implement a program through which entities may help COSTA obtain Subscribers in exchange for a referral fee. Where required by law or regulation, the terms of any such program will be specified by COSTA at the time of implementation.
- g) Information: You agree that in order to provide the COSTA Services you must provide certain information on a timely basis. You agree that all information supplied by you or your agent to COSTA will be complete and accurate. You acknowledge that COSTA is relying upon such information in the preparation and completion of each and all orders without any verification by COSTA as to its accuracy or completeness. You agree to provide updates to information on a timely basis. In providing the COSTA Services. COSTA may provide advice or recommendations and you will provide all management decisions on a timely basis. You agree to hold the COSTA Parties harmless and defend and indemnify the COSTA Parties from and against any claims, causes of action, damages and liability of whatever kind or nature, including but not limited to court costs and reasonable attorney fees if information provided by you or your agent is inaccurate or incomplete. It is your responsibility to inform COSTA of any changes or corrections to your information.
- h) Sales Tax Bookkeeping Financial Statement Preparation: The COSTA Services include bookkeeping and the preparation of monthly financial statements prepared on the tax basis of accounting selected by you and based on information You provide. These are not intended to be



## Terms of Service

Effective 6/1/2024

a full set of financial statements. Services to prepare the financial statements for Your business (or the business of your CPA Client, as applicable) are subject to the following:

- i) Our Responsibilities: In providing these professional services, we will comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care, and with regard to the financial statement preparations, we will also conduct our engagement in accordance with Statements on Standards for Accounting and Review Services (SSARs) promulgated by the Accounting and Review Services Committee of the AICPA.

Those standards do not require us to, and we will not, verify the accuracy or completeness of the information You provide to us for these services or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion or a conclusion or provide any assurance on the financial statements. Our services cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrong doing within the entity or noncompliance with laws and regulations.

In providing these services, each page of the monthly financial statement package will include a disclaimer that states:

*"These financial statements are not audited, reviewed, or compiled and, accordingly, no opinion or assurance is expressed on these statements. These financial statements are not a full set of financial statements and instead reflect transaction activity based on the information provided by the company.."*

- ii) Your Responsibilities: These services are provided on the basis that, through the acceptance of these Terms, You acknowledge and understand that our role is to maintain accounting books and prepare financial statements on a tax basis.

In providing these services to You, You agree that You as the owner or management of the business or the CPA advising such owner or management of the business have the following overall responsibilities:

- (1) The services You are selecting for such business are a tax basis financial reporting framework to be applied in the preparation of the financial statements on the tax basis of accounting which omit substantially all disclosures and may exclude certain non-cash activity such as recording of depreciation expense which would ordinarily be recorded under the tax basis of accounting.
- (2) To identify all accounts relevant to these services
- (3) The design, implementation, and maintenance of any internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error
- (4) To prevent and detect fraud
- (5) To ensure that the business complies with the laws and regulations applicable to its activities
- (6) The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, You provide to us for the engagement to prepare financial statements



