

RESEARCH & DEVELOPMENT CREDIT PROGRAM

AFFILIATE REFERRAL AGREEMENT

This Research & Development Credit Program Affiliate Referral Agreement (the "Agreement") is entered into as of _____, 2026 (the "Effective Date"), by and between **Coomber Consulting, LLC**, a California limited liability company ("Coomber"), and _____ (the "Affiliate"). Coomber and Affiliate may each be referred to as a "Party" and collectively as the "Parties."

1. Purpose

Coomber offers various programs and related advisory services, including research and development tax credit services (the "Program"). Affiliate desires to introduce prospective clients to Coomber as an Affiliate, and Coomber desires to compensate Affiliate for approved client referrals in accordance with this Agreement.

2. Relationship of the Parties

Affiliate shall act as an independent contractor and not as an employee, Affiliate, agent, fiduciary, broker, joint venturer, or legal representative of Coomber. Nothing in this Agreement shall be construed to create a joint venture, partnership, agency relationship, fiduciary relationship, or employment relationship between the Parties. Affiliate shall be solely responsible for all taxes, withholdings, insurance, licenses, registrations, and other obligations applicable to Affiliate.

Affiliate has no authority to bind Coomber, sign agreements on behalf of Coomber, modify Coomber's engagement terms, quote final pricing, guarantee results, or make promises or commitments on Coomber's behalf unless Coomber provides prior written authorization.

3. Term

This Agreement shall begin on the Effective Date and shall continue until terminated by either Party in accordance with this Agreement.

4. Referral Relationship

4.1 Referred Clients

For purposes of this Agreement, a "Referred Client" means a prospective client that Affiliate introduces to Coomber and that Coomber recognizes in writing as having been referred by Affiliate. Coomber may reject any prospective client in its sole discretion.

4.2 Affiliate Referral Activities

Affiliate may, as appropriate:

- identify prospective clients that may be interested in the Program;
- make warm introductions to Coomber;
- help coordinate initial communication between Coomber and the prospective client;
- maintain the relationship with Affiliate's referral network;
- participate in reasonable follow-up related to the referral; and
- provide other referral support approved by Coomber.

Affiliate is not responsible for performing Program services, preparing tax credit studies, making tax determinations, calculating credits, delivering final work product, or providing tax, legal, accounting, or financial advice unless separately agreed in writing and legally permitted.

4.3 Coomber Control

All pricing, engagement terms, client acceptance decisions, scope decisions, service delivery decisions, work product decisions, and decisions regarding whether to pursue any federal, state, or other credit work remain subject to Coomber's sole approval and control.

5. Referral Fees and Overrides

“Originator.” The “Originator” is the person who introduces the client to Coomber, whether that person is an Affiliate, Affiliate, or Sub-Affiliate.

Direct Referral Fee. When Affiliate is the Originator, Coomber will pay Affiliate a referral fee equal to 8% of the R&D tax credit benefit actually received by the client, subject to the collection requirement and proportional reduction described below.

Affiliate Allocation.” A person introduced to Coomber by Affiliate who enters into a Affiliate Agreement with Coomber is a “Affiliate.” When that Affiliate is the Originator, Coomber will pay Affiliate a referral fee equal to 5% of the client’s R&D tax credit benefit actually received and Affiliate an override equal to 3% of that benefit. These payments replace Affiliate’s direct 8% referral fee for that client.

Sub-Affiliate Allocation. A person introduced to Coomber by Affiliate who enters into a Sub-Affiliate Agreement with Coomber is a “Sub-Affiliate.” When that Sub-Affiliate is the Originator, Coomber will pay Sub-Affiliate a referral fee equal to 5% of the client’s R&D tax credit benefit actually received, Affiliate an override equal to 2% of that benefit, and Affiliate an override equal to 1% of that benefit. These payments replace the direct referral fee and Affiliate allocation described above for that client.

Collection Requirement; Proportional Reduction. So long as Coomber collects fees from the client equal to at least 20% of the client’s R&D tax credit benefit actually received, the applicable referral fees and overrides will be paid at the percentages stated above. If Coomber collects less than 20% of that benefit, each applicable referral fee and override will be reduced by multiplying it by the ratio of the fees Coomber actually collects for that benefit to 20% of that benefit.

No Increase for Higher Collections. All referral fees and overrides are calculated as percentages of the client’s R&D tax credit benefit actually received, rather than as percentages of Coomber’s fees. Coomber’s collection of fees greater than 20% of that benefit will not increase any referral fee or override. The combined referral fees and overrides for a client will not exceed 8% of that benefit, regardless of the amount Coomber collects.

Covered Taxable Years. Referral fees and overrides apply only to R&D tax credit benefits attributable to taxable years covered by the client’s initial engagement with Coomber, through and including the client’s taxable year in which that engagement begins. A benefit attributable to a covered taxable year remains eligible for a referral fee or override even if received in a later year. Benefits attributable to subsequent taxable years are excluded unless Coomber and Affiliate otherwise agree in writing.

Purpose and Scope. Referral fees and overrides compensate Affiliate for client introductions, access to client relationships, initial facilitation, and the introduction of Affiliates whose activities create client opportunities. They do not create an ownership interest in any client relationship or Coomber's R&D tax credit program, or an entitlement to fees for subsequent taxable years. Coomber remains responsible for ongoing services, administration, client support, and associated costs and risks.

6. State Research and Development Credits

Coomber shall have sole discretion as to whether to pursue any state research and development credits or other state-level opportunities for any Referred Client. No commission shall be due with respect to any state credit opportunity unless Coomber elects to pursue such work and actually collects fees for such work. Any commission on state credit work shall be calculated using the referral fee terms in Section 5 of this Agreement unless otherwise agreed in writing.

7. Commission Payment

Commissions shall be earned only after Coomber has collected the applicable fees from the Referred Client. Coomber shall calculate commissions on a monthly basis and pay earned commissions within thirty (30) days after Coomber's receipt of the applicable fees collected from the Referred Client.

Coomber's good-faith calculation of commissions shall control absent manifest error. Upon reasonable request, Coomber will provide a summary showing the basis for commission payments made under this Agreement.

8. Conditions to Payment

Affiliate shall be entitled to commissions only if:

- the applicable Referred Client relationship is recognized by Coomber;
- the Referred Client enters into an engagement with Coomber or otherwise purchases Program services from Coomber;
- Coomber actually collects fees from the Referred Client;
- Affiliate has not made unauthorized representations, promises, or commitments on behalf of Coomber;
- Affiliate has complied with this Agreement in all material respects; and
- this Agreement has not been terminated for Cause before the applicable commission is earned, except to the extent otherwise required by law.

If multiple persons or entities claim credit for the same client or referral relationship, Coomber shall determine allocation in its reasonable discretion.

9. No Guarantee of Leads, Clients, Revenue, or Commissions

Coomber makes no guarantee regarding the number of leads, clients, recoveries, fees, or commissions Affiliate may receive under this Agreement. No commission is owed unless the conditions in this Agreement are satisfied.

10. Compliance and Approval

Affiliate shall perform referral activities in a professional manner and in compliance with all applicable laws, regulations, professional rules, and Coomber policies communicated to Affiliate from time to time. Affiliate shall not engage in deceptive, misleading, unlawful, or unethical marketing or referral practices.

Affiliate shall not represent that any client is guaranteed to receive a tax credit, refund, cash benefit, or other recovery. Affiliate shall not provide tax, legal, accounting, or financial advice on behalf of Coomber unless separately authorized in writing and legally permitted.

11. Confidentiality

Affiliate acknowledges that Affiliate may receive confidential or proprietary information relating to Coomber, its clients, prospective clients, referral sources, business processes, pricing, client data, tax information, workpapers, templates, systems, and other non-public information ("Confidential Information").

Affiliate shall:

- keep all Confidential Information strictly confidential;
- use Confidential Information solely for purposes of performing under this Agreement; and

- not disclose Confidential Information to any third party except as authorized in writing by Coomber or as required by law.

These obligations shall survive termination of this Agreement.

12. Non-Circumvention and Ownership of Relationships

Affiliate shall not circumvent Coomber or directly or indirectly contract with such clients or prospects for substantially similar R&D credit, tax credit, or related advisory services outside of Coomber without Coomber's prior written consent.

Nothing in this Section prohibits Affiliate from maintaining Affiliate's pre-existing business relationships, provided Affiliate does not use Coomber's Confidential Information or circumvent Coomber with respect to Program opportunities introduced to or serviced by Coomber. All clients, prospects, and referral relationships introduced to Coomber, serviced by Coomber, or developed in connection with the Program shall be relationships of Coomber.

