SERVICE AGREEMENT

THIS SERVICE AGREEMENT (the "Agreement") is entered into as of the date stated below (the "Agreement Date")

Agreement Date: ______________________________

BY AND BETWEEN:

Name: ____

Address: ____

(the "Recipient")

AND:

COINSTAX LLC, a Washington limited liability company, 1700 Westlake Ave N, Ste 200, Seattle, WA 98109
(the "Provider")

For the purposes of this Agreement, the Recipient's email address is the email address registered to the Recipient's Bitcoin.Tax account, and the Provider's email address is support@bitcoin.tax (the "Provider's Email Address").

Background

The Recipient is of the opinion that the Provider has the necessary qualifications, experience and abilities to provide services to the Recipient.

The Provider is agreeable to providing such services to the Recipient on the terms and conditions set out in this Agreement.

IN CONSIDERATION OF the matters described above and of the mutual benefits and obligations set forth in this Agreement, the receipt and sufficiency of which consideration is hereby acknowledged, the Recipient and the Provider (individually the "Party" and collectively the "Parties" to this Agreement) agree as follows:

Services Provided

1. The Recipient engages the Provider to perform the following services, and only the following services (the "Services"):

   (a) collecting, importing, formatting, and mapping the Recipient's digital asset transaction records into the Provider's software platform;

   (b) identifying and reporting to the Recipient apparent gaps, duplicates, unmatched transfers, and other anomalies in those records;

   (c) applying to that data only the accounting methods, cost basis methods, lot identification methods, elections, and valuations that the Recipient or the Recipient's own tax advisor has selected and communicated to the Provider in writing; and

(d) generating the standard reports and calculated outputs of the Provider's software platform (collectively, the "Results").

The Results will be made available in the Recipient's account or delivered as a report.

2. The Services expressly exclude, and the Provider will not provide, any of the following:

   (a) preparation, review, signature, or filing of any tax return, schedule, information return, or claim for refund;

   (b) selection or recommendation of any accounting method, cost basis method, lot identification method, valuation source, or tax election;

   (c) determination of the character, taxability, or tax treatment of any transaction, asset, or account;

   (d) determination of cost basis, acquisition date, or holding period where the Recipient's records are incomplete, except by applying values or rules the Recipient supplies in writing;

   (e) any advice, opinion, recommendation, or assurance of a tax, accounting, legal, financial, or investment nature; or

   (f) representation of the Recipient before the Internal Revenue Service or any other taxing authority.

   The Recipient acknowledges that the Provider is not the Recipient's tax return preparer, accountant, attorney, or financial advisor, that no such relationship is created by this Agreement, and that nothing said or written by the Provider or its personnel, in any form, is to be relied on as advice of that kind.

3. The Recipient is solely responsible for: (a) the completeness and accuracy of all records, values, and instructions it supplies; (b) reviewing the Results before relying on them; (c) selecting all accounting methods and tax elections, in consultation with its own tax advisor; and (d) the preparation and filing of its own tax returns and any resulting tax, interest, or penalty. The Provider may rely on information supplied by the Recipient without verifying it.

4. Any work beyond clause 1 is outside the scope of this Agreement unless it is described in a written change order signed by both Parties that sets out the additional scope, the fee, and any schedule. Clauses 2 and 3 apply to every change order. No oral request or informal correspondence expands the Services.

Term of Agreement

5. The term of this Agreement (the "Term") will begin on the Agreement Date and will remain in full force and effect until the completion of the Services, subject to earlier termination as provided in this Agreement. The Term may be extended with the written consent of the Parties.

6. In the event that either Party wishes to terminate this Agreement prior to the completion of the Services, that Party will be required to provide 10 days' written notice to the other Party.

Performance

7. The Parties agree to do everything necessary to ensure that the terms of this Agreement take effect.

Currency

8. Except as otherwise provided in this Agreement, all monetary amounts referred to in this Agreement are in USD (US Dollars).

Compensation

9. The Provider will charge the Recipient for the Services at the hourly rate stated below (the "Compensation").

   Hourly rate: $ ______________

   The Recipient authorizes the Provider to place and maintain a pre-authorization hold on the payment card provided, in an amount the Provider notifies to the Recipient, and to reauthorize the card as necessary if the hold expires before the Services are complete. The Recipient will keep a valid payment method on file for the Term.

10. The Recipient will be invoiced at the end of each calendar month for any Services or when the Services are complete for the final amount due, whichever is earlier. Invoices submitted by the Provider to the Recipient are immediately due and the pre-authorized payments may be finalized or charged. Any excess pre-authorized payments will be released.

11. In the event that this Agreement is terminated by the Recipient prior to completion of the Services but where the Services have been partially performed, the Provider will be entitled to payment of any outstanding Compensation due up to the date of termination.

12. The Compensation as stated in this Agreement does not include sales tax, or other applicable duties as may be required by law. Any sales tax and duties required by law will be charged to the Recipient in addition to the Compensation.

13. The Provider will not be reimbursed for any expenses incurred in connection with providing the Services of this Agreement.

Late Payment

14. Any amount not paid when due will accrue a late charge of 1.00% per month, or the maximum rate permitted by applicable law, whichever is less, from the due date until paid.

Confidentiality

15. "Confidential Information" means non-public information disclosed by either Party to the other in connection with this Agreement, in any form. The Recipient's Confidential Information includes its digital asset transaction records, wallet addresses and exchange account identifiers, API keys and credentials, personal information, and tax return information. The Provider's Confidential Information includes its software, platform, methods, non-public documentation, and pricing.

    Confidential Information does not include information that: (a) is or becomes public other than through breach of this Agreement; (b) was lawfully in the receiving Party's possession without a confidentiality obligation before disclosure; (c) is lawfully received from a third party free of restriction; or (d) is independently developed without use of or reference to the disclosing Party's Confidential Information.

16. Each Party will hold the other's Confidential Information in confidence and will not disclose or use it except to perform this Agreement. The receiving Party may disclose Confidential Information to: (a) its employees, contractors, and professional advisors who need it to perform or enforce this Agreement and who are bound by confidentiality obligations no less protective than these; (b) its hosting, infrastructure, and other service providers under written confidentiality terms; and (c) as required by law, subpoena, or court order, provided the receiving Party gives the other Party prompt notice where legally permitted so it may seek protective relief.

These obligations apply during the Term and survive for five years after termination, except that they survive indefinitely as to the Recipient's tax return information, personal information, and credentials.

17. The Provider will maintain commercially reasonable administrative, technical, and physical safeguards designed to protect the Recipient's data against unauthorized access or disclosure. The Provider will notify the Recipient without unreasonable delay after confirming a security incident affecting the Recipient's personal information, and will provide the information required by applicable breach notification law, including RCW 19.255.010 where it applies. This clause states the Provider's entire obligation with respect to data security and does not create a warranty or guarantee of security.

18. The Provider will not disclose or use the Recipient's tax return information except as necessary to perform the Services, as otherwise permitted under Internal Revenue Code section 7216 and Treas. Reg. sections 301.7216-1 through 301.7216-3, or pursuant to a separate written consent that the Recipient signs. No consent is a condition of the Provider performing the Services.

Ownership of Intellectual Property

19. As between the Parties, the Recipient owns its transaction records and the Results produced from them, and may use them without restriction for its own tax, accounting, and compliance purposes.

20. The Provider owns and retains all right, title, and interest in its software, platform, algorithms, methods, report formats, and documentation, and all improvements to them, including any developed in the course of the Services (the "Provider Technology"). The Recipient receives a non-exclusive, non-transferable, non-sublicensable license to use the Provider Technology solely as embodied in the Results. Nothing in this Agreement transfers ownership of Provider Technology, and the Provider reserves all rights not expressly granted.

Return of Property

21. On expiration or termination, the Provider will, at the Recipient's written request and within a reasonable period, return or destroy the Recipient's Confidential Information in its possession, except that the Provider may retain: (a) material it is required to retain by law or by its record retention obligations; (b) copies residing in routine system backups until deleted in the ordinary course; and (c) a copy of the engagement records, correspondence, and Results for seven years from completion of the Services, for legal and compliance purposes. Retained material remains subject to clauses 15, 16, and 17.

