

# Affiliate Agreement

This Affiliate Agreement is made effective as of the date agreed upon below by and between IdeaWins LLC, (“IdeaWins”), a Utah limited liability company with its principal place of business at 427 W 600 N Orem Utah 84057, and the affiliate signing this form (“Affiliate”). IdeaWins and Affiliate may be referred to herein jointly as the Parties.

## RECITALS

A. IdeaWins has built and maintains a proprietary software platform through which IdeaWins offers services (the “Services”) related to the Employee Retention Tax Credit (the “Tax Credit”) established pursuant to the Coronavirus Aid, Relief, and Economic Security Act, any amendments or any additions thereto (collectively, the “CARES Act”), and/or other applicable law.

B. Affiliate desires to market the Services to its clients and refer its Prospects to IdeaWins who will oversee client accounts. All accounts will be submitted to a fulfillment company that will provide additional services including but not limited to a qualifying questionnaire, document review, analysis, agreement, transcripts, reconciliation forms, and submission forms to the IRS.

In consideration of the mutual promises contained herein, and for other good and valuable consideration, the receipt and sufficiency which are hereby acknowledged, the Parties hereto, intending to be legally bound hereby, agree as follows:

1. Engagement. Affiliate agrees to contact businesses and other entities who may qualify for the Tax Credit (each, a “Prospect”), market the Services to them, and refer Prospects to IdeaWins that may qualify for the Tax Credit. Each Prospect that signs an agreement with the fulfillment company used by IdeaWins to perform the Services (a “Client Services Agreement”) shall be called a “Client.”

2. Compensation. IdeaWins shall pay a fee to the Affiliate (the “Affiliate Fee”) for each Client they submit who actually receives the Tax Credit from the IRS. The Affiliate Fee will be determined at the bottom of this agreement. The Affiliate Fee is defined as a percentage that is actually received to IdeaWins from the fulfillment company’s client fees. IdeaWins will pay the Affiliate Fee to Affiliate typically within 14 days in which IdeaWins receives the IdeaWins Fee. No other fees and/or expenses will be paid to the Affiliate, unless such fees and/or expenses have been approved in advance by IdeaWins in writing. In the event of a commission dispute between two Affiliates, IdeaWins shall have sole discretion to determine who is entitled to the commission and such determination shall be final.

3. Fee Clawback. In the event the Affiliate is paid the Affiliate Fee related to a Client and the Internal Revenue Service later claws back some or all of that Client’s Tax Credit, Affiliate shall return to IdeaWins the same percentage and or amount paid to the Affiliate. Affiliate shall pay any funds due to IdeaWins under this section to IdeaWins via wire transfer within three (3) business days of written request from IdeaWins.

4. Independent Contractor. Affiliate enters into this Agreement, and will remain throughout the term of this Agreement, as an independent contractor. Affiliate agrees that neither Affiliate nor any Affiliate personnel is or will become an employee, partner, agent, or principal of IdeaWins while this Agreement is in effect. This Agreement does not in any way create any type of partnership, association, joint venture, or other business relationship. Affiliate agrees neither Affiliate nor any Affiliate personnel shall be entitled to the rights or benefits afforded to IdeaWins employees, including but not limited to, disability or unemployment insurance, workers' compensation, medical or life insurance, sick leave, compensation time, overtime, retirement or holiday benefits, vacation time, profit sharing, bonuses, or any other employment benefit. Affiliate is responsible for providing, at its own expense, disability, unemployment, and other insurance, workers' compensation, training, permits, licenses, and any other requirement for Affiliate and for Affiliates employees and subcontractors. Nothing in this Agreement shall be construed to give Affiliate or any Affiliate personnel any authority (i) to represent that such person is an employee of IdeaWins, (ii) to bind IdeaWins with respect to contracts or representations or any other matters, or (iii) to represent IdeaWins before any court or government or regulatory authority without the express written authorization of IdeaWins. All marketing materials utilized by Affiliate must make clear Affiliate and IdeaWins are separate and distinct Parties unless approved by IdeaWins. Affiliate should never utilize marketing materials which could cause a Client to reasonably believe they are directly contacting IdeaWins when in fact they are contacting the Affiliate. This includes all methods of marketing including but not limited to, SEO, paid advertisements, mailings, circulars, or any marketing scheme where the services of IdeaWins is being marketed.

5. Term/Termination. This Agreement shall automatically terminate on the date that is two (2) years after the Effective Date. Notwithstanding any other provision herein, either Party may terminate this Agreement at any time upon written notice to the other Party. All obligations under Sections 2 and 3 above shall survive termination of this Agreement with respect to Clients who became Clients prior to such termination. All obligations under Sections 6, 7, and 8 below shall survive termination of this Agreement.

6. Advertising. Affiliate is prohibited from using misleading or deceptive claims in advertising copy. Affiliate is solely responsible for following all federal, state and local laws, regulations and rules regarding advertising claims, including but not limited to the Federal Trade Commission's Disclosure Guidelines. Affiliate must adhere to all the editorial guidelines and search advertising terms and conditions set forth by each search engine (Google, Yahoo, Bing and other), including any updates to those terms in the future. Where search engine guidelines and this Agreement conflict, you must follow this Agreement.

When creating ads, videos, or other online content that publishes your affiliate URL on websites, IdeaWins' brand image needs to be kept in mind. Sites where you advertise cannot be associated with content that's vulgar, racist, sexual, or otherwise deemed offensive by IdeaWins. You must remove all ads and videos from websites deemed offensive within 24 hours of being notified by IdeaWins. The IdeaWins logo cannot be altered or changed in any way. You are prohibited from creating groups or specific web pages in social communities to publicize IdeaWins offers without prior written approval from IdeaWins.

Search engine optimization and pay per click activities are allowed with the following requirements: a) If you are sending paid traffic (PPC, PPV, Media Buys) to IdeaWins, Affiliate must send the traffic through a landing page or web property first. b) Direct linking is not allowed. c) Affiliates are strictly prohibited from using keywords that include our brand name: IdeaWins, ideawins.com, or any variation or combination therein. d) Affiliate must not knowingly serve ads that appear in a higher position than IdeaWins' managed ads.

You must not purchase or use domain names containing any IdeaWins, including domain names that combine IdeaWins with one or more additional words, letters, numbers, or other characters, or domain names containing any misspelling or other confusingly similar variation of any IdeaWins.

Self-referrals are strictly prohibited and will not be paid commissions.

Clickjacking, linkjacking, typosquatting or any sort of domain spoofing methods are prohibited. Pixel, cookie stuffing or any other type of cookie stuffing without source website visitor's knowledge is Prohibited. Using traffic generated by pay to read, P2C (pay to click), banner exchanges, click exchanges, PPV advertising, pop-up/under, or similar methods are prohibited.

Violating any of the aforementioned advertising rules will result in immediate removal from the IdeaWins affiliate program and forfeiture of any commissions earned using any of these prohibited advertising methods.

7. Confidentiality. In the course of the Parties' business dealings, Affiliate may gain access to confidential and proprietary information about IdeaWins and IdeaWins' affairs and operations. Such "Confidential Information" includes, but is not limited to, all non-public information which constitutes, relates, or refers to the operation of the business of IdeaWins, including without limitation all financial, investment, operational, personnel, sales, marketing, managerial, and statistical information of IdeaWins, any and all trade secrets, customer lists, or pricing information of IdeaWins, and any and all other information that, from its nature and manner of disclosure, a reasonable person would understand to be confidential. Affiliate will indefinitely keep this Confidential Information in the strictest confidence, and will not disclose it, or allow it to be disclosed, by any means to any person except with IdeaWins' approval, and only to the extent necessary to perform its obligations under this Agreement. Affiliate agrees to use the Confidential Information solely for the purpose of performing its obligations under this Agreement and not for any other purpose or for its own benefit or for the benefit of any third party, without the prior written approval of IdeaWins. The prohibitions and agreements herein also apply to Affiliate's employees, agents, and subcontractors. On termination of this Agreement, Affiliate will return any Confidential Information in its possession to IdeaWins. Affiliate will notify IdeaWins immediately of any disclosure of Confidential Information and cooperate in discovering the source of the Disclosure.

8. Non-Solicitation. During the term of this Agreement and continuing for a period of one (1) year after termination of this Agreement, Affiliate shall not directly or indirectly contact, solicit, advise, or consult with any client or customer of IdeaWins for the purpose of, or with the effect of, causing such client or customer to purchase, license, or otherwise obtain products or services from a person, firm, business, or entity in competition with IdeaWins. In addition, during the term of this Agreement and continuing for a period of one (1) year after termination of this Agreement, Affiliate shall not directly or indirectly

interfere with the business relationship between IdeaWins and any of its clients, customers, accounts, dealers, distributors, suppliers, vendors, employees, independent contractors, service providers, or other parties with which IdeaWins has business relationships, or induce any such party to terminate its relationship with IdeaWins, or to modify the terms of such relationship in a manner adverse to the best interests of IdeaWins. Affiliate specifically acknowledges and agrees that the nature of the limitations upon Affiliate's activities as specified herein, together with the duration and scope of such restrictions, are reasonable limitations on Affiliate's activities and that the restrictions are required to preserve, promote, and protect the business, accounts, proprietary information, and goodwill of IdeaWins and impose no greater restraint than is reasonably necessary to secure such protection.

9. Indemnification. Affiliate shall indemnify, defend, and hold harmless IdeaWins, its affiliates, and their respective officers, directors, employees, and agents against all damages, claims, liabilities, losses, and expenses, including without limitation attorneys' fees and related costs, in any way arising out of Affiliate's or any of its agent's: breach hereof, negligence, or willful misconduct; violation of any applicable law, ordinance, rule, or regulation; breach of any warranty hereunder; or provision of inaccurate, erroneous, or incomplete information by or on behalf of Affiliate. IdeaWins shall provide Affiliate with prompt notice of any claim and also cooperate in all reasonable respects with Affiliate, its insurance company, and its legal counsel in its defense of such claim at Affiliate's sole expense. Affiliate may not settle any potential suit hereunder without IdeaWins' prior written approval. If Affiliate fails to promptly indemnify and defend a covered claim, IdeaWins shall have the right to defend itself, and in such case, Affiliate shall promptly reimburse IdeaWins for all of IdeaWins' associated costs and expenses.

10. Entire Agreement. This Agreement constitutes the entire contract and understanding between the Parties hereto with respect to the subject matter hereof and supersedes all prior and contemporaneous letters of intent, agreements, covenants, negotiations, arrangements, communications, representations, understandings, or warranties, whether oral or written, of either Party relating thereto. This Agreement may only be amended or modified by a writing signed by authorized representatives of both Parties. Affiliates shall not enter into any additional contract or agreement with the Clients of IdeaWins without first obtaining prior written approval from IdeaWins.

11. No Waiver. The waiver by IdeaWins of a breach of any provision of this Agreement by Affiliate shall not operate or be construed as a waiver of any subsequent breach by Affiliate.

12. Severability. If any provision of this Agreement shall be held to be invalid or unenforceable for any reason, the remaining provisions shall continue to be valid and enforceable. If a court finds that any provision of this Agreement is invalid or unenforceable, but that by limiting such provision it would become valid and enforceable, then such provision shall be deemed to be written, construed, and enforced as so limited.

13. Governing Law, Venue, and Attorneys' Fees. This Agreement will be governed by the laws of the State of Utah, without regard to its conflict of laws principles. The Parties hereby agree that any action arising out of this Agreement shall be brought solely in the state or federal courts located in Salt Lake City, Utah, and both Parties hereby submit to the exclusive jurisdiction and venue of any such court in any such action.

Link Authorization. This agreement between IdeaWins and the Affiliate will outline the specifications and authorization for use of its Affiliate link of which is provided on behalf of its fulfillment company.

Affiliates are not authorized to disclose Affiliate Fees to anyone not approved by IdeaWins. If an Affiliate abuses its privilege of using IdeaWins' account, IdeaWins is at liberty to terminate access to its Affiliate link. Any Affiliate who signs this agreement understands that they will be receiving a 1099 form near the end or beginning of the calendar year. The Affiliate will be responsible for paying any and all taxes due from paid Affiliate Fees.

Pay Now options are typically paid out to IdeaWins on the 15th of the following month from when clients fees have been paid. IdeaWins will have up to an additional 14 days to pay out Affiliate Fees to Affiliate.

Pay Later options can take up to several months before the IRS will pay out ERC funds to the client.

Typically this can take anywhere from 3-6 months. Some accounts including large accounts may extend past these time frames. Clients are able to make split payments based on when they receive their funds from the IRS. If a client chooses to use the split payment option, IdeaWins will payout the Affiliate fees in accordance to when IdeaWins receives its portion of client fees.

IdeaWins offers select payment options to its Affiliates. We currently receive all client payouts from our fulfillment company via PayPal. Affiliates are recommended to set up and use PayPal for the easiest and fastest collection of Affiliate Fees. We also offer bank wire transfer services. Affiliates are responsible for any and all transfer fees and such fees will be removed from the Affiliate Fee.

Close of the deal: This may include but not limited to, contacting the provided lead via phone call, email, in person, radio ad, online marketing, or mailer. Affiliate is responsible for getting the lead to go through the qualifying questionnaire, assist in possible questions in regards to what documents are required to upload, as well as provide any necessary follow up. They will be the point of contact for any questions the client may have that they are not able to get from the fulfillment company that is providing the filing services for the ERC.

IdeaWins is free from liability on all accounts with clients. If an error or problem occurs with a client while working with our fulfillment company during the filing, filing process, analysis, agreement, or marketing and contacting customers via phone call, email, and SMS, those concerns may be discussed with the fulfillment company (ERC Specialists).

IdeaWins is not responsible or liable for assisting and providing help in closing accounts on behalf of Affiliates. Affiliates may seek advice and help from IdeaWins, IdeaWins may choose to provide help at its discretion. If an Affiliate uses IdeaWins' account and provides false information to customers, takes and or answers questions that are not authorized on behalf of the customers questionnaire, creates problems with IdeaWins and it's fulfillment company, abuses IdeaWins' affiliate link and reputation; (1) IdeaWins is at liberty to terminate provided service and restrict access of its provided link. (2) The Affiliate and or personnel in representation of Affiliate involved in such a case would be held liable for possible damages and take ownership in the event IdeaWins is sued by a client and or it's fulfillment company (ERC Specialists).

Affiliate Percentages:

Accounts closed

1-50 = 50% of IdeaWins Fee

51-200 = 62.5% of IdeaWins Fee

201 + = 75% of Idea Wins Fee

Percentages are not paid retroactively on tiers.

\*Exclusions to tiers apply upon approval.

Date:

Print Name and Applicable Business Name:

Signature: