Last Updated: 7/10/26

2026 Drake Software License and Non-Disclosure Agreement

This 2026 DRAKE SOFTWARE LICENSE AND NON-DISCLOSURE AGREEMENT ("Agreement") is between Drake Software, LLC ("Drake") and Licensee (as defined below).

PLEASE READ THIS CAREFULLY. This Agreement is effective immediately upon opening, installing or using the Software, whichever occurs first, and shall remain in force until terminated. Should this Agreement be terminated for any reason, including Drake's termination for Licensee's failure to comply with these terms and conditions, Licensee shall destroy or return to Drake the original and any copies of the Software, including partial copies, in any and all forms, with a written statement that such destruction or return of the Software has been accomplished or in the case of Web Based Application, shall immediately cease all use of the Software.

1. **Definitions**

   a. **Approved Banking Partner** – A provider of Bank Products which has been approved by Drake to offer Bank Products to Licensees of the Software.
   b. **Authorized User** – Any person at a Site whom Licensee has authorized to use the Software and has assumed responsibility for compliance with this Agreement.
   c. **Automated Means**– Scripts, bots, robotic process automation, artificial intelligence agents, scraping tools, or other automated technologies that interact with the Software.
   d. **Bank Products** – Tax refund related settlement products, also known as "financial products," including but not limited to refund transfers (also known as RACs, RTs, bonuses, etc.), refund advances, and any other products that involve a settlement of tax preparation or other fees from the proceeds of taxpayers' refunds and/or advance funds to taxpayer in anticipation of repayment from the proceeds of the tax refund.
   e. **Contact** – The designated individual representative of Licensee, authorized to act on behalf of Licensee in all matters relating to this Agreement. Such designation is made in writing to Drake either as part of the execution of this Agreement or by other methods that are prescribed and approved by Drake.
   f. **Desktop Application** – The Software installed on a personal computer or local area network, for example, Drake Tax, 1040 and Drake Tax Pro.
   g. **Documentation** -- Drake's user manual relating to the Software provided by Drake to Licensee electronically in the Software and available on the Drake website, and such other information on the use or operation of the Software as provided by Drake to the Licensee from time to time.
   h. **EFIN** – Electronic Filing Identification Number assigned by the Internal Revenue Service ("IRS").
   i. **License Fee** – The license or subscription fee paid by Licensee for the use of the Software.
   j. **Licensee** – The individual or entity that has or is responsible for remittance of payment of the License Fee to Drake and is responsible for compliance with this Agreement. The individual executing this Agreement on behalf of the Licensee and all Authorized Users must be at least 18

years of age or older (or have reached the age of majority in the jurisdiction where they reside).

k. **Online Account** – The account of Licensee accessed via the web and hosted by Drake.
l. **Practice** – a professional tax preparation practice owned and/or operated by a Tax Preparer.
m. **Site** – A fixed physical business location of Licensee from which Authorized Users perform professional tax preparation services and originate the electronic submission of Tax Returns using the Software. A Site must correspond to a legitimate business location of Licensee associated with Licensee's EFIN.
n. **Software** – The applications offered by Drake for the commercial preparation of Tax Returns, scanning and storing documents, electronic filing of Tax Returns and processing of Bank Products. The Software includes without limitation the software embodied by the Desktop Application, Web Based Applications, and Trial Software. **Software, as used in this Agreement, refers to tax year 2026 Software only and does not apply to other versions of the software, which shall be governed by the applicable tax year license**.
o. **Tax Preparer** – An individual authorized under applicable law to prepare federal or state tax returns for compensation and who possesses a valid IRS Preparer Tax Identification Number ("PTIN") or other required regulatory credential.
p. **Tax Returns** – The federal and state individual and business tax return forms offered through the Software for calculating and reporting tax information to the IRS, state(s) and other tax agencies.
q. **Taxpayer Data** – Any information that is obtained by Licensee or used by Licensee in the preparation of a Tax Return.
r. **Trial Software** – A version of the Software, which is not for commercial purposes, but for the sole purpose of evaluating the prospect of licensing the Software.
s. **Updates**- Any updates, bug fixes, patches, or other error corrections to the Software that Drake generally makes available free of charge to all licensees of the Software.
t. **Web Based Applications** – A version of the Software including Drake Tax Online, accessed online via a web browser as further described in Section 11 below.

