

## Worry-Free Audit Support Terms and Conditions

Thank you for purchasing Worry Free Audit Support. We appreciate the opportunity to serve you! This Worry-Free Audit Support Terms and Conditions agreement (“WFAS Agreement”) is between you and HRB Tax Group, Inc. (“Block”, “we”, “us”, or “our”). The Worry-Free Audit Support product (the “WFAS Services”) is available only to Block clients. The WFAS Services are separate from, and in addition to, the H&R Block Maximum Refund Guarantee and any other guarantees.

These Terms and Conditions contain the requirement that all disputes be resolved by individual arbitration unless you opt-out of arbitration, as described below.

### 1.0 WFAS SERVICES DESCRIPTION

**1.1 Availability.** The WFAS Services is only available if you successfully file your personal federal income tax return or personal state income tax return or both using the H&R Block Online Software (the “Software”). The WFAS Services applies only to your 2020 individual federal tax return.

**1.2 Services Description.** The WFAS Services will provide you with tax authority notice support and in-person audit support and representation for the life of the return (typically 3 years from the date you file and pay for your tax return).

**1.3 Process.** If a Revenue Authority sends a notice to you regarding a personal federal or state income tax return prepared and filed by you with the Software, call 1-855-536-6504 within sixty (60) days of receiving notice from the Revenue Authority and an H&R Block representative will assist you with responding to the notice and offer to provide you with an H&R Block agent to represent you if you are audited. Agents do not provide legal representation. You may be required to grant a Power of Attorney to the agent in order to receive audit representation.

### 2.0 CLIENT RESPONSIBILITIES

**3.1 Sign and Pay.** The WFAS Services are only available after you sign these terms and conditions and we receive payment for the WFAS Services.

**3.2 Provide Information.** You must provide us with full and accurate personal information that we require to provide or supply you with one or more of the benefits associated with the WFAS Services which may include, without limitation your name, address, telephone number, email address, Social Security number and other personal information. If we are unable to obtain the required personal information from you, or if you do not take required steps outlined below, the services or benefits that you receive through the WFAS Services may be limited or reduced.

**3.3 Tax Payment.** YOU HAVE THE OBLIGATION TO PAY ALL YOUR TAX LIABILITY FOR CURRENT AND FUTURE TAX YEARS, INCLUDING PAYMENT OF THE WITHHOLDINGS AND QUARTERLY ESTIMATED TAX PAYMENTS, AND TO COMPLY WITH ALL FILING REQUIREMENTS DURING AND SUBSEQUENT TO OUR WFAS SERVICES.

**3.4 Request WFAS Services.** Before you receive WFAS Services, you must request the WFAS Services by performing the following:

- a) call us at 1-855-536-6504 before November 1, 2024;
- b) promptly provide us with copies of your federal income tax return and any notice received from the IRS or a Tax Authority; and
- c) provide us with proof of your purchase of the WFAS Services.
- d) notify Block within 60 days from the date of the initial notice of any government notice regarding such tax returns prior to any call, conference or audit with any government agency. **If you don't contact us within 60 days from the date of your first notice, your claim may be denied.**

### 3.0 WFAS SERVICE LIMITATIONS

**2.1 No Transfer.** The WFAS Services cannot be transferred to others.

**2.2 Not Available.** The WFAS Services are not available for:

- (a) business returns; or
- (b) you if you are under eighteen (18) years of age.

**2.3 Not Legal Representation.** You understand and agree that we are not engaged in rendering legal services or other advice, and the WFAS Services are not legal services or advice.

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**2.4 No Guarantee.** You understand and acknowledge that the WFAS Services may not be sufficient to fully resolve your tax problems.

**2.5 No Independent Verification.** You understand that we are relying upon information provided by you and Tax Authorities, and we do not independently verify information provided by you or the Tax Authorities. However, we may ask you for further clarification and expect you to provide that clarification promptly and candidly.

**2.6 Information not timely received.** We assume no responsibility for adverse consequences due to your failure to provide information to us or the Tax Authorities in a timely fashion.

