

TAX SERVICES AGREEMENT

This Tax Services Agreement is between the entity providing tax services which shall be Nexus Finance LLC, its affiliates, or its partners indicated on the Order Form (“**we**”, “**our**”, “**us**”) and each business that subscribes to the Tax Preparation Services or research and development (“**R&D**”) Credit Services, each as defined below (the “**Company**”, “**you**”, “**your**”). The written order form(s) executed by you and us, including any scope(s) of work appended thereto (the “**Order Form**”) together with this Tax Services Agreement are referred to herein as the “**Agreement**”. The Effective Date of this Agreement is the date that the first Order Form has been signed by both you and us. If the Order Form contains additional terms and conditions, then those terms and conditions govern to the extent they conflict with any term and conditions in this Tax Services Agreement.

The purpose of the Agreement is to establish the terms of our engagement and the services we will provide.

IRS Regulation 26 C.F.R. § 301.7216-3 consent to disclosure and use:

Please note that we may perform any or all of our obligations hereunder through a third-party tax service provider or a third-party R&D tax services provider, including in each case its Affiliate(s), some of which may be located outside of the United States (each service provider and its Affiliates, a “**Service Provider**”) and/or our Affiliate(s), some of which might be located outside of the United States. These Service Providers and/or we and our Affiliates may use subcontractors, some of which may be located outside of the United States. In such event, we will remain liable to you for any nonperformance of the Agreement by us caused by an act or omission of the applicable Service Provider.

You hereby consent to (1) Nexus Finance LLC and/or its Affiliate(s) (“**Nexus**”) disclosing your information that is required to provide the tax services (this information is referred to in this paragraph as the “**required information**” and it includes, for example, your financial and business information, entity and ownership information, complete tax return(s) in Nexus’s possession, and other tax return information communicated through Nexus’s systems) to us and our Affiliate(s) and/or Service Provider(s), as applicable, (2) our and our Affiliates’ and Service Providers’ use of the required information to provide the tax services, including disclosure to, and use by, subcontractors to provide the tax services, (3) the disclosure and use of the required information outside of the United States to provide the tax services, (4) our disclosing your complete tax return(s) and other tax return information to Nexus to share it with you through Nexus’s systems and facilitate completion of your tax return(s), (5) Nexus using your complete tax return(s) from the tax services, required information, and other tax return information communicated through Nexus’s systems to perform and improve its services, including, for example, use in bookkeeping and other services and disclosure to potential partners for evaluation purposes and service providers for processing purposes, and (6) disclosure of the

required information and tax return information in response to state subpoenas and grand jury subpoenas, subject to notice to you of the same to the extent permitted by law. Contact your Nexus account manager if you want to limit Nexus's disclosures of your complete tax returns. Contact us if you want to limit disclosure of your complete tax return(s) to Nexus. The tax services are offered on a subscription basis. This consent applies to required information, complete tax returns, and other tax return information communicated through Nexus's systems for the initial subscription period and subsequent renewal periods. This consent is valid with respect to Nexus's use of your information for services performance and improvement purposes for as long as Nexus has a business purpose for using the information, and with respect to other uses and disclosures until the statute of limitations to assess any tax by the Internal Revenue Service or other applicable state agency with respect to the applicable tax return has expired.

We shall have in place with the applicable Service Provider at all relevant times a written agreement obligating the applicable Service Provider (including its Affiliates, if and as applicable) to comply with confidentiality obligations protective of all such information substantially similar to those contained in this Agreement.

- **I. Services**

Tax Preparation Services

If you purchase our entity tax preparation services (as reflected on your Order Form), we expect to perform the following services (the “**Entity Tax Preparation Services**”):

- Prepare the federal, state(s), and local income tax returns with supporting schedules, based on financial statements that accurately represent the financial activity of the Company provided by the Company.
- Any additional tax returns or other government filings for the Company not included in the Order Form must be requested in writing by the Company, and accepted in writing by us, and will then be subject to the terms and conditions of this Agreement.

If you purchase our individual tax preparation services (as reflected on your Order Form), we expect to perform the following services (the “**Individual Tax Preparation Services**”, and together with the Entity Tax Preparation Services, the “**Tax Preparation Services**”):

- Prepare the federal and state(s) income tax returns that accurately represents information provided by the individual.
- Any additional tax returns or other government filings for the Company not included in the Order Form must be requested in writing by the Company, and accepted in writing by us, and will then be subject to the terms and conditions of this Agreement.