## Terms of Service

Effective 6/1/2024

- (7) To review the financial statement for errors and notify us on a timely basis
  - (8) To provide us with:
    - (a) Additional information that may be requested for the purpose of the preparation of the financial statements, and
    - (b) Access to persons within your business of whom we determine necessary to communicate.
  - i) Filing and Business License Fees: You understand and agree that the COSTA Services does not include filing fees and or business licensing fees.
  - j) Indemnity: You agree to defend, indemnify, and hold harmless COSTA and the COSTA Parties from all liabilities, claims, and expenses, including reasonable attorneys' fees, that arise from or relate to Your or Your Authorized Users' use or misuse of, or access to, the COSTA Services, including without limitation any violation of the Terms, Intellectual Property or other infringement of a third party right, un-authorized access, misrepresentation of identity or other act or omission, and non-payment of any Subscription Fees or other fees that are due but have not been paid by You. We reserve the right to assume exclusive control of the defense of any matter otherwise subject to indemnification by You, in which event You will assist and cooperate with us in asserting any available defenses.
- 6) 6. INTELLECTUAL PROPERTY
- a) General: Except as expressly provided herein, COSTA alone retains all Intellectual Property Rights relating to the COSTA Services. Any suggestions, ideas, enhancement requests, feedback, recommendations or other information or documentation provided by You relating to the COSTA Services ("Feedback") is hereby automatically assigned by You to COSTA. COSTA will be free to use or disseminate Feedback. You will not copy, distribute, reproduce, license, sell, rent, use or otherwise commercialize any of the foregoing except as expressly permitted under these Terms.
  - b) Ownership and Use of Data: Except as set forth herein, You shall retain all Intellectual Property Rights (if any) in Your Data. However, Your access to the Data is contingent on full payment of the Subscription Fee when due. You hereby grant COSTA a license to use, copy, transmit, store, and back-up Your information and Data for the purposes of enabling You to access and use the COSTA Services and for any other purpose related to provision of the COSTA Services to You. You also hereby permit COSTA, with the assistance of third parties, to use the information provided to COSTA for other purposes, such as improving the delivery or quality of services or technology to You and other clients, thought leadership projects, to allow You and other clients to evaluate various business transactions and opportunities, and for use in presentations to You, other clients and non-clients. When Your information is used outside of COSTA or such third parties assisting them, you will not be identified as the source of the information. You agree that any data or records uploaded to the COSTA Services by You or on Your behalf or pursuant to Your direction shall become the property of TLS Enterprises, LLC regardless of whether You become, or continue as, a client of the COSTA Services. Upon termination of these Terms in accordance with Section 9, at any time COSTA may, in its sole discretion, destroy Your Data or any information otherwise provided by You to COSTA (or, if you are a CPA Client, provided by your CPA on your behalf) of any type or nature and shall have no obligation to maintain or provide such Data or information to You. In addition, COSTA may retain Your Data or any information otherwise provided by You to COSTA to comply with its obligations under applicable



## Terms of Service

Effective 6/1/2024

law, regulation, or professional policy regarding document retention (including to meet applicable reporting obligations).

- c) Backup of Data: You must maintain copies of all Data inputted into the COSTA Services. COSTA adheres to industry-standard policies and procedures to prevent data loss, but does not make any representations or warranties that there will be no loss of Data. COSTA expressly excludes liability for any loss of Data no matter how caused.
- d) Third party applications and Your Data: The COSTA Services may permit You to link to certain other websites, services or resources ("Third-Party Applications") on the Internet, and certain Third-Party Applications may contain links to the COSTA Services. If You choose to enable Third-Party Applications for use in conjunction with the COSTA Services, You do so at Your own risk. These Third-Party Applications are not under our control. You acknowledge that COSTA may allow the providers of those Third-Party Applications to access Your Data as required for the interoperation of such Third-Party Applications with the COSTA Services. You further acknowledge and agree that COSTA shall not be responsible or liable, directly or indirectly, for any damage or loss caused or alleged to be caused by or in connection with the use of or reliance on any Third-Party Application, or for any disclosure, modification or deletion of Your Data by any Third-Party Applications. COSTA is not responsible for the privacy practices of any Third-Party Applications, and urges You to read the privacy policies of any Third-Party Applications before enabling their use in conjunction with the COSTA Services.
- e) Third party content: Content from other users, suppliers, advertisers, and other third parties, including Third-Party Applications, may be made available to You through the COSTA Services. Because COSTA does not control such content, You agree that COSTA is not responsible for any such content. COSTA does not make any representations or warranties about the accuracy, currency, suitability, or quality of the information in such content, and COSTA assumes no responsibility for unintended, offensive, indecent, objectionable, inaccurate, misleading, unlawful or otherwise harmful content made available by other users, advertisers, and other third parties or violation of any third party rights related to such content. You understand that by using the Services You may be exposed to third-party websites that You find. COSTA makes no representation or warranty regarding, and accepts no responsibility for, the quality, content, nature, reliability or any other aspect of Third-Party Applications accessible from the Website. COSTA provides these links for Your convenience only and does not control such websites. COSTA 's inclusion of links to such websites does not express or imply any endorsement of the materials on such Third-Party Applications or any association with their operators. The COSTA Services may contain links to websites that are operated by COSTA but which operate under different terms.
- f) It is Your responsibility to review the privacy policies and terms of service of any other website or mobile application that You visit, including any Third-Party Applications made available to You through the COSTA Services. YOU AGREE THAT IN NO EVENT WILL COSTA BE LIABLE TO YOU IN CONNECTION WITH ANY WEBSITES, SERVICES, CONTENT, MATERIALS, OR PRACTICES OF ANY THIRD PARTY. YOU ACKNOWLEDGE AND AGREE THAT ANY CLAIM WHICH YOU MAY HAVE IN RESPECT OF SUCH THIRD-PARTY APPLICATIONS MAY ONLY BE ASSERTED AGAINST THE PROVIDER OF SUCH THIRD-PARTY APPLICATIONS, AND NOT AGAINST COSTA OR ANY OF THE COSTA PARTIES.