2. **Grant of License**

The Software is a proprietary product of Drake. It is licensed, not sold, and is licensed only on the condition that Licensee agrees to the terms and conditions of this Agreement. In consideration of and upon receipt of payment of the License Fee by Licensee, Drake grants to Licensee a non-exclusive, non-transferable, limited license to use the Software and Documentation subject to the terms and conditions of this Agreement. Drake reserves the right to limit use of the license to the United States of America. This license grants Licensee no right to sub-license or in any way provide or make available the Software to a third party including, without limitation, any third-party systems or software through Automated Means. Unless expressly authorized by Drake in writing, reselling, charging separate fees for the Software, or representing the authorization to sell or license the Software on behalf of Drake is strictly prohibited.

3. **Conditions**

a. **Installation Limitations** – A separate licensed copy of the Software must be purchased for each EFIN that is used to log in and transmit Tax Returns. Except as expressly provided in Section 11,

(i) Licensee shall limit the use of the Software to one Site per license and (ii) the Software must be registered to a particular Site and may only be used by Authorized Users primarily working out of such Site. Upon request, Licensee agrees to provide to Drake complete records of the location of any Site, and the number of copies of the Software in use at that Site. This Agreement specifically prohibits access of the Software remotely from non-licensed Sites, with all remote usage requiring an additional license and Authorized User for each remote location outside the Site. Each Authorized User must primarily perform tax preparation activities from a Licensed Site associated with Licensee. Licensee shall maintain accurate records of the physical locations where Authorized Users access or utilize the Software.

b. **Hosting** – Using a hosting service does not relieve Licensee of any of its obligations under this Agreement, unless specifically agreed to in writing by Drake. Installing, uploading or otherwise using the Software on a server with remote access, including the Internet, will require a separate license for each Site accessing the Software. Drake reserves the right to audit and approve any third-party hosting service for compliance with this Agreement. Authorized Users may access the Software only from devices owned, managed, or controlled by Licensee.
c. **Non-disclosure** – LICENSEE SHALL NOT PROVIDE OR DISCLOSE OR OTHERWISE MAKE AVAILABLE THE SOFTWARE, OR ANY PORTION THEREOF IN ANY FORM TO ANY THIRD PARTY. LICENSEE SHALL EXERCISE DUE CARE IN PROTECTING ALL OWNERSHIP RIGHTS AND TRADE SECRETS OF DRAKE. All pricing and other financial aspects of this Agreement are CONFIDENTIAL and may not be shared with any third party except with the express written consent of Drake.
d. **Non-use of Drake Intellectual Property** – Without the prior written consent of Drake, which Drake may withhold in its sole discretion, Licensee may not use for marketing, advertising or any other purpose the names "Drake," "Drake Software," any derivative thereof, any trademark or logo of Drake or any affiliate, or any other Intellectual Property or property rights of Drake.
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    - **Professional Use Restriction**. The Software may be used only by Licensee and its Authorized Users for the commercial preparation and electronic filing of Tax Returns and processing of Bank Products as part of Licensee's Practice.
    - **Automated Access and Artificial Intelligence Restrictions**. Licensee shall not access, use, or interact with the Software through Automated Means without the prior written authorization of Drake. Licensee shall also not use the Software, or any data or output generated by the Software, to train, develop, improve, or operate artificial intelligence or machine learning systems.
    - **Automated Platforms and Backend Processing Prohibition**. Licensee shall not use the Software to operate, power, support, or enable any automated tax preparation system, consumer-facing tax filing platform, website or application, self-service or automated tax preparation application, application programming interface (API), or other backend processing service that allows third parties to prepare or file Tax Returns using the Software.
    - UNLESS EXPRESSLY AUTHORIZED HEREIN, ALL OTHER USES ARE EXPRESSLY PROHIBITED.
f. **Geographic Restrictions** – Drake does not market the Software to individuals residing in the United Kingdom, Switzerland or European Economic Area ("EEA") and the Software is not intended for use inside the United Kingdom, Switzerland and EEA. By using the Software, Licensee agrees not to collect data from individuals residing inside the United Kingdom,

