

Drake Audit Defense

Client Terms and Conditions

Last Updated: July 15, 2026

These Drake Audit Defense Client Terms and Conditions (these “**Terms**”) govern the audit assistance and support services (the “**Service**”) made available by Drake Software, LLC (“**Drake Software**,” “**we**,” “**our**,” or “**us**”) to eligible clients of professional tax preparers, firms, electronic return originators, and other professional customers that use eligible Drake Software professional tax preparation software or services. As used in these Terms, “**you**,” “**your**” or “**Client**” mean the taxpayer for whom the Service was purchased, enrolled, or otherwise made available through a Tax Preparer for Your Return. By enrolling in, accessing, using or accepting the Service, you agree to these Terms.

These Terms apply only to the specific return for which the Service was purchased, enrolled or otherwise made available to you through your Tax Preparer.

In addition to these Terms, your use of the Service is subject to the [Drake Software Terms of Service](#) and any other terms presented to you in connection with your Drake Software account or the Service (collectively, the “**Platform Terms**”), which are hereby incorporated by reference as if fully stated herein. If there is a conflict between these Terms and the applicable Platform Terms, these Terms will control solely with respect to the Service.

Important Notice Regarding Arbitration and Class Action Waiver

THE PLATFORM TERMS CONTAIN IMPORTANT PROVISIONS GOVERNING HOW DISPUTES BETWEEN YOU AND DRAKE SOFTWARE ARE RESOLVED, INCLUDING MANDATORY INDIVIDUAL ARBITRATION, A CLASS ACTION WAIVER, LIMITATIONS ON LIABILITY, AND WAIVER OF JURY TRIAL RIGHTS. BY ENROLLING IN, ACCESSING, OR USING THE SERVICE, YOU AGREE TO THOSE PROVISIONS.

Definitions

For purposes of these Terms:

“**Audit**” means written inquiry, review, request for information, notice, proposed adjustment or similar tax compliance matter initiated by a Taxing Authority relating to Your Return.

“**Audit Notice**” means a written notice, letter, request for information, proposed adjustment, assessment notice, or other written communication issued by a Taxing Authority relating to an Audit of Your Return.

“**Service**” means the audit assistance and audit defense services described in these Terms.

“Software” means the applicable and eligible Drake Software professional tax software or service used by your Tax Preparer to prepare and file Your Return.

“Tax Preparer” means the professional tax preparer, firm, electronic return originator, or other professional customer that prepared Your Return and through whom the Service was purchased, enrolled, or otherwise made available.

“Tax Professional” means a credentialed tax professional, including an enrolled agent, CPA, attorney, or other authorized representative selected by Drake Software or its service provider.

“Taxing Authority” means the IRS or applicable state taxing authority.

“Your Return” means the tax year 2026 federal income tax return, and if applicable the associated state income tax return, for which the Service was purchased, enrolled, or otherwise made available to you through your Tax Preparer, provided that Drake Software determines the return is eligible for the Service.

How the Service Works

Subject to these Terms, the Service is available to help you respond to certain IRS and state income tax Audit Notices relating to Your Return. If you receive an Audit Notice related to Your Return that you believe may be covered by the Service, you or your Tax Preparer, must contact Drake Software, within 30 days of receiving the Audit Notice, through the support channel, online portal, or other intake process designated by Drake Software and provide a complete copy of the Audit Notice and related correspondence. Drake Software may also request a copy of Your Return, supporting tax documents, proof of identity, authorization forms, and any other information reasonably needed to determine eligibility and provide the Service.

Drake Software will review your submission to determine whether the matter is eligible for coverage. If eligible, Drake Software may provide the Service directly to you, through your Tax Preparer, or through other communications involving you, your Tax Preparer, Drake Software’s service providers, and any assigned Tax Professional or authorized representative, as Drake Software determines appropriate and authorized.

You remain responsible for timely responding to Drake Software and providing all requested information. Submitting an Audit Notice does not guarantee coverage unless Drake Software confirms the matter is eligible under these Terms.