### 7) 7. WARRANTIES AND ACKNOWLEDGEMENTS: COVENANTS





## Terms of Service

Effective 6/1/2024

- a) **Authority:** You warrant that where You have registered to use the COSTA Services on behalf of another person or entity, You have the authority to agree to these Terms on behalf of that person or entity and to bind that person or entity to perform any and all obligations that You become subject to by virtue of these Terms, without limiting Your own personal obligations under these Terms.
- b) **Acknowledgement:** You acknowledge that: You are also authorized to access the processed information and Data that is made available to You through Your use of the Website and the COSTA Services (whether that information and Data is Your own or that of anyone else).
- c) **COSTA has no responsibility to any person other than You and nothing in this Agreement confers, or purports to confer, a benefit on any person other than You. If You use the COSTA Services or access the Website on behalf of or for the benefit of anyone other than Yourself (whether a body corporate or otherwise) You acknowledge and agree that:**
  - i) You are responsible for (i) ensuring that You have the right to do so; and (ii) authorizing any person or entity who is given access to Data;
  - ii) You agree that COSTA has no obligation to provide any person or entity access to such information or Data without Your authorization and may refer any requests for information to You to address; and
  - iii) You will indemnify COSTA against any claims or loss relating to:
    - (1) COSTA 's refusal to provide any person access to Your information or Data in accordance with these Terms,
    - (2) COSTA 's making available information or Data to any person with Your authorization.
  - iv) COSTA does not warrant that use of the COSTA Services will be uninterrupted or error-free. Among other things, the operation and availability of the systems used for accessing the COSTA Service, including public telephone services, computer networks and the Internet, can be unpredictable and may from time to time interfere with or prevent access to the COSTA Services. COSTA is not in any way responsible for any such interference or prevention of Your access or use of the COSTA Services.
  - v) It is Your sole responsibility to determine that the Services meet the needs of Your business and are suitable for the purposes for which they are used.
  - vi) You remain solely responsible for complying with all applicable tax and other laws. It is Your responsibility to check that storage of and access to Your Data via the COSTA Services and the Website will comply with laws applicable to You (including any laws requiring You to retain records).
- d) **Consumer guarantees:** You warrant and represent that You are acquiring the right to access and use the COSTA Services for the purposes of a business and that, to the maximum extent permitted by law, any statutory consumer guarantees or legislation intended to protect non-business consumers in any jurisdiction does not apply to the supply of the COSTA Services, the Website, or the Terms.
- e) **Warranty Disclaimer:** THE COSTA SERVICES ARE PROVIDED BY COSTA TO YOU ARE PROVIDED "AS IS", "AS AVAILABLE", WITH ALL FAULTS AND WITHOUT WARRANTIES, REPRESENTATIONS OR CONDITIONS OF ANY KIND. COSTA HEREBY DISCLAIMS ALL EXPRESS, IMPLIED, OR STATUTORY WARRANTIES, REPRESENTATIONS OR CONDITIONS, WHETHER EXPRESS OR IMPLIED, WRITTEN OR ORAL, INCLUDING WITHOUT LIITATION ANY IMPLIED WARRANTIES OF MERCHANTABILITY, TITLE, NONINFRINGEMENT, SECURITY, RELIABILITY, COMPLETENESS, QUIET ENJOYMENT, ACCURACY, QUALITY, INTEGRATION OR FITNESS FOR A PARTICULAR PURPOSE, TO THE



