

## **SPUR LAW PRIVACY POLICY**

This Privacy Policy describes how we use information obtained through our Company Websites and stored on our Company Servers.

Your relationship is with Spur Law. The laws of Texas and the United States apply.

This Privacy Policy explains how information we acquire, including your Personal Information, is stored and used for our legitimate interests. You can ask us to stop using your Personal Information by calling us at 1-806-686-6861.

We understand that the security of your Personal Information is important. We provide commercially reasonable administrative, technical, and physical security controls to protect Personal Information. Notwithstanding these efforts, we cannot guarantee the absolute security of your Personal Information.

We use your Personal Information to enable you to register with Spur Law and to provide you with our services. We use cookies and other technologies to track the use of Company Websites. We also share information with Service Providers who process or store information on our behalf or when such sharing is required by law, or in certain other situations.

### **Definitions**

For purposes of this Privacy Policy, capitalized terms have the meanings assigned below:

The term “Company Servers” means servers owned and operated by Spur Law and those provided by our Service Providers.

The term “Company Websites” includes web sites using the domain Spur Law.com.

The term “Personal Information” means any personally identifiable information relating to you.

The term “Privacy Policy” means this Privacy Policy as amended from time to time.\

The term “Online Information” means anonymous or personally identifiable information relating to your use of our Company Websites and Company Servers.

The term “Return Information” has the definition assigned to that term by IRC § 6103(a), which includes but information appearing on a tax return filed with the IRS.

The term “Service Providers” means independent contractors who provide services to Spur Law, including but not limited to Adobe®, Intuit®, and Smartvault®.

The term “Spur Law” means Elaine Harris Attorney at Law PC, its owners, affiliates, directors, employees, officers, and agents acting as such.

## **Cookies**

Cookies are small text files stored by your web browser when you use websites. You can control how websites use cookies by configuring your browser's privacy settings (please refer to your browser's help function to learn more about cookie controls). Note that if you disable cookies entirely, Spur Law websites may not function properly.

Spur Law and our Service Providers use cookies in several ways, such as:

1. Authenticating and identifying you on our websites so we can provide you the services you requested;
2. Keeping track of information you have provided to us — for example, keeping items in your shopping cart as you browse Spur Law.com.
3. Providing you the Spur Law.com websites that you use; and
4. Remembering your preferences or where you left off in your use of a Spur Law.com website

## **Special Protection of Return Information**

In the process of preparing your tax return, we obtain Return Information. As a tax return preparer, we are subject to both civil and criminal penalties for improperly disclosing or using Return Information. IRC § 6713 and IRC § 7216. If a preparer discloses or uses any information furnished to him in connection with the preparation of any income tax return for any purpose other than to prepare or assist in preparing a return, he is liable for a penalty of \$250 for each disclosure or use, subject to a maximum penalty of \$10,000 per calendar year. IRC § 6713(a). If the preparer knowingly or recklessly makes such a disclosure or use, he/she may be convicted of a misdemeanor and can be fined up to \$1,000, or imprisoned not more than one year, or both. IRC § 7216(a).

The regulations provide that return preparers may disclose or use tax return information without a taxpayer's consent under the following circumstances:

1. A return preparer may disclose return information pursuant to another tax law provision.
2. A return preparer may disclose tax return information to an IRS officer or employee.
3. If a tax return preparer provides software to a taxpayer to prepare a tax return, the preparer may use the tax return information to update that taxpayer's software.
4. If a taxpayer furnishes tax return information to a preparer located in the United States, members of the preparer firm may use the information in preparation of the return, except that consent is required for a disclosure to a member of the firm who is located outside of the United States.

5. If a taxpayer initially furnished tax return information to a tax return preparer located outside of the United States, a member of the preparer firm may use the tax return information to prepare the return.
6. A return preparer may disclose tax return information to a related taxpayer (e.g., husband, wife, child, parent, grandparent, partner, partnership, trust, estate, beneficiary, fiduciary, corporation, shareholder, controlled group, etc.) where the taxpayers' interests are not adverse and the first taxpayer has not expressly prohibited disclosure or use.
7. A tax return preparer may disclose tax return information pursuant to a court or administrative order, demand, request, summons or subpoena from a federal or state agency, Congress, a professional association ethics committee or board, or the Public Company Accounting Oversight Board.
8. A tax return preparer may disclose tax return information to an attorney for purposes of securing legal advice, to the IRS in connection with an investigation of the preparer, and to a court for use in proceedings involving the tax return preparer.
9. Attorneys and accountants who prepare tax returns may use the return information to provide other legal or accounting services to the taxpayer.
10. A tax return preparer may disclose return information to a duly appointed fiduciary of the taxpayer (or to the duly authorized agent of the fiduciary) if a taxpayer dies or becomes incompetent, insolvent, or bankrupt.
11. A return preparer may disclose or use return information in connection with preparing state or local tax returns or assisting with a taxpayer's foreign country's tax obligations.
12. A return preparer may disclose tax return information that the taxpayer provides to the preparer to pay for tax preparation services (e.g., disclose credit card information to the credit card company to process payment).
13. A return preparer may keep return information for use in preparing other tax returns for the taxpayer or in connection with an IRS audit or subsequent tax litigation.
14. A return preparer may use return information to determine and prepare declarations of estimated taxes.
15. A return preparer may keep a list of names, addresses, e-mail addresses, and phone numbers of taxpayers for whom returns were prepared for the purpose of offering tax information or additional tax return preparation services.
16. A return preparer may use tax return information to produce statistical information for certain limited purposes pertaining to the internal management or support of the preparer's business. Regulations bar disclosure of the compilation unless it is made to comply with financial accounting or regulatory reporting requirements or occurs in conjunction with the sale or other disposition of the compiler's tax return preparation business.
17. A return preparer may disclose tax return information in connection with quality or peer reviews.