Except as specifically provided in an Order Form, this engagement and the Tax Preparation Services do not include any returns other than income tax returns (including without limitation sales or use tax returns) and do not extend to determining the Company's filing requirements or nexus in any particular taxing jurisdiction. We may be able to assist you in the preparation of these filings, if you request. This request must be in writing by the Company, and accepted in writing by us, and will then be deemed added to the Order Form and be subject to this Agreement. Please note there are substantial governmental penalties and personal liability for noncompliance.

We and the Service Provider must use judgment in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. We and the Service Provider may apply the "more likely than not" reliance standard when communicating positions to you to resolve such issues in order to avoid penalties that might be assessed against the Service Provider as a return preparer. As a condition of receiving Tax Preparation Services, you agree to honor our reasonable directions and those of the Service Provider regarding disclosure of return positions to avoid or mitigate penalties.

In the course of the Tax Preparation Services, it may come to your or our attention that you may need to file tax returns in one or more additional jurisdictions, including foreign jurisdictions. While we will advise you if this comes to our attention, you remain solely responsible for identifying all filings for which you are seeking Tax Preparation Services, including any liability and additional expenses resulting from choosing not to prepare and file any tax returns, tax forms, and/or supporting schedules (whether recommended by us or not). You must inform us of any new or expanded activities that could trigger filing requirements in additional state(s) or country(ies), such as the acquisition of property or the hiring of employees or use of independent contractors in a new state or country. Activities of a partnership, LLC, trust or other pass-through entity in which you are an owner or beneficiary may also trigger additional state and/or foreign tax filings, so you must inform us if you have acquired an interest in a new pass-through entity over the past year. We will not file any Commerce Department reports or surveys for the Company.

Management is responsible for ensuring proper recording of transactions in the accounts, safeguarding assets, and for the substantial accuracy of the financial records. Because you have final responsibility for the tax returns, you should review them carefully before you sign and file them. Your returns may be audited by the taxing authorities. Any proposed adjustments may be subject to appeal.

Because of the special purpose, nature and format, income tax returns do not constitute financial statements prepared in accordance with generally accepted accounting principles. The tax returns should be used only for income tax purposes and must not be used as a substitute for financial statements.

U.S. citizens and residents and certain nonresidents who have a financial interest in or signature or other authority over any “financial accounts” in a foreign country are required to make a separate filing if the aggregate value of these accounts exceeds \$10,000 at any time during the year. Filing requirements also apply to those with direct or indirect control over a foreign or domestic entity with foreign financial accounts, even if the taxpayer does not have foreign financial accounts of its own. We are able to assist you in the preparation of these foreign filings. You are responsible for identifying the need for these filings, and they will be part of the Tax Preparation Services if ordered by you, either initially or by following the process for “as needed” additional services. Please note there are substantial IRS and other governmental penalties for noncompliance.

R&D Credit Services

If you purchase our R&D tax credit services (as reflected on your Order Form), we will provide the following services (“**R&D Credit Services**”):

- Provide guidance to identify and determine which of the Company’s expenses qualify for the R&D tax credit for United States federal income purposes;
- Calculate the amount of the Company’s qualifying R&D expenses and provide the Company such calculation; and
- Prepare supporting technical and financial substantiation documentation required for IRS Forms 6765 and 8974 (including, but not limited to, documentation of research time and R&D payroll expenses) (together with the calculation of the Company’s qualifying R&D expenses, the “**R&D Tax Credit Study**”).

We and the Service Provider must use judgment in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authorities’ interpretations of the law and other supportable positions. We and the Service Provider may apply the “more likely than not” reliance standard to resolve such issues in order to avoid penalties that might be assessed against the Service Provider as a return preparer. As a condition of receiving R&D Credit Services, you agree to honor our reasonable directions and those of the Service Provider regarding disclosure of return positions to avoid or mitigate penalties.

The Company is responsible for ensuring proper recording of transactions in the accounts and for the completeness and substantial accuracy of the financial, personnel and R&D records. Because you have final responsibility for the tax returns, you should review them carefully before you sign and file them.

There is no guarantee that the taxing authorities will accept your R&D activities as qualifying R&D activities or that the tax authorities will approve all of your R&D expenditures as qualifying R&D expenditures. Additionally, your returns may be audited by the taxing authorities. Any proposed adjustments may be subject to appeal.

- **II. Records**

We or the Service Provider will retain copies of the records you have supplied to us along with work papers for your engagement for a period of seven years from the due date of the applicable return (including extensions). Please notify us within this period if you need copies of any of these materials. After seven years, work papers and engagement files will be destroyed. Your original records will be returned to you at the end of this engagement. Working papers and files that we or the Service Provider maintain are not a substitute for your original records, and you should arrange for secure storage of the originals.