Authorizations and Communications with Your Tax Preparer.

To receive the Service, you may be required to complete and sign certain authorization forms, including IRS Form 2848, IRS Form 8821, similar state forms, tax information authorizations, consents to disclose or other documentation authorizing Drake Software its designated representative, or your Tax Preparer to communicate regarding Your Return, Audit Notice or a Service matter.

Drake Software may require documentation satisfactory to Drake Software before sharing your tax information with your Tax Preparer or allowing your Tax Preparer to participate in the Service on your behalf. Drake Software may decline to share information with your Tax Preparer, or may require your direct participation, if Drake Software determines that authorization is missing, insufficient, expired, revoked, unclear, or otherwise inadequate.

Your Tax Preparer is not Drake Software's employee, agent, representative, or subcontractor. Drake Software is not responsible for your Tax Preparer's tax preparation services, advice, communications, fees, acts, omissions, errors, negligence, misconduct, or failure to comply with applicable law or professional standards.

The Service may be purchased, enrolled, or otherwise made available through your Tax Preparer, subject to Drake Software's eligibility requirements, enrollment procedures, and the terms applicable between Drake Software and your Tax Preparer. Drake Software may change the Drake Software professional software, return types, tax years, coverage models, or enrollment procedures eligible for use with the Service.

Drake Software may provide the Service directly or through affiliates, contractors, service providers, or other third parties acting on behalf of Drake Software.

Drake Software and its service providers may use artificial intelligence ("AI") tools, including machine learning, automation tools, and other technology-assisted processes provided by third parties ("**AI Tools**") to deliver and improve the Service, including for intake, document processing, notice classification, workflow routing, drafting assistance, customer and Tax Preparer communications, quality review, and related operational functions. These AI Tools are used to assist Drake Software personnel and Tax Professionals in providing the Service and for certain communications may not involve human review in every instance, but any use that relates to tax liability or calculations will always include human review. When AI tools are used to provide the Service, the information entered into the AI tool may be used to train, modify, improve, or fine-tune our instance of the applicable AI tool, but will not be used to train third-party instances of large language models.

You acknowledge that the Service does not guarantee any particular outcome, reduction in tax, or favorable resolution of any Audit. Drake Software may decline or discontinue the Service where continued representation would violate applicable law, professional standards, licensing requirements, or these Terms.

General Terms and Conditions of the Service

1. Scope of Services.

Subject to these Terms, depending on the nature of the Audit and your eligibility for coverage, the Service may include:

- reviewing Audit Notices and related correspondence;
- explaining the Audit process and requested documentation;

- assisting you or your Tax Preparer in gathering and organizing supporting documentation;
- preparing written responses to the applicable Taxing Authority;
- communicating with the applicable Taxing Authority on your behalf where authorized, including through communications involving your Tax Preparer where Drake Software determines appropriate and authorized;
- providing remote administrative representation in connection with an eligible Audit;
- providing general guidance and remote assistance with tax-related identity verification or identity theft matters directly related to Your Return, including IRS or state income tax authority identity verification notices, identity theft affidavits, and similar tax authority forms or procedures as further described in these Terms;
- providing assistance and general information guidance for tax debt relief options directly related to Your Return or eligible Audit, including installment agreements, offers in compromise, penalty abatement, tax liens, wage garnishment relief, and other available administrative collection alternatives, as Drake Software determines appropriate and as further described in these Terms; and
- providing other related audit assistance services that Drake Software may make available, in its discretion, as a part of the Service.

The Service may be provided directly to you, through your Tax Preparer, or through a combination of communications involving Drake Software, you, your Tax Preparer, Drake Software's service providers, and any assigned Tax Professional or authorized representative, as Drake Software determines appropriate and authorized.

The Service is limited to remote assistance and remote administrative representation for eligible IRS or state income tax Audits, unless Drake Software expressly agrees otherwise in writing.

