

## IDENTITY PRODUCT NOTES (VERSION 1.1)

The terms contained in these Identity Product Notes apply to the product known as "Identity (W-8/W-9)" in addition to the terms of the main body of the Thomson Reuters Governance, Risk and Compliance General Terms and Conditions referred to in the attached Order Form ("General Terms and Conditions"), the Software Schedule and, where applicable, the Professional Services Schedule.

### 1. DEFINITIONS

1.1. In these Identity Product Notes, the following capitalized terms have the following meanings:

**"End User"** means those customers of the Client who require access to the Product in order to access the W-8 and W-9 series of forms, complete them and submit them to the Client via the functionality of the Product;

**"Product"** means the product known as "Identity (W-8/W-9)";

**"Online Document Collection Site"** means that part of the Product which is accessible to End Users for the sole purpose of enabling End Users to access the W-8 and W-9 series of forms, complete them and submit them to the Client.

### 2. AMENDMENTS TO THE MAIN BODY OF THE TERMS AND CONDITIONS IN RESPECT OF THE PRODUCT ONLY

2.1. In respect of the Product only, the following amendments to the main body of the General Terms of Conditions are made:

2.1.1. New clause 2.1.4 shall be inserted as follows:

"2.1.4 Identity (W-8/W-9), the Identity Product Notes shall apply in addition to these Terms and Conditions."

2.1.2. New clause 3.1.4 shall be inserted as follows:

"itself, at its own cost, provide, maintain and support the servers, operating systems and all required third party applications which comply with the minimum operating specifications in respect of the Product as may be notified by TR from time to time in writing or where no such minimum operating specifications have been notified by TR, that such servers, operating systems and all third party applications are sufficient to allow its Users to access and use the Product.

2.1.3. New clause 3.5A shall be inserted as follows:

"3.5A All users of the Product who are employees of the Client shall be deemed to be Full Users. The number of Full Users included in the Fees shall be capped as set out in the Order Form and Client shall provide TR with a declaration on every anniversary of the Effective Date if the number of Full Users exceeds this cap. If the number of Full Users declared exceeds the number of Full Users set out on the Order Form, TR reserves the right to invoice Client for the cost of any additional Full Users. For the avoidance of doubt Client shall not be entitled to any refund in the event the number of Full Users falls below the number set out on the Order Form or any subsequent increase in that number agreed between the parties from time to time."

2.1.4. The definition of Full User shall be deleted and replaced with the following:

"Full User" means a Named User employee of Client or any contractor or agent of Client using the Product solely to perform services for or to discharge functions on behalf of Client who has access to all features of the Product and is permitted to use the Product within the scope of the License Level, Business Activity, and, where applicable, at the Site and in accordance with any other restrictions or limitations identified in the Order Form. When identified in an Order Form or other mutually agreed documentation, Full Users may also include employees, contractors or agents of Client Affiliates on the same basis.

2.1.5. The definition of "Login Details" shall be deleted and replaced with the following:

"Login Details" means the unique user name and password used by Full Users to access the Product and/or Client's IP address (as notified by Client in writing from time to time) required by TR to validate access and other details (technical or otherwise) concerning access to the Product and its login process; the Login Details shall be considered TR's Confidential Information;"

2.1.6. The definition of Permitted Records" shall be deleted and replaced with the following:

“Permitted Records” means the maximum number of legal entities whose data are permitted to be loaded into the Product by Client as set out on the Order Form.

2.1.7. The definition of User shall be deleted and replaced with the following:

“User” means Full Users and End Users.

2.1.8. Clauses 2.3.4, 2.4 of the General Terms and Conditions shall only apply to Full Users and not to End Users.

2.1.9. The licence grant set out in paragraph 2.1 of the Software Schedule shall only be for the benefit of Full Users and not End Users.

### **3. GRANT OF LICENCE TO END USERS**

3.1. Subject to clause 3.2 herein, Client shall, during the Term, be permitted to allow End Users to access and use the Online Document Collection Site for the sole purpose of enabling End Users to access the W-8 and W-9 series of forms, complete them and submit them to the Client via the functionality of the Product. For the avoidance of doubt, End Users are not permitted to access any other part of the Product other than the Online Document Collection Site.

3.2. Using the functionality of the Product, it shall be Client’s responsibility to itself create a unique user name and password to be issued to each of its End Users to enable the End Users to access the Product pursuant to this clause 3 (“End User Passwords”). Client is solely responsible for maintaining security of the End User Passwords and is also responsible for all access to and use of the Product by Users and End Users or by means of End User Passwords, whether or not Client has knowledge of or authorises such access and use.