## Terms of Service

Effective 6/1/2024

MAXIMUM EXTENT ALLOWED UNDER APPLICABLE LAW. COSTA DOES NOT WARRANT THAT THE SERVICES WILL OPERATE WITHOUT INTERRUPTION OR BE ERROR FREE. CERTAIN STATE LAWS MAY NOT ALLOW LIMITATIONS ON IMPLIED WARRANTIES; IF THESE LAWS APPLY TO YOU, SOME OR ALL OF THE ABOVE DISCLAIMERS, EXCLUSIONS, OR LIMITATIONS MAY NOT APPLY TO YOU, AND YOU MAY HAVE ADDITIONAL RIGHTS.

- f) Electronic Communications: COSTA and You may communicate with one another by electronic mail or otherwise transmit documents in electronic form during the course of accessing or using the COSTA Services. Each party accepts the inherent risks of these forms of communication (including the security risks of interception of or unauthorized access to such communications, the risks of corruption of such communications and the risks of viruses or other harmful devices). You agree that the final hardcopy or electronic version of a document, or other written communication that COSTA transmits to You shall supersede any previous versions transmitted by COSTA to You. By continuing to use the COSTA Services, you consent to receive text messages sent by an automatic telephone dialing system. Consent to these terms is not a condition of purchase.

### 8) LIMITATION OF LIABILITY

- a) EXCEPT AS SET FORTH IN SECTION 8(b) BELOW AND TO THE MAXIMUM EXTENT PERMITTED BY LAW, YOU HEREBY AGREE THAT ALL OF COSTA'S LIABILITY AND RESPONSIBILITY TO YOU (OR ANY OTHER PERSON) FOR ANY AND ALL CLAIMS, DAMAGES, CAUSES OF ACTION, JUDGMENTS, LIABILITIES, DEMANDS, AGREEMENTS, COSTS AND CONTROVERSIES OF EVERY KIND, WHETHER IN CONTRACT, WARRANTY, TORT (INCLUDING NEGLIGENCE), STRICT LIABILITY OR ANY OTHER LEGAL OR EQUITABLE THEORY, ARE HEREBY FOREVER WAIVED AND DISCLAIMED, INCLUDING WITHOUT LIMITATION ANY (I) LOSS (INCLUDING LOSS OF INFORMATION, DATA, COST OF PROCUREMENT OF SUBSTITUTE GOODS OR SERVICES, PROFITS, SAVINGS OR OTHER ECONOMIC ADVANTAGE), (II) EFFECTS OF BUGS, VIRUSES, TROJAN HORSES, OR THE LIKE (REGARDLESS OF THE SOURCE OF ORIGIN) OR (III) SPECIAL, INDIRECT, INCIDENTAL, EXEMPLARY, PUNITIVE, COMPENSATORY, OR CONSEQUENTIAL DAMAGES RESULTING FROM ANY USE OF, ACCESS TO, OR RELIANCE ON, THE COSTA SERVICES. CERTAIN STATE LAWS MAY NOT ALLOW FOR THE LIMITATION OR EXCLUSION OF LIABILITY OR FOR THE LIMITATION OR EXCLUSION OF CERTAIN DAMAGES. IF THESE LAWS APPLY TO YOU, SOME OR ALL OF THE ABOVE DISCLAIMERS, EXCLUSIONS, OR LIMITATIONS MAY NOT APPLY TO YOU. IN SUCH CASES, COSTA'S LIABILITY WILL BE LIMITED TO THE FULLEST EXTENT PERMITTED BY APPLICABLE LAW. NOTHING IN THESE TERMS SHALL AFFECT ANY NON-WAIVABLE STATUTORY RIGHTS THAT APPLY TO YOU.
- b) COSTA'S AGGREGATE LIABILITY FOR DIRECT DAMAGES, IF ANY, SHALL BE LIMITED TO THE AMOUNT OF SUBSCRIPTION FEES PAID BY YOU IN THE TWELVE (12) MONTHS PRIOR TO THE DATE A CLAIM IS MADE; PROVIDED THAT IF YOU ARE A CPA OR CPA CLIENT, COSTA'S TOTAL LIABILITY TO CPA AND/OR CPA CLIENT IN AGGREGATE FOR SUCH INCIDENTS SHALL NOT EXCEED THE SUBSCRIPTION FEES ATTRIBUTABLE TO THE CPA CLIENT ACCOUNT(S) TO WHICH THE INCIDENTS RELATE. ANY REFERENCE TO COSTA IN THIS SECTION ALSO INCLUDES THE COSTA PARTIES AND ITS AND THEIR SUPPLIERS OR CONTENT PROVIDERS. THE FOREGOING LIMITATIONS WILL APPLY TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAW.
- c) If You are not satisfied with the COSTA Services, Your sole and exclusive remedy is to terminate these Terms in accordance with Section 9 (Termination) below.



