Terms and Conditions

1. **Scope and Parties involved:** The following constitutes the complete list of Terms and Conditions for all services provided by John Shields, CPA, PLLC, DBA Shields Financial Services and its affiliates, subsidiaries, assigned officers, directors, employees, sublicensees, and agents (the “Accountant”) to all clients and their affiliates, subsidiaries, assigned officers, directors, employees, sublicensees, and agents (the “Client”). Changes to these Terms and Conditions are not permitted without the expressed written consent of the Accountant.
2. **Professional Standards:** All services performed by the Accountant are governed by applicable standards such as the American Institute of Certified Public Accountants (“AICPA”)’s Statements on Standards for Tax Services (“SSTSs”), Statements on Standards for Consulting Services (“SSCSs”) and other uniform standards applicable to CPA professionals. These services DO NOT qualify as attestation or audit services as defined by the North Carolina Board of Certified Public Accountants or the AICPA. Further information can be made available upon request.
3. **Security and Privacy:** It is the Accountant’s professional obligation to maintain the security and privacy of all client information to the extent of the Accountant’s direct control. As such, no electronic or other information will be stored on the hard drive of the Accountant’s computer or other applicable devices. All such information is stored in the cloud and is secured and serviced by the Accountant’s IT vendor. Both the Client(s) and the Accountant agree that all transmission of sensitive client information between Parties will be encrypted to reduce the likelihood of a data breach or other form of malfeasance. All paper copies of information will be secured within the Accountant’s work office until the engagement for which the information was provided is completed and/or approved. At that time, the paper copies will be returned to the Client, or destroyed using a professional shredding company at the discretion of the Client. The Accountant makes no representations or warranties, expressed or implied, regarding the performance of these services, nor will the Accountant be held liable for any timeliness, deletion, mis-delivery, or failure to perform these services other than those explicitly mentioned in the Agreement. See subsection ‘a)’ of Section VI below for further details.
4. **Legal Advice:** The Accountant is NOT a law firm. By accepting the Accountant’s services in any form, the Client acknowledges and agrees that the Accountant is NOT providing legal advice or acting as the Client’s attorney in any form, or under any circumstance. The Client assumes full responsibility for any consequences or costs from performance or non-performance of the Accountant’s services as it pertains to legal matters. Use of the Accountant’s services does not constitute attorney-client privilege, joint-venture, partnership or any legal position or circumstance pertaining to the Client.
5. **Payments:** The Client agrees to provide to the Accountant accurate billing and payment information if electing to use the electronic payment service (the “EPS”). The Client agrees to pay the Accountant for all fees incurred because of the Client’s use of the EPS, including all applicable taxes, fees, and surcharges. The Client authorizes the Accountant to bill the Client’s designated payment method for such fees. If the Accountant, for any reason, does not receive payment from The Client’s designated payment method, the Client agrees to pay all amounts due immediately upon demand by the Accountant (and its billing agent). Every time the Client uses the EPS, the Client reaffirms that (i) the Accountant (and its billing agent) is authorized to bill the Client’s chosen payment method; (ii)the Accountant may submit fees incurred by the Client’s payment method; and (iii) The Client will be responsible for such fees.
   1. the Accountant will use a domestic, third-party EPS. Any information the Client provides us in connection with the payment that we provide to the EPS will be subject solely to the EPS’s Client agreement and privacy policies. The Client acknowledges and agree that the Accountant will not be liable for the EPS’s services, its EPS, or any acts or omissions of the EPS.
   2. The price and availability of any product or service recommended by the Accountant is subject to change with or without notice. Refunds and exchanges will be processed by the applicable third-party product or service companies and the Accountant will not be liable for any losses or damages, direct or indirect, incurred from the third parties’ failure to perform. The Client agrees to pay all fees incurred by the Client or on The Client behalf through the EPS, at the price(s) in effect when such fees are incurred, including without limitation, any applicable taxes.
6. **Representations and Warranties:** The Accountant makes no representations or warranties regarding any of its services and communications, which are provided on an “as is” and/or “as available” basis. The Client hereby disclaims all warranties, express or implied, including without limitation the implied warranties of merchantability and fitness for a particular purpose. The Accountant makes no representations or warranties that the services provided will be uninterrupted or error-free, that defects will be corrected, or that the pages or the servers that make them available are free from viruses, worms, or other harmful components. If the Client’s use of the Services, as defined in this Agreement and any subsequent amendments, results, directly or indirectly, in the need for servicing or replacing equipment or data, the Accountant is not responsible for such costs. The Accountant assumes no responsibility for the timeliness, deletion, mis-delivery, or failure to store any Client communications or personalized settings.