- **III. Fees**

Our fees for these services are as set forth in the Order Form.

Tax Preparation Services

With respect to Tax Preparation Services, our services include filing the following tax returns for the Company:

- One U.S. federal business income tax return
- One U.S. state business income tax return, such as Form 100 - California Corporation Franchise or Income Tax Return
- Each other filing agreed to in writing by you and us.

If you notify us in writing that there are additional state income tax returns, foreign shareholders owning greater than 25%, foreign financial accounts, or changes in accounting methods, additional fees will apply.

You acknowledge that the subscription to Tax Preparation Services does not include a verification of any amounts or values related to crypto assets or transactions provided by you or on your behalf for purposes of completing any tax returns.

If you owe any taxes as determined by the Tax Preparation Services, you authorize us to pay such taxes on your behalf via the payment channel designated by you and made available to us for tax payments. We may reach out to you for an additional authorization above certain amounts.

R&D Credit Services

With respect to R&D Credit Services, there may be an initial payment as set forth in the Order Form. This initial payment is generally non-refundable; however, we will provide a partial or full (as detailed below) refund of your initial payment in the following circumstances:

- If, based on the completed R&D Tax Credit Study, the results of our calculations indicate that you are not eligible to claim any R&D tax credits, you will be entitled to a full refund of your initial payment.
- If, based on the completed R&D Tax Credit Study, the results of our calculations indicate that the amount of R&D tax credits that you are entitled to claim is less than the amount of your initial payment, you will be entitled to a partial refund equal to the difference between the amount of your initial payment and the amount of R&D tax credits our calculations indicate you are eligible to claim.

There is, however, no guarantee that the taxing authorities will accept your R&D activities as qualifying R&D activities or that the tax authorities will approve all of your R&D expenditures as qualifying R&D expenditures.

Generally

Nexus collects payments for the Tax Preparation Services and R&D Credit Services automatically via ACH. You represent that the account you are authorizing for ACH is an account that is not primarily used for personal, familial or household purposes. By authorizing us to use ACH, you agree to the [NACHA Operating Rules](#) that govern ACH payments. Fees are exclusive of taxes, which you are responsible for, if applicable. You hereby authorize Nexus or its payment processor to initiate entries to your business bank checking account on file with Nexus (using your business address on file) in order to pay amounts that you owe to us, and, if necessary, to initiate adjustments for any transactions credited or debited in error. You represent that you have authority to bind the organization that owns the bank account and to authorize these transactions to the bank account. This bank account payment authorization will remain in effect until you notify Nexus in writing to cancel it in such time as to afford Nexus and the bank reasonable opportunity to act on it. We may immediately suspend provision of the Tax Preparation Services and/or R&D Credit Services if your account is past due with respect to the payment of fees for any services or any other amounts owed by you to us or Nexus. You agree to pay any fees for Services owed by your Affiliates. Except to the extent expressly set forth in the Agreement, all payments are non-refundable and non-creditable.

We reserve the right to request prepayment before starting the provision of any Services. In the case of nonpayment of any amount due and owed under the Agreement, in addition to such unpaid amounts you will reimburse us for all costs and fees incurred to collect the unpaid amounts.

• **IV. Rights and Protections**

You retain the right to terminate the Tax Preparation Services or R&D Credit Services upon written notice to us at any time, and we retain the right to resign at any time upon written notice to you. If we resign, we will provide you with a full refund of any amount prepaid for terminated Tax Preparation Services or R&D Credit Services that have not yet been rendered.

OUR (INCLUDING OUR AFFILIATES) AND EACH SERVICE PROVIDER'S CUMULATIVE LIABILITY FOR DAMAGES ARISING OUT OF OR RELATING IN ANY MANNER TO THE TAX PREPARATION SERVICES OR THIS AGREEMENT SHALL IN NO EVENT EXCEED THE TOTAL FEES PAID TO US (OR TO SUCH SERVICE PROVIDER, AS APPLICABLE) FOR THE NONCONFORMING SERVICES AND OUR WORK PRODUCTS GIVING RISE TO LIABILITY. WE (INCLUDING OUR AFFILIATES) AND THE SERVICE PROVIDERS ARE NOT LIABLE FOR ANY OF THE FOLLOWING: (A) INDIRECT, SPECIAL, INCIDENTAL, PUNITIVE OR CONSEQUENTIAL DAMAGES; OR (B) DAMAGES RELATING TO LOSS OF USE, DATA, BUSINESS, REVENUES, OR PROFITS. THE ABOVE LIMITATIONS APPLY EVEN IF WE (INCLUDING OUR AFFILIATES) OR THE SERVICE PROVIDERS HAVE BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. THIS AGREEMENT SETS FORTH OUR (INCLUDING OUR AFFILIATES) ENTIRE LIABILITY WITH RESPECT TO THE TAX PREPARATION SERVICES AND/OR THE R&D CREDIT SERVICES, AS APPLICABLE.

