

**NONDISCLOSURE AGREEMENT**

**Effective Date:** \_\_\_\_\_

In order to protect certain confidential information which may be disclosed between them, H&R Block Services, Inc. ("HRB") and \_\_\_\_\_ (the "Participant") agree as follows:

1. **Definitions.** In addition to the terms defined elsewhere in this Agreement, the following terms shall have the meanings as specified below:

1.1 "**Affiliate**" means any entity, directly or indirectly, controlling, controlled by or under common control with a party to this Agreement.

1.2 "**Confidential Information**" means information and related materials owned or controlled by a Disclosing Party that is not generally known to the public including, but not limited to: (i) trade secrets; (ii) financial information and pricing; (iii) technical information such as designs, specifications and uses of products and services; (iv) information about customers or consumers that does not contain personally identifiable information (e.g., zip codes or aggregate statistical data); or (v) product research. "Confidential Information" also includes Personal Information (defined below).

1.3 "**Disclosing Party**" means the party (or such party's Affiliate(s) or authorized representatives) disclosing Confidential Information under this Agreement, as specified in Section 2 below.

1.4 "**Personal Information**" means nonpublic personally identifiable information about HRB's employees, customers or consumers, including, but not limited to, name, address, social security number, telephone number, account number, or the fact that a customer or consumer does business (or considers doing business) with HRB. Personal Information also includes any list, description or other grouping of customers or consumers that is derived using any Personal Information.

1.5 "**Receiving Party**" means a party to this Agreement receiving Confidential Information hereunder.

2. **Disclosing Party.** For purposes of this Agreement, the Disclosing Party is HRB.

3. **Disclosure Period.** This Agreement controls only Confidential Information that is received by the Receiving Party from the Disclosing Party during the period commencing on the Effective Date and expiring 1 year thereafter.

4. **Confidentiality Obligations.**

4.1 Receiving Party shall:

(a) use Confidential Information only for the purpose of preparing one or more research papers related to those certain research studies conducted by the Policy Evaluation Project in collaboration with HRB (the "Studies").

(b) not disclose Confidential Information to any third parties (except as expressly authorized herein);

(c) protect the confidentiality of Confidential Information by using the same degree of care (but not less than a reasonable degree of care) it would use to prevent the unauthorized disclosure of its own confidential information of a like nature;

(d) promptly notify Disclosing Party in writing of any unauthorized use or disclosure of the Confidential Information, including a detailed description of the circumstances of the disclosure and the parties involved and cooperate with the Disclosing Party to obtain the return of such Confidential Information; and

(e) disclose the Confidential Information only to those of its officers, directors, employees, agents, contractors, legal representatives or Affiliates that have a legitimate need to know such information and a legal, ethical or contractual obligation to protect such Confidential Information that is at least as restrictive as this Agreement.

4.2 If a Receiving Party is required by judicial or administrative process to disclose Confidential Information, it shall: (a) provide advance written notice of such event to Disclosing Party; and (b) reasonably cooperate so the Disclosing Party may seek an appropriate protective order or waive compliance by the Receiving Party with the provisions of this Agreement provided, however, that a Receiving Party Shall not be obliged to disobey any court order or any other judicial or administrative process.

4.3 Notwithstanding any other provision of this Agreement, a Receiving Party may disclose the existence and a summary of this Agreement in regulatory filings as required by law, regulation or standard accounting rules (e.g. FASB).

4.4. Prior to publishing or disclosing any information related to the Studies the Receiving Party will submit the materials for review in accordance with Section 2(f)(i) of the Memorandum of Understanding between HRB and the Brookings Institution.

4.5 Any article or other information deriving from the Studies must include the following disclaimer in a prominent place: "This research was conducted in collaboration with H&R Block. The authors thank {insert list of H&R Block employees} of H&R Block for their contributions to this research. The views expressed in this article are those of the authors and do not necessarily reflect the views of H&R Block."

4.6 Nothing herein is intended to limit or abridge the protection of trade secrets under applicable trade secrets law, and the protection of trade secrets by the Receiving Party shall be maintained as such until they become a part of the public domain; provided, however, that Participant or a Receiving Party may act in accordance with **Section 4.2** whether or not the information is protected as a trade secret under applicable trade secrets law.