## Terms of Service

Effective 6/1/2024

### 9) TERMINATION

- a) **Payment policy:** Billing will begin on the execution date of the COSTA Client agreement, and will be billed monthly on that date. COSTA will not provide any refund for any remaining prepaid period for a prepaid Subscription Fee subscription.
- b) **Term; Renewal; No-fault termination:** These Terms will continue for the period covered by the Subscription Fee. At the end of each billing period these Terms will automatically continue for another period of the same duration as that period, provided You continue to pay the prescribed Subscription Fee when due, unless You (or your CPA or CPA Client, if applicable) terminate this agreement by giving notice to COSTA at least thirty (30) days in advance. If this agreement is terminated in this manner on less than thirty (30) days before the end of your current billing period, Subscription Fees will be charged on a pro-rata basis for the following month until termination takes effect.
- c) COSTA may terminate this agreement at any time with or without cause immediately upon notice to You, including for any reasons set forth below.
- d) **Breach or Insolvency:**
  - i) If You: breach any of these Terms (including, without limitation, by non-payment of any Subscription Fees) and do not remedy the breach within five (5) days after receiving notice of the breach if the breach is capable of being remedied, OR breach any of these Terms and the breach is not capable of being remedied (which includes (without limitation) any breach of any payment of Subscription Fees that are more than thirty (30) days overdue), OR You or Your business become insolvent or Your business goes into liquidation or has a receiver or manager appointed of any of its assets or if You become insolvent, or make any arrangement with Your creditors, or become subject to any similar insolvency event in any jurisdiction, COSTA may take any or all of the following actions, at its sole discretion:
    - (1) Terminate Your use of the COSTA Services and the Website;
    - (2) Suspend for any definite or indefinite period of time, Your use of the COSTA Services and the Website;
    - (3) Suspend or terminate Your access to all or any Data;
    - (4) Take any of the actions above with respect to any or all other persons whom You have authorized to have access to Your information or Data.
- e) For the avoidance of doubt, if payment of any invoice for Subscription Fees due in relation to Your Membership Tier is not made in full by the relevant due date, COSTA may suspend or terminate Your use of the COSTA Services, or Your rights of access to all or any Data.
- f) **Accrued Rights:** Termination of this Agreement is without prejudice to any rights and obligations of the parties accrued up to and including the date of termination. On termination of this Agreement You shall:
  - i) remain liable for any accrued charges and amounts which become due for payment before or after termination;
  - ii) remain obligated to refrain from any actions prohibited by the Terms that survive termination; and
  - iii) immediately cease to use the COSTA Services and the Website.
- g) Payment obligation for Your QuickBooks subscription will be transferred to you at a market rate determined by QuickBooks at the time of termination.