THE CLIENT ACKNOWLEDGES THAT, EXCEPT AS EXPRESSLY PROVIDED ELSEWHERE IN THIS AGREEMENT, THE CLIENT’S ONLY RIGHT WITH RESPECT TO ANY DISSATISFACTION WITH, ANY MODIFICATION OR ANY DISCONTINUATION OF SERVICE MADE BY THE ACCOUNTANT OR ANY POLICIES OR PRACTICES IN PROVIDING THE ACCOUNTANTS PRODUCTS OR SERVICES, INCLUDING WITHOUT LIMITATION ANY CHANGE IN CONTENT OR ANY CHANGE IN THE AMOUNT OR TYPE OF FEES OR FEES ASSOCIATED WITH OUR PRODUCTS, IS TO IMMEDIATELY CANCEL ALL PRODUCTS AND SERVICES OF THE ACCOUNTANT. IN NO EVENT WILL THE CLIENT SEEK OR BE ENTITLED TO RESCISSION, INJUNCTIVE OR OTHER EQUITABLE RELIEF, OR TO ENJOIN OR RESTRAIN THE OPERATION OF THE ACCOUNTANTS’ SERVICES, EXCEPT FOR THE RIGHT OF ARBITRATION SET FORTH IN SECTION IV OF THIS AGREEMENT.

THE CLIENT EXPRESSLY UNDERSTANDS AND AGREES THAT IF ANY LIMITATIONS ARE HELD INAPPLICABLE OR UNENFORCEABLE FOR ANY REASON, THEN THE ACCOUNTANT WILL BE HELD HARMLESS ON ALL INDIRECT DAMAGES INCLUDING BUT NOT LIMITED TO: LOSS OF PROFITS, GOODWILL, USAGE, DATA (INCLUDING, WITHOUT LIMITATION, ANY DOCUMENTS WRITTEN OR CREATED BY EITHER PARTY, AND ANY OTHER INFORMATION PROVIDED IN CONNECTION THEREWITH) OR OTHER INTANGIBLE LOSSES (EVEN IF ACCOUNTANT HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES), RESULTING FROM: (a) THE USE OF THE ACCOUNTANT’S PRODUCTS OR SERVICES; (b) THE COST OF PROCUREMENT OF SUBSTITUTE PRODUCTS OR SERVICES RESULTING FROM ANY PRODUCTS, DATA, INFORMATION OR SERVICES PURCHASED OR OBTAINED OR MESSAGES RECEIVED OR TRANSACTIONS ENTERED INTO THROUGH THE EPS; (c) UNAUTHORIZED ACCESS TO OR ALTERATION OF CLIENT TRANSMISSIONS OR DATA; (d) STATEMENTS OR CONDUCT OF ANY THIRD PARTIES; OR (e) ANY OTHER MATTER RELATING TO THE ACCOUNTANTS PRODUCTS OR SERVICES. THE ACCOUNTANT RESERVES THE RIGHT AT ANY TIME TO MODIFY OR DISCONTINUE, TEMPORARILY OR PERMANENTLY, ITS PRODUCTS OR SERVICES (OR ANY PART THEREOF) WITH OR WITHOUT NOTICE, EXCEPT AS EXPLICITLY DEFINED IN THIS AGREEMENT. THE CLIENT AGREESS THAT THE ACCOUNTANT WILL NOT BE LIABLE TO THE CLIENTS OR TO ANY THIRD PARTY FOR ANY SUCH MODIFICATION, SUSPENSION OR DISCONTINUANCE.