5. **Limitations.**

5.1 A Receiving Party's duties under **Section 4** of this Agreement shall apply only to Confidential Information that is: (a) disclosed by Disclosing Party in writing and marked as confidential at the time of disclosure; (b) disclosed by Disclosing Party in any other manner and designated as confidential at the time of disclosure and thereafter promptly summarized and identified as confidential in a written memorandum delivered to the Receiving Party; or (c) disclosed in the form of tangible products or materials transmitted to the Receiving Party with an accompanying written memorandum identifying such materials as confidential.

5.2 Notwithstanding anything to the contrary contained herein, Confidential Information does not include any information that: (a) is known by the Receiving Party prior to its disclosure by Disclosing Party; (b) is received by the Receiving Party, directly or indirectly, from persons who were not under any obligation to maintain the confidentiality of such information; (c) is or becomes generally known to the public through no act or fault of the Receiving Party; or (d) is independently developed by the Receiving Party without reference to Confidential Information received hereunder.

5.3 If a party to this Agreement is on the premises of the other party and as a result obtains information that a reasonable person would understand to be confidential, the party in receipt of such information must maintain the confidentiality of the information notwithstanding anything to the contrary in this Agreement.

5.4 Neither party will issue any news release or other public announcement relating to the Studies, without the other party's prior written consent, which may be withheld for any or no reason.

**6. Gramm-Leach-Bliley Act Compliance.**

6.1 As to Personal Information, the provisions of this Section shall take precedence over any conflicting provisions contained elsewhere in this Agreement.

6.2 If Participant receives Personal Information from HRB or HRB's representative (including information received directly by Participant in connection with a relationship with HRB or information placed on Participant's computer systems by HRB), Participant agrees that it will not disclose or use such Personal Information for any purposes other than satisfying Participant's duties and obligations to HRB or evaluation of Participant's decision to engage in a potential business relationship with HRB. Any such use or disclosure by Participant of Personal Information shall be in compliance with federal and state laws, rules and regulations.

6.3 Participant will maintain a written policy regarding safeguarding data and information of the customers or consumers of companies with whom Participant does business. Participant shall deliver a copy of such policy to HRB upon request. The safeguarding policy shall take into account known or reasonably anticipated risks to data of Participant's customers or consumers. Without limitation, the policy shall address procedures for receiving, storing, processing, and transmitting sensitive personal data. Participant will communicate such policy to all existing and new employees and contractors. Participant will not make any material changes to such policy to the extent it applies to HRB without giving HRB at least 30 days prior written notice of such changes. In addition, Participant agrees to implement and maintain safeguards for the Personal Information, consistent with the requirements of 16 CFR 314, but in no event less than the standard of care Participant uses to protect its own information of similar sensitivity.

6.4 HRB shall have the right, but not the obligation, to audit or independently evaluate Participant's security and processing controls related to all aspects of Personal Information possessed by Participant, subject to reasonable notice to Participant. HRB will attempt to limit interference to the business operations of Participant. HRB acknowledges that it will be responsible for all costs and expenses associated with such audit or evaluation. Any deficiencies discovered by HRB and communicated to Participant as a result of such an audit or evaluation, will be addressed in a timely and acceptable manner as mutually agreed upon by Participant and HRB. Such right to audit or the fact that an audit is performed does not relieve Participant from its obligations to safeguard Personal Information in accordance with the terms of this Agreement. Any information obtained by HRB about the processes and procedures of the Participant during any such audit shall be Confidential Information of the Participant.

6.5 In the event of an unauthorized disclosure of Personal Information, Participant will notify HRB as soon as possible and no later than 24 hours following discovery. Upon request, Participant will reasonably cooperate with HRB in notifying impacted individuals.

7. **Term.** Receiving Party's duties under **Section 4** of this Agreement will expire three years following expiration of the disclosure period defined in Section 3, provided, however, that Receiving Party's obligations to safeguard and maintain the confidentiality of Personal Information shall continue for so long as any Personal Information remains in the Receiving Party's possession.

8. **No Definitive Agreement.** The parties acknowledge and understand that nothing contained herein: (a) requires the disclosure of any Confidential Information by either party at any time (any such disclosures to be at the sole discretion of the Disclosing Party); and (b) requires either party to proceed with any proposed transaction, business relationship or joint venture.