18. A return preparer may disclose tax return information to federal, state, or local authorities to the extent necessary to inform such authorities of criminal activities that may occur or that may have occurred.
19. Tax return information may be disclosed due to the preparer's incapacity or death to the extent necessary to operate the preparer's business.

With the written consent of the taxpayer, a tax return preparer may be authorized to disclose return information to third parties for other purposes, but we do not intend to disclose your return information for those purposes, and we have not requested that you consent thereto. *See* Treas. Reg. § 301.7216-3(a)(3)(i).

### **Spur Law Registration and Support**

When you open an account with Spur Law, register on one of our Company Websites, register on one of our Company Servers, or contact Spur Law for support, Spur Law collects Personal Information, including but not limited to the following:

1. Name;
2. Date of birth;
3. Company name;
4. Email address;
5. Telephone number;
6. Address;
7. Country;
8. IP address;
9. Payment/billing information (where an app or website is 'paid for'); and
10. Content of customer support communications.

To help keep our databases current and to provide you the most relevant content and experiences, we may combine information provided by you with information from third party sources, in accordance with applicable law. For example, the size, industry, and other information about the company you work for (where you have provided company name) will be obtained from sources including, professional networking sites and information service providers.

### **Company Servers and Websites**

We also collect Online Information about how you use our apps and websites, including when you use a link to a Company Server or Website. Depending on the app or website, this information may be associated with you. It includes:

1. IP address;
2. Type of browser and device;
3. Webpage that led you to a Spur Law.com website;

4. Search terms entered into a search engine which lead you to a Spur Law.com website;
5. Use and navigation of websites and apps (collected through cookies and similar technologies, or by Spur Law servers when you are logged in to the app or website); and
6. Analysis of your content (e.g., activity logs, and direct feedback from you) which is sent or received using an online feature of a Spur Law app or Spur Law.com website, or which is stored on Spur Law servers.

### **Spur Law Emails**

Emails we send you may include a technology that tells us whether you have received or opened the email or clicked a link in the email. If you do not want us to collect this information, you can opt out of Spur Law emails by selecting “Unsubscribe.”

### **Spur Law Online Advertising**

Spur Law advertises online in a variety of ways, including displaying Spur Law ads to you on other companies' websites and apps and on social media platforms, such as Facebook and LinkedIn. Spur Law websites use cookies and similar technologies provided by our own company and other companies that allow us to gather additional information to measure and improve the effectiveness of our advertising. We collect information such as:

1. Which ads are displayed;
2. Which ads are clicked on; and
3. Where the ad was displayed.

### **Buttons, tools, and content from other companies**

Spur Law apps and websites may include buttons, tools, or content that link to other companies' services (for example, a Facebook "Like" button). We may collect information about your use of these feature, such as content “liked” and address information in Google Maps. In addition, when you see or interact with these buttons, tools, or content, or view a Spur Law web page or app containing them, some information from your browser may automatically be sent to the other company. Please read that company's privacy policy for more information.

Spur Law uses the information we collect about you for the following purposes:

- To fulfill a contract, or take steps linked to a contract: this is relevant where you register to use a Spur Law app or website (whether paid, or as a free trial). This includes:

1. Providing you with the Spur Law websites and apps for which you have registered, and any other services or products that you have requested;
2. Verifying your identity;
3. Taking payments;
4. Sending you necessary communications (for example, related to payments or expiration of your subscription); and

5. Providing customer service or support;
6. As required by Spur Law to conduct our business and pursue our legitimate interests;
7. Sending you information about Spur Law products and services, special offers and similar information, and sharing your information with third parties for their own marketing purposes (where your consent is required);
8. Placing cookies and using similar technologies on our websites, on our apps and in email communications, and the information provided to you when those technologies are used;
9. Accessing information stored on your device relating to your use of, and engagement with, websites and apps, and crash reports; and
10. Using automated systems to analyze your content using techniques such as machine learning in order to improve our services and the user experience (where your consent is required).
11. On other occasions where we ask you for consent, we will use the information for the purposes which we explain at that time; and
12. For legal reasons: Responding to requests by government or law enforcement authorities conducting an investigation or to detect, prevent, or otherwise address fraud, security or technical issues and software piracy (e.g., to confirm that software is genuine and properly licensed), helping to protect you as well as Spur Law.