Switzerland or EEA and understands and agrees that any data or information transferred to Drake will be processed and stored in the United States and subject to United States law.

g. **Updates** – Drake may notify Licensee of any Updates released by Drake for the Software licensed hereunder. Any such Updates shall be subject to the terms of this Agreement and any other Drake terms, conditions and charges. ONLY REGISTERED LICENSEES WILL BE OFFERED ANY SUCH UPDATES. **Drake reserves the right to require Licensee to download and install Updates to the Software. If Licensee does not comply with this requirement, Drake may, in its sole discretion, take any action Drake deems appropriate, including limiting or terminating Licensee's use of the Software until Updates are installed.**
h. **Auto Installation of Software**. Licensee authorizes Drake to automatically download and install the initial release of the Software for a new tax year on Licensee's systems, provided that (a) Licensee has the prior-year version of the Software installed, and (b) valid login credentials for Licensee's account have been entered or stored on such system. Such installation may occur when the Software becomes generally available. Licensee acknowledges and agrees that such automatic installation is part of the Software delivery and Update process and is necessary to ensure timely access, functionality, and compliance with applicable requirements.
i. **Intellectual Property Ownership** – The Software and various trademarks, service marks and trade names ("Intellectual Property") are the sole and exclusive property of Drake, and may be protected by copyright, trade secret and other intellectual property laws. Any use of Drake's Intellectual Property without Drake's express written consent is prohibited.

4. **Licensee Responsibilities**

a. Licensee understands and agrees that all decisions regarding the tax treatment of items reflected on Tax Returns prepared by Licensee using the Software are made solely by Licensee and that use of the Software does not relieve Licensee of responsibility for the preparation, accuracy, content, and review of such Tax Returns.
b. Licensee acknowledges that Licensee does not rely upon Drake for advice regarding the appropriate tax treatment of items reflected on Tax Returns prepared and/or processed using the Software. Licensee will review any computations made by the Software and satisfy Licensee that those computations and reporting are correct.
c. Licensee is responsible for the keying of all information accurately into the Software, including but not limited to direct deposit information as it pertains to taxpayers' data for receiving refunds.
d. Licensee agrees to abide by and comply with all applicable regulations and laws (including, but not limited to, IRS regulations and publications) which pertain to the commercial preparation and electronic filing of Tax Returns, as well as their disclosure and use. **It is a violation of this Agreement AND applicable law for Licensee to falsely indicate to Drake that Licensee has obtained taxpayer's Internal Revenue Code Section 7216 compliant "Consent to Disclose" or "Consent to Use" Taxpayer Data. Such violation will be grounds for immediate termination of this Agreement.**
e. Licensee agrees not to use the Software or any of Drake's services for any illegal, fraudulent or otherwise improper purpose. This may include, but is not limited to, misrepresenting taxpayer information, falsely representing identities, activities that may circumvent security measures, technical or regulatory requirements or other IRS or State non-compliant activities. If it is

determined, in Drake's sole discretion, Licensee is non-compliant with this Section 4(e), or Licensee has attempted to misrepresent, mislead or otherwise provide false representation(s) as to its compliance with this or any other provision of this Agreement, Licensee shall forfeit all rights to use the Software or services of Drake provided in this Agreement, including but not limited to, any rights to refunds of any monies paid to Drake.