9. **Return of Confidential Information.** Receiving Party agrees to return or destroy all Confidential Information (including tangible products or materials received from a Disclosing Party and documents containing Confidential Information generated by

Receiving Party) upon a Disclosing Party's request and in accordance with the Disclosing Party's instructions, except a Receiving Party may retain one copy of written Confidential Information in its Legal Department solely for purposes of verifying compliance with this Agreement. The Receiving Party shall, upon request of the Disclosing Party, certify in writing, signed by the Receiving Party, compliance with the requirements of this **Section 9**.

10. **Equitable Relief.** Receiving Party agrees that any unauthorized use or disclosure of the Confidential Information by Receiving Party may cause Disclosing Party irreparable harm for which remedies at law may be inadequate. Therefore, a Disclosing Party may seek injunctive relief in any court of competent jurisdiction for the breach or threatened breach of **Section 4** of this Agreement, in addition to any other remedies in law or equity.

11. **Proprietary Rights and Ownership.** All right, title and interest in and to the Confidential Information shall be and remain vested in Disclosing Party. Nothing in this Agreement shall grant Receiving Party any license or right with respect to the Confidential Information, except for the limited right to use Confidential Information as set forth in **Section 4.1**. Receiving Party shall not modify or create any derivative works from the Confidential Information, except as set forth in **Section 4.1**.

Participant may from time to time provide suggestions, comments or other feedback ("Feedback") to HRB with respect to HRB's systems, architecture, planning, strategies or designs. Feedback, even if designated as confidential by the Participant, will not, absent a separate written agreement, create any confidentiality obligation for HRB. HRB will be free to use the Feedback provided to it entirely without obligation or restriction of any kind on account of intellectual property rights or otherwise.

**12. General.**

12.1 Disclosing Party warrants that it has the right to make the disclosures under this Agreement. No other warranties are made by either party under this Agreement. Any Confidential Information or other information exchanged pursuant to this Agreement is provided "as is" and each party disclaims any and all warranties, express, statutory or implied including, but not limited to, accuracy, merchantability, non-infringement, title or fitness for a particular purpose.

12.2 This Agreement constitutes the entire agreement of the parties as to the subject matter hereof, and supersedes all prior or contemporaneous agreements, proposals, discussions or correspondence regarding the subject matter of this Agreement, whether written or oral.

12.3 This Agreement shall inure to the benefit of, and may be specifically enforced by, HRB's Affiliates.

12.4 This Agreement may not be amended or modified except in writing signed by an authorized representative of each party. The waiver of a breach of any term or condition of this Agreement will not constitute the waiver of any other breach of the same or any other term. To be enforceable, a waiver must be in writing signed by a duly authorized representative of the waiving party.

12.5 HRB may assign its rights or delegate its obligations under this Agreement, in whole or in part, to any HRB Affiliate without Participant's consent. Otherwise, neither party may assign its rights or delegate its obligations under this Agreement, in whole or in part, without the other party's prior written consent, which shall not be unreasonably withheld. Any assignment in violation of this section will be null and void. This Agreement shall be binding upon each party's permitted successors and assignees.

12.6 This Agreement does not create any agency or partnership relationship. Neither party shall have any authority to act on behalf of, or to bind the other party to any obligation.

**Exhibit B**

12.7 This Agreement and rights and obligations of the parties are governed by the laws of the State of Missouri, without regard to any conflict of laws principles. In any legal action involving this Agreement or the parties' relationship, the parties agree that the exclusive venue for any lawsuit shall be in the state or federal court located within the State of Missouri.

12.8 This Agreement will not be construed against either party due to authorship. If any provision of this Agreement is held to be unenforceable, the remaining provisions will remain in effect and the parties will negotiate in good faith a substantively comparable enforceable provision to replace the unenforceable provision.

12.9 Any provisions intended by their content to survive the expiration or termination of this Agreement shall survive.

12.10 All rights and remedies of the parties, under this Agreement, in law or at equity, are cumulative and may be exercised concurrently or separately. The exercise of one remedy will not be an election of that remedy to the exclusion of other remedies.

12.11 This Agreement may be executed simultaneously in two or more counterparts, each of which will be deemed an original, but all of which together will constitute one and the same instrument.

SIGNED:

**HRB:**

**H&R BLOCK SERVICES, INC.**

By: \_\_\_\_\_

Name: Jeremy E. White  
Title: Assistant Vice President  
Address: One H&R Block Way  
Kansas City, Missouri 641105

Date:

**PARTICIPANT:**

By: \_\_\_\_\_  
          \*\*[Name of Researcher]\*\*

Address:

Date: