

TRINET CARES ACT TAX CREDIT PROCESSING AGREEMENT

Upon issue to undersigned former client (“**You**” or “**Your**”) by a wholly-owned subsidiary of TriNet Group, Inc. (“**Us**”, “**We**”, “**Our**”, or “**TriNet**”) of this TriNet CARES Act Tax Credit Processing Agreement (the “**Agreement**”) and Your execution of this Agreement, You request that TriNet process federal payroll tax credits that You are eligible to claim during Your Prior Service Period (as defined below) under the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 (the “**CARES Act**”), as amended from time to time, as Your former service provider, in accordance with the terms of this Agreement, and Your Prior Agreement (as defined below). By signature on this Agreement, TriNet agrees to provide the services set forth herein in accordance with the terms of this Agreement, and in the event of a conflict or inconsistency with Your Prior Agreement, this Agreement shall control in all respects. Our willingness to perform the services described herein is conditioned on Your agreement with all of the terms and conditions set forth herein and in Your Prior Agreement (as defined below).

Terms and Conditions:

1. **Former Client; No Continuing Obligations.** You acknowledge and agree that You were a former client of TriNet from the Start Date (as defined in Your Prior Agreement) to Your termination date of Your Prior Agreement (as defined below) (the “**Prior Service Period**”). Except as expressly required under the terms of Your former services agreement or TriNet Services Requisition with TriNet (the “**Prior Agreement**”), You agree that Your Prior Agreement has been terminated, and You have no claims against TriNet under Your Prior Agreement, **except as may be set forth in/provided under the attached "TriNet ERTC R&D Tax Credit Acceleration Addendum"**, and that this Agreement, and the services that TriNet will provide hereunder, does not create, and neither TriNet nor any of its subsidiaries or affiliates shall have, any continuing obligation or duty of any kind to You under Your Prior Agreement or any other arrangement or agreement.

2. Payroll Tax Credits.

- a. By signing this Agreement, You hereby elect and instruct TriNet to apply CARES Act payroll tax credits (Your “**Credits**”) on Your behalf as set forth herein. You further explicitly agree and acknowledge that if You, or any of Your affiliates, have received a Small Business Administration loan (“**SBA Loan**”), You may not use any amount of the SBA Loan that was used to pay wages or other amounts that You also used to calculate Credits, including by using any wages used as payroll costs on any SBA Loan forgiveness application. We will process Credits that You are permitted by law to claim during Your Prior Service Period against Your qualifying federal payroll taxes during Your Prior Service Period through Us, as Your service provider under Your Prior Agreement, with the Internal Revenue Service (“**IRS**”) as You report them to Us in accordance with applicable law. We will use commercially reasonable efforts to process Your Credits in accordance with this Agreement, subject to the terms and conditions of this Agreement.
- b. You agree that TriNet will apply Your Credits to reduce Your qualifying federal payroll taxes in an order and manner determined by TriNet in its sole discretion in accordance with applicable guidance from the applicable governmental authority, including the IRS, where applicable (collectively, “**Authority**” or “**Authorities**”). You agree that the processing of Your Credits in the order required by applicable Authorities may delay or eliminate the processing, use, or receipt of any other payroll tax credits You may have claimed or payroll tax assistance programs You may have used, including CARES Act social security deferrals, Families First Coronavirus Relief Act tax credits and/or PATH Act research and development payroll tax credits and other similar programs. Special rules may apply to any Credits You have in excess of Your available qualifying federal payroll taxes in any calendar quarter, or for any Credits for periods prior too or after Your Prior Service Period (Your “**Excess Credits**”). TriNet is not responsible for carrying forward any of Your Excess Credits between payroll periods, although TriNet may determine to support any such carryforwards in its sole discretion. You are solely responsible for any Excess Credits that You submit using IRS Form 7200 or any successor form in accordance with applicable law, and You agree to promptly notify Us regarding all Excess Credits that You claimed during Your Prior Service Period, including by promptly sending Us copies of each Form 7200 filing You made with the IRS.
- c. Our agreement to process and/or report any of Your Credits or Excess Credits is conditioned on (i) such Credits and Excess Credits being permitted under all applicable laws and regulations, in Our sole discretion, (ii) You first providing Us with all the information We or the applicable Authorities request and require with respect to such Credits or Excess Credits and such information being correct and accurate in Our sole discretion, including, without limitation, timely, complete, and accurate taxpayer information, IRS tax forms, documents and information relating to and/or verifying Your Credit or Excess Credit calculations or credit eligibility, copies of each Form 7200 that You filed with the IRS during Your Prior Service Period, and all documents and information provided by You or Your employees to TriNet and the other instructions that You or Your employees provide to Us relating to Your Credits or Excess Credits (Your “**Credit Documentation**”), and (iii) Your complying with all Our applicable processes and procedures for administration of such Credits. You agree to promptly provide Us, at Your sole expense, with any and all documentation and other information, including Your Credit Documentation, requested from Us by any Authority at any point in the future to substantiate Your eligibility for the Credits and Excess Credits that You claim. You agree to keep all of Your Credit Documentation and other relevant records for a period of at least seven (7) years.
- d. You agree and acknowledge that We cannot and do not guarantee that any Credit or Excess Credit You claim will be accepted by any Authority, and We are not responsible or liable for any delay, reduction, or rejection of any Credit or Excess Credit You claim by any Authority. We hereby disclaim any and all warranties, whether expressed, implied, or by operation of law, regarding Our processing of or the IRS’s acceptance of Your Credits or Excess Credits.
- e. At all times, You represent and warrant that (i) You are eligible under all applicable laws and regulations to claim the Credits and Excess Credits claimed by You or submitted to Us and to receive the full amount of the payroll tax reductions claimed thereby, (ii) You have complied in full and will continue to comply in full with each of Your obligations and requirements set forth in this Agreement, (iii) any and all information submitted to Us by You with respect to such Credits or Excess Credits, including, without limitation, all of Your Credit Documentation, is upon submission and will remain at all times true, complete, and accurate in all respects, and You agree to promptly update or amend Your Credit Documentation as necessary, and (iv) You are in compliance with all applicable laws regarding Your Credits and Excess Credits, including all Credit Documentation retention requirements from all applicable Authorities.