f. Licensee acknowledges and agrees that (i) it is Licensee's responsibility to implement and maintain appropriate security measures and promptly notify Drake of any compromise that may impact the Software, (ii) if Drake reasonably determines that Licensee has been exposed to a data breach, ransomware attack, or other security event that Drake (A) may immediately, and without notice, restrict, suspend, or terminate the license and/or this Agreement, in whole or in part, and (B) prior to restoring a license and/or Agreement impacted by (A) above, may require Licensee to provide a written attestation, reasonably acceptable to Drake, certifying that the underlying cause has been resolved along with the remedial steps taken, and (C) shall not be liable for any resulting costs, damages, or losses, of any kind, incurred by Licensee flowing from the data breach, ransomware attack, or other security event and/or Drake's response thereto.
g. Licensee is solely responsible for the backup and retention of all data, including all Taxpayer Data.
h. Licensee agrees to provide Drake a copy of Licensee's completed E-File Application Summary, or other documentation required by Drake regarding ownership of an EFIN used with the Software by Licensee, prior to using the electronic filing services of Drake. Licensee (i) understands that in order to use the electronic filing services of Drake or the IRS that a valid EFIN must be obtained and maintained as current from the IRS and (ii) represents and warrants that it will maintain a valid EFIN while accessing and using the Software.
i. Licensee shall be responsible for acquiring and maintaining an information technology infrastructure with sufficient capabilities to operate the Software and comply with all provisions of this Agreement.
j. Licensee shall not decompile, reverse assemble, or reverse engineer any Software or other information disclosed to Licensee hereunder.
k. Licensee shall be responsible for complying with all export controls relating to the Software.
l. Licensee shall be responsible to safeguard and prevent unauthorized access to Taxpayer Data. Licensee shall be responsible to secure usernames and passwords that allow access to Taxpayer Data and will promptly notify Drake of any unauthorized use or if such usernames or passwords are lost or stolen.
m. Licensee acknowledges that by using a computer system and the Software to prepare and transmit Tax Returns electronically, Licensee consents to the disclosure of all information relating to its use of the computer system and the Software to generate Tax Returns and to the electronic transmission of Tax Returns to the state and/or federal agency as applicable under existing law.
n. Licensee acknowledges and consents to Drake's collection through use of the Software of non-Tax Return related data and information, including IP address, device and system identifications, and other information required by Drake for its internal business purposes, fraud prevention, data privacy, and maintaining the security and integrity of the tax system and/or the Software.
o. Each Tax Return prepared using the Software must be prepared, reviewed, and approved by a qualified Tax Preparer prior to filing.

5. **Bank Products**

a. To the extent Licensee offers Bank Products to taxpayers, Licensee shall use an Approved Banking Partner to process all Bank Products for taxpayers served by Licensee Sites and will comply with all terms of Drake's Bank Products Enrollment Agreement and the Approved Banking Partner's terms and conditions applicable to Licensee, with such terms incorporated into this Agreement by reference. PLEASE NOTE: TRANSMITTING TAX RETURNS NOT IN COMPLIANCE WITH THIS SECTION 5 WILL BE CAUSE FOR IMMEDIATE TERMINATION OF THIS AGREEMENT AND MAY REPRESENT A VIOLATION OF SECTION 4(E) FOR NON-IRS OR STATE COMPLIANT ACTIVITY AND CIRCUMVENTING SECURITY MEASURES. Drake reserves the right to charge Licensee additional fees for any Bank Products processed not in compliance with this Agreement.

b. Licensee understands and agrees that fees may be charged by Drake and the Approved Banking Partner for Tax Returns processed with Bank Products. Fees may be withheld for each funded Bank Product, and deducted from the proceeds due to the taxpayer. These fees are subject to change without notice and are more fully described in the Bank Products Enrollment Agreement. Licensee agrees to obtain proper approval from the taxpayer for withholding all applicable fees from the proceeds of the taxpayer's refund. Licensee understands and agrees that Bank Product availability, related software pricing and fees may vary by state and are subject to change in accordance with regulatory requirements, at Drake's sole determination.

6. **Term and Termination**

a. **Term.** This Agreement begins on the date installed or downloaded and, unless terminated earlier pursuant to any of the Agreement's express provisions, will continue, for online versions of the Software, for so long as Drake makes the Software available on its website and, for downloaded versions of the Software, for so long as the Licensee has access to and uses the Software (the "**Term**"). Licensee acknowledges that use of the Software after October 31st of the calendar year following the tax year associated with the license may be subject to limitations in functionality or additional requirements, in Drake's sole discretion. Licensee further acknowledges and agrees that Drake may, after a period of time and in its sole discretion, retire or discontinue certain functionality within the software such as any web-based connectivity and online services. For the purpose of clarity, following termination, Licensee will not receive technical support or Updates, and the download file will not be available through Drake.

b. **Termination for Cause**. Drake may terminate Licensee's rights under this Agreement immediately and without notice if Licensee fails to comply with any term or condition, including but not limited to, accessing or using the Software outside the United States in violation of the geographic restrictions set forth in this Agreement, use of unauthorized Bank Products or other misuse of the Software, automated technologies or artificial intelligence agents to access or interact with the Software without Drake's authorization, or permitting unauthorized third parties or automated systems to access or use the Software. If terminated for cause, the license granted pursuant to this Agreement will immediately cease and Licensee shall promptly uninstall the Software from all computer(s) and/or networks, return the Software to Drake and destroy all backup copies.

c. **Other Termination**. Drake, in its sole discretion, may terminate this Agreement or suspend or otherwise limit the use of the Software by and including, but not limited to, suspending

electronic filing of Tax Returns by Licensee upon (i) breach of any of Licensee's obligations under this Agreement, including but not limited to the commission or alleged commission of fraud or violation of laws or regulations, which may in Drake's sole discretion compromise the integrity and reputation of the IRS E-file program and/or Drake; (ii) Licensee or any party affiliated with Licensee becoming the subject(s) of an investigation or legal action by any regulatory authority, or at the direction of any governmental agency, legal authority or court order; and/or (iii) Licensee or any party affiliated with Licensee violating professional conduct, including but not limited to abuse, harassment, and/or profanity to Drake, its employees or contractors.

d. **Suspension**. Drake reserves the right to limit or deny Licensee access to the Software and features of the Software, including electronic filing of Tax Returns, accessing Licensee data in the Software, processing of Bank Products or other functionality, if Drake determines in Drake's sole discretion, that Licensee has violated any provision of this Agreement or transmissions or communications originating from or affiliated in any way with Licensee are potentially fraudulent data or represent fraudulent activity, or may have been affected by malware, denial-of-service attacks, originate from an insufficiently secure environment or similar security or system failures, or are otherwise compromised or could represent data or transmissions which could put at risk Drake's security, Drake's participation in the IRS E-File program, Drake's relationships with third party program providers, or the availability of Drake's websites, computer systems, web services or the Software.
e. This Agreement applies only to the tax year 2026 version of the Software and DOES NOT constitute an offer or in any way guarantee the availability, now or ever, of any other Drake products or versions to Licensee.
f. **Effect of Termination**. Upon expiration or earlier termination of this Agreement, including termination for cause by Drake, the license granted hereunder will also terminate, and, without limiting Licensee's obligations under the Agreement, Licensee shall cease using, and if applicable, delete all copies, including partial copies, in any and all forms, of the Software and Documentation and upon request certify in writing via email to Drake that such destruction or return of the Software has been accomplished. Additionally, upon such termination Drake may disable Licensee access protocols to the Software and delete all Licensee data, other than information retained according to applicable law (including IRS requirements) or on Drake's data or server backup or archival processes. No expiration or termination will affect Licensee's obligation to pay all Fees that may have become due before such expiration or termination or entitle Licensee to any refund. This section and the following sections: Definitions, Conditions, Licensee Responsibilities, Bank Products, Term and Termination, Representations of Licensee, Web Based Applications, Filing Services, Refunds, Taxes and Fees, Privacy Notice and Terms of Service; Compliance with Laws, Indemnification of Drake, Representations and Warranties of Drake and Limitations of Liability, Amendment, Modification and Waiver, Consent to Electronic Communications, Governing Law and Dispute Resolution, Other Products Provided by Drake, Other Third-Party Products and Services Offered by Drake, Notice, and Other Terms survive any termination or expiration of this Agreement. No other provisions of this Agreement survive the expiration or earlier termination of this Agreement.
g. **Support** – All support services are governed by this Agreement and Drake's Support Services Disclosure, available at https://www.drakesoftware.com/teamviewer and incorporated into this Agreement. Drake reserves the right to limit support to the current tax year's Software, and to current Licensees.