13. Work Product

All documents, templates, materials, communications, reports, processes, systems, and other work product created by Coomber for the Program shall remain the exclusive property of Coomber. To the extent Affiliate creates any materials specifically for Coomber or the Program, such materials shall be deemed work product of Coomber unless otherwise agreed in writing.

14. Prior Obligations

Affiliate represents and warrants that Affiliate's execution of this Agreement and performance of referral activities do not and will not violate any agreement, restrictive covenant, confidentiality obligation, non-solicitation obligation, non-competition obligation, fiduciary duty, professional duty, or other legal or contractual duty Affiliate owes to any current or former employer, client, contractor, Affiliate, or other person or entity.

Affiliate further represents and warrants that Affiliate has not used and will not use any confidential, proprietary, or trade secret information belonging to any third party in connection with Affiliate's activities under this Agreement.

15. Indemnification

Affiliate shall indemnify, defend, and hold harmless Coomber from and against any claims, damages, losses, liabilities, penalties, costs, and expenses, including reasonable attorneys' fees, arising out of or relating to: (a) Affiliate's breach of this Agreement; (b) Affiliate's unauthorized representations, promises, or commitments; (c) Affiliate's violation of law or professional obligations; (d) Affiliate's negligence, willful misconduct, or fraud; or (e) any claim that Affiliate's activities violate obligations owed to a third party.

Coomber shall promptly notify Affiliate of any such claim and shall reasonably cooperate in the defense thereof at Affiliate's expense. Affiliate shall not settle any claim in a manner that imposes any liability, admission, or obligation on Coomber without Coomber's prior written consent.

16. Termination

Either Party may terminate this Agreement at any time upon written notice to the other Party.

Coomber may terminate this Agreement immediately for Cause, including material breach, misconduct, dishonesty, violation of law, unauthorized representations, breach of confidentiality, circumvention, violation of Section 14 or Section 15, or conduct that could reasonably harm Coomber or its client relationships.

Upon termination:

- Affiliate shall promptly return or destroy all Coomber property and Confidential Information, as directed by Coomber;
- Coomber shall pay commissions earned on fees collected before the termination date, subject to this Agreement;
- unless Affiliate is terminated for Cause, Affiliate shall remain eligible for commissions on post-termination fees collected from Referred Clients that were approved by Coomber before the termination date, subject to the terms of this Agreement; and
- Affiliate shall not be entitled to commissions for any prospective client not approved by Coomber before the termination date, unless otherwise agreed in writing.

17. No Assignment

Affiliate may not assign or delegate Affiliate's rights or obligations under this Agreement without Coomber's prior written consent. Any attempted assignment without such consent shall be void.

18. Governing Law

This Agreement shall be governed by and construed in accordance with the laws of the State of California, without regard to conflict of laws principles.

19. Entire Agreement; Amendments

This Agreement constitutes the entire agreement between the Parties regarding the subject matter hereof and supersedes all prior oral or written discussions or understandings on that subject. Any amendment to this Agreement must be in writing and signed by both Parties.

20. Counterparts; Electronic Signatures

This Agreement may be executed in counterparts, each of which shall be deemed an original, and all of which together shall constitute one instrument. Electronic signatures shall be deemed effective as originals.

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the Effective Date.

COOMBER CONSULTING, LLC	AFFILIATE
By: _____	Signature: _____
Name: _____	Name: _____
Title: _____	Title: _____
Date: _____	Date: _____

ADDENDUM NO. 1
TO
RESEARCH & DEVELOPMENT CREDIT PROGRAM
AFFILIATE REFERRAL AGREEMENT

This Addendum No. 1 (the "Addendum") is entered into as of _____, 2026, by and between Coomber Consulting, LLC ("Coomber") and _____ ("Affiliate"), and supplements the Research & Development Credit Program Affiliate Referral Agreement between the parties (the "Agreement").

1. EHP Enrollment

Should Client enroll with EHP subsequent to conversations with Coomber, Coomber shall be paid as fees \$5 PEPM (per employee per month).

Except as expressly modified by this Addendum, all terms and conditions of the Agreement remain unchanged and in full force and effect. In the event of a conflict between this Addendum and the Agreement, this Addendum shall control solely with respect to the conditional referral fee increase described herein.

IN WITNESS WHEREOF, the Parties have executed this Addendum as of the date set forth above.

COOMBER CONSULTING, LLC

AFFILIATE

By: _____

Signature: _____

Name: _____

Name: _____

Title: _____

Title: _____

Date: _____

Date: _____