The Service is available subject to the availability of our team of Tax Professionals. More than one Tax Professional may work on Your Return and non-tax professionals and other authorized representatives may assist in the process of collecting your documents, scheduling any contact with you, reviewing your documentation and the applicable Audit Notice.

2. Eligibility

The Service applies only to Your Return and only if the Service was properly purchased, enrolled, or otherwise made available to you through your Tax Preparer before the first Audit Notice for that return was issued. Drake Software may determine eligibility for the Service in its sole discretion. A return is not eligible for the Service unless it has been filed with and accepted or acknowledged by the applicable Taxing Authority.

3. Service Limitations and Exclusions. The Service is limited to the audit assistance and remote administrative representation services expressly described in these Terms.

The Service is not insurance and does not guarantee any particular outcome, reduction in tax, or favorable resolution of any Audit.

Unless Drake Software expressly agrees otherwise in writing, the Service does not include:

- returns not expressly designated by Drake Software as eligible for Service coverage;
- returns not prepared and filed by your Tax Preparer through the Software;
- returns that are rejected by the IRS or state taxing authority;
- returns related to previous tax years;
- returns that were prepared, filed, purchased, enrolled or offered in violation of these Terms or the Platform Terms, the terms applicable between Drake Software and your Tax Preparer or applicable law;
- returns involving foreign reporting obligations, including FBAR or FATCA reporting;
- 1040-NR, or 990 returns;
- local, city and county returns;
- returns containing or prepared using fraudulent, misleading, intentionally omitted, inaccurate, or incomplete information;
- returns filed after the applicable tax filing deadline without a valid extension;
- returns not actually filed with the applicable Taxing Authority;
- in-person attendance at any Taxing Authority office, customer location, hearing, conference, interview, or other physical location;
- payment or reimbursement of taxes, penalties or interest owed;
- legal advice, attorney-client representation in any judicial proceeding, including United States Tax Court, federal district court, bankruptcy court, criminal court, appellate court, or state court proceedings;
- representation requiring licensed legal counsel where Drake Software reasonably determines that attorney representation is necessary or appropriate;
- preparation or filing of amended returns;
- bookkeeping, accounting reconstruction, creation of missing records, appraisals, valuations, or expert witness services;
- collection representation, offers in compromise, bankruptcy matters, garnishment defense, levy defense, lien matters, or long-term collection assistance, except as expressly stated in these Terms;
- payroll, sales, use, property, gift, excise, franchise, gross receipts, or foreign tax matters;
- matters involving tax shelters, listed transactions, or abusive tax avoidance transactions, or income from illegal activity;
- financial, investment, or accounting advice;

- any guarantee that the Audit will result in a favorable outcome;
- matters involving suspected fraud, tax evasion, money laundering, willful misconduct or criminal investigations or criminal tax defense;
- Audits initiated before the Service purchased, enrolled, or otherwise made available for Your Return;
- situations where you or Your Tax Preparer fail to cooperate or timely provide requested information, documentation, authorization or participation needed to provide the Service including in Section 5 (Your Responsibilities);
- frivolous tax positions or constitutional tax protestor arguments;
- Audits involving ownership interests in partnerships, S corporations, trusts, or other pass-through entities not covered by the Service;
- matters outside the jurisdiction of U.S. federal or state income tax authorities;
- Audits relating to tax years or returns not covered by the Service;
- any services not specifically described in these Terms;
- any matter where Drake Software reasonably determines continued representation is impracticable, unsafe, abusive, unethical, or unlawful;
- matters where Drake Software determines that your Tax Preparer lacks sufficient authorization to communicate with Drake Software, receive your information, or participate in the Service on your behalf;
- disputes between you and your Tax Preparer, including disputes regarding tax preparation services, fees, markups, refunds, disclosures, Bank Products, or your Tax Preparer's acts or omissions; or
- any failure by your Tax Preparer to properly purchase, enroll, offer, administer, or describe the Service, except to the extent Drake Software determines that the Service was properly made available for Your Return under these Terms.