7. **Representations of Licensee**

a. Licensee will use the Software solely for the purposes in Section 1(m) in accordance with the terms and conditions of this Agreement. Any other use of the Software is EXPRESSLY PROHIBITED.
b. Licensee will comply with all federal, state and other applicable laws, rules, and regulations.
c. Licensee represents to Drake that the information provided to Drake by Licensee concerning the EFIN, firm name, owner name, Contact, phone number, address, and all other identifying information of Licensee is correct and accurate. Any changes to this information must be provided to Drake in writing within thirty (30) days of changing.
d. Licensee represents to Drake that it has the full right, power, and authority to enter into and perform its obligations and grant the rights, licenses, consents, and authorizations it grants or is required to grant under this Agreement.
e. Licensee represents to Drake that it is duly organized, validly existing, and in good standing as a corporation or other entity under the laws of the jurisdiction of its incorporation or other organization.
f. Licensee shall not upload or otherwise transmit any software or other technology which permits unauthorized access or disables, destroys, or otherwise harms the Software or any property of Drake.
g. Licensee shall implement reasonable and appropriate safeguards to protect Taxpayer Data against unauthorized access. Licensee shall be responsible to secure usernames and passwords that allow access to Taxpayer Data.
h. Licensee agrees to comply with all system requirements as posted:

   For Desktop Application at: https://www.drakesoftware.com/pdf/sysreq2026.pdf ;
   For Web Based Applications at: http://www.drakesoftware.com/pdf/dtosysreq2026.pdf

i. Licensee agrees to notify Drake (in accordance with Section 26 below) within two (2) business days if any one of the foregoing representations is breached or no longer valid or applicable.

8. **Modifications and Updates to the Software**

Drake has the right at any time and for any reason to modify, Update, or discontinue any aspect or feature of the Software, including but not limited to its content, functionality, the equipment needed for its use or its pricing. Any such modifications or Updates shall be subject to the terms of this Agreement and any other applicable Drake terms, conditions or charges. Drake is not responsible for the late filing of your client's Tax Returns due to such modification, Update, or discontinuation, and you acknowledge that you should file your client's Tax Returns as early as possible to meet any filing deadlines.

9. **Beta Features and Services**

a. From time to time, Drake may make available beta, pilot, preview, test, limited release, or pre-release features, services, functionality, or applications, including beta functionality within or related to Web Based Applications such as Drake Tax Online ("Beta Services"). Beta Services are made available for evaluation and testing purposes and may not be generally available to all

licensees. Drake may determine eligibility for Beta Services in its sole discretion and may revoke, modify, limit, suspend, or discontinue access to any Beta Services at any time, with or without notice. Beta Services may be incomplete, may contain errors, and may not operate without interruption.

b. Licensee's access to and use of Beta Services is subject to this Agreement, Drake's Terms of Service, Drake's Privacy Notice, and any additional beta terms, notices, eligibility requirements, or instructions presented by Drake. Drake may require Licensee to affirmatively opt in to Beta Services before access is enabled. Unless Drake expressly states otherwise in writing, Beta Services are provided "as is," without warranties of any kind, and Drake does not guarantee that any Beta Services will be included in, or operate in the same manner as, any generally available version of the Software. Drake has no obligation to provide maintenance, technical support, service levels, corrections, updates, or workarounds for Beta Services unless Drake expressly agrees otherwise in writing.

c. Licensee remains solely responsible for reviewing all Tax Returns, documents, calculations, outputs, communications, and other information prepared, processed, transmitted, or generated through Beta Services before filing, sending, signing, or otherwise relying on them. Licensee is responsible for obtaining and maintaining all notices, consents, authorizations, and approvals required for Licensee's use of Taxpayer Data or other data with Beta Services, including any required under Internal Revenue Code Section 7216 and applicable privacy laws. Licensee is also responsible for maintaining appropriate backups and copies of all Taxpayer Data, documents, and other information used with Beta Services. Drake is not responsible for any loss, corruption, or deletion of data arising from use of Beta Services, except to the extent expressly required by applicable law.

d. Beta Services, related documentation, communications, performance information, screenshots, and other non-public information about Beta Services are Drake confidential information and may not be disclosed, published, or shared with any third party without Drake's prior written consent. If Licensee or any Authorized User provides comments, suggestions, ideas, enhancement requests, or other feedback regarding Beta Services, Drake may use that feedback to improve its products and/or services without restriction or compensation.