Capacity/Independent Contractor

22. In providing the Services under this Agreement it is expressly agreed that the Provider is acting as an independent contractor. The Provider and the Recipient acknowledge that this Agreement does not create a partnership or joint venture between them, and is exclusively a contract for service. The Recipient is not required to pay, or make any contributions to, any social security, local, state or federal tax, unemployment compensation, workers' compensation, insurance premium, profit-sharing, pension or any other employee benefit for the Provider during the Term. The Provider is responsible for paying, and complying with reporting requirements for, all local, state and federal taxes related to payments made to the Provider under this Agreement.

Notice

23. All notices, requests, demands or other communications required or permitted by the terms of this Agreement will be given in writing and delivered to the Parties at their respective mailing addresses or to such other address as either Party may from time to time notify the other, and will be deemed to be properly delivered (a) immediately upon being served personally, (b) two days after being deposited with the postal service if served by registered mail, or (c) the following day after being deposited with an overnight courier.

    Notice may also be given by email, to the Recipient at the email address registered to the Recipient's Bitcoin.Tax account at the time of sending, and to the Provider at the Provider's Email Address, and is deemed delivered on the next business day after sending, provided the sender does not receive a delivery failure. The Recipient is responsible for keeping that account email address current. Routine operational communications, including support correspondence, do not constitute notice under this clause.

Indemnification

24. The Recipient will indemnify, defend, and hold harmless the Provider and its members, managers, officers, employees, agents, affiliates, and permitted successors and assigns from and against any third-party claim, and any resulting loss, damage, liability, penalty, cost, and reasonable attorneys' fees, arising out of or relating to: (a) any act or omission of the Recipient or anyone acting on the Recipient's behalf; (b) the inaccuracy or incompleteness of any data, valuation, basis figure, or instruction the Recipient supplied; or (c) the Recipient's use of the Results, including in any tax return, filing, or submission to a taxing authority. This indemnity does not apply to the extent the claim arises from the Provider's gross negligence or willful misconduct. This clause survives termination.

Disclaimer of Warranties

25. THE SERVICES AND THE RESULTS ARE PROVIDED "AS IS" AND "AS AVAILABLE" WITHOUT WARRANTY OF ANY KIND, EXPRESS, IMPLIED, OR STATUTORY. THE PROVIDER DISCLAIMS ALL IMPLIED WARRANTIES, INCLUDING MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, ACCURACY, AND NON-INFRINGEMENT.

THE PROVIDER DOES NOT WARRANT THAT THE RESULTS ARE ACCURATE, COMPLETE, CURRENT, ERROR-FREE, OR SUITABLE FOR ANY TAX FILING, THAT THEY WILL MATCH ANY FORM 1099-DA OR OTHER BROKER-FURNISHED STATEMENT, OR THAT THEY WILL BE ACCEPTED BY ANY TAXING AUTHORITY. NOTHING IN THE SERVICES OR THE RESULTS CONSTITUTES TAX, ACCOUNTING, LEGAL, FINANCIAL, OR INVESTMENT ADVICE.

Limitation of Liability

26. **EXCEPT FOR THE PROVIDER'S BREACH OF CLAUSE 16, ITS GROSS NEGLIGENCE, OR ITS WILLFUL MISCONDUCT, THE PROVIDER'S TOTAL AGGREGATE LIABILITY ARISING OUT OF OR RELATING TO THIS AGREEMENT OR THE SERVICES, WHETHER IN CONTRACT, TORT, NEGLIGENCE, STATUTE, OR OTHERWISE, WILL NOT EXCEED THE TOTAL COMPENSATION ACTUALLY PAID BY THE RECIPIENT TO THE PROVIDER UNDER THIS AGREEMENT IN THE TWELVE MONTHS PRECEDING THE EVENT GIVING RISE TO THE CLAIM.**

    IN NO EVENT WILL THE PROVIDER BE LIABLE FOR INDIRECT, INCIDENTAL, SPECIAL, CONSEQUENTIAL, EXEMPLARY, OR PUNITIVE DAMAGES, OR FOR LOST PROFITS, LOST DATA, LOSS IN VALUE OF DIGITAL ASSETS, OR ANY TAX, INTEREST, PENALTY, OR RELATED PROFESSIONAL FEE ASSESSED AGAINST OR INCURRED BY THE RECIPIENT, EVEN IF THE PROVIDER HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES.