### 10) HELP DESK



## Terms of Service

Effective 6/1/2024

- a) **Technical Problems:** In the case of technical problems You must make all reasonable efforts to investigate and diagnose problems before contacting COSTA. If You still need technical help, please check the support provided on the Website or email us at support@inukshuk.online
- b) **Service availability:** While COSTA intends that the COSTA Services should be available from 9:00am to 6:00pm MST during business days, it is possible that on occasions the Services may be unavailable to permit maintenance or other development activity to take place. If for any reason COSTA has to interrupt the COSTA Services for longer periods than COSTA would normally expect, COSTA will use reasonable endeavors to publish in advance details of such activity on the Website.

### 11) ARBITRATION CLAUSE AND CLASS ACTION WAIVER – IMPORTANT – PLEASE REVIEW AS THIS AFFECTS YOUR LEGAL RIGHTS

- A) YOU AGREE THAT ALL DISPUTES BETWEEN YOU AND US (WHETHER OR NOT SUCH DISPUTE INVOLVES A THIRD PARTY) WITH REGARD TO YOUR RELATIONSHIP WITH US, INCLUDING WITHOUT LIMITATION DISPUTES RELATED TO THESE TERMS OF USE, YOUR USE OF THE COSTA SERVICES, AND/OR RIGHTS OF PRIVACY AND/OR PUBLICITY, WILL BE RESOLVED EXCLUSIVELY BY BINDING ARBITRATION WITH THE JUDICIAL ARBITER GROUP OF DENVER, COLORADO, IN ACCORDANCE WITH THE RULES OF THE AMERICAN ARBITRATION ASSOCIATION BY ONE COMMERCIAL ARBITRATOR WITH SUBSTANTIAL EXPERIENCE IN RESOLVING ONLINE AGREEMENT DISPUTES, WHO SHALL BE SELECTED FROM THE APPROPRIATE LIST OF ARBITRATORS IN ACCORDANCE WITH SUCH RULES. BOTH PARTIES SHALL PAY ONE HALF OF APPLICABLE ADVANCE DEPOSITS AND FEES, AND FAILURE TO DO SO WILL ENTITLE THE NON-BREACHING PARTY TO DEFAULT JUDGMENT. IN THE EVENT OF ANY FAILURE TO AGREE UPON THE ARBITER, JAG SHALL SELECT THE APPLICABLE ARBITER. ANY ISSUE CONCERNING THE EXTENT TO WHICH ANY DISPUTE IS SUBJECT TO ARBITRATION, OR ANY DISPUTE CONCERNING THE APPLICABILITY, INTERPRETATION, OR ENFORCEABILITY OF THESE DISPUTE RESOLUTION PROCEDURES, INCLUDING ANY CONTENTION THAT ALL OR PART OF THESE PROCEDURES IS INVALID OR UNENFORCEABLE, SHALL BE GOVERNED BY THE FEDERAL ARBITRATION ACT AND RESOLVED BY THE ARBITRATOR. BY OPERATION OF THIS PROVISION, THE PARTIES AGREE TO FOREGO LITIGATION OVER SUCH DISPUTES IN ANY COURT OF COMPETENT JURISDICTION. ARBITRATION SHALL TAKE PLACE IN DENVER, COLORADO. THE ARBITRATOR SHALL HAVE NO POWER TO AWARD NON-MONETARY OR EQUITABLE RELIEF OF ANY SORT. DAMAGES THAT ARE INCONSISTENT WITH ANY APPLICABLE AGREEMENT BETWEEN THE PARTIES, THAT ARE PUNITIVE IN NATURE, OR THAT ARE NOT MEASURED BY THE PREVAILING PARTY'S ACTUAL DAMAGES SHALL BE UNAVAILABLE IN ARBITRATION OR ANY OTHER FORUM. IN NO EVENT, EVEN IF ANY OTHER PORTION OF THESE PROVISIONS IS HELD TO BE INVALID OR UNENFORCEABLE, SHALL THE ARBITRATOR HAVE THE POWER TO MAKE AN AWARD OR IMPOSE A REMEDY THAT COULD NOT BE MADE OR IMPOSED BY A COURT DECIDING THE MATTER IN THE SAME JURISDICTION. JUDGMENT UPON THE AWARD RENDERED BY SUCH ARBITRATOR MAY BE ENTERED IN ANY COURT OF COMPETENT JURISDICTION. NOTWITHSTANDING THE FOREGOING OBLIGATION TO ARBITRATE DISPUTES, EACH PARTY SHALL HAVE THE RIGHT TO PURSUE INJUNCTIVE OR OTHER EQUITABLE RELIEF AT ANY TIME, FROM ANY COURT OF COMPETENT JURISDICTION. WITH RESPECT TO CLAIMS NOT PROPERLY SUBJECT TO THE EXCLUSIVE ARBITRATION CLAUSE ABOVE, THE PARTIES HEREBY EXCLUSIVELY AND IRREVOCABLY SUBMIT TO, AND WAIVE ANY OBJECTION AGAINST, THE PERSONAL JURISDICTION AND VENUE OF THE UNITED STATES DISTRICT COURT