### **Sharing with other Data Controllers**

We will share your Personal Information companies, organizations or individuals outside of Spur Law if we have a good-faith belief that access, use, preservation or disclosure of the information is reasonably necessary to detect, prevent, or otherwise address fraud, security or technical issues, as well as to protect against harm to the rights, property or safety of Spur Law, our users, or the public as required or permitted by law.

### **Sharing with Data Processors**

We will also share your Personal Information with companies that help us to run our business by processing Personal Information on behalf of Spur Law for the purposes identified above. Such companies include providers of customer support services, payment processing services, fraud monitoring and prevention, email, social media, and other marketing platforms and service providers, and hosting services.

### **Other Information Sharing**

Spur Law may also share your Personal Information:

1. When you agree to the sharing;

2. When we are required to provide information in response to a subpoena, court order, or other applicable law or legal process;
3. When we have a good faith belief that the disclosure is necessary to prevent or respond to fraud, defend our apps or websites against attacks, or protect the property and safety of Spur Law, our customers and users, or the public; and
4. If we merge with or are acquired by another company, sell a website, app, or business unit, or if all or a substantial portion of our assets are acquired by another company, your information will likely be disclosed to our advisers and any prospective purchaser's advisers and will be one of the assets that is transferred to the new owner.

We may share or publish aggregate information that does not specifically identify you, such as statistical information about visitors to our websites. Your Personal Information and files are stored on Spur Law's servers and the servers of companies we hire to provide services to us.

### **What rights do I have in respect of my Personal Information and how can I exercise these rights?**

Under the law of some countries, you may have the right to ask us for a copy of your Personal Information; to correct, delete or restrict (stop any active) processing of your Personal Information; and to obtain the Personal Information you provide to us for a contract or with your consent in a structured, machine readable format, and to ask us to share (port) this information to another controller.

In addition, you can object to the processing of your Personal Information in some circumstances (in particular, where we don't have to process the information to meet a contractual or other legal requirement, or where we are using the information for direct marketing).

These rights may be limited, for example, if fulfilling your request would reveal Personal Information about another person, or if you ask us to delete information which we are required by law to keep or have compelling legitimate interests in keeping (such as fraud prevention purposes).

To exercise any of these rights (including deactivating your Spur Law ID account), you can contact us at 1-806-686-6861.

To register with Spur Law, to create a Spur Law ID, and to use Spur Law websites, apps, products or services, the provision of some information is mandatory: if relevant information is not provided, then we will not be able to administer an Spur Law account to you, or provide you with the websites, apps, products or services requested.

### **Withdrawing consent or otherwise objecting to direct marketing**

Wherever we rely on your consent, you will always be able to withdraw that consent, although we may have other legal grounds for processing your information for other purposes, such as those set out above. In some cases, we are able to send you direct marketing without your

consent, where we rely on our legitimate interests. You have an absolute right to opt-out of direct marketing, or profiling we carry out for direct marketing, at any time by:

1. updating your preferences in your Spur Law ID profile;
2. updating your preferences in your specific website or app accounts;
3. clicking the unsubscribe link at the bottom of our marketing emails; or
4. contacting us using the details provided at the end of this privacy policy.

When you register for a Spur Law ID account, we process and keep most Personal Information we have about you for as long as you are an active user of our products, services or apps. When you close your account, we begin deleting certain Personal Information that we no longer have a business reason to retain, such as your hashed password and your payment account data. However, we typically retain Personal Information related to our contract and business transactions with you for three years after your last interaction with us.

Where we process Personal Information for marketing purposes or with your consent, we process the information until you ask us to stop and for a short period after this (to allow us to implement your requests). We also keep a permanent record of the fact that you have asked us not to send you direct marketing or to process your information so that we can respect your request in future. Occasionally, we may change this privacy policy to allow Spur Law to use or share your Personal Information in a different way. If we do, the links to the policy on our websites (which are generally found in the footer of the website) will indicate that the policy has been changed. For new users, the change will become effective upon posting. For existing users, if the change is significant, it will become effective 30 days after posting. We encourage you to periodically review our privacy policy for the latest information on our privacy practices.

If you have a privacy question, concern, or request, please contact us at 1-806-686-6861.