Drake Software reserves the right to determine eligibility for and scope of the Service coverage in its sole discretion.

Drake Software may decline or discontinue services where continuing representation would violate applicable law, professional standards, ethical obligations, or licensing requirements.

Additionally, Drake Software may limit, decline, suspend, or discontinue Services if Drake Software determines that the matter cannot reasonably be handled through remote assistance or remote administrative representation, or if continued assistance would be impractical, unsafe, unethical, unlawful, or inconsistent with applicable professional standards.

4. Coverage Period.

Coverage begins on the date the Service is purchased, enrolled, or otherwise made available for Your Return through your Tax Preparer and continues through the expiration of the applicable statute of limitations for Your Return, unless earlier terminated under these Terms (“**Coverage Period**”).

Unless otherwise required by law or stated in your purchase confirmation, the Coverage Period generally expires:

- three (3) years after the filing date for the applicable Your Return; or
- such longer or shorter period as may apply under applicable law.

Coverage applies only to Audit Notices for Your Return first issued during the Coverage Period.

5. Your Responsibilities.

To receive the Service, you agree to:

- promptly notify Drake Software or your Tax Preparer of any Audit Notice, and in no case later than thirty (30) days after receipt;
- provide complete, accurate, and timely information and documentation requested by Drake Software or your Tax Preparer (as required by applicable law or the Audit Notice, but no less than thirty (30) days after receipt of a request from Drake Software) and documentation requested by Drake Software or the assigned Tax Professional or authorized representative;
- cooperate fully with Drake Software, your Tax Preparer, Drake Software affiliated entities and third-party service providers and the assigned Tax Professional;
- review all submissions before they are sent to a Taxing Authority;
- execute any required IRS Form 2848, Form 8821, state power of attorney, or similar authorization;
- authorize Drake Software to communicate with your Tax Preparer regarding Your Return, Audit Notice, and Service matter where Drake Software determines such authorization is appropriate or required;
- promptly notify Drake Software if you revoke your Tax Preparer’s authority to participate in the Service or communicate with Drake Software on your behalf;
- maintain adequate records supporting items reported on Your Return;
- timely pay all taxes, penalties, and interest ultimately determined to be due; and
- refrain from directly negotiating with a Taxing Authority on matters assigned to Drake Software unless otherwise instructed by Drake Software.

Failure to comply with these requirements may result in suspension or termination of the Service.

6. Authorizations, Power of Attorney, and Representation.

To receive representation services, you may be required to execute IRS Form 2848, Form 8821, or similar state authorization forms appointing Drake Software's designated representative.

You authorize Drake Software and its representatives to receive and review tax information relating to the covered matter, communicate with Taxing Authorities on your behalf, prepare and submit responses and supporting documentation, and take other actions reasonably necessary to provide the Service. Drake Software may communicate with your Tax Preparer regarding these activities where Drake Software determines such communication is authorized and appropriate.

Drake Software may assign one or more Tax Professionals to your matter based on licensing, experience, workload, or subject matter expertise.

If Drake Software reasonably determines that a matter requires representation by legal counsel, including but not limited to matters involving litigation, criminal exposure, privileged legal advice, or court proceedings, Drake Software may terminate further representation under the Service. In such event:

- you will be solely responsible for retaining legal counsel at your own expense; and
- Drake Software will reasonably cooperate in transferring the applicable administrative file and relevant records to your designated attorney upon receipt of appropriate authorization.

No settlement, concession, or binding resolution will be accepted without your authorization.

7. No Legal Services or Attorney-Client Relationship.

Your Tax Preparer is not authorized to modify these Terms, expand the Service, or make any representation, warranty, or commitment on Drake Software's behalf.

Unless expressly stated otherwise in writing, the Service does not constitute a law firm engagement and does not create an attorney-client relationship.

Although attorneys may participate in providing certain services, the Service primarily involves tax representation and audit assistance services.

