

## TERMS OF SERVICE FOR H&R BLOCK TAX SOFTWARE

### FEATURES AND SERVICES

H&R Block may offer additional features and services (the “Services” or individually a “Service”) to you in connection with your use of the H&R Block Tax Software (referred to as “**BLOCK Software**” or “**Software**”). Additional fees may apply, and the Services will be subject to the additional terms and conditions set out below (subject to amendment from time to time at H&R Block’s discretion).

#### IMPORTANT NOTES:

**All purchases of products and services from H&R Block Canada are non-refundable.**

**It is your sole responsibility to keep all records in support of your tax returns, including receipts and other documents. H&R Block assumes no obligations to store your documents other than as may be required by law and business needs.**

**H&R Block does not communicate client tax information by email. You must not send your tax information to the tax expert by email.**

By purchasing or using a Service you are accepting the respective terms and conditions applicable to it, and your use of the Service is conditional on that acceptance. If you do not agree to the terms and conditions, then you may not use the Service.

These terms are to be read in conjunction with H&R Block® Online Tax Software and H&R Block® Remote Tax Expert Services - End-User License Agreement (EULA).

H&R Block’s tax software makes filing your tax return easy and fast so that you can get back to what’s important. It’s easy:

1. Sign into your account or create an account if you’re new to H&R Block’s tax software.
2. Choose one of our tax software packages (**FREE, DELUXE, PREMIER, or SELF-EMPLOYED**).
3. Get started on your tax return!

#### 1. FREE Version

Block’s FREE edition does not provide access to certain tax forms. You must choose a version or edition that includes all of the tax forms you need -- which may require you to upgrade to DELUXE, PREMIER or SELF-EMPLOYED versions of our tax software.

Here are some features that are included in the FREE version or edition of our tax software:

## ***Simple tax returns***

The FREE version handles simple tax scenarios, including:

- Employment income
- Pension income
- Other employment income such as tips
- RRSP contributions
- Childcare expenses
- COVID-19 benefits and re-payments
- Unemployment (EI) and social assistance
- Worker's compensation
- Disability amount
- Canada worker's benefit
- Amount for eligible/infirm dependents
- Tuition, scholarships, bursaries, grants, student loan interest
- Caregiver tax credit
- Disability transfer
- Home accessibility tax credit
- Tax on RESPs and RDSPs
- Tax installment payments
- Age amount

## **AUTO-FILL MY RETURN (AFR) and TÉLÉCHARGEMENT DE DONNÉES FISCALES (TDF)**

The Services may include a feature that allows you to import certain tax-related information from the Canada Revenue Agency (CRA) and Revenu Quebec (RQ). If the import services are available to you, and you choose to use them, you are responsible for verifying the accuracy of the information that is imported. H&R Block bears no responsibility for this information. Should you take advantage of the AFR and/or TDF Services, your relationship concerning the Import Services is with the Canada Revenue Agency and Revenu Quebec and H&R Block disclaims all liability that might arise from your use of the Import Services.

To be able to use the feature you must first activate your My Account with the CRA. Activation of My Account with Revenu Quebec is not necessary to use the TDF service but you will need to provide your Notice of Assessment number in addition to other personal information to retrieve your data.

## **EXPRESS NOTICE OF ASSESSMENT**

The Services may include a feature that allows you to obtain an instant assessment of results from the CRA for your return including a summary of the refund, amount owing,

or a zero balance and deposit information, if applicable. The complete Notice of Assessment (NOA) will be made available within the software upon a schedule dictated by the CRA, typically the next day. Any returns not immediately assessed by the CRA for various reasons outside H&R Blocks' control (return is selected for pre-assessment review, has missing information, or another reason), will only have an NOA after they are assessed. To be able to use the feature you must first activate your My Account with the CRA.

### ***Smart Search***

The **Smart Search** feature helps you search and add slips and forms to your return with a simple click.

### ***Tax saving tips***

Get general tax saving tips throughout while using the software to prepare your return.

## **CARRYFORWARD OF PREVIOUS YEAR TAX DATA**

The BLOCK Software may include a feature (the "Transfer of Last Year's Data") that allows you to import certain tax-related information from previous year tax return files prepared with H&R Block's tax software.

If the Transfer of Last Year's Data is available to you, and you choose to use it, you are responsible for verifying the accuracy of the information that is imported. Block bears no responsibility for this information and the impact it might have on your tax return.