The Company agrees to indemnify, and hold harmless, us, each Service Provider and each of our and their officers, directors, employees, contractors, Affiliates and agents for any liabilities, damages, expenses (including reasonable attorney's fees and costs), costs and/or losses incurred in connection with (a) any financial liability for penalties or interest resulting from misinformation or misdirection originating from Company or failure by Company to timely provide required information, sign e-file forms or make necessary payments and/or (b) any third party claims or other legal or regulatory action or proceeding involving or relating to the Tax Preparation Services, R&D Credit Services or this Agreement. With respect to any action or proceeding in which we are not a party, the Company shall indemnify, and hold harmless, us, each Service Provider and each of our and their officers, directors, employees, Affiliates, and agents for all costs and expenses (including reasonable attorney's fees and costs) associated with providing testimony, documents or information relating to the Tax Preparation Services and/or R&D Credit Services, including any time expended at our (or an applicable Service Provider's) then standard rates.

We and the Company, to the extent permitted by applicable law, each knowingly, voluntarily and intentionally waives the right to a trial by jury in any action arising out of or relating to this Agreement, the Tax Preparation Services or the R&D Credit Services to be performed by us pursuant hereto. This waiver applies to any action or legal proceeding whether sounding in contract, tort, negligence or otherwise. This Agreement and all claims relating to the relationship between the parties are governed by the laws of California, U.S.A, excluding California's conflict of laws rules. The arbitration provisions of the PSA Sections (defined below) shall apply to the resolution of any dispute under this Agreement, unless you have opted out as provided in the PSA Sections

- **V. Confidentiality**

The provisions of Section 3 (Confidentiality) of the Nexus Subscription Agreement available at nexusfinance.ai/terms/subscription-agreement apply mutatis mutandis to the parties of this Agreement, with the following modifications:

- The first sentence of the definition of Confidential Information shall read: “(i) “tax return information” as defined in Treasury Regulation § 301.7216-1(b)(3), and (ii) other non-public information that is marked as confidential or would normally be considered confidential information under the circumstances.”
- The section “IRS Regulation 26 C.F.R. § 301.7216-3 consent to disclosure and use” above shall operate in lieu of the authorization to disclose Confidential Information to Delegates in Section 3.2 of the Nexus Subscription Agreement.
- **VI. Miscellaneous**

If this Agreement is between you and Nexus, this Agreement incorporates by reference the Nexus Privacy Policy available at nexusfinance.ai/terms/privacy. This Agreement incorporates by reference Sections 1.6 – 1.10 (inclusive), 2.1, 2.3, 2.7, 4.1, 4.2, 5.2 - 5.4 (inclusive), 6, 8, 10, 11, 12 and 13 of the Nexus Subscription Agreement available at nexusfinance.ai/terms/subscription-agreement (the “PSA Sections”); if the same term is defined in this Agreement and the PSA Sections in a different manner, the defined term in this Agreement shall apply to the respective PSA Sections incorporated in this Agreement. The PSA Sections apply mutatis mutandis to the parties of this Agreement. If this Agreement is between you and an entity providing tax services that is not Nexus, Nexus and its Affiliates are third party beneficiaries to the PSA Sections. In addition, if this Agreement is between you and an entity providing tax services that is not Nexus, Nexus and its Affiliates are third party beneficiaries to this Agreement.

The Agreement constitutes the entire agreement between you and us with respect to its subject matter, and supersedes any and all prior agreements, discussions, negotiations and offers.

If one or more of the provisions contained in this Agreement is held invalid, illegal or unenforceable in any respect by any court of competent jurisdiction, such holding will not impair the validity, legality, or enforceability of the remaining provisions.

You may not assign this Agreement, or your rights or obligations under it, in whole or in part. We may freely assign this Agreement, or its rights or obligations under it, in whole or in part.

We provide certain tax services on a tax year subscription basis, and aligning the term of such services with your tax year leads to operational efficiency. Therefore, if the start date of your subscription to tax services provided on a tax-year basis differs from the start date of your most recent tax year, you authorize us to adjust the start date of your subscription to align it to the start date of your tax year, with a corresponding adjustment of billing dates.