Nothing in the Service should be construed as:

- legal advice;
- financial advice;
- investment advice; or
- a guarantee regarding the outcome of any Audit.

8. Accuracy of Information.

Drake Software and its representatives may rely entirely on the information and documentation provided by you, or your Tax Preparer.

You acknowledge and agree that:

- Drake Software is not responsible for independently auditing or verifying your information;
- you remain solely responsible for the accuracy and completeness of Your Return and for reviewing any information submitted on your behalf;
- Drake Software may request additional clarification or documentation but is not obligated to discover omissions or inaccuracies; and
- any inaccurate, incomplete, or misleading information may result in denial or termination of the Service.
- Drake Software is not responsible for any error, omission, act, or failure by your Tax Preparer in preparing or filing Your Return or communicating information to Drake Software.

9. Tax Debt Relief Assistance.

If an eligible Audit or Your Return results in, or is associated with, a balance due, Drake Software may provide general informational guidance and assistance related to tax debt relief options, including installment agreements, offers in compromise, penalty abatement, tax liens, wage garnishment relief, and other administrative collection alternatives, as Drake Software determines appropriate.

Tax debt relief assistance is subject to your eligibility under applicable IRS or state requirements, your timely cooperation, and your submission of all requested financial information, tax records, authorization forms, and supporting documentation. Drake Software does not guarantee that any installment agreement, offer in compromise, penalty abatement, lien relief, garnishment relief, innocent spouse relief, or other tax debt relief option will be accepted or approved. Drake Software may communicate with your Tax Preparer regarding tax debt relief assistance where Drake Software determines such communication is authorized and appropriate.

10. Tax-Related Identity Verification and Identity Theft Assistance.

The Service may include general guidance and remote assistance with tax-related identity verification or identity theft matters directly related to Your Return, including IRS or state income tax authority identity verification notices, identity theft affidavits, and similar tax authority forms or procedures. Drake Software may explain the applicable process, help identify relevant forms or documentation, assist the customer in preparing for communications with the applicable Taxing Authority, and, where authorized and deemed appropriate by Drake Software, communicate with the applicable Taxing Authority on your behalf. You remain responsible for verifying your own identity, providing required identification documents, and participating in any call, online process, interview, or other communication required by the Taxing Authority. Drake Software may communicate with your Tax Preparer regarding these matters where Drake Software determines such communication is authorized and appropriate.

11. Fees; Refunds; Non-transferability.

The Service may be purchased, enrolled, or otherwise made available through your Tax Preparer. Any amounts you pay to your Tax Preparer for the Service, tax preparation, Bank Products, or related services are between you and your Tax Preparer, except to the extent Drake Software expressly states otherwise in writing.

Drake Software is not responsible for any markup, service charge, tax preparation fee, Bank Product fee, refund, discount, rebate, or other amount charged or retained by your Tax Preparer, except as expressly stated in writing by Drake Software.

Unless Drake Software expressly agrees otherwise in writing or applicable law requires otherwise, the Service is nonrefundable once Your Return has been filed, coverage has been enrolled, or the Service has commenced for Your Return.

The Service applies only to Your Return and may not be transferred, assigned, resold, substituted, or applied to another taxpayer, return, account, firm, or practice except as expressly permitted by Drake Software.

12. Termination of the Service.

Drake Software may suspend or terminate your access to the Service immediately upon notice if:

- you breach these Terms or the applicable Platform Terms;
- you fail to cooperate or provide requested information;
- you engage in abusive, threatening, unlawful, or inappropriate conduct;
- Drake Software reasonably suspects fraud or illegal activity;

- continued representation would violate professional obligations or applicable law;
- your Tax Preparer fails to provide required information, documentation, authorization, or cooperation needed to provide the Service;
- your Tax Preparer's enrollment, purchase, or administration of the Service for Your Return was invalid, unauthorized, unpaid, reversed, charged back, or otherwise not completed;
- your Tax Preparer's access to or participation in the Service is suspended or terminated, but only to the extent such suspension or termination affects Drake Software's ability or obligation to provide the Service for Your Return under these Terms; or
- you revoke necessary authorizations required for representation.