THE CLIENT ALSO EXPRESSLY UNDERSTANDS AND AGREES THAT IF ANY LIMITATIONS ARE HELD INAPPLICABLE OR UNENFORCEABLE FOR ANY REASON, THE MAXIMUM LIABILITY OF THE ACCOUNTANT TO THE CLIENT FOR ANY DIRECT DAMAGES WILL BE LIMITED TO THE LESSER OF THE DAMAGE EXCLUSIVELY PERTAINING TO THE EXACT PRODUCT OR SERVICE IN QUESTION FOR THE EVIDENCED TIME PERIOD THE DAMAGE IS FOUND ENFORCEABLE, OR USD $500. ALL DAMAGES CLAIMED BY THE CLIENT FOR THE PRODUCTS AND SERVICES IN QUESTION MUST BE EVIDENCED BY FINALIZED INVOICES FOR THE EXACT PRODUCT OR SERVICE AND FOR THE EVIDENCED TIME PERIOD OF THE DAMAGES IN QUESTION. NEITHER THE ACCOUNTANT NOR ANYONE ELSE WHO HAS BEEN INVOLVED IN THE CREATION, PRODUCTION, OR DELIVERY OF THE ACCOUNTANT’S SERVICES WILL BE LIABLE FOR ANY DIRECT OR INDIRECT DAMAGES EXCEEDING THE LESSER OF THE CUMULATIVE AMOUNT EXCLUSIVELY PERTAINING TO THE SAME PRODUCT OR SERVICE IN QUESTION AND FOR THE EVIDENCED TIME PERIOD, OR USD $500. IF ANY PART OF THE EXCLUSIONS OF DAMAGES OR LIMITATIONS OF LIABILITY SET FORTH HEREIN IS UNENFORCEABLE UNDER APPLICABLE LAW, THE ACCOUNTANT’S AGGREGATE LIABILITY RELATED THERETO WILL BE LIMITED TO THE MAXIMUM EXTENT PERMITTED BY LAW, EVEN IF ANY REMEDY FAILS ITS ESSENTIAL PURPOSE.

1. **Third parties:** As part of the service offerings, the Accountant may recommend certain integrations of the Client’s data with certain third parties. The Accountant makes no representations or warranties as to whether the information accessible via these third-party services and their customer service representatives, including information posted by Client or third parties, is accurate, complete, current, reliable, or truthful. The Accountant assumes no responsibility for the timeliness, deletion, mis-delivery, or failure to store any Client communications or personalization settings. Nothing on the EPS nor the other recommended third parties’ websites or other materials will be considered an endorsement, representation, or warranty of the Accountant with respect to any Client or third-party, any website, product, service, experience, recruiting, hiring, or otherwise. No advice or information obtained by any Client from the Accountant, or its personnel will create any warranty not expressly provided for in this Agreement. The Client agrees that any reliance on materials/information posted by Client or on any other form of communication with Client will be solely the risk and responsibility of the Client. The Accountant at times will utilize a portal and secure email service for the online distribution and publication of Client submitted information. The Accountant has no obligation to support screen communications or information in advance and is not responsible for screening or monitoring of 3rd Parties posted material or information. The Accountant makes no representations or guarantees regarding the effectiveness or timeliness of the EPS’s, third parties’ nor the portal and secure email service’s content in meeting objectives of Client.
2. **Statute of Limitations:** The Client agrees that, regardless of any statute or law to the contrary, any claim or cause of action arising out of, or related to, use of the Accountant’s products or services must be filed within one (1) year after such claim or cause of action arose or be forever barred.