## **2. DELUXE, PREMIER, and SELF-EMPLOYED Versions**

The **DELUXE, PREMIER, and SELF-EMPLOYED** packages combine everything in our **FREE version** with the following advance features and support:

### **TAX RETURN SUMMARY COMPARISON**

Our tax software enables you to do a line-by-line comparison of your current year tax return filing with the immediately preceding year filing. This service is available only if you used our tax software to file the preceding year return. It provides a summary of your tax return explaining how the data you entered in the BLOCK Software impacted your refund amount. You will also be presented with a comparison of your tax return results with last year's tax return. The information provided is based on rules and regulations communicated by the Canada Revenue Agency and Revenu Québec in connection with the filing of personal tax returns for the relevant tax year. The comparison will help you validate if you missed entering information in your tax return that you claimed the prior year. It will also help you understand some of the tax changes and how it might impact your return results year over year. For the service to work you must use the Transfer of Last Year's Data service.

## **DETAILED GOVERNMENT PDF SERVICE**

Prior to filing your return, you will be presented with complete CRA (and RQ if applicable) PDFs of your tax return to review. These PDFs are to validate the amounts in your return. They cannot be used to file with the CRA or Revenu Quebec. It is your responsibility to validate that the amounts are an accurate reflection of the data you entered in your return.

Further, the **DELUXE** package has access to additional tax filing scenarios, including:

- Employment expenses not on a slip
- Donations, and medical expenses not on a slip
- Tuition amount transferred from a dependant
- Pension Splitting
- Moving Expenses

And the **PREMIER** package has access to additional tax filing scenarios, including:

- Rental property income and expenses not on a slip
- Capital gains and losses
- Foreign income

And the **SELF-EMPLOYED** package has access to additional tax filing scenarios, including:

- T2125 Statement of Business or Professional Activities

## **EXPERT HELP SERVICE**

Expert Help Service enables you to have an H&R Block tax expert review your tax return, and also have a tax expert call you to answer basic tax related questions.

You consent, as of the time you book your appointment for tax review or as of the time you submit a callback request, to the H&R Block tax expert accessing your tax return data file prior to the review appointment and using your name and phone number to call you back if you want to ask basic tax related questions.

Use of the Expert Help Service requires phone and Internet access. H&R Block may use a variety of other methods (e.g., software, chat and email) to provide technical support and customer service for the Services.

Service levels and availability will vary based on demand and capacity and are subject to change without notice. To ensure a good experience and appropriate levels of coverage for everyone using the Expert Help Services, the H&R Block tax expert may terminate the communication once you have reached the maximum call duration, or if it is otherwise determined that you are misusing the Service. Note that the maximum

duration of a call back is 10 minutes. If you require additional time, you will have to submit another call back request.

It is your responsibility to schedule a return review appointment for the Expert Help Service and to select a date, time and time zone that meets your availability. You will be provided with a link to the online booking software in the BLOCK Software. Note that the maximum duration of a return review appointment is 30 minutes. If you require longer time, it is recommended to schedule another appointment.

At the scheduled appointment time for your review, the H&R Block tax expert will attempt to call the number you provided on the booking. If there is no answer, the H&R Block tax expert will attempt to call you three more times at five-minute intervals. If there is no response after the fourth attempt, the appointment will be considered cancelled by you. You can schedule another appointment for tax return review as long as an appointment is available.

If you are late for your appointment time the H&R Block tax expert will proceed with your review, but the appointment time will be reduced at the tax expert's sole discretion, to respect other customers that might be scheduled right after the appointment.

If you have requested a call back, the H&R Block tax expert will call the number you provided on the call back request form. If there is no answer, the H&R Block tax expert will not attempt to call you back. You can submit another request for a call back when you are available. The priority of the call back is based on a first come first serve basis.

### **Exclusions from Expert Help Service**

*Review Exclusions:* The following tax-related topics are not included as part of tax return review under the Expert Help Service:

- Issues unrelated to the preparation of the tax return or unrelated to income taxes (i.e.: sales, use, inheritance, etc.)
- Bankruptcy questions
- Tax or investment planning questions
- Audit or audit risk questions
- Business incorporation questions
- Multiple jurisdictions
- Tax returns for prior years
- Estates and trusts (T3 returns)
- Non-resident or expatriate returns

*Call back Exclusions:* Any questions/topics that would require the tax expert to review your return are not included in the call back service. This type of information will only be provided as part of the Expert Help return review service. Some examples of questions/scenarios that will not be addressed on a call back:

- Explaining how your refund is calculated
- Reviewing your return for accuracy  
Explaining why your refund/tax owing amount is less or more this year compared to other years

The following tax related topics will not be addressed on a call back:

- Issues unrelated to the preparation of the tax return or unrelated to income taxes (i.e.: sales, use, inheritance, etc.)
- Bankruptcy questions
- Tax or investment planning questions
- Audit or audit risk questions
- Business incorporation questions
- Multiple jurisdiction tax preparation questions
- Tax returns for prior years
- Estates and trusts (T3 returns)
- Non-resident or expatriate returns

If you purchase and use the Expert Help Service, as a registered user of BLOCK Software, and you are required to pay a federal or provincial government penalty and/or interest amount solely due to reliance on incorrect advice provided to you through the Service, and not as a result of, among other things, (i) your failure to provide accurate or complete information to the H&R Block Tax Expert, (ii) your negligent, willful or fraudulent omission of pertinent information or inclusion of inaccurate information on your tax return, (iii) your misclassification of information on your tax return, or (iv) your failure to file an amended return to avoid or reduce your penalty and/or interest after H&R Block notified you of the incorrect advice, then H&R Block will reimburse you in the amount of the federal or provincial government penalty and/or interest paid by you to the government, but only the amount directly attributable to the incorrect advice. If you believe you have received incorrect advice through the Expert Help Service, you must contact H&R Block as soon as you learn of the mistake and in no event later than 30 days after the penalty and/or interest is assessed. Your notice must include a copy of your Notice of Assessment or Notice of Reassessment from the applicable tax authority and an electronic copy of the applicable tax return. By filing such a claim, you authorize H&R Block to obtain and review any data files that may be in H&R Block's possession or control, as well as any materials provided by you in order to evaluate and validate your claim.

H&R Block is not responsible nor liable for paying any additional tax liability that you may owe other than penalty and/or interest as expressly stated herein. You are solely responsible and liable for providing assistance and additional information as reasonably requested by H&R Block to validate your claim for penalty and/or interest.

For the Expert Help Service the tax expert will discuss your questions with you, but you are solely responsible for any changes you make to your tax return as a result of any information provided by the tax expert. The tax expert will attempt to answer your questions to the best of their ability but shall not be liable and you expressly acknowledge that H&R Block shall not be liable, for any false, misleading, incomplete or inaccurate information provided by you. You understand, acknowledge, and agree that the tax expert is not able to verify the information you provide or verify any component of your return and that if you provide or ask incorrect or incomplete information, the information provided to you by the tax expert may not be accurate. You understand, acknowledge, and agree that the tax expert will not modify, review or file your return. You understand, acknowledge, and agree that you have the sole responsibility of reviewing your tax return(s) and confirming its specific and overall accuracy and completeness prior to filing.

### **AUDIT PROTECTION & PRORITY SUPPORT SERVICE for BLOCK SOFTWARE**

The Audit Protection and Priority Support add-on gives you access to:

- Unlimited priority phone support– Jump to the front of our technical support phone line with a dedicated number, just for you.
- Audit Protection - Trust the experience of our tax experts to help you deal with any correspondence between you and the Canada Revenue Agency or Revenu Québec.

If you used our tax software and you are audited or reassessed by the Canada Revenue Agency or Revenu Québec, an H&R Block tax expert will review your tax return, help explain the required adjustment, to be provided to the taxing authority. You understand and agree that the H&R Block tax expert will not represent you, provide legal advice, or help develop a defense strategy.

For clarity, H&R Block's Audit Protection Service is only an advisory service. Our tax expert will help explain the process to you, explain to you any documentation you received from a Canadian taxing authority, and guide you to efficiently put the documents together and how to submit to the authority. H&R Block will not represent you, prepare your documents or submit the documents on your behalf. At no point will our tax expert correspond directly with the taxing authority on your behalf.

The Audit Protection Service will be available in the following situations:

- you have received notification that your tax return is under pre-assessment review, under processing review or being reviewed under the matching or special assessment program;
- amounts on your notice of assessment do not correspond to what you filed;

- your tax return has been reassessed; or
- your tax return is being audited.

H&R Block may use a variety of methods (e.g., in-product, Internet, chat, email and phone) to provide support and customer service in connection with the Service. You will also be required to provide to H&R Block a copy of the letter or other communication you received from the taxing authority, a copy of your Notice of Assessment or Notice of Reassessment, as the case may be, and access to all necessary supporting tax documentation. You also consent to an authorized H&R Block representative retrieving and reviewing an electronic copy of the tax return in question.

The Service is exclusively valid for the tax year for which you purchased it and expires seven years from the date of purchase. The Service covers any issues or questions that are raised by taxing authorities during the coverage period regarding your tax return. You may purchase an additional coverage period beyond the expiry date.