10. **Trial Software**

If Licensee is using the Trial Software, all provisions of this Agreement will apply, except as modified by this Section. The Trial Software will have certain limitations, including but not limited to the inability to electronically file, produce or process live Tax Returns. It is to be used for evaluation purposes only, and not for commercial purposes. To use the Software for commercial purposes, Licensee must purchase a valid license for the fully functional Software.

11. **Web Based Applications**

a. In consideration of and upon receipt of payment of the License Fee by Licensee, which includes User Access for a single User, and subject to the term and conditions set forth in this Section 11, Drake grants to Licensee a non-exclusive, non-transferable, limited license to use the Web Based

Application at such time as it is generally available, solely as permitted by this Agreement and any other applicable terms as described herein.

b. Web Based Applications purchased on a "return" basis ("Subscription License") ARE NOT subject to the Site restrictions set forth in Section 3(a).
c. Web Based Applications purchased per Site ("Site License") ARE subject to the Site restrictions set forth in Section 3(a).
d. This Agreement does not grant Licensee access to Drake's Software, data, or property other than for the purposes of using the applicable Web Based Application.
e. Licensee acknowledges and accepts the terms and conditions of this Agreement by using the Web Based Applications.
f. The License may be renewed at any time once the opportunity to renew is made available by Drake and prior to December 31, 2027 subject to the payment of the then current License Fee (each a "Renewal"). Such Renewal includes User Access for a single user, preparation and filing of 2027 Tax Returns, and preparation and filing of prior year Tax Returns ("Prior Year Access"); provided that Licensee has licensed and paid for such Prior Year Access. Such Prior Year Access will be subject to and governed by the applicable Drake Software License and Non-Disclosure Agreement. For example, if Licensee purchased access to the Web Based Application for tax year 2026 and renews access for tax year 2027, such Renewal shall include access to the Web Based Application for filing tax year 2026 Tax Returns for an additional year; provided that such access for filing tax year 2026 Tax Returns will be governed by this Agreement while the access for tax year 2027 will be subject to the 2027 Drake Software License and Non-Disclosure Agreement. However, if Licensee purchases access to the Web Based Application for tax year 2027 but has not purchased access for tax year 2026, such access will be limited to tax year 2027.
g. If Licensee does not renew its License as described above, Drake may immediately revoke access to the Web Based Application and shall have no obligation to store or provide access to Licensee's data, including Taxpayer Data in the Web Based Application ("User Data"). **LICENSEE SHOULD ENSURE THAT ALL USER DATA HAS BEEN DOWNLOADED OR RETRIEVED PRIOR TO SUCH EXPIRATION OR TERMINATION. FAILURE TO DO SO MAY RESULT IN A LOSS OF SUCH USER DATA.** Notwithstanding the above, Drake may extend the time to retrieve User Data or reactivate the License, at Drake's sole discretion, upon written request by Licensee. However additional fees may apply.
h. User Access to the Web Based Applications. Access to the Web Based Application ("User Access") is subject to payment of an annual user access fee ("User Access Fee") per User. User Access for a single User is included as part of the License Fee with purchase of the Software; User Access for additional users ("Additional Users") can be purchased on a per user basis. User Access Fees are charged on an annual basis and are not prorated. User Access Fees for Additional Users are in addition to the License Fee. Unless renewed as set forth in subsection 11(f) above, User Access to the Web Based Application will expire on December 31, 2027. User Access may be renewed at any time once the opportunity to renew is made available by Drake and prior to December 31, 2027 subject to the payment of the then current User Access Fee (each a "Renewal"). Such Renewal includes User Access for preparation and filing 2027 Tax Returns and applicable Prior Year Access as described in Section 11(f).
i. If Licensee does not renew User Access for its Additional Users, Drake may immediately revoke those Additional Users' access to the Web Based Application.
j. Drake reserves the right to place additional limitations on the Web Based Applications, including limiting access to the 1040 series, 1120-S series, and 1065 series of forms.