**2.7 Must Perform Duties.** We are not responsible for providing any services under the WFAS Services if you fail to fully comply with any of your Duties listed in Section 3.

### 4.0 DISCLAIMER OF WARRANTIES

UNLESS OTHERWISE EXPLICITLY STATED, BLOCK, FOR ITSELF AND ITS SUPPLIERS, MAKES NO EXPRESS, IMPLIED OR STATUTORY REPRESENTATIONS, WARRANTIES, OR GUARANTEES IN CONNECTION WITH THE WFAS SERVICES, RELATING TO THE QUALITY, SUITABILITY, TRUTH, ACCURACY OR COMPLETENESS OF ANY INFORMATION OR MATERIAL CONTAINED OR PRESENTED IN OR THROUGH THE WFAS SERVICES. UNLESS OTHERWISE EXPLICITLY STATED, TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAW, THE WFAS SERVICES, AND ANY INFORMATION OR MATERIAL CONTAINED OR PRESENTED THROUGH THE SERVICES IS PROVIDED TO YOU ON AN "AS IS," "AS AVAILABLE" AND "WHERE-IS" BASIS WITH NO WARRANTY OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, OR NON-INFRINGEMENT OF THIRD-PARTY RIGHTS. WE DO NOT PROVIDE ANY WARRANTIES AGAINST VIRUSES, SPYWARE OR MALWARE THAT MAY BE INSTALLED ON YOUR COMPUTER. SOME STATES, INCLUDING NEW JERSEY, DO NOT ALLOW EXCLUSIONS OR LIMITATIONS OF IMPLIED WARRANTIES. IF YOU LIVE IN ONE OF THESE STATES, THE ABOVE LIMITATIONS DO NOT APPLY TO YOU AND IN SUCH CASE, ANY IMPLIED WARRANTIES ARE LIMITED IN DURATION TO THE MINIMUM PERMISSIBLE UNDER APPLICABLE LAW FROM THE DATE YOU FIRST RECEIVED THE PLAN.

### 5.0 LIMITATION OF LIABILITY

IN NO EVENT SHALL WE BE LIABLE FOR ANY SPECIAL, CONSEQUENTIAL, INCIDENTAL, INDIRECT OR PUNITIVE DAMAGES FOR ANY CAUSE OF ACTION, WHETHER IN CONTRACT, TORT (INCLUDING NEGLIGENCE), EVEN IF WE HAVE BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. CONSEQUENTIAL DAMAGES INCLUDE, BUT ARE NOT LIMITED TO, LOST PROFITS, LOST REVENUES AND LOST BUSINESS OPPORTUNITIES, WHETHER YOU WERE OR SHOULD HAVE BEEN AWARE OF THE POSSIBILITY OF THESE DAMAGES. IN NO EVENT SHALL OUR TOTAL CUMULATIVE LIABILITY HEREUNDER EXCEED THE AMOUNTS PAID BY YOU FOR THE WFAS SERVICES. SOME STATES, INCLUDING NEW JERSEY, DO NOT ALLOW THE EXCLUSION OR LIMITATION OF INCIDENTAL OR CONSEQUENTIAL DAMAGES. IF YOU LIVE IN ONE OF THESE STATES, THE ABOVE LIMITATION OR EXCLUSION DOES NOT APPLY TO YOU.

### 6.0 WFAS SERVICES CANCELLATION AND REFUNDS

If for any reason you are not satisfied with these terms, you may cancel WFAS Services **and obtain a full refund of the fee you paid for the WFAS Services.** Call 1-855-897-8639 within seven (7) days from the date of purchase.

### 7.0 ARBITRATION IF A DISPUTE ARISES

All disputes and claims between you and Block shall be resolved as set forth in the Arbitration Agreement contained in the Online Service Agreement between you and Block, unless you opt out of arbitration as provided in the Arbitration Agreement. The Arbitration Agreement and procedure to opt out of arbitration are set forth in the section of the Online Service Agreement titled "ARBITRATION IF A DISPUTE ARISES" ("ARBITRATION AGREEMENT") which is hereby incorporated by reference.