

## **Client Portal Agreement**

### ***PLEASE READ THESE TERMS AND CONDITIONS OF USE CAREFULLY***

#### **Acceptance of Terms of Use**

The Rea & Associates client portal is offered to you conditioned upon your acceptance of the terms, conditions, and notices contained herein. By using the portal you agree to these terms and conditions.

#### **Description of Service**

The Rea & Associates client portal provides authorized clients with access to information displayed on the portal for inquiries and deliveries of documents and communications for the account(s) you have authorized. The information, documents, and communications on the portal are provided as a convenient resource to clients and may be used for informational purposes only. The information contained on this site is not a substitute for original documents and therefore should not be relied on as such. It should NOT be used as a substitute for consultation with professional accounting, tax, legal, or other competent advisors.

#### **User Password and Security**

Using the portal and its related services requires the use of a password and a user name. The confidentiality of your password and account is your responsibility. Any activities that occur under your account are your responsibility. You agree to notify us immediately of any unauthorized use of your account or any other breach of security. It is prohibited to use another account without the express permission of that account holder.

#### ***Accuracy of Content and Liability Disclaimer***

*Rea & Associates will strive to use reasonable efforts to include accurate and updated information on the portal; however, you understand and agree that Rea & Associates is under no obligation to do so and neither Rea & Associates nor its suppliers make any representation or warranty about the sustainability, reliability, availability, timeliness, and accuracy of the information software, documents, and communications contained on the portal for any purpose. To the maximum extent permitted by applicable law, all such information, software, documents, and communications are provided "as is" without warranty or condition of any kind. Rea & Associates, and its suppliers, hereby disclaim all warranties and conditions with regard to such information, software, documents, and communications, including without limitation, all implied warranties or conditions of merchantability, fitness for a particular purpose, title, and non-infringement.*

*To the maximum extent permitted by applicable law, in no event shall Rea & Associates, or its suppliers, be liable for any direct, indirect, punitive, incidental, special, consequential damages, or any other damages whatsoever, including without limitation, damages for loss of use, data, or profits, arising out of or in any way connected with your use or the performance of the portal, with the delay or inability to use the portal or related services, whether based in contract, tort, negligence, strict liability, or otherwise, even if Rea & Associates or its suppliers has been advised of the possibility of damages. Certain states do not permit these types of limitations, so the above limitations may not apply to you.*

*Given the changing nature of federal and state laws and the inherent hazards of electronic communication, there may be delays, omissions, or inaccuracies in information contained in this site. As such, no information on this or related sites should be used as a substitute for consultation with professional accounting, tax, legal, or other competent advisors.*

*If you are dissatisfied with any portion of the portal, information, documents, or communications on the portal, or with any of these terms and conditions of use, your sole and exclusive remedy is to cease using the portal and the information, documents, or communications you obtained from the portal.*

#### **Icons, Logos, and Other Proprietary Material**

The trademarks, logos, and service marks (collectively the "Trademarks") displayed on the portal are registered and common law trademarks of this firm. Nothing contained on the portal should be construed as granting, by implication, or otherwise, any license or right to use any of the Trademarks displayed on the portal without the written permission of this firm. Your use of any of the Trademarks displayed on the portal or displayed on any content on the portal is strictly prohibited.

You should assume that everything you see or read on the portal is copyrighted and is a trade secret and may not be used except as provided in these terms and conditions of use or in the text on the portal without the written permission of this firm or its suppliers.

#### **Changes to Terms and Conditions of Use**

Rea & Associates reserves the right to modify the terms, conditions, and notices under which the portal is offered by

updating this posting. You are bound to any such modifications and should therefore periodically visit this page to review the then-current terms and conditions to which you are bound.

**Confidentiality, Information Protection, and Protection of Data**

Notwithstanding any existing legal or contractual obligations regarding confidentiality between you and Rea & Associates, you undertake to treat all knowledge relating to business secrets, which come into your possession, as confidential. You shall assure that any protected data, which comes into your possession through the use of the portal, is not transmitted to any unauthorized person. In partial consideration of the opportunity to access the resources of the portal concerning your account, you agree to maintain the strict confidentiality of access of the portal and its data to you and your authorized employees and to indemnify and hold harmless Rea & Associates and its officers, shareholders, and employees and their heirs, successors, and assigns from and against any and all claims, actions, demands, losses, damages, judgments, costs, and expenses, including without limitation, reasonable attorneys' fees and liabilities of every kind that may arise from your or your employees' use of the portal or because of violation of these terms and conditions of use.

**No Unlawful or Prohibited Use**

You are prohibited from using the portal to damage, disable, or overburden Rea & Associates servers or network or impair the portal or interfere with any other party's use of the portal. Hacking, password mining, or any other means to gain unauthorized access to the portal, portal accounts, computers, or network is prohibited. Posting or transmitting any unlawful, threatening, libelous, defamatory, obscene, scandalous, inflammatory, pornographic, or profane material or any material that could constitute or encourage conduct that would be considered a criminal offense, give rise to civil liability, or otherwise violate any law is also prohibited. Rea & Associates will fully cooperate with any law enforcement authorities or court order requesting or directing this firm to disclose the identity of anyone posting any such information and materials. This firm is an equal opportunity employer and values the diversity of its people.

**IRS CIRCULAR 230 DISCLOSURE**

To ensure compliance with requirements imposed on June 20, 2005 by the United States Treasury, we inform you that any tax advice contained in communication (including any attachments) using the portals was not intended or written to be used, and cannot be used, for the purpose of 1) avoiding tax-related penalties or 2) promoting, marketing or recommending to another party any tax related matters addressed in this communication.