



ATB Government Tax Payment and Filing Service Schedule to the ATB Business Solutions Agreement

Online tax payment and filing is an efficient method of electronically filing / paying payroll source deductions, GST and a variety of other federal and provincial taxes.

1. INTRODUCTION

1.1 Schedule to Agreement. This ATB Government Tax Payment and Filing Service Schedule ("Schedule") supplements and forms part of the ATB Business Solutions Agreement ("Agreement") entered into between ATB Financial and the Client. This Schedule incorporates by reference each of the terms contained in the Agreement. Any terms contained herein which are capitalized but not defined shall be ascribed the meaning given to them in the Agreement. Any use of the GP Service as defined hereunder by the Client, or any party on the Client's behalf, shall constitute the Client's acceptance of the terms and conditions under this Schedule.

2. ENROLMENT

2.1 The Client will deliver to ATB Financial a completed Government Tax Payment and Filing Service Implementation Form ("Tax Payments Implementation Form") pursuant to which the Client will provide to ATB Financial the information that ATB Financial requires ("Enrolment Information") in order to be enrolled in the online government payment and filing service ("GP Service").

2.2 The Client will advise ATB Financial of any change to the Enrolment Information through an updated Tax Payments Implementation Form or through another means if ATB Financial accepts.

2.3 ATB Financial or its authorized service provider will process the Enrolment Information and will advise the Client when the Client is able to use the GP Service by providing the Client with a login identification and password to the Internet website used for access to the GP Service ("Payment Site"). The Client's use of the GP Service is at the sole discretion of ATB Financial.

3. OPERATION

3.1 Once ATB Financial has completed processing the Enrolment Information and the Client has been advised that the Client is able to use the GP Service, the Client may register on the Payment Site ("Registration") to instruct ATB Financial to make



payments or other remittances ("Payments") to the government entities or agencies listed on the Payment Site (each a "Recipient").

3.2 ATB Financial may add or delete Recipients from time to time and such changes will be effective upon the addition or deletion of that particular government or agency from the list of available Recipients.

3.3 Following Registration, the Client may initiate Payments to Recipients at any time on any day ("Payment Initiation Day"). Each such Payment shall be deducted from the designated Account and credited to the Recipient on the Business Day following the Payment Initiation Day provided that the instructions relating to such Payment are received by ATB Financial no later than 11:59 AM Mountain Time on the Payment Initiation Day.

3.4 The Client may also schedule Payments to Recipients on any future Business Day falling between the Payment Initiation Day and the first year anniversary of the Payment Initiation Day.

3.5 Accounts will be debited for the amount of each Payment on the date on which ATB Financial makes the Payment to the Recipient ("Value Date"). For greater certainty, the Value Date for all Payments to be made hereunder shall be the first Business Day following the Payment Initiation Day except for payments made under Section 3.4 hereof the Value Date of which shall be the Business Day specified by the Client under that Section (or if the date specified by the Client under Section 3.4 is not a Business Day, then the next following Business Day). The Client is solely responsible for ensuring that there are sufficient funds in the designated Account on the Value Date to cover all Payments.

3.6 The Client may cancel a Payment through the Payment Site at any time before 11:59 AM Mountain Time on the Business Day before the Value Date. All other payments are irrevocable and cannot be cancelled, recalled or otherwise terminated.

3.7 It is the Client's responsibility to verify and ensure that any Payments to Recipients arrive as required by such Recipient.

4. REPORTING

4.1 After a Payment has been successfully initiated through the GP Service, the Client will receive a confirmation number indicating that the GP Service has accepted the Payment for processing.



4.2 The Client is responsible for the accuracy and completeness of all information the Client provides to ATB Financial and to the Recipient in connection with the GP Service.

5. LIMITATIONS

5.1 The Client may not instruct any Payment that could create an unauthorized overdraft in any Account. The Client acknowledges and agrees that ATB Financial is under no obligation to process any Payment for which there is insufficient funds available in the designated Account and may decline to act upon or to complete, and may reverse, any Payment which causes, or which in ATB Financial's opinion could cause, any designated Account to be overdrawn by any unauthorized amount.

5.2 Any disputes or claims regarding any Payments will be settled directly by the Client and the Recipient. ATB Financial has no responsibility for any claims or disputes the Client may have with any Recipient including, but not limited to, claims or disputes arising in connection with: i) the reversal by ATB of any Payment under Section 5.1; ii) the Recipient not crediting the Client for a Payment or the imposition of additional charges on the Client by the Recipient arising from the Payment. ATB Financial will not be responsible for processing delays by Recipients.