    THESE LIMITATIONS APPLY TO THE MAXIMUM EXTENT PERMITTED BY LAW, ARE AN ESSENTIAL BASIS OF THE BARGAIN BETWEEN THE PARTIES, AND APPLY EVEN IF A LIMITED REMEDY FAILS OF ITS ESSENTIAL PURPOSE. SOME JURISDICTIONS DO NOT PERMIT CERTAIN OF THESE LIMITATIONS, IN WHICH CASE THEY APPLY TO THE GREATEST EXTENT PERMITTED.

27. Any claim arising out of or relating to this Agreement or the Services must be brought within two years after the claim accrues, or it is permanently barred, to the extent permitted by applicable law.

Modification of Agreement

28. Any amendment or modification of this Agreement or additional obligation assumed by either Party in connection with this Agreement will only be binding if evidenced in writing signed by each Party or an authorized representative of each Party.

Assignment

29. Neither Party may assign or otherwise transfer this Agreement, in whole or in part, without the other Party's prior written consent, which will not be unreasonably withheld. Either Party may assign this Agreement without consent to an affiliate or in connection with a merger, reorganization, or sale of all or substantially all of its assets or equity, on written notice to the other Party. Any purported assignment in breach of this clause is void.

Entire Agreement

30. It is agreed that there is no representation, warranty, collateral agreement or condition affecting this Agreement except as expressly provided in this Agreement.

Enurement

31. This Agreement will enure to the benefit of and be binding on the Parties and their respective heirs, executors, administrators and permitted successors and assigns.

Titles/Headings

32. Headings are inserted for the convenience of the Parties only and are not to be considered when interpreting this Agreement.

Interpretation

33. Words in the singular mean and include the plural and vice versa. Words in the masculine mean and include the feminine and vice versa.

Governing Law and Disputes

34. This Agreement is governed by the laws of the State of Washington, without regard to its conflict of laws rules and excluding the United Nations Convention on Contracts for the International Sale of Goods. The Parties submit to the exclusive jurisdiction and venue of the state and federal courts located in King County, Washington, and waive any objection to that forum on grounds of inconvenience or otherwise.

    EACH PARTY KNOWINGLY AND VOLUNTARILY WAIVES ANY RIGHT TO TRIAL BY JURY IN ANY PROCEEDING ARISING OUT OF OR RELATING TO THIS AGREEMENT.

    In any action to enforce or interpret this Agreement, the prevailing Party is entitled to recover its reasonable attorneys' fees, expert fees, and costs.

Force Majeure

35. Neither Party is liable for any delay or failure to perform, other than a payment obligation, caused by an event beyond its reasonable control, including exchange, blockchain, or third-party data source outages or discontinuation, hosting or network failures, cyberattacks, acts of government, and natural disaster. The affected Party will notify the other and resume performance as soon as reasonably practicable.

Severability

36. In the event that any of the provisions of this Agreement are held to be invalid or unenforceable in whole or in part, all other provisions will nevertheless continue to be valid and enforceable with the invalid or unenforceable parts severed from the remainder of this Agreement.

Waiver

37. The waiver by either Party of a breach, default, delay or omission of any of the provisions of this Agreement by the other Party will not be construed as a waiver of any subsequent breach of the same or other provisions.

Electronic Execution

38. This Agreement is executed electronically. The Recipient executes it by indicating acceptance through the Provider's electronic acceptance process, and the Provider executes it by presenting it for acceptance. An electronic signature or acceptance given in this way has the same legal force and effect as a handwritten signature under the Washington Uniform Electronic Transactions Act, chapter 1.80 RCW, and the federal E-SIGN Act, 15 U.S.C. 7001 et seq. The Provider's record of the Recipient's acceptance, including the Recipient's name, the email address registered to the Recipient's Bitcoin.Tax account, and the date and time of acceptance, is evidence of execution by both Parties.

Electronic acceptance

This Agreement was accepted electronically by the Recipient in accordance with clause 38. The following record of acceptance is maintained by the Provider and forms part of this Agreement.

Accepted by: ____

Account email: ____

Accepted on: ____

COINSTAX LLC, as Provider, is bound by this Agreement from the date of the Recipient's acceptance.