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- f. You are responsible for ensuring that You are eligible to receive all of the Credits or Excess Credits that You claim and request that We process. In the event that Your Credits or Your Excess Credits are rejected (in whole or in part) for any reason, You agree to (i) immediately reimburse Us by wire transfer of immediately available funds for the full amount of any payment, refund, or other disbursement or credit that You received from Us based on such Credits or Excess Credits and (ii) indemnify, defend, and hold harmless Us and Our affiliates from and against any and all fines, penalties, interest, fees, assessments, and damages, including reasonable attorney and advisor fees, as a result of such rejection.
- 3. **Indemnification.** You agree to indemnify, defend, and hold harmless Us, Our officers, employees, and agents against any and all claims, losses, liabilities, obligations, and expenses including, without limitation, court costs and reasonable attorneys' fees, incurred by Us related to or arising out of (a) Your breach of Your responsibilities and obligations under this Agreement or (b) Your claiming of any Credit in excess of that accepted by the IRS.
- 4. **Limitation of Liability:** EXCEPT AS MAY BE SET FORTH IN/PROVIDED UNDER THE ATTACHED "TRINET ERTC R&D TAX CREDIT ACCELERATED ADDENDUM, IN NO EVENT WILL TRINET, OR ITS AFFILIATES, SUBSIDIARIES, OFFICERS, EMPLOYEES, OR AGENTS, BE LIABLE TO YOU OR TO ANY THIRD PARTY FOR SPECIAL, INDIRECT, INCIDENTAL, CONSEQUENTIAL OR OTHER SIMILAR DAMAGES (INCLUDING WITHOUT LIMITATION, LOST PROFITS OR ANTICIPATED PROFITS, LOSS OF REVENUE, LOSS OF USE, LOSS OF DATA, OR BUSINESS INTERRUPTION DAMAGES) HOWEVER CAUSED OR UNDER ANY THEORY OF LIABILITY REGARDLESS OF WHETHER SUCH DAMAGE WAS FORESEEABLE AND WHETHER OR NOT SUCH PARTY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. IN NO EVENT SHALL THE TOTAL LIABILITY OF TRINET TO YOU FOR ANY DAMAGES, LOSSES, AND CAUSES OF ACTION ARISING FROM THE TERMS OF YOUR USE OF THE SERVICES, EXCEED IN THE AGGREGATE \$1,000.
- 5. **Termination; Survival.** This Agreement shall terminate on the first anniversary of the date on which this Agreement is signed by both Parties hereto. In the event of the termination of the Agreement, Your obligations under this Sections 2, 3, 4, 5 and 6 shall survive indefinitely and only Our obligation to provide You with any cash refund the IRS provides to Us for any Credits or Excess Credits that We processed on Your behalf prior to the termination of this Agreement will survive.
- 6. **Release of Liability.** Except as otherwise set forth in this Agreement, You hereby release, acquit and forever discharge TriNet and its affiliates, officers, agents, administrators, servants, employees, attorneys, successors, parent, subsidiaries, assigns, and affiliates (the "Released Party" or "Released Parties"), of and from any and all claims, liabilities, demands, causes of action, costs, expenses, attorneys' fees, damages, indemnities and obligations of every kind and nature, in law, equity, or otherwise, known and unknown, suspected and unsuspected, disclosed and undisclosed, arising out of or in any way related to the Prior Agreement and the services that the Released Parties provided to You thereunder.
- 7. **Waiver.** In granting the release herein, You understand that this Agreement includes a release of all claims known or unknown. In giving this release, which includes claims which may be unknown to You at present, You acknowledge that You have read and understand Section 1542 of the California Civil Code which reads as follows: "**A general release does not extend to claims which the creditor does not know or suspect to exist in his or her favor at the time of executing the release, which if known by him or her must have materially affected his or her settlement with the debtor.**" You hereby expressly waive and relinquish all rights and benefits under that section and any law of any jurisdiction of similar effect with respect to the release of any unknown or unsuspected claims You may have against TriNet or any of the Released Parties.