5.3 The Client is liable for any Payment that is requested through the GP Service regardless of whether or not such Payment was initiated by an authorized person.

6. SECURITY AND PASSWORDS

6.1 The Client acknowledges that the Internet is inherently insecure and, in this regard, the Client agrees to implement and follow any security requirements ATB Financial requires from time to time, including: i) ensuring that all user IDs, passwords or other authentication methods be treated in the strictest confidence and that any authorized persons do not reveal such passwords or authentication methods to any other person; ii) ensuring that authorized persons never leave their computers unattended while logged into the Payment Site; iii) immediately reporting any unauthorized or suspected unauthorized use of the GP Service or the Payment Site to ATB Financial; and iv) having policies, procedures and a system of controls over the use of the GP Service.

6.2 Any passwords that the Client or its authorized representatives create in relation to the GP Service must be unique and not easily guessed. At minimum, passwords must not use or contain all or any part of: i) a password used for any other banking



services; ii) the Client's name; or iii) the Client's telephone number or address. If the Client suspects that its password may have been compromised, the Client must immediately take whatever steps are necessary to have the password changed.

7. LIMITATION OF LIABILITY AND INDEMNITY

7.1 Notwithstanding any other program hereof or any other document or agreement between ATB Financial and the Client, neither ATB Financial nor any its service providers will have any liability in tort, contract or otherwise for any loss, damage or claim, judgment, cost or expense (collectively, "Damages") that the Client asserts or sustains as a result of the Client's use of the GP Service except for direct Damages attributable to ATB Financial's gross negligence or willful misconduct. For greater certainty, this limitation of liability extends to any Damages that the Client may suffer as a result of ATB Financial or a service provider acting or refusing to act on any instruction, communication, order, entry or email received by ATB Financial from the Client as well as any loss of data regardless of form. Under no circumstances will ATB Financial or any service provider be liable to the Client or any third party for any other Damages (including any special, indirect, punitive, incidental or consequential Damages, including, but not limited to, lost business, profits or revenue) whether or not ATB Financial is advised of the possibility of such loss or damage with respect to any such Damages including, without limitation, Damages in respect of any operation or operational failure, delay or GP Services unavailability including any hardware or software system failure or transmission and / or communication system failure (regardless of cause). The Client will indemnify ATB Financial and any of its service providers against all claims, proceedings, damages, costs (including legal fees and disbursements on a solicitor and client basis), expenses and liabilities, directly or indirectly incurred by or taken against any of them, which directly or indirectly, without limitation, are the result of the Client's use of the Payment Site or the GP Service or the Client's breach of the terms and conditions of this Schedule. The indemnity outlined above is in addition to and not a substitute for any other indemnities granted by the Client to ATB Financial.

8. TERMINATION AND CHANGES

8.1 The Client may terminate use of the GP Service at any time by providing ATB Financial with notice of the same. Such termination shall be effective upon acknowledgement by ATB Financial of such request. Upon termination, the Client must immediately cease using the GP Service. Access to the GP Service shall also be terminated upon closure of the relevant Accounts.



8.2 ATB Financial may amend this Schedule at any time with written notice mailed to the last mailing address for the Client in its records or by posting a revised copy of this Schedule at <https://www.atb.com/business/paying-and-receiving/make-payments/online-tax-payments-and-filing/>. The Client agrees that any use of the GP Service following the effective date of any changes to this Schedule constitutes the Client's acceptance of all such changes to this Schedule. If the Client does not agree with any such changes, the Client shall immediately contact ATB Financial to cancel the GP Service.

8.3 ATB Financial reserves the right to vary, discontinue or terminate elements of the Service, in whole or in part, at any time without notice to the Client.

8.4 Termination, variance, or discontinuance of certain elements of the GP Service by ATB Financial shall not affect the Client's liability under this Schedule. Upon any termination of the GP Service hereunder, all debt of the Client to ATB Financial arising from this Schedule, the Tax Payments Implementation Form or other debt (including debt not yet incurred or not yet processed) and all accrued service charges, fees and costs and all accrued interest thereon must be immediately paid by the Client to ATB Financial.

8.5 Articles 5, 6, 7, 8 and 9 of this Schedule survive any termination or expiration of the Service.

9. ELECTRONIC RECORDS

ATB Financial may keep only electronic records if it wishes. ATB Financial's records will be conclusive and binding upon the Client in any disputes including all legal proceedings as the best evidence of transactions in the absence of unequivocal proof that ATB Financial's records are erroneous or incomplete. ATB Financial may rely upon the Client's instructions delivered through the GP Service as if they are signed and in writing. All transactions are subject to verification and acceptance by ATB Financial at its sole discretion.