## **REFILE**

The Services may include a feature that allows you to electronically send up to nine (9) adjustments for your tax return after filing. You can use this service only if you prepared and filed your tax return using BLOCK software. It is your responsibility to verify the accuracy of the adjustment prior to filing.

## **STORAGE/DELETION OF YOUR TAX RETURN FILE.**

A copy of the data in your tax return may be available to you for up to 3 years from the date of the latest release of Block Software. A copy can be accessed from your account. Except to the extent required by applicable law, H&R Block has no obligation to store or retain your tax return or supporting information. However, in its sole discretion and in accordance with legal and business retention requirements, H&R Block may store or retain your tax return information for its records for up to 7 years.

## **HELP AND SUPPORT**

H&R Block may use a variety of methods (e.g., in-product help, phone, chat) to provide technical support and customer service in connection with the Services. The terms and conditions governing the offering of this support, which may require the payment of an additional fee. Phone support for clients with the Audit Protection and Priority Support add-on will be given priority. Consult the sales pages within your BLOCK software for the most up-to-date information relating to this support and any associated charges.



## **WARRANTIES**

All warranties or guarantees given or made by H&R Block with respect to any Service (1) are for the benefit of the original user of the Service only and are not transferable, and (2) shall be null and void if the user breaches any terms or conditions of this Agreement.

## **LIMITATION OF LIABILITY AND DAMAGES**

Pursuant to Canada Revenue Agency guidance, be advised that any federal tax advice given to you, including anything provided to you in writing, is not intended to be used, and it cannot be used, by any person or entity for the purpose of avoiding taxes and any penalties imposed under the Canadian Income Tax Act and Regulations.

Any advice provided to you by an H&R Block tax expert is based solely on information you provide in your tax return, at your sole responsibility, including answers you gave on a call back. You understand and agree that the expert is not able to verify the information you provide, and that if you provide incorrect or incomplete information, the advice provided to you may not be accurate. You have sole responsibility for reviewing your tax return(s), documentation or adjustment and confirming their overall accuracy and completeness prior to submitting to CRA or Revenu Québec. You agree not to hold H&R Block liable for any loss or damage incurred as a result of your use of the Service. Additionally, except for the reimbursement for penalty and/or interest due to tax expert errors expressly set out in this Agreement, H&R Block assumes no liability whatsoever related to the Service.

## **100% ACCURACY GUARANTEE – BLOCK SOFTWARE**

Block warrants the Block Software's accuracy for your tax preparation based solely on the information provided by you. If you are required to pay a federal or provincial government penalty and/or interest solely as a result of a preparation error on a form prepared using the Block Software, and not as a result of, among other things, (i) your failure to provide all required information accurately or your misuse of the Block Software; (ii) your negligent, willful or fraudulent omission of pertinent information or inclusion of inaccurate information on your tax return; or (iii) your misclassification of information on your tax return; then Block will pay you the amount of the federal or provincial government penalty and/or interest paid by you to such federal or provincial government, but only the amount directly attributable to the inaccuracy of the preparations. If you believe such a preparation error occurred, and you have complied with the terms and conditions of this Agreement, you must notify Block as soon as you learn of the error but in no event later than thirty (30) days after the initial penalty and/or interest is assessed. Your written notice must include a copy of your Notice of Assessment (or Notice of Reassessment) from the applicable tax authority, a hardcopy

of the applicable tax return, and your tax return files and any other materials and information that Block may reasonably request to evaluate and verify your claim. You authorize Block to obtain and review any data files that may be in Block's possession or control as well as any materials provided by you in order to evaluate and verify your claim. Block is not responsible nor liable for paying any additional tax liability that you may owe other than as expressly stated herein. You are solely responsible and liable for providing assistance and additional information as reasonably requested by Block.

If you are a registered user of Block Software and you receive a larger refund or pay a smaller tax due amount using another online do-it-yourself individual tax software than that calculated by the Block Software, Block will reimburse you the purchase price you paid for the Block Software. The reimbursement is strictly limited to the online do-it-yourself individual tax software purchase price, and does not include other services or products that you may have purchased from the provider. You must notify Block and submit a written claim within sixty (60) days of the date you purchased the Block Software for which you are claiming reimbursement. Block is not responsible nor liable for paying any tax liability that you may owe. You are solely responsible and liable for providing assistance and additional information as reasonably requested by Block, including hardcopy of the applicable tax return prepared with the Block Software, a hardcopy of the applicable tax return from the other tax preparation method, a dated receipt for the purchase of the other software, and any other materials and information that Block may reasonably request to evaluate and verify your reimbursement claim.