3.3. The permission for End Users to access the Online Document Collection Site to End Users set out in clause 3.1 above is granted on the basis that Client shall cause such End Users to comply with the terms of use set out in clause 3.4 of the Agreement. Client shall be responsible for any breach of the Agreement caused by such End Users and shall indemnify and hold TR harmless against any liability (including without limitation, reasonable attorneys’ fees, penalties and interest) arising directly or indirectly from any suit, claim or proceeding brought against TR by any party in connection with such End User’s use of the Product..

3.4. Client shall have sole responsibility for notifying End Users of any notice given by TR pursuant to Client pursuant to clause 2.3.2 of the Terms and Conditions.

### **4. DISCLAIMER**

4.1. Client and End User assume sole responsibility and entire risk as to the suitability and results obtained from use of the Product, including but not limited to the Product as customised in accordance with clause 6 below, and any decisions made or actions taken based on the information contained in or generated by the said Product. Client understands and agrees that results obtained from use of and TR support received concerning said Product (i) will not, under any circumstances, be considered tax, legal, financial or accounting advice and it would be advisable for Client/End User to obtain such advice from its lawyer, accountant, or tax or other business advisor, (ii) do not relieve Client/End User of responsibility, including its responsibility to any third party, for the preparation, content, accuracy and review of, or the appropriate tax and/or accounting treatment of, items reflected on its tax returns or financial statements, and (iii) are intended solely to supplement the knowledge of accounting, tax and other business professionals regarding tax planning, accounting, compliance, and related business matters, and are not meant to replace sound professional judgment or individualised attention of such professionals or Client/End User circumstances.

### **5. PROFESSIONAL RESPONSIBILITY AND INDEMNITY.**

5.1. Although the Product, including but not limited to the Product as customised in accordance with clause 6 below, is a tool to assist Client and End Users in the preparation of, as applicable, tax returns, financial statements and/or other tax and accounting related documents (“Tax Documents”), Client and End Users are solely responsible for the content, elections, accuracy and timely submission of all such Tax Documents. For the avoidance of doubt, Client is solely responsible) for ensuring that any customisations made to the Product in accordance with clause 6, below, allow Client to comply with Client’s obligations to End Users and/or any applicable laws or regulations. Client agrees to defend, at Client’s own expense, indemnify and hold TR harmless against liability (including without limitation,

reasonable attorneys' fees, penalties and interest) arising directly or indirectly from any suit, claim or proceeding brought against TR by any party based upon preparation, submission or filing of Tax Documents through use of TR Products (whether customised or not) by or on behalf of Client or End Users.

## **6. BRANDING AND CUSTOMISATIONS**

- 6.1. The Product is capable of being customised by TR for Client in relation to certain standard elements ("Standard Elements"). Subject to the provisions of this clause 6 and the terms of the Professional Services Schedule, TR shall, where agreed between the parties, provide Professional Services to the Client to customise the Product in accordance with a specification to be agreed between the parties in an SOW in relation to some or all of the Standard Elements and such other customisations which may be agreed between the parties provided that Client shall provide the details of the proposed customisations to TR in such format (including file format) reasonably requested by TR.
- 6.2. Where the Product is to be supplied as "Software as a Service", unless agreed otherwise in an SOW, TR's obligations to customise the Product shall be limited to including the Client's logo and contact details within the Product.
- 6.3. During the Term, Client may request reasonable changes to the customisations already provided by TR pursuant to clauses 6.1 and 6.2 and TR may, subject to the terms of the Professional Services Schedule and the parties agreeing additional fees payable to TR in respect of such Professional Services, comply with those requests in accordance with a timetable to be agreed between the parties.
- 6.4. For the avoidance of doubt Client may not itself undertake any customisation of the Product, whether in respect of branding or otherwise without the prior written permission of TR.
- 6.5. Client shall not alter or remove any trade mark or trade name applied to the Product as delivered to Client (including, without limitation, the legend "Powered by Thomson Reuters Identity (W-8/W-9)" without TR's written permission.
- 6.6. Nothing in this Agreement shall grant to Client any right, title or interest in any trade names or trademarks used by TR in connection with the Product or TR's business and the same are and shall remain the exclusive property of TR. Client will not take any steps to register any trade mark owned by TR and/or used or to be used in connection with the Product, any associated service or TR's business in any country in the world.