Please signify Your agreement to the foregoing by signing below and returning a signed copy of this Agreement for Our files. A facsimile of this Agreement with signature shall be deemed an original. An electronic signature is acceptable

Great Oaks Charter School Bridgeport

TriNet

Signature Date

Corey Sneed

Print Name

Title

Signature Date

Beth Foland

Print Name

Title

31903148 (14F6)

TRINET ERTC – R&D TAX CREDIT ACCELERATION ADDENDUM

This Tax Credit Acceleration Addendum (“**Addendum**”) amends that certain TriNet Services Requisition or other service agreement and any related addenda (collectively, the “**Agreement**”) between the undersigned (“**You**”, or “**Your**”) and the undersigned subsidiary of TriNet Group, Inc. (“**We**”, “**Us**,” or “**Our**”). In a conflict with the Agreement, this Addendum shall control. The effective date of this Addendum shall be the date executed by both parties.

- 1. TriNet Tax Credit Support Program.** In exchange for the covenants herein, We agree to pay to You certain of Your claimed United States Employer Retention Credits or Research and Development Payroll Tax Credits in the amount of \$288,306.96 - \$262,095.73 for Q2 2020, and \$26,211.23 for Q3 2020 (the “Tax Credit Amount”) on or around the payroll invoice(s) processed following execution of this Addendum.
- 2. Assignment of the Tax Credit Amount.** In exchange for Your receipt of the Tax Credit Amount You agree (a) to assign any and all right, title, and interest You and Your affiliates and subsidiaries may have in the Tax Credit Amount to be received from the Internal Revenue Service, (b) that TriNet shall act as Your Attorney-in-Fact in connection with all correspondence or processing required for TriNet to receive the Tax Credit Amount on Your behalf.
- 3. Rejection, Denial, Adjustment or Disqualification of Your Tax Credit Amount.** In the event that Your Tax Credit Amount or any portion thereof is rejected, denied, adjusted (in whole or in part) for any reason, **with the exception of our failure to properly or timely file Your claim with the Internal Revenue Service**, You agree to (a) immediately reimburse Us by wire transfer of immediately available funds for the full amount of the Tax Credit Amount, minus amounts actually received by Us and (b) indemnify, defend, and hold harmless Us and Our affiliates from and against any and all fines, penalties, interest, fees, assessments, and damages, including reasonable attorney and advisor fees, as a result of such rejection. In connection with the foregoing, You agree and acknowledge that We cannot guarantee, promise, or warrant any amount of Your Tax Credit Amount will be processed, accepted, or received by Us, will be accepted by the Internal Revenue Service, and that We are not responsible or liable for any delay, reduction, or rejection of any portion of the Tax Credit Amount. We hereby disclaim any and all warranties, whether expressed, implied, or by operation of law, regarding Our processing of or the IRS’s acceptance of the Tax Credit Amount.
- 4. Representations & Warranties.** At all times, You represent and warrant that (a) You are eligible under all applicable laws and regulations to claim and receive the Tax Credit Amount, (b) You have complied in full and will continue to comply in full with each of Your obligations and requirements set forth in this Addendum and all other agreements with Us concerning Your claimed state or federal tax credits, (c) any and all information submitted to Us by You with respect to such Tax Credit Amount is upon submission and will remain at all times true, complete, and accurate in all respects, and You agree to promptly update or amend all applicable, relevant, or necessary information and documentation as necessary, and (d) You are in compliance with all applicable laws regarding Your claimed federal and state tax credits including the Tax Credit Amount.
- 5. Release.** In exchange for Your receipt of the Tax Credit Amount, You and Your affiliates, subsidiaries, agents, and assigns hereby and forever release TriNet Group, Inc. and its subsidiaries and affiliates from any and all claims, demands, rights, liabilities, disputes, causes of action, damages, losses, costs, and compensation, whether known or unknown, from the beginning of time, related to, arising out of, concerning, or involving the Tax Credit Amount, the underlying tax credit(s) therewith, and TriNet’s processing, administration, assistance, or services.
- 6. Termination of Your Agreement.** Upon termination of the Agreement, or if Your Agreement has been terminated, Your obligations under this Addendum shall survive indefinitely. All other terms of the Agreement remain unchanged and in effect as set forth therein. Handwritten changes to this addendum are unenforceable. An electronic signature is acceptable.

Great Oaks Charter School Bridgeport

TriNet

Signature Date

Corey Sneed

Print Name

Title

31903148 (14F6)

Signature Date

Beth Foland

Print Name

Title