



## Website and Web Portal Usage Policy

Your access to and the use of Abraham I. Horwitz, CPA's web site and portal is subject to the following terms and conditions, as well as all applicable laws. Your access to the web site is in consideration for your agreement to the Usage Policy, whether or not you are a registered user. By accessing, browsing, and using the web site, you accept, without limitation or qualification, these Terms and Conditions of Usage Policy.

There are sections of the web site that connect you to other sites outside of the control of the Abraham I. Horwitz, CPA web site. These terms and conditions apply ONLY to those areas that are on the Abraham I. Horwitz, CPA web site. Note: Web pages including [www.cpabe.com](http://www.cpabe.com) in the URL address are covered by the terms and conditions laid out in this document.

### Modification of the Agreement

Abraham I. Horwitz, CPA maintains the right to modify the Usage Policy, and may do so by posting notice of such modifications on this page. Any modification made is effective immediately upon posting the modification (unless otherwise stated). Your continued use of Abraham I. Horwitz, CPA's web site following the posting of any modification signifies your acceptance of such modification. You should visit this page, periodically, to review the current Usage Policy.

### Conduct

You agree to access and use Abraham I. Horwitz, CPA's web site for lawful purposes, ONLY. You are solely responsible for the knowledge of and adherence to any and all laws, statutes, rules, and regulations pertaining to your use of this website. By accessing Abraham I. Horwitz, CPA's web site, you agree that you will NOT:

1. Use Abraham I. Horwitz, CPA's web site to commit a criminal offense or to encourage others to conduct acts that would constitute a criminal offense or give rise to civil liability;
2. Post (or transmit) any unlawful, threatening, libelous, harassing, defamatory, vulgar, obscene, pornographic, profane, or otherwise objectionable content;
3. Use the web site to impersonate other parties or entities;
4. Use the web site to upload any content that contains a software virus, such as a Trojan Horse or any other computer codes, files, or programs that may alter, damage, or interrupt the daily function of the web site (or the hardware/software of any other person who may access the web site);
5. Upload, post, e-mail, or otherwise transmit any materials, that you do not have the right to transmit under any law (or under any contractual relationship);
6. Alter, damage, or delete any content posted on the web site;
7. Disrupt the normal flow of communication in any way;
8. Claim a relationship with or speak for any department, division, organization, unit, etc., which you are not authorized to claim such a relationship;

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9. Post or transmit any unsolicited advertising, promotional materials, or other forms of solicitation;
10. Post any material that infringes (or violates) the academic/intellectual rights of others; or
11. Collect (or store) personal information about others.

### Registration

Certain portions of Abraham I. Horwitz, CPA's web site are limited to registered users, and/or may allow a user to request support/services online by entering personal information. You agree that any personal information provided to us is complete and accurate, as well as given to us at your own risk. Also, you agree not to register under the name of, nor attempt to enter the web site under the name of, another person, and you will not adopt a user name that Abraham I. Horwitz, CPA, in its sole discretion, deems offensive.

### Termination of Use

Abraham I. Horwitz, CPA may (in its sole discretion) suspend/terminate your access to Abraham I. Horwitz, CPA's web site, as well as the use of this web site without notification for the violation of the Usage Policy, or for other conduct that Abraham I. Horwitz, CPA deems is harmful/unlawful to others. Note: In the event of termination, you are no longer authorized to access the Abraham I. Horwitz, CPA web site, and Abraham I. Horwitz, CPA will use whatever means necessary to enforce this termination. In the event that you terminate our services, your access to Abraham I. Horwitz, CPA's web site, portal and uploaded information will be removed no later than 30 days after notification. If we have not received a request from you by the unextended due date of the prior year's income tax return to file or extend the return, we will immediately discontinue your access to the web portal. After access to the portal is discontinued all data will be deleted.

### Other Site Links

There are some links on Abraham I. Horwitz, CPA's web site that are not maintained/operated by Abraham I. Horwitz, CPA. Abraham I. Horwitz, CPA does not control these web sites, nor do we review their content. Abraham I. Horwitz, CPA provides these outside resource links to users for their convenience. The listing of links is not an endorsement of information, products, or services, and does not imply a direct association between Abraham I. Horwitz, CPA and the operators of the outside resource links.

### Content

Abraham I. Horwitz, CPA has the right to monitor the content that you provide. We reserve the right to delete, move, and/or edit any postings that come to our attention which we consider to be unacceptable or inappropriate whether for legal or other reasons. Note: The United States and foreign copyright laws, as well as international conventions protect the contents of Abraham I. Horwitz, CPA's web site. (You have agreed to abide by all copyright notices by entering Abraham I. Horwitz, CPA's web site)

### Indemnity

You agree to defend, indemnify, and hold harmless Abraham I. Horwitz, CPA (and its employees) from any and all liabilities and costs incurred by Indemnified Parties in connection with any claim arising from any breach by you of this Usage Policy, including reasonable attorney's fees and costs. You agree to cooperate as fully as may be reasonably possible in the defense of any such claim. Abraham I. Horwitz, CPA reserves the right to assume, at its own expense, the exclusive defense and control of any matter otherwise subject to indemnification by you. You in turn shall not settle any matter without the written consent of Abraham I. Horwitz, CPA.

## Website and Web Portal Usage Policy (continued)

### Disclaimer of Warranty

You expressly understand and agree that your use of Abraham I. Horwitz, CPA's web site, or any material available through the web site, is at your own risk. Neither Abraham I. Horwitz, CPA, nor its employees, warrant that the web site in question will be uninterrupted, problem-free, free of omissions, or error-free; nor do they make any warranty as to the results that may be obtained from the use of the web site. The content and function of Abraham I. Horwitz, CPA's web site are provided to you as is, without warranties of any kind, either express or implied, including, but not limited to, warranties of title, merchantability, fitness for a particular purpose or use, or current fitness.

### Limitation of Liability

In no event will Abraham I. Horwitz, CPA (or its employees) be liable for the incidental, indirect, special, punitive, exemplary, or consequential damages, arising out of your use of or inability to use Abraham I. Horwitz, CPA's web site, including without limitation, loss of revenue or anticipated profits, loss of goodwill, loss of business, loss of data, computer failure or malfunction, or any and all other damages.

Abraham I. Horwitz, CPA

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