## Terms of Service

Effective 6/1/2024

FOR THE DISTRICT OF COLORADO, AND THE STATE COURTS OF THE STATE OF COLORADO LOCATED IN THE COUNTY OF JEFFERSON, COLORADO. DISCOVERY AND RIGHTS TO APPEAL IN ARBITRATION ARE GENERALLY MORE LIMITED THAN IN A LAWSUIT, AND OTHER RIGHTS THAT YOU AND WE WOULD HAVE IN COURT MAY NOT BE AVAILABLE IN ARBITRATION. IN THE EVENT THAT COSTA PREVAILS IN ANY PROCEEDING, WHETHER BROUGHT BY YOU OR COSTA, IN CONNECTION WITH THESE TERMS OF USE OR THE COSTA SERVICES, COSTA WILL BE ENTITLED TO RECEIVE ITS COSTS, EXPERT WITNESS FEES AND REASONABLE ATTORNEY'S FEES, INCLUDING COSTS AND FEES ON APPEAL.

- B) NEITHER YOU NOR COSTA WILL PARTICIPATE IN A CLASS ACTION OR CLASS-WIDE ARBITRATION FOR ANY CLAIMS COVERED BY THIS AGREEMENT TO ARBITRATE. YOU ARE GIVING UP YOUR RIGHT TO PARTICIPATE AS A CLASS REPRESENTATIVE OR CLASS MEMBER ON ANY CLASS CLAIM YOU MAY HAVE AGAINST US INCLUDING ANY RIGHT TO CLASS ARBITRATION OR ANY CONSOLIDATION OF INDIVIDUAL ARBITRATIONS. YOU AGREE NOT TO PARTICIPATE IN THIRD PARTY CLAIMS OR IN ANY REPRESENTATIVE CAPACITY.
- c) Any provision of applicable law notwithstanding, the arbitrator will not have authority to award damages, remedies or awards that conflict with these Terms. You agree that regardless of any statute or law to the contrary, any claim or cause of action arising out of, related to or connected with the use of the Services or these Terms must be filed within one (1) year after such claim of action arose or be forever barred. If the prohibition against class actions and other claims brought on behalf of third parties contained above is found to be unenforceable, then all of the preceding language in this Arbitration Clause & Class Action Waiver section will be null and void. This arbitration agreement will survive the termination of Your relationship with us.

### 12) ADDITIONAL TERMS RELATING TO TAX SERVICES

- a) Tax preparation services are not currently available directly from COSTA. You must engage a Tax Preparer, Accountant or CPA for tax preparation. You may also choose to prepare your own, at your own risk.

### 13) USE OF INDEPENDENT CONTRACTORS AND THIRD PARTIES

- a) You acknowledge and agree that the COSTA Services may be performed by an Independent Contractor or Third Party firm (each, a "Contractor"). You understand that each Contractor is a separate, distinct and independent legal entity and is not a partner, principal, agent or affiliate of COSTA and COSTA is not a partner, principal, agent or affiliate of any Contractor, unless otherwise specifically identified as such in writing.
- b) You further acknowledge and agree that COSTA Parties may have access to confidential information from offshore locations, and that COSTA uses third parties within the United States to provide at COSTA's direction administrative, clerical or analytical services to COSTA. These third parties may in the performance of such services have access to Your confidential information. COSTA represents to You that with respect to each Contractor, COSTA has technical, legal and/or other safeguards, measures and controls in place to protect confidential information of You from unauthorized disclosure or use. Each Contractor shall be solely responsible to You for their failure to comply with such protections.
- c) Accordingly, Your agreement above extends to disclosure, ability to access, and use of Your confidential information by the parties and for the purposes set forth in these Terms.