k. Unless licensed or purchased separately, licensing the Web Based Applications does not grant to Licensee the right to use any other Drake products, including the Desktop Applications.
l. Licensee agrees not to provide access to the Web Based Applications to any party other than Authorized Users under Licensee's Online Account.
m. Licensee must maintain the confidentiality of all user names, IDs and passwords ("User Credentials") for the Web Based Applications. Only Authorized Users are authorized to use the User Credentials associated with such Authorized User, and no Authorized Users shall permit or allow other people to have access to or use the same. Licensee is responsible for all actions, access and charges incurred under such User Credentials, including any actions taken by any Authorized User.
n. Licensee is responsible for providing, at its expense, all connections and equipment necessary to access the Web Based Applications.
o. The availability of the Web Based Applications may be subject to interruption and delay.

12. **Upgrade Options**

a. Prior to the initial release of the applicable tax year software (typically around the first week of December), Licensee may upgrade by purchasing the new Software application license.
b. If Licensee is using a Desktop Application version of the Software under the Pay Per Return (PPR) option, Licensee's upgrade options are as set forth in Exhibit A.
c. Drake may make certain product upgrade options available from within Licensee's Account based on products purchased by Licensee.
d. Drake may change the upgrade options and terms at any time. The upgrade options are not available for the Web Based Application. Changing from any package to a lower-priced package, such as changing from a Drake Tax Pro unlimited package to PPR or a multi-user version to a single-user version, is NOT ALLOWED.

13. **Filing Services**

a. All use of the Service is subject to reasonable and customary use by a Practice. Drake may review or monitor Licensee's usage of the Software to determine compliance with license limitations. Following such a review, Drake reserves the right, in its sole discretion, to limit or deny Licensee access to the Software and features of the Software or to terminate the Licensee's rights under this Agreement.
b. When using the Software, Licensee may choose to file Tax Returns electronically or by printing and manually filing the Tax Returns. If Licensee has not purchased a version of the Software that includes unlimited return filing, filing Tax Returns is subject to a separate pay-per-return ("PPR") charge in advance of preparing and either electronically filing or printing and manually filing a Tax Return in the form of a return unit ("Return Unit"). Return Units may be purchased, either on an individual basis or in bulk, throughout the tax season. Return Units will be active once Licensee downloads the Software, and available for e-file after e-filing capabilities are released in January 2027. Unused Return Units shall expire on December 31, 2029. Notwithstanding any indication in the Software to the contrary, purchased but unused Return Units have no monetary value, before or after their expiration.

c. When filing returns electronically, Licensee's taxpayer clients' Tax Returns will be forwarded to Drake's electronic filing center, where it will be converted to and stored in a standardized format and then transmitted to the applicable federal or state taxing authority. Drake does not guarantee that the taxing authority will accept Tax Returns due to circumstances beyond Drake's control (including but not limited to incorrect taxpayer or Licensee information, malfunction of the taxing authority's system, etc.). Licensee is responsible for verifying the status of all Tax Returns to confirm that they have been received and accepted by the applicable taxing authority and, if necessary, for printing and filing the returns manually. The IRS requires Drake to notify it in connection with the electronic filing of Licensee's taxpayer clients' Tax Returns of the internet protocol address of the computer from which the return originated and whether the email address of the person electronically filing the return has been collected and other fraud elements, as required by the IRS and/or State agency. By using the Software to prepare and submit Tax Returns, Licensee consents to the disclosure to the IRS and any other tax or revenue authority of all information pertaining to Licensee's use of the Software.

14. **Refunds**

Please see the Drake Refund Policy at https://www.drakesoftware.com/refundpolicy.pdf

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111 Technology Drive
Franklin, NC 28734
legal@drakesoftware.com

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