

Additional Terms for Services with AI Functionality for Tax, Audit and Accounting

1. APPLICABILITY

- 1.1 These AI Terms apply to Customer's access or use of (i) ONESOURCE Compliance Hub; (ii) ONESOURCE Sales and Use Tax Powered by CoCounsel; (iii) ONESOURCE Indirect Compliance Powered by CoCounsel; (iv) ONESOURCE Reconciliations; (v) ONESOURCE Global Classification Powered by CoCounsel; (vi) ONESOURCE Global Trade Research Powered by CoCounsel; (vii) CoCounsel Tax Services; (viii) CoCounsel Audit Services; (ix) CoCounsel Accounting Services; (x) CoCounsel Audit & Accounting Services; (xi) Ready to Advise Services; (xii) Ready to Review Services*; (xiii) Additive Services; and (xiv) any other CoCounsel- or AI-branded Services. Unless otherwise defined in these AI Terms, capitalized terms have the meanings given to them in the current version of Thomson Reuters General Terms and Conditions (or other applicable governing terms).
- 1.2 These AI Terms may be further supplemented by product specific terms, as applicable. If there is a conflict between these AI Terms and any other document forming the Agreement, the order of precedence is as follows: Ordering Document, product specific terms, these AI Terms, annexes, schedules, and the Thomson Reuters General Terms and Conditions (or other applicable governing terms).

2. DEFINITIONS

- 2.1. **"AI Functionality"** means the functionality within our Services that is powered by or otherwise enabled through artificial intelligence.
- 2.2. **"Output"** means any text, information, or other content that the AI Functionality generates in response to a User Prompt and/or based on User Content and return to a user.
- 2.3. **"Service Providers"** means Thomson Reuters's service providers (which may include Thomson Reuters Affiliates), contractors, and other third parties which provide services (such as, but not limited to, data hosting, software support, etc.) in support of Thomson Reuters's provision of the Services, as well as third parties whose software is integrated in the Software.
- 2.4. **"Taxpayer"** means the taxpayer whose data is processed within the Services.
- 2.5. **"User Content"** means user content or documents (i) uploaded by a user to the Services or (ii) accessed by a user via an integration with the Services.
- 2.6. **"User Prompt(s)"** means an input by a user in the form of a query, statement, or instruction, intended to guide the Services in generating an Output or completing a task using the AI Functionality.

3. USAGE

- 3.1 You may provide a User Prompt and User Content to the Services for the purpose of receiving an Output from the AI Functionality. As between the parties, you warrant that you own, or have the relevant third-party licenses, legal grounds, consents or permissions to use, the User Prompts and User Content.
- 3.2 When using or accessing the Services, you must not provide Thomson Reuters with any User Prompts or User Content, including any personal data (as defined by applicable law) contained in User Prompts or User Content, which violate, misappropriate, or infringe the rights of any third party, applicable law, the Agreement, or these AI Terms.
- 3.3 You acknowledge and agree that we may use and modify Your Data, and data submitted to, collected by, or generated by us in connection with your use of the Services, for our business purposes (including without limitation, to improve our services and products).
- 3.4 We will not, and will not permit our third-party providers to, develop, train, or fine-tune any generative/foundational AI models with User Prompts, User Content, or Outputs, unless agreed upon separately in writing.
- 3.5 You and your authorized users' access to and use of the AI Functionality and any Output is subject to, and you must comply with, our then-current AI Usage Policy ("AI Usage Policy"), as updated from time to time. The AI Usage Policy is incorporated into, and forms part of, the Agreement and is available at <http://tr.com/ai-usage-policy> (or such other URL as we may notify to you).
- 3.6 The AI Functionality may be powered by or otherwise enabled through third-party AI models, platforms or services ("Third-Party AI Providers"). In addition to the AI Usage Policy, you must comply with any acceptable use policies or similar terms published or made available by such Third-Party AI Providers that apply to your use of the AI Functionality ("Third-Party Provider Terms"). Current links or references to applicable Third-Party Provider Terms will be made available at: <http://tr.com/thirdpartyterms> (or such other URL as we may notify to you).

4. OUTPUTS

- 4.1 Subject to the use restrictions set forth in the Agreement and to the extent permitted by applicable law, as between you and us, you own the Output generated from your use of the AI Functionality, provided that such ownership is subject to our third-party licensors' rights and any rights we retain in our Property or any derivatives thereof. To the extent that Output includes any of our Property or derivatives of our Property, or that of our third-party licensors, you are granted a limited, non-exclusive, worldwide, royalty-free license to use such portions of the Output. This license does not transfer ownership of our or our third-party licensors' Property to you and your use of such Property remains subject to the restrictions and limitations set forth in the Agreement.
- 4.2 You acknowledge that, due to the nature of the AI Functionality, other users may receive Output that is similar or identical to Output generated for you, provided that such Outputs will not be created with the use of your User Prompts or User Content.

- 4.3 You may not use our Property or our third-party providers' property to train or develop any artificial intelligence or machine learning algorithms or software, or create any derivative works, compilations or collective works or in any manner or for any purpose that infringes, misappropriates, or otherwise violates any intellectual property right or other right of Thomson Reuters or any person, or that violates any applicable law.

5. YOUR RESPONSIBILITIES

- 5.1 You accept full responsibility for obtaining any of your Affiliates, Taxpayers, end clients and other third party consents or authorizations in compliance with Internal Revenue Code Section 7216 and any other applicable law, regulation and licenses, in connection with the provision or your use of the tax preparation or auxiliary services provided within the Services (including the transmission to, or processing, storage or retransmission by, Thomson Reuters or its Service Providers of tax return information of your end clients or Taxpayers). You hereby represent that you have or will obtain such consents or authorizations.
- 5.2 You shall not (and shall not allow your users or any third party to) represent that any Output was human generated.

**The provisions of these AI Terms related to AI Functionality apply to your use of the Ready to Review Services to the extent that AI Functionality is incorporated into the Ready to Review Services.*