Suspension or termination of your Tax Preparer's access to, participation in, or ability to offer, enroll, administer, or use the Service does not automatically terminate the Service for Your Return if Drake Software has received all applicable fees for Your Return, Your Return was otherwise properly enrolled and eligible, and no exclusion applies under these Terms. In that case, Drake Software may continue to provide the Service directly to you, through another Drake Software-designated process, or through another authorized representative, as Drake Software determines appropriate.

If Drake Software has not received all applicable fees for Your Return, or if payment for Your Return is declined, reversed, charged back, disputed, or otherwise not received by Drake Software, Drake Software may deny, suspend, cancel, or terminate the Service for Your Return to the extent permitted by applicable law. In that case, Drake Software may direct you back to your Tax Preparer regarding any questions, disputes, refunds, or claims relating to your Tax Preparer's failure to pay, failure to properly enroll Your Return, or offering, sale, or administration of the Service.

Termination of the Service does not affect your obligation to pay any taxes, penalties, or interest owed to a Taxing Authority.

13. Disclaimer of Warranties.

EXCEPT AS EXPRESSLY PROVIDED IN THESE TERMS, THE SERVICE IS PROVIDED "AS IS" AND "AS AVAILABLE." TO THE MAXIMUM EXTENT PERMITTED BY LAW, DRAKE SOFTWARE DISCLAIMS ALL WARRANTIES, EXPRESS, IMPLIED, OR STATUTORY, INCLUDING WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, TITLE, NON-INFRINGEMENT, AND ANY WARRANTIES ARISING FROM COURSE OF DEALING OR PERFORMANCE.

DRAKE SOFTWARE DOES NOT GUARANTEE:

- ANY PARTICULAR TAX RESULT;
- THAT AN AUDIT WILL BE RESOLVED FAVORABLY;
- THAT A TAXING AUTHORITY WILL ACCEPT ANY POSITION TAKEN ON A RETURN;

- THAT PENALTIES OR INTEREST WILL NOT BE ASSESSED;
- THAT THE SERVICE WILL BE UNINTERRUPTED OR ERROR-FREE;
- THAT YOUR TAX PREPARER PROPERLY PURCHASED, ENROLLED, DESCRIBED, ADMINISTERED, OR OFFERED THE SERVICE;
- THAT ANY AMOUNT CHARGED BY YOUR TAX PREPARER FOR THE SERVICE, INCLUDING ANY MARKUP OR RELATED FEE, WILL BE REFUNDED OR ACCEPTED BY DRAKE SOFTWARE; OR
- THAT DRAKE SOFTWARE WILL COMMUNICATE WITH YOUR TAX PREPARER UNLESS DRAKE SOFTWARE DETERMINES APPROPRIATE AUTHORIZATION EXISTS.

14. Limitation of Liability. TO THE MAXIMUM EXTENT PERMITTED BY LAW, DRAKE SOFTWARE AND ITS AFFILIATES, LICENSORS, SERVICE PROVIDERS, EMPLOYEES, AGENTS, CONTRACTORS, TAX PROFESSIONALS, AND REPRESENTATIVES SHALL NOT BE LIABLE FOR INDIRECT, INCIDENTAL, CONSEQUENTIAL, SPECIAL, EXEMPLARY, OR PUNITIVE DAMAGES; LOST PROFITS; LOST REVENUE; LOSS OF DATA; LOSS OF BUSINESS OPPORTUNITY; TAXES, PENALTIES, INTEREST, FEES, OR OTHER AMOUNTS ASSESSED BY A TAXING AUTHORITY; ACTIONS TAKEN BY A TAXING AUTHORITY; OR DAMAGES ARISING FROM INFORMATION, DOCUMENTS, INSTRUCTIONS, AUTHORIZATIONS, OR CONSENTS PROVIDED OR NOT PROVIDED BY YOU, YOUR TAX PREPARER, OR ANY AUTHORIZED REPRESENTATIVE.