## Terms of Service

Effective 6/1/2024

- d) Any services performed by a Contractor shall be performed in accordance with the Terms, but COSTA shall remain responsible to You for the performance of the COSTA Services.

### 14) GENERAL

- a) Entire agreement: These Terms, which as stated above incorporate by reference the Privacy Policy and any additional or amended terms and conditions applicable to the Services, constitute the entire agreement between you and us with respect to the COSTA Services, and supersede all prior or contemporaneous communications and proposals (whether oral, written or electronic) between You and us with respect to the Services.
- b) Modification: COSTA reserves the right, in its sole discretion, to modify or replace any of these Terms, or change, suspend, or discontinue the COSTA Services (including without limitation, the availability of any feature, database, or content) at any time by posting a notice on the Website or by sending You notice through the COSTA Services, via e-mail or by another appropriate means of electronic communication. We may also impose limits on certain features and services or restrict Your access to parts or all of the COSTA Services without notice or liability. While we will timely provide notice of modifications, it is also Your responsibility to check these Terms periodically for changes. Your continued use of the COSTA Services following notification of any changes to these Terms constitutes acceptance of those changes, which will apply to Your continued use of the COSTA Services going forward. Your use of the COSTA Services is subject to the Terms in effect at the time of such use.
- c) Force majeure: COSTA shall not be liable for any failure to perform its obligations hereunder where such failure results from any cause beyond our reasonable control, including, without limitation, mechanical, electronic or communications failure or degradation.
- d) Assignment: These Terms are personal to You, and You may not assign, transfer or sublicense (except as expressly permitted hereunder) Your license and/or right hereunder without COSTA's prior written consent. COSTA may assign, transfer or delegate any of its rights and obligations hereunder without consent.
- e) Agency: No agency, partnership, joint venture, or employment relationship is created as a result of these Terms.
- f) No Waiver: Our failure to enforce any part of these Terms shall not constitute a waiver of our right to later enforce that or any other part of these Terms. Waiver of compliance in any particular instance does not mean that we will waive compliance in the future. In order for any waiver of compliance with these Terms to be binding, we must provide You with written notice of such waiver through one of our authorized representatives.
- g) Heading: The section and paragraph headings in these Terms are for convenience only and shall not affect their interpretation.
- h) Governing law and jurisdiction: These Terms shall be governed by construed in accordance with the laws of the State of Colorado, including its conflict of law rules, and the laws of the United States.
- i) Severability: If any provision of these Terms is found to be unenforceable or invalid, that provision will be limited or eliminated to the minimum extent necessary so that these Terms will otherwise remain in full force and effect and enforceable. The failure of either party to exercise in any respect any right provided for herein shall not be deemed a waiver of any further rights hereunder.



## Terms of Service

Effective 6/1/2024

- j) Notices: Any notice given under these Terms by either party to the other must be in writing by email and will be deemed to have been given on transmission. Notices to COSTA must be sent to support@inukshuk.online or to any other email address notified by email to You by COSTA. Notices to You will be sent to the email address which You provided when setting up Your access to the COSTA Services.

By clicking “Agree” and/or accessing or using the COSTA Services, you acknowledge that you have read and agree to be bound by these Terms of Service. YOUR USE OF THE COSTA SERVICES CONSTITUTES YOUR ACCEPTANCE OF ALL OF THE PROVISIONS OF THESE TERMS OF SERVICE. IF YOU ARE UNWILLING TO BE BOUND BY THESE TERMS OF SERVICE, DO NOT USE THE COSTA SERVICES.

*Last updated 06/01/2024*