TO THE MAXIMUM EXTENT PERMITTED BY LAW, DRAKE SOFTWARE SHALL NOT BE LIABLE FOR CLAIMS, LOSSES, DAMAGES, COSTS, OR EXPENSES ARISING FROM OR RELATING TO YOUR TAX PREPARER'S TAX PREPARATION SERVICES, ADVICE, ACTS, OMISSIONS, ERRORS, NEGLIGENCE, MISCONDUCT, FEES, MARKUPS, BANK PRODUCT ACTIVITIES, DISCLOSURES, CLIENT COMMUNICATIONS, FAILURE TO PROVIDE REQUIRED TERMS OR AUTHORIZATIONS, FAILURE TO TIMELY OR CORRECTLY ENROLL A RETURN, OR FAILURE TO PROVIDE ACCURATE CLIENT OR RETURN INFORMATION.

TO THE MAXIMUM EXTENT PERMITTED BY LAW, DRAKE SOFTWARE'S TOTAL AGGREGATE LIABILITY ARISING FROM OR RELATING TO THE SERVICE SHALL NOT EXCEED THE AMOUNT PAID TO DRAKE SOFTWARE FOR THE SERVICE FOR YOUR RETURN. NOTHING IN THESE TERMS LIMITS LIABILITY THAT CANNOT LAWFULLY BE LIMITED UNDER APPLICABLE LAW.

15. Governing Law. These Terms are governed by the governing law provisions contained in the applicable Platform Terms.

16. Dispute Resolution. Any dispute arising from or relating to the Service or these Terms shall be governed by the arbitration, dispute resolution, class waiver, and jury waiver provisions contained in the applicable Platform Terms, which are incorporated herein by reference.

17. Changes to the Service. Drake Software may modify these Terms, the Service, eligibility requirements, supported return types, covered tax years, enrollment procedures, service delivery procedures, coverage procedures, or related features or requirements at any time, subject to applicable law. Drake Software may also modify the terms, procedures, or coverage models applicable to Tax Preparers offering or administering the Service. Updated Terms will become effective upon posting or other notice as determined by Drake Software.

Drake Software personnel, service providers, Tax Professionals, sales representatives, support representatives, Tax Preparers, and other personnel are not authorized to modify these Terms or to make any additional representations, commitments, warranties, or obligations binding on Drake Software, unless expressly agreed in writing by an authorized Drake Software representative.

18. Privacy. Information collected in connection with the Service is subject to the [Drake Software Privacy Notice](#). You authorize Drake Software to collect, receive, use, retain, and share information relating to the Service, including your tax return information, Audit Notices, authorizations, documents, contact information, service activity, and communications, as reasonably necessary to provide, administer, support, bill, collect payment for, and improve the Service.

You authorize Drake Software to share information with Drake Software affiliates, service providers, Tax Professionals, authorized representatives, Taxing Authorities, your Tax Preparer, payment processors, Bank Product providers, and other parties reasonably necessary to provide, administer, support, bill, collect payment for, or improve the Service.

Drake Software may communicate directly with you regarding the Service, including coverage, eligibility, enrollment, intake, documentation, authorizations, service delivery, billing-related matters, and related support. Drake Software may also communicate with your Tax Preparer regarding the Service where Drake Software determines that appropriate authorization exists.

19. Entire Agreement. These Terms, together with the applicable Platform Terms, Drake Software Privacy Notice and any Service-specific notice or authorizations presented to you, constitute the entire agreement between you and Drake Software concerning the Service. Your Tax Preparer's separate agreement with Drake Software governs your Tax Preparer's purchase, enrollment, billing, and administration obligations and does not modify these Terms unless Drake Software expressly states otherwise in writing. If any provision of these Terms is invalid or unenforceable under applicable law, then it shall be, to that extent, deemed omitted and the remaining provisions will continue in full force and effect.